Roll. No. ....

O.M.R. Serial No. | | | | | | | | |

Question Booklet Number

BBA (SEM.-VI) (NEP) EXAMINATION, 2025

B

(Special Back)

GOODS & SERVICE TAX IN INDIA

[Part-B]

Paper Code							
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Question Booklet Series
A

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 छाँटना है। उत्तर को OMR उत्तर-पत्रक में सम्बन्धित प्रश्न संख्या में निम्न प्रकार भरना है :

(शेष निर्देश अन्तिम पृष्ठ पर)

1. GST was implemented in India from:

(A) 1st January 2017

(B) 1st July 2017

(C) 1st April 2018

(D) 1st July 2018

2. GST is a ______ based tax.

(A) Origin

(B) Destination

(C) Income

(D) Capital

3. The slogan of GST in India is:

(A) “One Nation, One Tax, One Market”

(B) “One India, One Economy”

(C) “One Market, One System”

(D) “Tax Simplified”

4. Which of the following taxes is subsumed under GST?

(A) VAT

(B) Service Tax

(C) Excise Duty

(D) All of the above

5. Which Article of the Constitution empowers levy of GST?

(A) Article 246A

(B) Article 270

(C) Article 279A

(D) Article 368

6. GST Council is constituted under which Article?

(A) 246A

(B) 269A

(C) 279A

(D) 280

7. The Chairman of GST Council is:

(A) President of India

(B) Prime Minister

(C) Finance Minister of India

(D) RBI Governor

8. The first State to ratify GST Bill was:

(A) Gujarat

(B) Bihar

(C) Assam

(D) Maharashtra

9. Which Constitutional Amendment introduced GST in India?

(A) 100th Amendment

(B) 101st Amendment

(C) 102nd Amendment

(D) 120th Amendment

10. GST is applicable on supply of:

(A) Goods

(B) Services

(C) Both Goods & Services

(D) Income

11. GST in India is a _______ model.

(A) Single GST

(B) Dual GST

(C) Central GST only

(D) State GST only

12. IGST stands for:

(A) Internal Goods & Services Tax

(B) Integrated Goods & Services Tax

(C) International GST

(D) Indian GST

13. CGST is levied by:

(A) State Government

(B) Central Government

(C) Both

(D) Local Bodies

14. SGST is levied by:

(A) State Government

(B) Central Government

(C) Both

(D) Municipal Corporation

15. UTGST is applicable in:

(A) Delhi & Pondicherry

(B) Jammu & Kashmir

(C) All Union Territories without legislature

(D) None

16. GST rate slabs in India include:

(A) 0%, 5%, 12%, 18%, 28%

(B) 5%, 10%, 15%, 20%

(C) 0%, 8%, 16%, 24%

(D) 0%, 5%, 14%, 28%

17. The highest GST rate slab is:

(A) 18%

(B) 28%

(C) 30%

(D) 35%

18. On which product is GST not applicable?

(A) Petroleum

(B) Alcohol for human consumption

(C) Electricity

(D) All of the above

19. Which tax is levied on imports under GST?

(A) IGST

(B) CGST

(C) SGST

(D) UTGST

20. Which of the following is an indirect tax?

(A) GST

(B) Income Tax

(C) Corporate Tax

(D) Capital Gains Tax

21. GST registration is mandatory if aggregate turnover exceeds:

(A) ?10 lakhs (special category states)

(B) ?20 lakhs (normal states)

