

Roll No.

Question Booklet Number

O. M. R. Serial No.

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B. Com. (Honors) (Sixth Semester)

EXAMINATION, July, 2022

GOODS & SERVICE TAX IN INDIA

Paper Code

BCOMH	6	0	0	1
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Questions Booklet
Series

A

Time : 1:30 Hours]

[Maximum Marks : 100

Instructions to the Examinee :

1. Do not open the booklet unless you are asked to do so.
2. The booklet contains 100 questions. Examinee is required to answer any 75 questions in the OMR Answer-Sheet provided and not in the question booklet. If more than 75 questions are attempted by student, then the first attempted 75 questions will be considered for evaluation. All questions carry equal marks.
3. 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.

परीक्षार्थियों के लिए निर्देश :

1. प्रश्न-पुस्तिका को तब तक न खोलें जब तक आपसे कहा न जाए।
2. प्रश्न-पुस्तिका में 100 प्रश्न हैं। परीक्षार्थी को किन्हीं 75 प्रश्नों को केवल दी गई OMR आन्सर-शीट पर ही हल करना है, प्रश्न-पुस्तिका पर नहीं। यदि छात्र द्वारा 75 से अधिक प्रश्नों को हल किया जाता है तो प्रारम्भिक हल किये हुए 75 उत्तरों को ही मूल्यांकन हेतु सम्मिलित किया जाएगा। सभी प्रश्नों के अंक समान हैं।
3. 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. What is the full form of GST ?
 - (A) Goods and Supply Tax
 - (B) Goods and Services Tax
 - (C) General Sales Tax
 - (D) Government Sales Tax
2. GST is a consumption of goods and services tax based on :
 - (A) Development
 - (B) Dividend
 - (C) Destiny
 - (D) Destination
3. The maximum rate applicable for SGST/UTGST is :
 - (A) 28
 - (B) 14
 - (C) 20
 - (D) 30
4. Taxes that are levied on any Intra-State purchase are :
 - (A) IGST
 - (B) CGST and SGST
 - (C) SGST
 - (D) CGST
5. GST rates applicable on goods and services are :
 - (A) 0%, 5%, 12%, 18%, 26%
 - (B) 0%, 6%, 12%, 18%, 28%
 - (C) 0%, 5%, 12%, 18%, 28%
 - (D) 0%, 5%, 12%, 16%, 28%
6. What does "I" in IGST stand for ?
 - (A) Internal
 - (B) Integrated
 - (C) Inter
 - (D) Intra
7. The number of structures in India's GST model is :
 - (A) 6
 - (B) 4
 - (C) 3
 - (D) 5
8. The books and other records U/S 35 are to be maintained at :
 - (A) Place where the books and accounts are maintained.
 - (B) Place of address of the Proprietor/ Partner/Director/Principal Officer.
 - (C) Principal place of business mentioned in the Certificate of Registration.
 - (D) Any of the above
9. First return filed under GST is :
 - (A) GSTR-1
 - (B) GSTR-3A
 - (C) GSTR-2
 - (D) GSTR-3B

10. Accounts are required to be maintain in :
- (A) Manual form
 - (B) Electronic form
 - (C) Manual and electronic form
 - (D) Manual or electronic form
11. Can all the records be maintained in an electronic form ?
- (A) Yes
 - (B) Only if authenticated by digital signature
 - (C) Few records
 - (D) No
12. The details of outward supplies of goods or services shall be submitted by :
- (A) 10th of the succeeding month
 - (B) 18th of the succeeding month
 - (C) 15th of the succeeding month
 - (D) 20th of the succeeding month
13. Which of the following goods are taxed under Goods and Services Tax (GST), India ?
- (A) CNG
 - (B) Liquor
 - (C) Petrol
 - (D) Gold jewellery
14. Goods and Services Tax was implemented in India from :
- (A) 1st June, 2017
 - (B) 1st July, 2017
 - (C) 1st Aug., 2017
 - (D) None of the above
15. Which was the first State in India to pass the GST Bill ?
- (A) Tamil Nadu
 - (B) Gujarat
 - (C) Madhya Pradesh
 - (D) Assam
16. What kind of a tax is GST ?
- (A) Value Added Tax
 - (B) Indirect Tax
 - (C) Direct Tax
 - (D) None of the above
17. Which of the following is/are correct about GST (Goods and Services Tax) ?
- (1) It is a destination based tax.
 - (2) Quorum of GST Council should be 50%.
- (A) (1) Only
 - (B) (2) only
 - (C) Both (1) and (2)
 - (D) Neither (1) nor (2)

