

Roll No.

Question Booklet Number

O. M. R. Serial No.

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Question Booklet Number

B. B. A. (Sixth Semester) EXAMINATION, 2022-23

GOODS & SERVICE TAX

Paper Code						
B	B	A	6	0	3	N

Questions Booklet Series
A

Time : 1:30 Hours]

[Maximum Marks : 75

Instructions to the Examinee :

परीक्षार्थियों के लिए निर्देश :

- Do not open the booklet unless you are asked to do so.
 - The booklet contains 100 questions. Examinee is required to answer 75 questions in the OMR Answer-Sheet provided and not in the question booklet. All questions carry equal marks.
 - Examine the Booklet and the OMR Answer-Sheet very carefully before you proceed. Faulty question booklet due to missing or duplicate pages/questions or having any other discrepancy should be got immediately replaced.
- प्रश्न-पुस्तिका को तब तक न खोलें जब तक आपसे कहा न जाए।
 - प्रश्न-पुस्तिका में 100 प्रश्न हैं। परीक्षार्थी को 75 प्रश्नों को केवल दी गई OMR आन्सर-शीट पर ही हल करना है, प्रश्न-पुस्तिका पर नहीं। सभी प्रश्नों के अंक समान हैं।
 - प्रश्नों के उत्तर अंकित करने से पूर्व प्रश्न-पुस्तिका तथा OMR आन्सर-शीट को सावधानीपूर्वक देख लें। दोषपूर्ण प्रश्न-पुस्तिका जिसमें कुछ भाग छपने से छूट गए हों या प्रश्न एक से अधिक बार छप गए हों या उसमें किसी अन्य प्रकार की कमी हो, तो उसे तुरन्त बदल लें।

(Remaining instructions on the last page)

(शेष निर्देश अन्तिम पृष्ठ पर)

(Only for Rough Work)

1. GST was introduced in India with effect from :
 - (A) 1.1.2017
 - (B) 1.4.2017
 - (C) 1.1.2018
 - (D) 1.7.2017

2. GST was introduced in Jammu and Kashmir with effect from :
 - (A) 1.8.2017
 - (B) 1.7.2017
 - (C) 1.1.2018
 - (D) 8.7.2017

3. Constitution Amendment Act, 2016 for GST was :
 - (A) 80th
 - (B) 101st
 - (C) 122nd
 - (D) None of the above

4. As a result of constitution amendment for GST a Separate List has been inserted in the constitution.
 - (A) Article 246A
 - (B) Article 146B
 - (C) Article 122 C
 - (D) Article 101B

5. The incidence of tax on tax is called :
 - (A) Tax cascading
 - (B) Tax pyramidding
 - (C) Tax evasion
 - (D) Indiret tax

6. Under GST, 'value addition' refers to :
 - (A) Expenses 'plus' profit
 - (B) Cost plus tax
 - (C) Cost plus tax plus 'profit'
 - (D) Tax plus profit

7. UTGST is applicable when :
 - (A) Sold from Union territory
 - (B) Goods are purchased by Central Government
 - (C) Sold from one union territory to another union territory
 - (D) There is interstate supply

8. Integrated Goods and Services Tax is applicable when :
 - (A) Sold in Union territory
 - (B) Sold from one GST dealer to another GST dealer
 - (C) Sold within a state
 - (D) There is interstate supply