(C) Both A & B

(D) ?50 lakhs

22. Composition scheme is available for turnover up to:

(A) ?50 lakhs

(B) ?1.5 crores

(C) ?2 crores

(D) ?5 crores

23. GSTIN is a _____ digit number.

(A) 12

(B) 13

(C) 15

(D) 16

24. PAN is mandatory for:

(A) GST Registration

(B) Filing GST Returns

(C) Claiming ITC

(D) All of the above

25. Input Tax Credit (IT(C) can be claimed for:

(A) Business purposes

(B) Personal consumption

(C) Both

(D) None

26. The due date for filing GSTR-3B is:

(A) 10th of next month

(B) 11th of next month

(C) 20th of next month

(D) 30th of next month

27. GSTR-1 is filed by:

(A) Supplier of goods/services

(B) Recipient

(C) Government

(D) Auditor

28. Which GST return is filed annually?

(A) GSTR-3B

(B) GSTR-9

(C) GSTR-1

(D) GSTR-2A

29. Reverse charge mechanism is applicable on:

(A) Certain notified supplies

(B) Import of services

(C) Both A & B

(D) None

30. E-way bill is required for movement of goods above:

(A) ?25,000

(B) ?50,000

(C) ?75,000

(D) ?1,00,000

31. Authority to decide GST rate rests with:

(A) Parliament

(B) State Legislature

(C) GST Council

(D) Finance Commission

32. Place of supply rules are important in determining:

(A) CGST & SGST

(B) IGST

(C) Both A & B

(D) None

33. Anti-profiteering authority under GST ensures:

(A) Prices are reduced

(B) Benefit of ITC is passed to consumers

(C) Exports are promoted

(D) Imports are taxed

34. Time of supply under GST determines:

(A) When tax is payable

(B) When goods are manufactured

(C) When invoice is issued

(D) When payment is received

35. Supply under GST includes:

(A) Sale

(B) Transfer

(C) Barter, exchange, license, lease

(D) All of the above

36. Composition scheme taxpayers cannot:

(A) Collect GST

(B) Claim ITC

(C) Deal in interstate supplies

(D) All of the above

37. Exempt supply means:

(A) Taxable at 0%

(B) Not taxable under GST

(C) Covered under Nil rate

(D) All of the above

38. HSN code in GST is used for:

(A) Classifying goods

(B) Classifying services

(C) Classifying exports

(D) Imports only

39. SAC code in GST refers to:

(A) Service Accounting Code

(B) Standard Accounting Code

(C) Supply Activity Code

(D) None

40. Who administers IGST?

(A) State Government

(B) Central Government

(C) Both

(D) RBI

41. ITC is available only on goods/services used for:

(A) Business purposes

(B) Personal consumption

(C) Both A & B

(D) None

42. Which of the following is not eligible for ITC?

(A) Motor vehicles for personal use

(B) Goods for resale

(C) Raw materials for production

(D) Services used in business

43. ITC cannot be claimed on:

(A) Goods destroyed/lost

(B) Goods used for business

(C) Input services used for exports

(D) Purchases from registered dealers

44. ITC is reflected in which GST return?

(A) GSTR-1

(B) GSTR-2A

(C) GSTR-3B

(D) GSTR-9

45. ITC on capital goods is:

(A) Fully available

(B) Not available

(C) Available in installments

(D) Partially available

46. Blocked ITC refers to:

(A) ITC not claimable as per law

(B) ITC pending with supplier

(C) ITC under litigation

(D) ITC carried forward

47. If goods are received in lots, ITC is available:

(A) On first lot

(B) On receipt of last lot

(C) On invoice date

(D) On payment date

48. ITC of CGST can be used for payment of:

(A) CGST & IGST

(B) SGST only

(C) UTGST only

(D) None

