

Roll. No.

Question Booklet Number

O.M.R. Serial No.

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B.Com. (Hons.) (SEM.-VI) EXAMINATION, 2025-26
(NEP & BACK PAPER)
COMMERCE
(Goods and Services Tax in India)
[CODE : BCH-601]

Paper Code							
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Question Booklet
Series

B

Time : 1 : 30 Hours

Max. Marks : 75

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 75 questions in the OMR Answer-Sheet provided and not in the question booklet. 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.
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 :

(Remaining instructions on last page)

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 75 प्रश्नों को केवल दी गई OMR आन्सर-शीट पर ही हल करना है, प्रश्न-पुस्तिका पर नहीं। 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, उसे तुरन्त बदल लें।
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 छॉटना है। उत्तर को OMR उत्तर-पत्रक में सम्बन्धित प्रश्न संख्या में निम्न प्रकार भरना है :

(शेष निर्देश अन्तिम पृष्ठ पर)

1. Which document is used for transporting goods?
 - (A) Invoice
 - (B) Challan
 - (C) E-way bill
 - (D) Receipt
2. E-way bill is generated on:
 - (A) Income Tax portal
 - (B) GST portal
 - (C) RBI portal
 - (D) MCA portal
3. GSTIN is issued by:
 - (A) RBI
 - (B) GST Network
 - (C) Income Tax Dept.
 - (D) SEBI
4. The GST Network (GSTN) is a:
 - (A) Government company
 - (B) Private company
 - (C) NGO
 - (D) Bank
5. Which supply is not taxable under GST?
 - (A) Export
 - (B) Alcohol for human consumption
 - (C) Import
 - (D) Online sales
6. Reverse Charge Mechanism applies when:
 - (A) Seller pays tax
 - (B) Buyer pays tax
 - (C) Both pay tax
 - (D) No one pays
7. Input Tax Credit is available only if:
 - (A) Invoice is available
 - (B) Payment is made
 - (C) Supplier paid tax
 - (D) All of these
8. Maximum period for issuing credit note is:
 - (A) 3 months
 - (B) 6 months
 - (C) September of next FY / Annual return date
 - (D) 2 years

9. Tax invoice is issued by:
- (A) Buyer
 - (B) Seller
 - (C) Bank
 - (D) Government
10. Debit note is issued when:
- (A) Value increases
 - (B) Value decreases
 - (C) Payment done
 - (D) Stock lost
11. Credit note is issued when:
- (A) Price increases
 - (B) Price reduces
 - (C) Tax rises
 - (D) Profit rises
12. GST applies to alcohol:
- (A) Yes
 - (B) No
 - (C) Partially
 - (D) Sometimes
13. Petroleum products under GST:
- (A) All included
 - (B) All excluded
 - (C) Partially included
 - (D) Fully taxed
14. Compensation cess is for:
- (A) Centre
 - (B) States
 - (C) Public
 - (D) Banks
15. Export under GST is:
- (A) Taxable
 - (B) Exempt
 - (C) Zero-rated
 - (D) High-rated
16. Import is treated as:
- (A) Intra-state
 - (B) Inter-state
 - (C) Local
 - (D) Exempt
17. Which return is filed for outward supplies?
- (A) GSTR-2
 - (B) GSTR-1
 - (C) GSTR-3B
 - (D) GSTR-9

18. Refund is available for:
- (A) Excess tax paid
 - (B) Export
 - (C) ITC accumulation
 - (D) All of these
19. Self-assessment under GST means:
- (A) Assessment by officer
 - (B) Assessment by taxpayer
 - (C) Court assessment
 - (D) Bank assessment
20. Late fee is charged for:
- (A) Late registration
 - (B) Late payment
 - (C) Late filing of return
 - (D) Late invoice
21. Interest is charged on:
- (A) Excess ITC
 - (B) Late payment of tax
 - (C) Refund
 - (D) Exemption
22. Which is not a type of supply?
- (A) Taxable
 - (B) Exempt
 - (C) Zero-rated
 - (D) Fixed
23. Job work means:
- (A) Manufacturing
 - (B) Processing of goods
 - (C) Selling goods
 - (D) Importing goods
24. Job worker is:
- (A) Principal
 - (B) Manufacturer
 - (C) Processor
 - (D) Dealer
25. Which tax is shared between Centre and State?
- (A) CGST
 - (B) SGST
 - (C) IGST
 - (D) Customs

