

Roll No. ....

Question Booklet Number

O. M. R. Serial No.

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## B. Com. (Honors) (Sixth Semester)

### EXAMINATION, July, 2022

#### (Group-A : Accounting & Financial Services)

#### GST ACCOUNTING : PROCEDURE & SOFTWARE OPERATION

Paper Code					
BCOMH	6	0	0	5	AFS

Questions Booklet  
Series

**D**

Time : 1:30 Hours ]

[ Maximum Marks : 100

#### 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 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.
  - 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 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।
  - 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. The due date for filing GSTR-3B is \_\_\_\_\_.  
 (A) on 10th day of the next month  
 (B) on 15th day of the next month  
 (C) on 17th day of the next month  
 (D) on or before 20th day of the next month
2. Which of the following are not required to file the Annual Return ?  
 (A) Input Service Distributor  
 (B) Casual Taxable Person  
 (C) Non-resident Tax payer  
 (D) All of the above
3. As per GST Law only citizen of India can act as GST practitioner.  
 (A) False  
 (B) True  
 (C) Partly one  
 (D) None of the above
4. A registered person whose aggregate turnover during a FY exceeds INR 2 crores is required to file which of the following documents ?  
 (A) Annual return  
 (B) Audited annual accounts  
 (C) A Reconciliation Statement, duly certified, in prescribed form.  
 (D) All of the above
5. GST was introduced in India with effect from :  
 (A) 1-1-2017  
 (B) 1-4-2017  
 (C) 1-1-2018  
 (D) 1.7.2017
6. GST was introduced in Jammu and Kashmir with effect from :  
 (A) 2017  
 (B) 2015  
 (C) 2021  
 (D) 2022

7. State-GST 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.
8. The tax which was not merged into GST ?
  - (A) VAT
  - (B) Excise Duty
  - (C) Basic Customs Duty
  - (D) Purchase Tax
9. Tally is a software related to :
  - (A) Accounting
  - (B) Costing
  - (C) Capital Budgeting
  - (D) None of the above
10. A laptop is supplied receiving ₹ 30,000 and a mobile phone worth ₹ 20,000, then the value of supply :
  - (A) ₹ 20,000
  - (B) ₹ 30,000
  - (C) ₹ 50,000
  - (D) ₹ 10,000
11. Who is the marketer of Tally ?
  - (A) Tally Package Pvt. Ltd.
  - (B) Tally Gold Pvt. Ltd.
  - (C) Tally Solutions Pvt. Ltd.
  - (D) None of the above
12. What is the GSTR-4 Annual Return due date ?
  - (A) 30th April
  - (B) 30th September
  - (C) 31st December
  - (D) 31st October
13. IGST tax levy means :
  - (A) Within state
  - (B) Between two states
  - (C) Only (A)
  - (D) None of the above
14. IGST levy can be levied :
  - (A) Centre
  - (B) State
  - (C) Union Territory
  - (D) Both (A) and (B)

15. All payments are entered under Accounting Voucher in Tally through :
- (A) F5
  - (B) F6
  - (C) F7
  - (D) F8
16. Salary Account comes under which head in Tally ?
- (A) Indirect Incomes
  - (B) Indirect Expenses
  - (C) Direct Incomes
  - (D) Direct Expenses
17. Which sub-menu is used to create new ledger, groups and voucher types in Tally ?
- (A) Account Info
  - (B) Accounting Vouchers
  - (C) Inventory Vouchers
  - (D) Inventory Info
18. Create a new company in Tally from Company Info, menu is possible by selecting :
- (A) Select Company
  - (B) Edit Company
  - (C) Create Ledger
  - (D) Create Company
19. \_\_\_\_\_ is/are Accounting software.
- (A) Tally ERP9
  - (B) MARG ERP 9
  - (C) Quick Books
  - (D) All of the above
20. Accounting is easy and more accessible through \_\_\_\_\_.
- (A) Computerized Accounting
  - (B) Manual Accounting
  - (C) Both (A) and (B)
  - (D) None of the above
21. What are the types of GST Return ?
- (A) GSTR-1
  - (B) GSTR-2
  - (C) GSTR-3
  - (D) All of the above

