

Online Assessment (Even Sem/Part-I/Part-II Examinations 2019 - 2020)

Course Name - Indirect Tax

Course Code - BCM401(BL)

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Answer all the questions. Each question carry one mark.

9. 1. What is the maximum rate prescribed under CGST?

Mark only one oval.

- 10%
- 18%
- 20%
- 50%

10. 2. HSN Code Stands for

Mark only one oval.

- Harmonized System of Nomenclature
- Harmonised System Number
- Harmonisation State Number
- None of these

11. 3. Can a person apply for registration without PAN?

Mark only one oval.

- Yes
- No
- He should take permission from State government
- None of these

12. 4. An invoice must be issued:

Mark only one oval.

- At the time of removal of goods
- On transfer of risks and rewards of the goods to the recipient
- On receipt of payment for the supply
- Earliest of these dates

13. 5. Tax invoice must be issued by

Mark only one oval.

- Every supplier
- Every taxable person
- Registered persons not paying tax under composition scheme
- All of these

14. 6. What is date of receipt of payment?

Mark only one oval.

- Date of entry in the books
- Date of payment credited into bank account
- Either of the above two
- None of these

15. 7. What is the rate applicable under CGST to a registered person being a hotelier opting to pay taxes under composition scheme?

Mark only one oval.

- 1%
- 0.5%
- 2.5%
- None of these

16. 8. Place of supply in case of installation of elevator is

Mark only one oval.

- Where the movement of elevator commences from the supplier's place
- Where the delivery of elevator is taken
- Where the installation of elevator is made
- Where address of the recipient is mentioned in the invoice

17. 9. Compensation to states under GST (Compensation to States) Act , 2017 is paid by

Mark only one oval.

- Central Government from consolidated fund of India
- Central Government from GST compensation fund of India
- Central Government directly from the collection of compensation cess
- GST Council under Constitution of India

18. 10. Input tax credit on compensation cess paid under GST (Compensation to States) Act, 2017

Mark only one oval.

- is not available
- is available but not fully
- is available
- is available after one year

19. 11. Input tax credit on Compensation cess paid under GST (Compensation to States) Act, 2017 is available for payment of

Mark only one oval.

- IGST only
- IGST and CGST only
- compensation under GST (Compensation to States) Act
- None of these

20. 12. Zero rated supply includes supplies made

Mark only one oval.

- By SEZ unit in India
- to SEZ unit in India
- Both By SEZ unit in India and to SEZ unit in India
- None of these

21. 13. The first committee to design GST model was headed by

Mark only one oval.

- Vijay Kelkar
- Asim Das Gupta
- Dr. Chidambaram
- None of these

22. 14. Roll out of GST requires constitutional amendment because—

Mark only one oval.

- existing laws were cascading
- the powers to levy were exclusive i.e. the state had power to tax the goods but not services and centre had power to tax services and levy on goods
- there are separate laws for goods and services
- All of these

23. 15. IGST deals with

Mark only one oval.

- Composition scheme
- Time of supply
- Service tax on imported services
- All of these

24. 16. A supplier is liable to get registered under GST if his aggregate turnover in a financial year crosses Rs. 20 lakh in a state or UT other than special category states if he is

Mark only one oval.

- an interstate supplier
- an intra-state supplier
- Electronic commerce operator
- Person liable to pay GST under reverse charge

25. 17. Exemption from registration is available to

Mark only one oval.

- Central & State Govt. Departments
- Agriculturists
- Both Central & State Govt. Departments and Agriculturists
- None of these

26. 18. A person is having multiple business requires registration

Mark only one oval.

- Single
- Each business separately
- Either Single or Each business separately
- None of these

27. 19. Full-fledged GST was recommended by

Mark only one oval.

- Raja Chellaiah committee
- Vijay Kelkar Task Force
- GST Council
- Man Mohan Singh Commission

28. 20. GST would not be applicable to

Mark only one oval.

- alcohol for human consumption
- petrol
- natural gas
- All of these

29. 21. Which of the following is not eligible for Composition Scheme

Mark only one oval.

- Inter-state supply of goods
- manufacture of notified goods
- Person supplying goods through e-commerce sector
- All of these

30. 22. Which of the following statement is correct:-

Mark only one oval.

- GST is a broad-based tax
- GST is a destination based tax
- GST is collected through a staged process i.e. a tax on the value added to goods or services at every point in the supply chain
- GST is a tax on the consumption of products from business sources, and not on personal or hobby activities

31. 23. Where Goods or services or both are used partly for taxable supplies including zero rated supplies under IGST or under CGST Act, and partly for exempted supplies –

Mark only one oval.

- only that amount of input tax which is attributable to the taxable supplies including zero rated supplies will be allowed as credit and not for exempted supplies
- 100% ITC Allowed irrespective of the usage of Goods/Services
- Fix 50% ITC allowed in this cases
- None of these

32. 24. _____ with respect to goods lost, stolen, destroyed or written off as well as on goods given as gifts or free samples _____?

Mark only one oval.

- Input tax credit is not allowed, will also be not allowed
- Input Tax credit will be allowed, will not be allowed
- 100% Allowed in both cases
- None of these

33. 25. E-Way bill for inter-state movement of goods is mandatory in which of the following case?

Mark only one oval.

- All movement of goods having consignment value more than Rs.50,000(including GST)
- All movement of goods having consignment value more than Rs.50,000(excluding GST)
- Goods sent by principal to Job workers irrespective of value
- Transportation of Petrol/Diesel

34. 26. What are the taxes levied on an Intra-State Supply?

Mark only one oval.

- IGST
- CGST
- SGST
- CGST & SGST

35. 27. Which of the following taxes will be levied on Imports of goods and services?

Mark only one oval.

- CGST
- SGST
- IGST
- None of these

36. 28. SAC Code Stands for

Mark only one oval.

- Service Accounting Code
- Software Accounting Code
- State Accounting Code
- None of these

37. 29. Which form is to be used for registration in GST?

Mark only one oval.

- Form GST-REG-01
- Form GST-1
- Form REG-01
- None of these

38. 30. Input Tax credit as credited in Electronic Credit ledger can be utilized for

Mark only one oval.

- Payment of Interest
- Payment of penalty
- Payment of Fine
- Payment of Taxes

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