26. Late fee for GSTR-3B per day is:
- (A) ₹20
(B) ₹50
(C) ₹100
(D) ₹200
27. Maximum late fee is:
- (A) ₹5,000
(B) ₹10,000
(C) ₹20,000
(D) ₹50,000
28. GST is collected at:
- (A) Central level
(B) State level
(C) Both
(D) District level
29. Anti-profiteering means:
- (A) Extra profit
(B) Passing tax benefit to consumers
(C) Avoid tax
(D) Black money
30. GST Council Chairman is:
- (A) PM
(B) FM
(C) RBI Governor
(D) President
31. Place of supply decides:
- (A) Tax rate
(B) Type of GST
(C) Penalty
(D) Profit
32. Time of supply decides:
- (A) Tax liability
(B) Turnover
(C) Profit
(D) Loss
33. GST audit is mandatory if turnover exceeds:
- (A) ₹1 crore
(B) ₹2 crore
(C) ₹5 crore
(D) ₹10 crore
34. Nil-rated supply means:
- (A) Exempt
(B) 0% tax
(C) High tax
(D) No supply

35. Casual taxable person is one who:
- (A) Supplies occasionally
 - (B) Supplies regularly
 - (C) Exports only
 - (D) Imports only
36. Non-resident taxable person means:
- (A) Indian resident
 - (B) Foreign supplier
 - (C) Local trader
 - (D) Manufacturer
37. GST composition dealers cannot:
- (A) Pay tax
 - (B) Issue tax invoice
 - (C) Sell goods
 - (D) Purchase goods
38. GST rate slabs in India include:
- (A) 0%, 5%, 12%, 18%, 28%
 - (B) 2%, 6%, 10%
 - (C) 15%, 25%
 - (D) Only 10%
39. Which return replaces GSTR-2 and GSTR-3?
- (A) GSTR-1
 - (B) GSTR-3B
 - (C) GSTR-4
 - (D) GSTR-8
40. Advance ruling is given by:
- (A) GST Council
 - (B) High Court
 - (C) Authority for Advance Ruling
 - (D) Supreme Court
41. GST appeal first lies before:
- (A) Supreme Court
 - (B) Appellate Authority
 - (C) High Court
 - (D) Tribunal
42. Which form is used for refund?
- (A) GSTR-1
 - (B) RFD-01
 - (C) GST-3B
 - (D) REG-01

43. Maximum turnover for composition scheme is:
- (A) ₹50 lakh
(B) ₹1 crore
(C) ₹1.5 crore
(D) ₹2 crore
44. GST is levied on:
- (A) Manufacture
(B) Sale
(C) Supply
(D) Profit
45. Zero-rated supply includes:
- (A) Domestic sales
(B) Exports
(C) Local sales
(D) Retail sales
46. Exempt supply means:
- (A) Taxable supply
(B) No tax
(C) High tax
(D) Penalty
47. HSN stands for:
- (A) Harmonized System of Nomenclature
(B) High Sales Number
- (C) Heavy Stock Number
(D) None of these
48. SAC stands for:
- (A) Service Accounting Code
(B) Sales Accounting Code
(C) Service Authority Code
(D) Stock Code
49. Reverse charge means:
- (A) Seller pays tax
(B) Buyer pays tax
(C) Both pay
(D) None of these
50. E-way bill is required for movement above:
- (A) ₹10,000
(B) ₹25,000
(C) ₹50,000
(D) ₹1,00,000
51. GST portal website is:
- (A) gst.in
(B) gst.gov.in
(C) incometax.gov.in
(D) indiagov.in