22. Maintain the some accounting records is an ..... need under GST.
- (A) Essential
  - (B) Optional
  - (C) Both (A) and (B)
  - (D) None of the above
23. \_\_\_\_\_ must maintain the accounts books and records for a specified duration.
- (A) Every registered taxable person
  - (B) Every shopkeeper
  - (C) Every wholesaler
  - (D) None of the above
24. The composition dealer shall maintain the accounts of stock in respect of :
- (A) Goods received
  - (B) Goods supplied by him
  - (C) Both (A) and (B)
  - (D) None of the above
25. What are the types of ledger under GST ?
- (A) Electronic Cash Ledger
  - (B) Credit Ledger
  - (C) Liability Ledger
  - (D) All of the above
26. What are the types of GST Registration ?
- (A) Composition
  - (B) Normal
  - (C) Both (A) and (B)
  - (D) None of the above
27. GST is a comprehensive tax regime covering \_\_\_\_\_.
- (A) Goods
  - (B) Services
  - (C) Both (A) and (B)
  - (D) None of the above
28. CMP 08 GST return is related with the \_\_\_\_\_.
- (A) Composition Dealer
  - (B) Normal Dealer
  - (C) Both (A) and (B)
  - (D) None of the above
29. GSTR-4 is a/an \_\_\_\_\_.
- (A) Annual Return
  - (B) Monthly Return
  - (C) Quarterly Return
  - (D) None of the above

30. GST is tax free if turnover is not to exceed \_\_\_\_\_.  
 (A) ₹ 40 lakh  
 (B) ₹ 80 lakh  
 (C) ₹ 20 lakh  
 (D) ₹ 10 lakh
31. GST Cash ledger is a ledger available at \_\_\_\_\_.  
 (A) GST Portal  
 (B) Income Tax Portal  
 (C) Both (A) and (B)  
 (D) None of the above
32. Official website of GST is \_\_\_\_\_.  
 (A) <https://www.gst.gov.in/>  
 (B) <https://eportal.incometax.gov.in/iec/foervices/#/pre-login/itr>  
 Status  
 (C) Both (A) and (B)  
 (D) None of the above
33. GST levied by \_\_\_\_\_.  
 (A) Central Government  
 (B) State Government  
 (C) Both (A) and (B)  
 (D) None of the above
34. GST is a \_\_\_\_\_ tax.  
 (A) Direct  
 (B) Indirect  
 (C) Both (A) and (B)  
 (D) None of the above
35. The maximum rate applicable for SGST/UTGST is :  
 (A) 28  
 (B) 14  
 (C) 20  
 (D) 30
36. GSTR-4 is filled by \_\_\_\_\_.  
 (A) Composition Dealer  
 (B) Normal Dealer  
 (C) Both (A) and (B)  
 (D) None of the above

37. The electronic credit ledger is maintained in FORM GST PMT-02 for each :
- (A) Registered person
  - (B) Unregistered person
  - (C) Both (A) and (B)
  - (D) None of the above
38. Refund from cash ledger can only be claimed only when all the return related liabilities for that tax period have \_\_\_\_\_ discharged.
- (A) not been
  - (B) been
  - (C) Both (A) and (B)
  - (D) None of the above
39. 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
40. GST levied by Central Government and share with \_\_\_\_\_.
- (A) Central Government
  - (B) State Governments
  - (C) Companies
  - (D) None of the above
41. IGST is payable when the supply is \_\_\_\_\_.
- (A) Inter-State
  - (B) Intra-State
  - (C) Intra-UT
  - (D) All of the above
42. Which of the following taxes have been subsumed in GST ?
- (A) Central Sales Tax
  - (B) Central Excise Duty
  - (C) VAT
  - (D) All of the above
43. GST is levied on supply of all goods and service, except \_\_\_\_\_.
- (A) Alcoholic liquor for human consumption
  - (B) Tobacco
  - (C) Healthcare service
  - (D) None of the above