49. ITC of SGST can be used for payment of:

(A) SGST & IGST

(B) CGST only

(C) UTGST only

(D) None

50. ITC of IGST can be used for:

(A) IGST ? CGST ? SGST

(B) CGST ? SGST ? IGST

(C) SGST ? IGST ? CGST

(D) Any order

51. GSTR-2A is:

(A) Auto-drafted return

(B) Return filed by taxpayer

(C) Annual return

(D) Final return

52. Final return to be filed on cancellation of GST registration is:

(A) GSTR-9

(B) GSTR-10

(C) GSTR-11

(D) GSTR-3B

53. GST return for non-resident taxable person is:

(A) GSTR-5

(B) GSTR-6

(C) GSTR-7

(D) GSTR-8

54. Input Service Distributor (IS(D) files:

(A) GSTR-5

(B) GSTR-6

(C) GSTR-7

(D) GSTR-9C

55. GSTR-7 is related to:

(A) TDS under GST

(B) TCS under GST

(C) Non-resident taxpayer

(D) ISD

56. GSTR-8 is filed by:

(A) E-commerce operators

(B) ISD

(C) Non-resident

(D) Composition dealers

57. GSTR-9C is:

(A) Annual audit return

(B) Quarterly return

(C) Final return

(D) Nil return

58. GSTR-4 is filed by:

(A) Composition dealers

(B) Regular taxpayers

(C) Exporters

(D) ISD

59. Late fee for delayed GST return filing is:

(A) ?100 per day per Act (CGST/SGST)

(B) ?200 per day per Act

(C) ?500 per day

(D) ?1000 per day

60. Maximum late fee for annual return (GSTR-9) is capped at:

(A) 0.25% of turnover

(B) 0.5% of turnover

(C) 1% of turnover

(D) ?5,000

61. Self-assessment under GST is done by:

(A) Tax officer

(B) GST Council

(C) Taxpayer

(D) Auditor

62. Provisional assessment is allowed when:

(A) Taxpayer is unable to determine value/rate

(B) Goods are exempt

(C) ITC is blocked

(D) Taxpayer defaults

63. Scrutiny of returns is conducted by:

(A) GST Council

(B) Proper officer

(C) Auditor

(D) Accountant

64. Audit under GST is mandatory for taxpayers with turnover above:

(A) ?1 crore

(B) ?2 crore

(C) ?5 crore

(D) ?10 crore

65. Fraudulent evasion of GST can attract penalty up to:

(A) 10% of tax

(B) 50% of tax

(C) 100% of tax

(D) ?10 lakh

66. Wrongful ITC claimed is recoverable with:

(A) Interest only

(B) Penalty only

(C) Interest + Penalty

(D) Refund

67. Minimum penalty for late filing of return:

(A) ?1000

(B) ?500

(C) ?200

(D) Nil

68. For tax evasion above ?5 crore, punishment may include:

(A) Fine only

(B) Imprisonment up to 5 years + fine

(C) Imprisonment up to 1 year

(D) Cancellation of registration

69. Prosecution under GST is initiated in case of:

(A) Fraud

(B) Suppression of turnover

(C) Fake invoices

(D) All of the above

70. Advance ruling under GST is given by:

(A) GST Council

(B) Authority for Advance Ruling (AAR)

(C) High Court

(D) Finance Ministry

71. Which sector enjoys GST exemption?

(A) Alcohol for human consumption

(B) Healthcare services

(C) Education services (specific)

(D) All of the above

72. Exports under GST are treated as:

(A) Exempt supply

(B) Zero-rated supply

(C) Nil-rated supply

(D) Non-taxable supply

73. Supplies to SEZ are treated as:

(A) Exempt

(B) Zero-rated

(C) Non-taxable

(D) Nil-rated.

74. Agricultural produce directly from farmer is:

(A) Exempt from GST

(B) Taxable at 5%

(C) Taxable at 12%

(D) Taxable at 18%

75. Educational services by recognized institutions up to higher secondary level are:

(A) Fully exempt

(B) Taxable at 5%

(C) Taxable at 12%

(D) Taxable at 18%

76. Transport of passengers by metro/railway is taxed at:

(A) Nil (exempt)