9. SGST is applicable when :
- (A) Goods are sold within a state
 - (B) Goods are sold from one GST dealer to a customer
 - (C) Goods are sold by a GST dealer to another GST dealer
 - (D) Interstate supply
10. The tax which was not merged into GST :
- (A) Counterveiling Duty
 - (B) Excise duty
 - (C) Basic Customs Duty
 - (D) Purchase tax
11. Goods and service tax is a system.
- (A) Single point tax
 - (B) Multipoint tax
 - (C) Regressive tax
 - (D) None of the above
12. Goods and service tax is :
- (A) Supply based
 - (B) Consumption based
 - (C) Both supply and consumption based
 - (D) None of the above
13. The council can take a decision only if there is :
- (A) Three-fourth majority
 - (B) Two-third majority
 - (C) 60% majority
 - (D) Simple majority
14. Dealers whose annual turnover is between ₹ 1.5 crore and ₹ 5 crore need to use :
- (A) Two-digit HSN code
 - (B) Four-digit HSN codes
 - (C) Six-digit HSN codes
 - (D) Eight-digit HSN codes
15. Dealers with annual turnover of ₹ 5 crore and above must use for their invoices.
- (A) Two-digit HSN code
 - (B) Three-digit HSN code
 - (C) Four-digit HSN code
 - (D) Eight-digit HSN code
16. Under GST law SAC refers to
- (A) Systematic Accounting Code
 - (B) Service Accounting Code
 - (C) System Administration Code
 - (D) Scientific Accounting Code

17. Under GST law, tax rates are determined by :
- (A) Central Government
 - (B) State Government
 - (C) GST Council
 - (D) Central Government in consultation with state governments
18. Under GST law “Agriculturist” means :
- (A) Individual or Hindu Undivided Family only
 - (B) Individual only
 - (C) Any entity engaged in agricultural operations
 - (D) Any one who sells agricultural produces
19. IGST is billed as soon as the stock is
- (A) Federal
 - (B) Intra-UT
 - (C) Intra-state
 - (D) All of the above
20. Which one of the below taxes is included in the GST ?
- (A) Central sales tax
 - (B) Central excise duty
 - (C) VAT
 - (D) All of the above
21. The products and services networking (GSTN) performs the following activities
- (A) Facilitating registration
 - (B) Returning the package to the federal and state governments.
 - (C) GST calculation and settlement
 - (D) All of the above
22. The term total revenue would not include the following items :
- (A) Inward deliveries that are taxed on an effective payment basis
 - (B) Exempt supplies
 - (C) Export of goods or services or both
 - (D) Persons with the very same PAN address supplying across state lines

23. What duties are taxes on intra-State supplies ?
- (A) CGST
 - (B) SGST
 - (C) CGST and SGST
 - (D) IGST
24. The IGST Act of 2017 covers the whole country :
- (A) India as a whole, except Jammu and Kashmir
 - (B) India as a whole
 - (C) India as a whole, except Jammu and Kashmir and Pondicherry
 - (D) None of the preceding
25. In the event of an advance charge, how long does it take for products to be delivered ?
- (A) The invoice's period of issuance
 - (B) The invoice must be issued by the due date.
 - (C) Date on which the provider receives payment
 - (D) The earlier of (A) and (B)
26. When the administration of certificates concerning the coupon is not recognizable, what is the supply period ?
- (A) The date on which the voucher was issued
 - (B) The date on which the coupon must be redeemed
 - (C) Earlier of (A) and (B)
 - (D) Whichever of (A) and (B) comes first
27. What is the period of service delivery if the payment is received within days of the date of the health system ?
- (A) The invoice's date of issuance
 - (B) The time on which the provider is paid
 - (C) The date on which the service was rendered
 - (D) The earlier of (A) and (B)
28. Under GST law Compensation cess is applicable on :
- (A) Luxury articles and demerit goods
 - (B) All goods
 - (C) Petroleum products and Alcohol
 - (D) Consumer goods