18. What is the name of the all-India tax passed by the parliament in 2017 ?
- (A) GST
(B) VAT
(C) Service Tax
(D) Levy
19. GST is aimed to _____.
- (A) Raise the prices of foreign goods
(B) Raise the prices of luxury goods
(C) Lower the prices of goods of everyday use
(D) Avoid repeated payment of tax from the raw materials stage to the final product and thus reduce the burden of tax on the final product.
20. The Chairman of 'GST Council' in India is :
- (A) Home Minister
(B) Prime Minister
(C) Finance Minister
(D) None of the above
21. Which of the following options is correct about Goods and Services Tax (GST) ?
- (A) GST was implemented in India from 1st June, 2017.
(B) Essential commodities including food are taxed at the rate of 5%.
(C) Tobacco and aerated drinks are placed in the highest tax rate of 28%.
(D) Initially it had a three rate structure.
22. What has been kept under the purview of Goods and Services Tax (GST) ?
- (A) Alcohol for human consumption
(B) Electricity
(C) Petroleum products
(D) Ghee
23. The 'Goods and Services Tax' was proposed by a task force, headed by :
- (A) Vijay Kelkar
(B) Arun Jaitley
(C) Narasimha
(D) None of the above
24. Which tax is levied on Inter-State Supply ?
- (A) CGST
(B) SGST
(C) CGST and SGST
(D) IGST
25. Which of the following taxes will be levied on imports ?
- (A) CGST
(B) SGST
(C) IGST
(D) CGST and SGST

26. Reverse charge is applicable :
- (A) Only on Intra-State supplies
 - (B) Only on Inter-State supplies
 - (C) Both Intra-State and Inter-State supplies
 - (D) None of the above
27. Under which assessment the taxable person self-assess the taxes payable and furnish a return for each tax period ?
- (A) Self-assessment
 - (B) Provisional assessment
 - (C) Summary assessment
 - (D) Best judgment assessment
28. What is the rate of interest for refund if not paid within 60 days of the final assessment order ?
- (A) 6% p.a.
 - (B) 9% p.a.
 - (C) 18% p.a.
 - (D) None of the above
29. What is the time period allowed to an unregistered taxable person for furnishing a reply to the proper officer ?
- (A) 15 days
 - (B) 21 days
 - (C) 30 days
 - (D) None of the above
30. Which model of GST has been introduced in India ?
- (A) National level GST
 - (B) State level GST
 - (C) Dual GST
 - (D) None of the above
31. Zero rate supplies means :
- (A) Exempt supply
 - (B) Nil rate supply
 - (C) Non-taxable supply
 - (D) None of the above
32. Which of the following forms are used for applicable for registration ?
- (A) GSTR-1
 - (B) GSTR-2
 - (C) GST REG-01
 - (D) None of the above
33. Aggregate turnover means the aggregate value of :
- (A) taxable supplies
 - (B) exempt supplies
 - (C) Inter-State supplies
 - (D) All of the above

34. Mr. A has started business of supplying of toys in Delhi. He is required to obtain registration if his turnover during a financial year exceeds :
- (A) ₹ 20 lakhs
 (B) ₹ 30 lakhs
 (C) ₹ 40 lakhs
 (D) None of the above
35. An agriculturist is not required to take registration, if he supplies :
- (A) Any agricultural produce
 (B) Any agricultural produce grown by him
 (C) Agricultural produce out of cultivation of land
 (D) None of the above
36. What is the validity of the registration certificate ?
- (A) One year
 (B) No validity
 (C) Valid till it is cancelled
 (D) None of the above
37. Input tax credit is not available in respect of :
- (A) Services on which tax has been paid under composition scheme
 (B) Free samples
 (C) Goods used for personal consumption
 (D) All of the above
38. Input tax credit on capital goods and inputs can be availed in one instalment or in multiple installments :
- (A) In thirty-six instalment
 (B) In twelve instalments
 (C) In one instalment
 (D) None of the above
39. A person has a single GST registration in respect of two different trade names. Can he set off input tax credit from one trade name against the output tax liability of the other ?
- (A) Yes
 (B) No
 (C) May be
 (D) None of the above
40. Who will notify the rate of tax to be levied under CGST Act ?
- (A) Central Government suo moto
 (B) State Government suo moto
 (C) GST Council suo moto
 (D) Central Government as per the recommendations of the GST Council.