44. The functions of goods and services network (GSTN) include \_\_\_\_\_.
- (A) Facilitating registration
  - (B) Forwarding the return to central and state authorities
  - (C) Computation and settlement of GST
  - (D) All of the above
45. A ..... supply comprising of two or more supplies shall be treated as the supply of that particular supply that attracts highest rate of tax.
- (A) Composite
  - (B) Mixed
  - (C) Both (A) and (B)
  - (D) None of the above
46. GST is a comprehensive tax regime covering \_\_\_\_\_.
- (A) Goods
  - (B) Services
  - (C) Both goods and services
  - (D) Goods, services and imports
47. What are the taxes levied on an intra-State supply ?
- (A) CGST
  - (B) SGST
  - (C) CGST and SGST
  - (D) IGST
48. Who will notify the rate of tax to be levied under CGST Act ?
- (A) Central Government
  - (B) State Government
  - (C) GST Council
  - (D) Central Government as per the recommendations of the GST Council
49. Which of the following taxes will be levied on imports ?
- (A) CGST
  - (B) SGST
  - (C) IGST
  - (D) CGST and SGST
50. Which of the following is not included in aggregate turnover ?
- (A) Exempt supplies of goods or services or both
  - (B) Export of goods or services or both
  - (C) Inter-State supply of goods or services or both
  - (D) Value of inward supplies on which tax is paid under reverse charge

51. The GST Act, 2017 extends to the :
- (A) Whole of India except the state of Uttar Pradesh
  - (B) Whole of India
  - (C) Whole of India except the state of Pondicherry
  - (D) None of the above
52. What is time of supply of goods, in case of forward charge ?
- (A) Date of issue of invoice
  - (B) Due date of issue of invoice
  - (C) Date of receipt of consideration by the supplier
  - (D) Earlier of (A) and (B)
53. What is time of supply of goods, in case of supplier opting for composition levy under Section 10 of the CGST Act, 2017 ?
- (A) Date of issue of invoice
  - (B) Date of receipt of consideration by the supplier
  - (C) Latter of (A) and (B)
  - (D) Earlier of (A) and (B)
54. What is the time of supply of vouchers when the supply with respect to the voucher is identifiable ?
- (A) Date of issue of voucher
  - (B) Date of redemption of voucher
  - (C) Earlier of (A) and (B)
  - (D) (A) and (B) whichever is later
55. What is the time of supply of vouchers when the supply with respect to the voucher is not identifiable ?
- (A) Date of issue of voucher
  - (B) Date of redemption of voucher
  - (C) Earlier of (A) and (B)
  - (D) (A) and (B) whichever is later
56. What is the time of supply of service if the invoice is issued within 30 days from the date of provision of service ?
- (A) Date of issue of invoice
  - (B) Date on which the supplier receives payment
  - (C) Date of provision of service
  - (D) Earlier of (A) and (B)

57. What is the time of supply of service where services are received from an associated enterprise located outside India ?

- (A) Date of entry of services in the books of account of recipient of service
- (B) Date of payment
- (C) Earlier of (A) and (B)
- (D) Date of entry of services in the books of the supplier of service

58. Time of supply means :

- (A) The point in time when GST is actually paid by the supplier of goods or services.
- (B) The point in time when GST is actually paid after taking input credit by the supplier of goods or services.
- (C) The point in time when goods have been deemed to be supplied or services have been deemed to be provided.
- (D) The point in time when GST return is filed by the supplier of goods or services.

59. What is the time of supply of services where the supplier is liable to pay tax under forward charge and the invoice is not issued within prescribed period under Section 31(2) ?

- (A) Date of issue of invoice
- (B) Date of completion of provision of services
- (C) Date of receipt of payment
- (D) Date of completion of provision of service or date of receipt of payment; whichever is earlier.

60. What is the time of supply of import of service ?

- (A) Date of entry of services in the books of account of recipient of service.
- (B) Date of payment
- (C) 61st day from the date of invoice
- (D) Earlier of (B) and (C)