29. Goods which get input tax credit without being liable to collect output tax is called :
- (A) Exempt goods
 - (B) White goods
 - (C) Sin goods
 - (D) Zero rated goods
30. GST can be collected by :
- (A) Any registered dealer
 - (B) Any GST dealer
 - (C) Any service provider
 - (D) Any dealer
31. confers powers to Government of India to collect tax on intra-state supply of goods or services or both.
- (A) UTGST Act
 - (B) IGST Act
 - (C) CGST Act
 - (D) SGST Act
32. Under GST law "Aggregate turnover" of a dealer :
- (A) Includes taxes paid
 - (B) Excludes taxes paid
 - (C) Includes exempt supplies
 - (D) Turnover plus taxes plus profit
33. Input tax for personal vehicles :
- (A) Can be claimed by any dealer
 - (B) Blocked credit
 - (C) Can be claimed by GST dealers
 - (D) Can be claimed by any person.
34. Input tax credit in respect of food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery belong to :
- (A) Exempt category
 - (B) Composite tax category
 - (C) Blocked credit category
 - (D) None of the above
35. Input tax credit in respect of food membership of a club, health and fitness centre belong to :
- (A) Exempt category
 - (B) Blocked credit category
 - (C) Composite tax category
 - (D) None of the above
36. Input Service Distributor means :
- (A) Any service provider
 - (B) Any GST registered service provider
 - (C) Office distributing common service
 - (D) Office distributing common input tax credit

37. Input Service Distributor shall distribute the credit of CGST :
- (A) Either as CGST or IGST
 - (B) As CGST only
 - (C) SGST only
 - (D) Either as CGST or as SGST
38. When an exempt supply in the hands of registered person becomes a taxable supply, such person :
- (A) can take credit of input tax
 - (B) is not entitled to take credit of input tax
 - (C) liable to pay tax on stock
 - (D) liable to pay reverse charge
39. A registered person, after availing input tax credit, opts for composition levy :
- (A) shall be liable to pay the input tax on stock or capital goods
 - (B) shall not be liable to pay tax
 - (C) liable to pay reverse charge
 - (D) None of the above
40. After issuing a receipt voucher for advance payment, if no supply is made may be issued against such payment.
- (A) Refund voucher
 - (B) Debit note
 - (C) Tax invoice
 - (D) Bill of supply
41. In a tax invoice of supply of ₹ 50,000 or more to an unregistered person, the name and address of the recipient and the address of delivery are :
- (A) Optional
 - (B) Compulsory in all cases
 - (C) Compulsory to avail input tax credit
 - (D) Compulsory if the recipient insists
42. In a tax invoice of supply of less than ₹ 50,000 to an unregistered person, the name and address of the recipient and the address of delivery are :
- (A) Optional
 - (B) Compulsory in all cases
 - (C) Compulsory to avail input tax credit
 - (D) Compulsory if the recipient insists

43. An unregistered person :
- (A) is allowed to collect GST
 - (B) is not allowed to collect GST
 - (C) is allowed to collect composite tax
 - (D) is allowed to collect reverse tax
44. In the case of supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known :
- (A) Delivery challan is not required
 - (B) Tax invoice is not required
 - (C) Debit note is required
 - (D) Credit note is required
45. In the case of transportation of goods for job work :
- (A) Delivery challan is required
 - (B) Tax invoice is required
 - (C) Debit note is required
 - (D) Credit note is required
46. The eligible input tax will be automatically credited to the :
- (A) Electronic Credit Ledger
 - (B) Electronic Cash Ledger
 - (C) Electronic Liability Register
 - (D) None of the above
47. Every deposit made towards tax shall be credited to :
- (A) Electronic Credit Ledger
 - (B) Electronic Cash Ledger
 - (C) Electronic Liability Register
 - (D) None of the above
48. The input tax credit as self-assessed in the return of a registered person shall be credited to his electronic :
- (A) Cash Ledger
 - (B) Liability Register
 - (C) Credit Ledger
 - (D) Debit Ledger
49. The balance of IGST credit after set off IGST can be used towards the payment of :
- (A) CGST
 - (B) SGST
 - (C) IGST
 - (D) UTGST

