

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**

**C**

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

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

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

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

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

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

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

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

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

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

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

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

**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।