(B) 5%

(C) 12%

(D) 18%

77. Hotel accommodation with tariff less than ?1000 per day is:

(A) Exempt

(B) Taxable at 5%

(C) Taxable at 12%

(D) Taxable at 18%

78. Gold is taxed at:

(A) 3%

(B) 5%

(C) 12%

(D) 18%

79. Small taxpayers with turnover up to ?40 lakhs are:

(A) Exempt from registration

(B) Exempt from GST liability

(C) Covered under composition scheme

(D) None

80. Handloom products by weavers are generally:

(A) Exempt or taxed at 5%

(B) Taxed at 12%

(C) Taxed at 18%

(D) Taxed at 28%

81. GST Council meets at least:

(A) Once every month

(B) Once every quarter

(C) Twice a year

(D) Once a year

82. The Secretariat of GST Council is located in:

(A) Delhi

(B) Mumbai

(C) Kolkata

(D) Hyderabad

83. Compensation cess is levied on:

(A) Luxury goods & sin goods

(B) Essential commodities

(C) Education services

(D) Agricultural produce

84. Which of the following attracts compensation cess?

(A) Cigarettes

(B) Aerated drinks

(C) Motor cars

(D) All of the above

85. GST revenue is shared between:

(A) Centre & States

(B) States only

(C) Centre only

(D) Municipal bodies

86. IGST collected on inter-state supply is apportioned to:

(A) Centre only

(B) State only

(C) Both Centre & State

(D) None

87. Who acts as chairman of GSTN (Goods & Services Tax Network)?

(A) Finance Minister

(B) Revenue Secretary

(C) Chairman appointed by Govt.

(D) RBI Governor

88. GST compensation to states was assured for how many years?

(A) 2 years

(B) 5 years

(C) 10 years

(D) 15 years

89. GST Council decisions require approval of:

(A) 50% majority

(B) 66% majority

(C) 75% majority

(D) Unanimous decision

90. Who bears GST ultimately?

(A) Manufacturer

(B) Wholesaler

(C) Retailer

(D) Consumer

91. If goods are supplied within a state, tax charged is:
   (A) IGST
   (B) CGST + SGST
   (C) UTGST
   (D) None

92. If goods are supplied from Maharashtra to Gujarat, tax charged is:
   (A) IGST
   (B) CGST + SGST
   (C) UTGST
   (D) None

93. Place of supply in case of export of goods is:
   (A) Supplier location
   (B) Recipient location (outside India)
   (C) Both
   (D) None

94. Services related to immovable property are taxed based on:
   (A) Location of recipient
   (B) Location of property
   (C) Location of supplier
   (D) None

95. Supply of goods without consideration is taxable if:
   (A) Between related parties
   (B) Between employer and employee (certain cases)
   (C) Between branches in different states
   (D) All of the above

96. When advance payment is received, GST is payable:
   (A) On receipt of advance (for services)
   (B) On invoice issue only
   (C) On delivery of goods only
   (D) None

97. Composite supply under GST means:
   (A) Two or more supplies naturally bundled
   (B) Two or more supplies not related
   (C) Exempt supplies only
   (D) None.

98. Mixed supply under GST means:
   (A) Two or more supplies together, not naturally bundled
   (B) Exempt supplies only
   (C) Composite supplies
   (D) None

99. Time limit to avail ITC of invoice of previous financial year is:
   (A) 31st March of next year
   (B) Due date of September return of next year
   (C) 30th June of next year
   (D) None

100. GST is administered in India by:
   (A) CBIC (Central Board of Indirect Taxes & Customs)
   (B) CBDT
   (C) RBI
   (D) Finance Commission.

ROUGH WORK

ROUGH WORK

Example :

Question :

Q.1 Ⓐ ● Ⓒ Ⓓ

Q.2 Ⓐ Ⓑ ● Ⓓ

Q.3 Ⓐ ● Ⓒ Ⓓ

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 Ⓐ ● Ⓒ Ⓓ

प्रश्न 2 Ⓐ Ⓑ ● Ⓓ

प्रश्न 3 Ⓐ ● Ⓒ Ⓓ

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।

महत्वपूर्णः 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।