50. The balance of CGST credit after set off of CGST can be used towards the payment of :
- (A) SGST
 (B) UTGST
 (C) Either SGST or UTGST
 (D) IGST
51. Can a person without GST registration claim ITC and collect tax ?
- (A) Yes
 (B) No
 (C) At the discretion of the Government
 (D) Cannot claim ITC but have to collect tax from the customers
52. What is the threshold limit for requirement of registration under GST ?
- (A) ₹ 10 lakhs/20 lakhs in special category states
 (B) ₹ 20 lakhs/5 lakhs in special category states
 (C) ₹ 20 lakhs/10 lakhs in special category states
 (D) ₹ 10 lakhs/5 lakhs in special category states
53. In case where a person makes supply from multiple states and his aggregate turnover exceeds threshold limit, he has to get registered :
- (A) In all those states
 (B) In only one state where turnover is greater than 20 lakhs
 (C) In states where turnover is greater than 20 lakhs
 (D) In any one of the states
54. In case of job work, once the work is being completed, the value of the goods shall be included in the turnover of
- (A) Principal
 (B) Job worker
 (C) Agent
 (D) Either of the above
55. Mr. Rajat did not appear before the Assessing Officer in response to a notice issued under section 143(2). He repeatedly absented from appearing before the Assessing Officer. How much could be the quantum of penalty the Assessing Officer could levy on Mr. Rajat for the failure ?
- (A) ₹ 2,000
 (B) ₹ 5,000
 (C) ₹ 10,000
 (D) ₹ 20,000

56. What is the full form of UIN ?
- (A) Un-identified Nation
 - (B) United Identity Number
 - (C) Unique Identity Number
 - (D) United in Nation
57. The application for registration after being examined by the proper officer, if the same are found to be in order, approve the grant of registration to the applicant within from the date of submission of application.
- (A) 3 working days
 - (B) 5 working days
 - (C) 7 working days
 - (D) 10 working days
58. A person having business verticals in a State obtain a separate registration for each business vertical.
- (A) single, shall
 - (B) multiple, shall
 - (C) multiple, may
 - (D) single, may
59. Persons liable to make estimated Advance Tax deposit to obtain GST Registration are :
- (A) Input Service Distributor
 - (B) E-commerce operator
 - (C) Casual and Non Resident Taxable Persons
 - (D) Aggregator of Branded Services
60. The form of application for registration, used by a non-resident taxable person is :
- (A) GSTREG-01
 - (B) GSTREG-02
 - (C) GSTREG-05
 - (D) GSTREG-09
61. What is the validity of the registration certificate ?
- (A) One year
 - (B) No validity
 - (C) Valid till it is cancelled
 - (D) Five years

62. The amount specified in notice of demand must be paid within days otherwise the assessee would be treated as assess in default.
- (A) 10
(B) 15
(C) 30
(D) 60
63. What is the time limit provided for filing an appeal to an Appellate Authority ?
- (A) 3 months from issue of order
(B) 3 months from communication of order
(C) 1 month from receipt of order
(D) Cannot file an appeal
64. What is the further extension in terms of time period provided to an appellant for filing an appeal to an Appellate Authority ?
- (A) 15 days
(B) 1 month
(C) 1.5 months
(D) 2 months
65. What is the time limit provided to the commissioner to get an appeal filed against any order passed or proceedings carried under an Adjudicating Authority under the Act ?
- (A) 3 months
(B) 4 months
(C) 5 months
(D) 6 months
66. What is the time period prescribed to the Appellate Authority to decide an appeal under the Act ?
- (A) 6 months
(B) 1 year
(C) 2 years
(D) 3 years
67. Who can file an appeal before the Appellate Authority against the ruling of the authority ?
- (A) Any taxable person
(B) Jurisdictional officer or the aggrieved applicant
(C) Any person concerned belonging to same industry as that of the applicant
(D) Any of the above

68. How many Judges are required for hearing any appeal against an order of State or Area Bench of Appellate Tribunal in High Court ?
- (A) A single Judge
 - (B) A bench of not less than two Judges
 - (C) A bench of not less than five Judges
 - (D) None of the above
69. What shall be the due course of action, in case of hearing of any appeal, where any member of the bench is not present during such hearing ?
- (A) The hearing shall stand cancelled
 - (B) Such hearing shall be made by bench of remaining two members with the approval of president or state president
 - (C) Hearing shall be handed over to superior authority
 - (D) None of the above
70. What are the instances under which an appeal can be heard by a single member of the Bench ?
- (A) Tax or Input Tax Credit amount involved in appeal does not exceed INR 5 lakhs
 - (B) Difference in the tax or ITC amount does not exceed INR 5 lakhs
 - (C) Fine, fee or Penalty determined in an order appealed against does not exceed INR 5 lakhs
 - (D) Any of the above
71. Who shall a person appeal, if aggrieved by the order or decision of National or Regional Benches of Appellate Tribunal ?
- (A) Supreme Court
 - (B) High Court
 - (C) District Court
 - (D) None of the above