41. Which of the following Input Tax Credit (ITC) is not available to the tax payer ?
- (A) ITC on goods purchased for resale.
- (B) ITC on goods used for providing taxable services.
- (C) ITC on goods used in making supplies out of India.
- (D) ITC on purchase of motor vehicle for use by director.
42. Is there any ceiling limit prescribed on the rate under IGST ?
- (A) 14%
- (B) 40%
- (C) 26%
- (D) 30%
43. Unless and until notified, IGST shall not be levied on the Inter-State supply of which of the following ?
- (A) Industrial alcohol
- (B) Works contract
- (C) Petroleum
- (D) None of the above
44. What are the supplies on which reverse charge mechanism would apply at present ?
- (A) Notified categories of goods or services or both under Section 9(3)
- (B) Inward supply of goods or services or both from an unregistered dealer under Section 9(4)
- (C) Both of the above
- (D) None of the above
45. Services by a recovery agent to M/s. ZZZ Bank Ltd., are liable for GST in the hands of :
- (A) M/s. ZZZ Bank Ltd.
- (B) Recovery agent
- (C) Both of the above
- (D) None of the above
46. Should an e-Commerce operator be get registered ?
- (A) Yes, irrespective of threshold limit
- (B) No, required to register only if his aggregate turnover exceeds the threshold limit.
- (C) Yes, if he is located in North-western states.
- (D) He is required to register if he is liable to collect tax at source and / or his aggregate turnover.

47. What are the consequences of obtaining registration by misrepresentation ?
- (A) Liable to cancellation of registration by proper officer.
 (B) Liable to a fine not exceeding ₹ 10,00,000
 (C) Imprisonment for a period of 6 months to 3 years.
 (D) Both (B) and (C)
48. Services by an educational institution shall be exempt if it is provided :
- (A) to its students
 (B) to its faculty and staff
 (C) Both (A) and (B)
 (D) None of the above
49. Which of the following services of transportation of passengers is/are exempt from GST ?
- (A) Metro
 (B) Inland waterways
 (C) Both (A) and (B)
 (D) None of the above
50. In case of lottery procured from State Government by a lottery distributor, GST is payable by :
- (A) Lottery distributor
 (B) State Government
 (C) Both of the above
 (D) None of the above
51. If Tobacco leaves procured from an agriculturist by a registered person, then :
- (A) Reverse charge is applicable
 (B) Normal charge is applicable
 (C) Joint charge is applicable
 (D) None of the above
52. Reverse charge means liability to pay tax in respect of notified categories of supply :
- (A) on the recipient of supply of goods or services
 (B) on the supplier of such goods or services
 (C) Both (A) and (B)
 (D) None of the above
53. What is the threshold limit for Composition Scheme in a financial year ?
- (A) turnover of less than ₹ 1.5 crore
 (B) turnover of less than ₹ 1 crore
 (C) turnover of less than ₹ 2 crore
 (D) None of the above
54. What is the rate applicable under CGST to a registered person being a hotelier opting to pay taxes under Composition Scheme ?
- (A) 1%
 (B) 0.5%
 (C) 2.5%
 (D) None of the above

55. Which one of the following is true ?
- (A) A person can collect tax only he is registered.
- (B) Registered person not liable to collect tax till his aggregate turnover exceeds threshold limit.
- (C) A person can collect the tax during the period of his provisional registration.
- (D) None of the above
56. In first class or air conditioned coach GST rate is :
- (A) 5%
- (B) 12%
- (C) 18%
- (D) None of the above
57. In inland water transportation of passengers GST rate is :
- (A) 18%
- (B) 12%
- (C) Exempted
- (D) None of the above
58. GST charged on Restaurant Services :
- (A) 5%
- (B) 12%
- (C) 18%
- (D) None of the above
59. Input tax credit is allowed :
- (A) Only to registered dealer
- (B) It is allowed in respect of input tax
- (C) Both (A) and (B)
- (D) None of the above
60. Cascading effect implies :
- (A) Charging tax on tax
- (B) Tax on Value Addition
- (C) Both (A) and (B)
- (D) None of the above
61. Input tax = ₹ 20,000; output tax = ₹ 90,000, ITC available :
- (A) ₹ 20,000
- (B) ₹ 70,000
- (C) ₹ 60,000
- (D) None of the above
62. Mr. X of Delhi supplied goods to Mr. Y of Delhi, type of GST levied on supply of goods or services :
- (A) CGST and SGST
- (B) UTGST
- (C) IGST
- (D) None of the above
63. Mr. A of Kashmir, supplied goods to Mr. B of Pune, type of GST levied on supply of goods or services :
- (A) CGST and SGST
- (B) UTGST
- (C) IGST
- (D) None of the above
64. Tax subsumed in GST are :
- (A) Central Sales Tax
- (B) Service Tax
- (C) Central Excise Duty
- (D) All of the above

