

9.supply means a supply of goods or services or both which is leviable to tax under the GST Act, 2017.
- Zero rated
 - Exempted
 - Taxable
 - Exported
10. supply means supply of goods or services within a single state or union-territory.
- Zero-Rated
 - Inter-State Supply
 - Continuous
 - Intra-State Supply
11. is a simple and easy scheme under GST which can be opted by the small taxpayers whose aggregate turnover of the preceding year is less than Rs.1.5 Crore which helps them to get rid of tedious GST formalities and pay GST at a fixed rate of turnover.
- Composition Scheme
 - Turnover Scheme
 - Aggregate Scheme
 - Payment Scheme
12. Central Government can impose the safeguard duty if it is satisfied that
- Any article is imported into India in increased quantities
 - Such increased importation is causing or threatening to cause serious injury to domestic industry
 - Either A or B
 - Both A and B
13. Which of the following taxes will be levied on imports?
- CGST and SGST
 - SGST and UTSG
 - IGST
 - IGST and CGST
14. Where advance payment is received, the registered person shall issue
- A tax invoice
 - A bill of supply
 - Receipt voucher
 - Any of the above
15. GST registration must be taken within ____ days from the date on which a person becomes liable to registration.
- 30
 - 15
 - 45
 - 50
16. Every supplier/registered person whose aggregate turnover in the previous year is not exceeding Rs.____ is eligible to opt for composition scheme.
- 1 crore
 - 40 lakhs
 - 20 lakhs
 - 1.50 crore
17. Which constitutional amendment has been done to pass the GST bill?
- 115th
 - 122nd
 - 120th
 - 101st
18. VAT is charged on every supply of goods and services
- Business to business only
 - Business to consumer only
 - Transaction with the government only
 - All of the above
19. Which input tax credit cannot be claimed against which output tax liability?
- IGST, SGST
 - CGST, SGST
 - SGST, IGST
 - CGST, IGST

20. In case of supply of exempted goods or services or both, the registered person shall issue
- a. A tax invoice
 - b. A bill of supply
 - c. Receipt voucher
 - d. Any of the above
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(Descriptive)

Time : 2 Hr. 30 Mins.

Marks : 50

[Answer question no.1 & any four (4) from the rest]

1. Explain the meaning indirect tax with example. Describe the evolution of indirect taxes in India. 3+7=10
2. What are cannon of taxation? Discuss the important cannons of taxation. 3+7=10
3. What is GSIC? What are the features and functions of GSTC? 2+4+4=10
4. Write the meaning of supply with suitable example. Write down the differences between tax invoice and bill of supply. 4+6=10
5. a) Write down any four cases where input tax credit cannot be availed. 4+6=10
b) Write the procedure for refund under GST Act, 2017.
6. What is the registration procedure and requirements of CGST Act, 2017? 5+5=10
7. Discuss about the different types of Assessment under the GST law. 10
8. Define customs duty. Discuss the features of Customs Act, 1962. 3+7=10

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