52. Provisional assessment is allowed when:
- (A) Rate is unknown
 - (B) Value is unknown
 - (C) Both (A) and (B)
 - (D) None of these
53. Which return is filed by e-commerce operators?
- (A) GSTR-1
 - (B) GSTR-8
 - (C) GSTR-4
 - (D) GSTR-9
54. TCS under GST is collected by:
- (A) Government
 - (B) Bank
 - (C) E-commerce operator
 - (D) Dealer
55. Cancellation of registration may be:
- (A) Voluntary
 - (B) Compulsory
 - (C) Both (A) and (B)
 - (D) None of these
56. Amendment of registration is done through:
- (A) REG-05
 - (B) REG-14
 - (C) REG-01
 - (D) REG-02
57. GST penalty is imposed for:
- (A) Tax evasion
 - (B) Late filing
 - (C) Wrong ITC
 - (D) All of these
58. Which authority resolves GST disputes between Centre and States?
- (A) Supreme Court
 - (B) High Court
 - (C) GST Council
 - (D) Finance Ministry
59. Main objective of GST is:
- (A) Increase tax burden
 - (B) Remove cascading effect
 - (C) Reduce trade
 - (D) Increase inflation

60. ITC can be claimed on:
- (A) Personal goods
 - (B) Business inputs
 - (C) Gifts
 - (D) Donations
61. Which tax is levied by Centre?
- (A) SGST
 - (B) CGST
 - (C) VAT
 - (D) CST
62. Which tax is levied by State?
- (A) CGST
 - (B) IGST
 - (C) SGST
 - (D) Customs
63. GST replaced:
- (A) VAT
 - (B) Service Tax
 - (C) Excise Duty
 - (D) All of these
64. GST return filed monthly:
- (A) GSTR-1
 - (B) GSTR-3B
 - (C) GSTR-2
 - (D) GSTR-9
65. Annual return is:
- (A) GSTR-1
 - (B) GSTR-3B
 - (C) GSTR-9
 - (D) GSTR-4
66. Composition scheme is for:
- (A) Large traders
 - (B) Small taxpayers
 - (C) Exporters
 - (D) Importers
67. Composition tax rate is:
- (A) High
 - (B) Moderate
 - (C) Low
 - (D) Zero

68. Place of supply is important to decide:
- (A) Profit
 - (B) Tax type
 - (C) Discount
 - (D) Cost
69. Time of supply determines:
- (A) Tax rate
 - (B) Tax liability date
 - (C) Profit margin
 - (D) Turnover
70. Which form is used for registration?
- (A) REG-01
 - (B) REG-02
 - (C) GSTR-1
 - (D) RFD-01
71. Voluntary registration is allowed under GST:
- (A) Yes
 - (B) No
 - (C) Sometimes
 - (D) Never
72. Aggregate turnover includes:
- (A) Exempt supply
 - (B) Export
 - (C) Taxable supply
 - (D) All of these
73. GST audit is conducted by:
- (A) Bank
 - (B) Chartered Accountant
 - (C) Lawyer
 - (D) Broker
74. Which supply is outside GST?
- (A) Petroleum
 - (B) Alcohol
 - (C) Electricity
 - (D) All of these
75. GST compensation cess is levied on:
- (A) Luxury goods
 - (B) Essential goods
 - (C) Food grains
 - (D) Medicines

76. GST is a:
- (A) Single-stage tax
 - (B) Multi-stage tax
 - (C) Double tax
 - (D) One-time tax
77. GST is based on:
- (A) Origin principle
 - (B) Destination principle
 - (C) Profit principle
 - (D) Income principle
78. GST registration is compulsory if turnover exceeds:
- (A) ₹10 lakh
 - (B) ₹20 lakh
 - (C) ₹30 lakh
 - (D) ₹50 lakh
79. For special category states, threshold is:
- (A) ₹20 lakh
 - (B) ₹15 lakh
 - (C) ₹10 lakh
 - (D) ₹25 lakh
80. GSTIN consists of:
- (A) 10 digits
 - (B) 12 digits
 - (C) 15 digits
 - (D) 18 digits
81. First two digits of GSTIN represent:
- (A) Year
 - (B) State code
 - (C) PAN
 - (D) Entity
82. GSTIN is based on:
- (A) Aadhaar
 - (B) PAN
 - (C) Voter ID
 - (D) Passport
83. Input Tax Credit (ITC) means:
- (A) Tax paid on output
 - (B) Tax paid on input
 - (C) Tax refund
 - (D) Penalty