61. Which of the following shall not be included in value of supply ?
- (A) GST
  - (B) IST
  - (C) Both (A) and (B)
  - (D) None of the above
62. The value of supply should include :
- (A) Any non-GST taxes, duties, cesses, fees charged separately by supplier
  - (B) Interest, late fee or penalty for delayed payment of any consideration for any supply
  - (C) Subsidies directly linked to the price except subsidies provided by the Central and State Governments
  - (D) All of the above
63. Value of supply under Section 15(1) is :
- (A) Transaction value
  - (B) Market value
  - (C) Both (A) and (B)
  - (D) None of the above
64. When can the transaction value be rejected for computation of value of supply ?
- (A) When the buyer and seller are related and price is not the sole consideration.
  - (B) When the buyer and seller are related or price is not the sole consideration.
  - (C) It can never be rejected.
  - (D) When the goods are sold at very low margins.
65. What deductions are allowed from the transaction value ?
- (A) Discounts offered to customers, subject to conditions
  - (B) Packing charges, subject to conditions
  - (C) Amount paid by customer on behalf of the supplier, subject to conditions
  - (D) Freight charges incurred by the supplier for CIF terms of supply, subject to conditions

66. Normal registered dealer avails the GST \_\_\_\_\_ Facility.
- (A) Credit
- (B) Non-credit
- (C) Both (A) and (B)
- (D) None of the above
67. Aggregate turnover includes :
- (A) Taxable supplies of goods or services or both
- (B) Exempt supplies of goods
- (C) Exports
- (D) All of the above
68. Which of the following persons are not liable for registration ?
- (A) Any person engaged exclusively in supplying services wholly exempt from tax
- (B) Casual taxable person
- (C) Both (A) and (B)
- (D) None of the above
69. Within how many days a person should apply for registration ?
- (A) Within 60 days from the date he becomes liable for registration.
- (B) Within 30 days from the date he becomes liable for registration.
- (C) No time limit
- (D) Within 90 days from the date he becomes liable for registration.
70. 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
71. What is the validity of the GST registration certificate ?
- (A) One year
- (B) No validity
- (C) Valid till it is cancelled.
- (D) Five years
72. The registration certificate granted to non-resident taxable person is valid for days from the effective date of registration :
- (A) 30
- (B) 60
- (C) 90
- (D) 120

73. If an entity has multiple branches within the same state, it requires :
- (A) Registration for each branch separately
  - (B) Single registration for all the branches
  - (C) Multiple registration or single registration at the option of the assessee
  - (D) Registration for each branch separately if the turnover of each branch exceeds INR 20 lakhs
74. Which of the following persons are not liable for registration ?
- (A) Any person engaged exclusively in supplying goods or services wholly exempt from tax
  - (B) Causal taxable person
  - (C) Non-resident taxable person
  - (D) None of the above
75. An agriculturist is not required to take registration if he supplies :
- (A) Any agricultural produce
  - (B) Any agricultural produce grown by him or other agriculturalist
  - (C) Agricultural produce out of cultivation of land
  - (D) All of the above
76. Which of the following forms are used for applicable for registration ?
- (A) Form GSTR-1
  - (B) Form GSTR-2
  - (C) Form GST REG-01
  - (D) Form GST REG-02
77. Which of the following statements is correct ?
- (A) Voluntary registration not possible under GST.
  - (B) Voluntarily registered person is not liable to comply with all the provisions of the GST.
  - (C) A person may get himself registered voluntarily and shall comply with all the provisions of GST.
  - (D) None of the above
78. An e-Commerce operator should get itself registered :
- (A) Irrespective of the threshold limit.
  - (B) If his aggregate turnover exceeds the threshold limit of INR 20,00,000.
  - (C) If he is liable to collect tax at source and his aggregate turnover exceeds the threshold limit.
  - (D) If he is liable to collect tax at source.

79. There will be deemed approval of registration if no action is taken on application :

- (A) Within a period of 3 working days from the date of submission of the application
- (B) Within a period of 7 working days from the date of submission of the application
- (C) Within a period of 10 working days from the date of submission of the application
- (D) Within a period of 14 working days from the date of submission of the application

80. A certificate of registration shall be issued by the proper officer in form :

- (A) GST REG-02
- (B) GST REG-03
- (C) GST REG-04
- (D) GST REG-06

81. Which of the following requires amendment in the registration certificate ?

- (A) Change of name of the registered person
- (B) Change in constitution of the registered person
- (C) Switching over from composition scheme to normal scheme or vice-versa
- (D) All of the above

82. A voluntarily registered person's registration can be cancelled if the person does not start business within :

- (A) 3 months from the date of registration
- (B) 6 months from the date of registration
- (C) 9 months from the date of registration
- (D) 1 month from the date of registration