65. Taxes not subsumed in GST :
- Stamp Duty
 - Professional
 - Luxury tax
 - Both (A) and (B)
66. Members in GST Council includes :
- Union Finance Minister
 - Union Minister of State
 - Minister Incharge of Taxation
 - All of the above
67. Union Territories having own legislative (GST Act) :
- Delhi
 - Puducherry
 - Both (A) and (B)
 - None of the above
68. Local Intra-State Supply in Delhi is ₹ 40,000. Find out the amount of GST, CGST @ 9%, SGST/UTGST @ 9%., IGST= 18% :
- CGST = ₹ 3,600; SGST = ₹ 1,600
 - CGST = ₹ 3,600; UTGST = ₹ 3,600
 - IGST = ₹ 7,200
 - None of the above
69. India has chosen a dual GST model of which country ?
- France
 - Canada
 - America
 - None of the above
70. Who was the first country to implement GST ?
- Canada
 - France
 - America
 - None of the above
71. Input tax credit of CGST can be utilised for the following :
- For the payment of penalties
 - For the payment of interest
 - For the payment of IGST
 - For the payment of SGST
72. In GST, both Central and State Governments have simultaneous power to levy GST on :
- Intra-State Supply only
 - Inter-State Supply only
 - Import
 - Both Intra-State and Inter-State Supply
73. Determine the time of supply of goods :
- Date of issue of Invoice by supplier – 21st July
 - Date of dispatch of goods by the supplier – 22nd July
 - Date of receipt of payment in bank account – 15th June
 - Date of record of payment in books of account – 17th June

74. Which of the following is included while computing the value of supply of goods under GST ?
- (A) Price of the goods
 - (B) Packing charges of the goods
 - (C) Tax levied by Municipal Authority on sale of the goods
 - (D) All of the above
75. In which of the following conditions the input tax credit will be available ?
- (A) Capital goods used for making exempted goods
 - (B) Capital goods used for exclusively non-business (personal) purpose
 - (C) Depreciation has been claimed on tax component of capital goods
 - (D) None of the above
76. Mr. A, a registered manufacturer has opted for composition scheme. What rate of tax is applicable under CGST law ?
- (A) 0.5 %
 - (B) 1.0%
 - (C) 2.5%
 - (D) Composition scheme is not available for manufacturer.
77. The person paying tax under composition scheme can withdraw from the scheme, by filing an application in which form ?
- (A) Form GST CMP-04
 - (B) Form GST CMP-05
 - (C) Form GST CMP-01
 - (D) Form GST CMP-02
78. Mr. P (from Lucknow) meets an architect Mr. Y (from Kolkata) at a hotel in Chennai. Mr. Y gave a presentation of his recent interior constructions and Mr. P likes his work. Soon after the meeting, Mr. P awarded him the contract to furnish his recently purchase raw house in Dubai. Mr. Y furnishes his Dubai house and asks you the place of supply of service in this case ?
- (A) Kolkata
 - (B) Chennai
 - (C) Lucknow
 - (D) None of the above
79. Mr. X booked a train from Kanpur to Mumbai for his son's anniversary. During the travel, Mr. A supplies catering service to Mr. X. What will be the place of supply in this case ?
- (A) Place of supply will be Kanpur.
 - (B) Place of supply will be Mumbai.
 - (C) Place of supply will be the actual location where the catering service is discharged during travel.
 - (D) Any of the above