72. To whom shall a person appeal, if aggrieved by the order of decision of High Court ?
- (A) Supreme Court
 (B) High Court
 (C) District Court
 (D) None of the above
73. What is non-appealable order or decisions ?
- (A) An order of the Commissioner or other Authority empowered to direct transfer of proceedings from one officer to another officer.
 (B) An order pertaining to the seizure or retention of books of account, register and other documents.
 (C) An order sanctioning prosecution under this Act.
 (D) All of the above
74. The power of the Central Board of Direct Taxes includes all except :
- (A) Power to make Rules
 (B) Power to issue orders, instructions and directions to all officers and persons employed
 (C) Power to direct the Assessing Officer to make a particular assessment
 (D) Power to relax mandatory provisions.
75. The power of Director General includes all the following except :
- (A) To appoint an income -tax authority below the rank of an Assistant Commissioner
 (B) To delegate the powers of Assessing Officer to joint Commissioner
 (C) To transfer cases from one AO to another AO
 (D) All of the above

76. Which one is the power of Chief Commissioner or Commissioner of Income-tax ?
- (A) Power of search and seizure
 (B) Power to requisition books of account
 (C) Power of survey
 (D) All of the above
77. The income-tax authority has power to retain in his custody books of accounting and other documents without obtaining the approval of principal Chief Commissioner not exceeding :
- (A) 30 days
 (B) 15 days (executive of holiday)
 (C) 15 days
 (D) 45 days (executive of holiday)
78. An Income-tax authority may enter, after, sunrise and before sunset, any office or “any other place” for the purpose of verification. Any place includes :
- (A) Place where business or profession is carried on
 (B) Place where books of account, documents related to business are kept
 (C) Place at which an activity for charitable purpose is carried on
 (D) All of the above
79. The premises of an assessee within the jurisdiction of an Assessing Officer can be surveyed during business hours by such Income-Tax Authority :
- (A) After sunset and before sunrise
 (B) After sunrise but before sunset
 (C) Any time during 24 hours
 (D) After 11 A.M.
80. The assessment of an income which has escaped assessment can be reopened after the expiry of from the end of the relevant assessment year if sanctioned by
- (A) 3 years, CBDT
 (B) 4 years, Chief Commissioner or Commissioner
 (C) 4 years, Additional or joint Commissioner
 (D) 8 years, Chief Commissioner or Commissioner.
81. The Chief Commissioner or Commissioner has power to revise any order :
- (A) Which is prejudicial to the interest or revenue
 (B) On his own motion
 (C) On an application made by the assessee within prescribed time
 (D) All of the above

82. The power of Commissioner of Income-tax (Appeals) includes :
- (A) Power regarding discovery, production of evidence.
 - (B) Power to call for information
 - (C) Power to inspect register of companies
 - (D) All of the above
83. Where the amount paid by the assessee falls short of the aggregate of tax, interest and fee, the amount shall be adjusted first towards and balance towards.
- (A) Interest and fee, tax
 - (B) Interest, tax
 - (C) Fee, tax
 - (D) Interest, fees
84. Scrutiny (Regular) assessment is made when the return of income u/s 139 or u/s 142(1) has been filed and Assessing Officer considers it necessary to ensure that the assessee has not :
- (A) understated the income
 - (B) computed excessive loss
 - (C) underpaid the tax
 - (D) All of the above
85. The notice u/s 143(2) of scrutiny assessment shall be served on the assessee :
- (A) Within a period of 6 months from the end of the financial year in which return is furnished
 - (B) Within a period of 6 months from the end of the due date of furnishing of return
 - (C) Within a period of 6 months from the end of the date of furnishing of return
 - (D) None of the above
86. Best judgment assessment is done :
- (A) u/s 143(2)
 - (B) u/s 143(3A)
 - (C) u/s 144
 - (D) u/s 148
87. Best judgment assessment is done if the person :
- (A) fails to file return
 - (B) fails to comply with all the terms of notice u/s 142 (1) or direction u/s 142 (2A) or u/s 143(2)
 - (C) Both (A) and (B)
 - (D) None of the above