83. Registration can be cancelled by the proper officer if the person registered under composition scheme has not furnished return for :
- (A) 3 consecutive tax periods
  - (B) 6 consecutive tax periods
  - (C) a consecutive period of 6 months
  - (D) a consecutive period of 1 year
84. The proper officers may cancel suo motu the registered where a person paying tax has not furnished returns for \_\_\_\_\_.
- (A) 3 consecutive tax periods
  - (B) 4 consecutive tax periods
  - (C) 2 consecutive tax periods
  - (D) 5 consecutive tax periods
85. In case of taxable supply of services, invoice shall be issued within a period of \_\_\_\_\_ from the date of supply of service.
- (A) 30 days
  - (B) 45 days
  - (C) 60 days
  - (D) 90 days
86. In case of taxable supply of services by an insurer, invoice shall be issued within a period of \_\_\_\_\_ from the date of supply of service.
- (A) 30 days
  - (B) 45 days
  - (C) 60 days
  - (D) 90 days
87. Where the goods being sent or taken on approval for sale or return are removed before the supply takes place, the invoice shall be issued :
- (A) before/at the time of supply
  - (B) 6 months from the date of removal
  - (C) Earlier of (A) or (B)
  - (D) None of the above
88. Registered person may issue a consolidated tax invoice for such supplies at the close of each day in respect of all such supplies provided :
- (A) The recipient is not a registered person.
  - (B) The recipient does not require such invoice.
  - (C) The value of goods and services or both per invoice is less than INR 200.
  - (D) All the above conditions are satisfied.



89. 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
90. In case of supply of goods by a composition dealer the registered person shall issue :
- (A) A tax invoice
  - (B) A bill of supply
  - (C) Receipt voucher
  - (D) None of the above
91. Where advance payment is received, the registered person shall issue a :
- (A) tax invoice
  - (B) bill of supply
  - (C) receipt voucher
  - (D) None of the above
92. The tax invoice in case of supplier of goods is issued in :
- (A) Triplicate
  - (B) One
  - (C) Either (A) or (B) at the option of taxpayer
  - (D) Either (A) or (B) at the option of PO
93. What is the nature of supply if the nature of supply is not determinable ?
- (A) Intra-State
  - (B) Inter-State
  - (C) Either (A) or (B) at the option of Taxpayer
  - (D) Either (A) or (B) at the option of PO
94. Which of these electronic ledgers are maintained online ?
- (A) Electronic liability register
  - (B) Electronic credit ledger
  - (C) Electronic cash ledger
  - (D) All of the above

95. Deposits towards tax, penalty, interest, fee or any other amount are credited into the \_\_\_\_\_ of a taxable person.
- (A) Electronic liability register
  - (B) Electronic credit ledger
  - (C) Electronic cash ledger
  - (D) All of the above
96. Input tax credit as self-assessed in the return of the registered person shall be credited to which of the following ledger ?
- (A) Electronic liability register
  - (B) Electronic credit ledger
  - (C) Electronic cash ledger
  - (D) All of the above
97. Which of the following items are debited to electronic credit ledger ?
- (A) Output tax
  - (B) Interest
  - (C) Penalty
  - (D) All of the above
98. Which form is furnished for submission of details of outward supplies u/S 37 ?
- (A) GSTR-1
  - (B) GSTR-2
  - (C) GSTR-3
  - (D) GSTR-5
99. What is the due date for submission of monthly GSTR-1 ?
- (A) on or before 10th day of the immediately succeeding month
  - (B) on or before 15th day of the immediately succeeding month
  - (C) on or before 17th day of the immediately succeeding month
  - (D) on or before 20th day of the immediately succeeding month
100. Composition tax payer is required to file return in Form No. \_\_\_\_\_.
- (A) GSTR-2
  - (B) GSTR-3
  - (C) GSTR-4
  - (D) GSTR-5

***(Only for Rough Work)***

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) ☒ (B) (C) (D)

Q. 2 (A) (B) ☒ (C) (D)

Q. 3 (A) ☒ (B) (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) ☒ (B) (C) (D)

प्रश्न 2 (A) (B) ☒ (C) (D)

प्रश्न 3 (A) ☒ (B) (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।