80. What is the aggregate turnover in a financial year above which a person is required to obtain registration in Punjab ?
- (A) ₹ 15,00,000
(B) ₹ 20,00,000
(C) ₹ 25,00,000
(D) ₹ 22,00,000
81. What is the threshold limit for registration in the special category states ?
- (A) ₹ 11,00,000
(B) ₹ 20,00,000
(C) ₹ 10,00,000
(D) ₹ 15,00,000
82. When there is any change in particular of application of registration then registered person shall inform such change in how many days ?
- (A) Within fifteen days of such change
(B) Within twenty days of such change
(C) Within thirty days of such change
(D) Within twenty five days of such change
83. Which document is to be issued while making the taxable supplies of goods ?
- (A) Tax invoice
(B) Payment voucher
(C) Receipt voucher
(D) Refund voucher.
84. Which of the following cases, a tax invoice under GST is not required to be issued by a registered person ?
- (A) Value of the goods/services/both supplied is less than ₹ 200 and recipient is unregistered.
(B) Value of the goods/services/both supplied is less than ₹ 200 and recipient is registered.
(C) Value of the goods/services/both supplied is more than ₹ 200 and recipient is unregistered.
(D) Value of the goods/services/both supplied is equal to ₹ 200 and recipient is unregistered.
85. Which return is required to be furnished for outward supplies made by the registered person ?
- (A) Form GSTR-1
(B) Form GSTR-2
(C) Form GSTR-4A
(D) Form GSTR-6
86. What is the frequency of filing of return by a composition supplier ?
- (A) Quarterly
(B) Monthly
(C) Yearly
(D) Daily

87. When is a registered person required to furnish his annual return ?
- (A) On or before 31st day of March at the end of financial year
- (B) On or before 30th day of September following the end of financial year
- (C) On or before 31st day of December following the end of financial year
- (D) On or before 1st day of December following the end of financial year
88. When does the registered dealer has to get his accounts audited ?
- (A) Turnover during a financial year exceeds ₹ 2.5 crore
- (B) Turnover during a financial year exceeds ₹ 1 crore
- (C) Turnover during a financial year exceeds ₹ 1.5 crore
- (D) Turnover during a financial year exceeds ₹ 2 crore
89. A special audit under GST is conducted by :
- (A) The CGST Officials
- (B) The SGST Officials
- (C) Chartered Accountant or Cost Accountant
- (D) Any of the above
90. What is the limit of amount above which movement of goods in a Conveyance require E-way Bill ?
- (A) ₹ 50,000
- (B) ₹ 10,000
- (C) ₹ 5,000
- (D) None of the above
91. When should e-Way bill be issued ?
- (A) In relation to supply
- (B) For reasons other than a supply (return)
- (C) Due to inward supply from an unregistered person
- (D) All of the above
92. Term 'Goods' means movable property, but does not include :
- (A) Actionable claim
- (B) Growing crops
- (C) Securities
- (D) Sugar
93. GST is levied on supply of all goods and services, except :
- (A) Alcoholic liquor for human consumption
- (B) Tobacco
- (C) Legal services
- (D) All of the above

94. Which is not a feature of GST ?
- (A) Comprehensive
(B) Destination based
(C) Levied of every value addition
(D) Levied only on manufacture.
95. The maximum penalty leviabale for failure to get accounts audited or to furnish report u/S 44AB is :
- (A) ₹ 75,000
(B) ₹ 1,00,000
(C) ₹ 1,50,000
(D) ₹ 3,00,000
96. As per Section 271 A, failures to keep, maintain or retain books of account would attract a penalty of :
- (A) ₹ 10,000
(B) ₹ 1,00,000
(C) ₹ 2,000
(D) ₹ 25,000
97. 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
98. If a person fails to obtain the registration, the penalty is equivalent to :
- (A) Amount of tax
(B) 10% of tax
(C) Upto ₹ 10,000
(D) The amount of tax or ₹ 10,000 whichever is higher
99. Due date for filing annual return :
- (A) 21st December of next F. Y.
(B) 31st December of next F. Y.
(C) 1st December of next F. Y.
(D) 11th December of next F. Y.
100. GST is payable by the recipient under reverse charge on :
- (A) Sponsorship services
(B) Transport of goods by rail
(C) Transport of passengers by air
(D) All of the above

4. Four alternative answers are mentioned for each question as—A, B, C & D in the booklet. The candidate has to choose the most correct/appropriate 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 एक सबसे सही अथवा सबसे उपयुक्त उत्तर छोटना 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।