88. The show cause notice is required to be issued to the assessee for best judgment assessment except :
- (A) When notice is issued u/s 143(2)
- (B) When self assessment is made u/s 140A
- (C) When notice u/s 142(1)(i) has already been issued
- (D) All of the above
89. Under Best judgment Assessment :
- (A) Assessing Officer cannot assess, the income below returned
- (B) A.O cannot assess losses higher than returned losses
- (C) A.O cannot grant refund
- (D) All of the above
90. The time limit for issue of notice u/s 148, when income in relation to any asset located outside India, chargeable to tax has escaped assessment is from the end of the relevant assessment year :
- (A) upto 4 years
- (B) upto 6 years
- (C) beyond 4 years but upto 8 years
- (D) beyond 4 years but upto 16 years
91. Where it is not clear as to who amongst the two persons has received the income, the Assessing Officer can commence proceedings against both the assessee to determine the question as to who is responsible for paying tax. This assessment is called as :
- (A) Summary assessment
- (B) Scrutiny assessment
- (C) Precautionary assessment
- (D) Re-assessment
92. In the appellate hierarchy for filing appeals under the Income-tax Act, the highest authority is :
- (A) Supreme Court
- (B) CBDT
- (C) Central Government
- (D) High Court
93. An appeal against the order passed by the Assessing Officer u/s 143 (3) read with section 148 can be filed by an aggrieved assessee before the :
- (A) Addl Commissioner of Income-tax
- (B) Commissioner of Income-tax.
- (C) ITAT
- (D) Commissioner of Income-tax (Appeals)

94. First appeal can be filed by :
- (A) Department only
 - (B) Assessee only
 - (C) Both (A) and (B)
 - (D) None of the above
95. The requirement of granting the assessee a reasonable opportunity of being heard u/s 127(1) is in nature :
- (A) Recommendatory
 - (B) Mandatory
 - (C) Discretionary
 - (D) Optional
96. An appeal from the order of ITAT lies before the High Court and the same is to be filed within the period of days from the date on which the order appealed against is received by the assessee or the CIT.
- (A) 60
 - (B) 90
 - (C) 120
 - (D) 180
97. The assessee who is not satisfied with the orders of Assessing Officer can :
- (A) Prefer an appeal to Commissioner (Appeals)
 - (B) Apply to the Commissioner for revision u/s 264
 - (C) Apply directly to the High Court on question of law
 - (D) Both (A) and (B)
98. Where an appeal lies before Commissioner (Appeals) and it relates to any assessment or penalty order, the appeals have to be presented within days of the date of service of the notice of demand.
- (A) 20
 - (B) 30
 - (C) 45
 - (D) 60
99. Appeals against the order of Appellate Tribunal (ITAT) can be filed in High Court within
- (A) 30 days from the date of the order
 - (B) 60 days from the date of receipt of the order by the assessee
 - (C) 120 days from the date of receipt of order by the assessee
 - (D) 180 days from the date of the order
100. An order passed by the Commissioner (Appeals) should be communicated to :
- (A) Assessee
 - (B) Commissioner who has jurisdiction over the case
 - (C) Both the assessee and the CIT
 - (D) The assessee through CIT

4. Four alternative answers are mentioned for each question as—A, B, C & D in the booklet. The candidate has to choose the correct answer and mark the same in the OMR Answer-Sheet as per the direction :

Example :

Question :

Q. 1 (A) ● (C) (D)

Q. 2 (A) (B) ● (D)

Q. 3 (A) ● (C) (D)

Illegible answers with cutting and over-writing or half filled circle will be cancelled.