84. Which return is filed by composition dealers?
(A) GSTR-1
(B) GSTR-3B
(C) GSTR-4
(D) GSTR-9
85. GST is levied on:
(A) Supply
(B) Manufacture
(C) Income
(D) Profit
86. Who is liable to register under GST?
(A) Only manufacturers
(B) Only traders
(C) Persons exceeding threshold limit
(D) Only exporters
87. GST registration is:
(A) Optional
(B) Mandatory
(C) Temporary
(D) Seasonal
88. Input Tax Credit cannot be claimed on:
(A) Raw materials
(B) Machinery
(C) Personal expenses
(D) Office rent
89. Which tax is charged on inter-state sales?
(A) CGST
(B) SGST
(C) IGST
(D) VAT
90. GST return GSTR-9 is:
(A) Monthly
(B) Quarterly
(C) Annual
(D) Half-yearly
91. Which supply is taxable at 0%?
(A) Exempt supply
(B) Nil-rated supply
(C) Zero-rated supply
(D) Non-GST supply
92. GST is collected from:
(A) Producer
(B) Consumer
(C) Wholesaler
(D) Retailer

93. GST was implemented in India on:
- (A) 1 April 2016
 - (B) 1 July 2017
 - (C) 1 March 2018
 - (D) 1 January 2019
94. GST stands for:
- (A) General Sales Tax
 - (B) Goods and Services Tax
 - (C) Government Sales Tax
 - (D) Global Sales Tax
95. GST is a:
- (A) Direct tax
 - (B) Indirect tax
 - (C) Progressive tax
 - (D) Proportional tax
96. Which amendment introduced GST?
- (A) 100th
 - (B) 101st
 - (C) 102nd
 - (D) 103rd
97. GST is applicable on:
- (A) Goods only
 - (B) Services only
 - (C) Both goods and services
 - (D) Income
98. Full form of CGST is:
- (A) Central Goods and Sales Tax
 - (B) Central Goods and Services Tax
 - (C) Common GST
 - (D) Combined GST
99. SGST means:
- (A) State Goods and Services Tax
 - (B) State General Sales Tax
 - (C) State GST
 - (D) Sales GST
100. IGST applies on:
- (A) Intra-state supply
 - (B) Inter-state supply
 - (C) Local supply
 - (D) Village supply

Rough Work / रफ कार्य

Example :

Question :

Q.1 (A) ● (C) (D)

Q.2 (A) (B) ● (D)

Q.3 (A) ● (C) (D)

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 & 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.

उदाहरण :

प्रश्न :

प्रश्न 1 (A) ● (C) (D)

प्रश्न 2 (A) (B) ● (D)

प्रश्न 3 (A) ● (C) (D)

5. प्रत्येक प्रश्न के अंक समान हैं। आपके जितने उत्तर सही होंगे, उन्हीं के अनुसार अंक प्रदान किये जायेंगे।
6. सभी उत्तर केवल ओ०एम०आर० 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. ओ०एम०आर० 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 में, रफ-कार्य के लिए दिए खाली पेज पर ही किया जाना चाहिए।
11. परीक्षा-कक्ष में लॉग-बुक, कैल्कुलेटर, 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 प्रश्नपुस्तिका के सभी पृष्ठ भलीभाँति छपे हुए हैं। यदि प्रश्नपुस्तिका में कोई कमी हो, तो कक्षनिरीक्षक को दिखाकर उसी सिरीज की दूसरी प्रश्नपुस्तिका प्राप्त कर लें।