5. Each question carries equal marks. Marks will be awarded according to the number of correct answers you have.
6. All answers are to be given on OMR Answer sheet only. Answers given anywhere other than the place specified in the answer sheet will not be considered valid.
7. Before writing anything on the OMR Answer Sheet, all the instructions given in it should be read carefully.
8. After the completion of the examination candidates should leave the examination hall only after providing their OMR Answer Sheet to the invigilator. Candidate can carry their Question Booklet.
9. There will be no negative marking.
10. Rough work, if any, should be done on the blank pages provided for the purpose in the booklet.
11. To bring and use of log-book, calculator, pager and cellular phone in examination hall is prohibited.
12. In case of any difference found in English and Hindi version of the question, the English version of the question will be held authentic.

Impt. : On opening the question booklet, first check that all the pages of the question booklet are printed properly. If there is any discrepancy in the question Booklet, then after showing it to the invigilator, get another question Booklet of the same series.

4. प्रश्न-पुस्तिका में प्रत्येक प्रश्न के चार सम्भावित उत्तर—A, B, C एवं D हैं। परीक्षार्थी को उन चारों विकल्पों में से सही उत्तर छँटना है। उत्तर को OMR आन्सर-शीट में सम्बन्धित प्रश्न संख्या में निम्न प्रकार भरना है :

उदाहरण :

प्रश्न :

प्रश्न 1 (A) ● (C) (D)

प्रश्न 2 (A) (B) ● (D)

प्रश्न 3 (A) ● (C) (D)

अपठनीय उत्तर या ऐसे उत्तर जिन्हें काटा या बदला गया है, या गोले में आधा भरकर दिया गया, उन्हें निरस्त कर दिया जाएगा।

5. प्रत्येक प्रश्न के अंक समान हैं। आपके जितने उत्तर सही होंगे, उन्हीं के अनुसार अंक प्रदान किये जायेंगे।
6. सभी उत्तर केवल ओ. एम. आर. उत्तर-पत्रक (OMR Answer Sheet) पर ही दिये जाने हैं। उत्तर-पत्रक में निर्धारित स्थान के अलावा अन्यत्र कहीं पर दिया गया उत्तर मान्य नहीं होगा।
7. ओ. एम. आर. उत्तर-पत्रक (OMR Answer Sheet) पर कुछ भी लिखने से पूर्व उसमें दिये गये सभी अनुदेशों को सावधानीपूर्वक पढ़ लिया जाये।
8. परीक्षा समाप्ति के उपरान्त परीक्षार्थी कक्ष निरीक्षक को अपनी OMR Answer Sheet उपलब्ध कराने के बाद ही परीक्षा कक्ष से प्रस्थान करें। परीक्षार्थी अपने साथ प्रश्न-पुस्तिका ले जा सकते हैं।
9. निगेटिव मार्किंग नहीं है।
10. कोई भी रफ कार्य, प्रश्न-पुस्तिका के अन्त में, रफ-कार्य के लिए दिए खाली पेज पर ही किया जाना चाहिए।
11. परीक्षा-कक्ष में लॉग-बुक, कैलकुलेटर, पेजर तथा सेल्युलर फोन ले जाना तथा उसका उपयोग करना वर्जित है।
12. प्रश्न के हिन्दी एवं अंग्रेजी रूपान्तरण में भिन्नता होने की दशा में प्रश्न का अंग्रेजी रूपान्तरण ही मान्य होगा।

महत्वपूर्ण : प्रश्नपुस्तिका खोलने पर प्रथमतः जाँच कर देख लें कि प्रश्न-पुस्तिका के सभी पृष्ठ भलीभाँति छपे हुए हैं। यदि प्रश्नपुस्तिका में कोई कमी हो, तो कक्षनिरीक्षक को दिखाकर उसी सिरीज की दूसरी प्रश्न-पुस्तिका प्राप्त कर लें।