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Maximum Weight : 5

**Section II**

[TO BE ATTACHED TO THE MAIN ANSWER-BOOK]

U.G. CBCSS INTERNAL EXAMINATION, MAY 2024

DO NOT WRITE YOUR REGISTER NUMBER OR NAME ANYWHERE IN SECTION II OF THE QUESTION PAPER

*Answer all questions.*

*All questions carry equal weight.*

*Put a tick mark [✓] in the column against the correct answer.*

1. Constitution Amendment Act, 2016 for GST was :

(A) 80<sup>th</sup>.

(B) 101<sup>st</sup>.

(C) 122<sup>nd</sup>.

(D) None of these.

2. Under GST, 'value addition' refers to :

(A) Expenses 'plus' profit.

(B) Cost plus tax.

(C) Cost plus tax plus' profit.

(D) Tax plus profit.

3. SGST 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.

4. Goods and service tax is a - tax system.

(A) Single point tax.

(B) Multipoint tax.

(C) Regressive tax.

(D) None of these.

**Turn over**





5. Under GST law “Agriculturist” means :

- (A) Individual or Hindu Undivided Family only.
- (B) Individual only.
- (C) Any entity engaged in agricultural operations.
- (D) Any one who sells agricultural produces.

6. A person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business is :

- (A) Business person.  (B) Casual taxable person.
- (C) Composite dealer.  (D) Non-resident dealer.

7. Goods are packed and transported with insurance, packing materials, transport and insurance. This is a case of :

- (A) Mixed supply.  (B) Composite supply.
- (C) Common supply.  (D) Continuous supply.

8. Indian Oil Corporation Ltd. sends 10,000 litres of petrol every day to a petrol pump and invoices the same every week. This is a case of :

- (A) Mixed supply.  (B) Composite supply.
- (C) Common supply.  (D) Continuous supply.

9. \_\_\_\_\_ refers to receipt of goods or services or both whether by purchase, acquisition or any other means with or without consideration.

- (A) Outward supply.  (B) Inward supply.
- (C) Taxable supply.  (D) None of these.





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10. The place of supply of goods imported into India shall be :

- (A) The location of exporter.
- (B) The location of the importer.
- (C) State in which imported goods reaches first.
- (D) Place of supply not applicable.

11. The managers of ITC Ltd., Kolkata (GST registered) are given one week training in Munnar, by Infosys Ltd. Bangalore, for a sum of Rs. 10 Lakhs. Payment given at Mumbai. The place of supply of service is :

- (A) Mumbai.  (B) Kolkata.
- (C) Munnar.  (D) Bangalore.

12. The managers of ITC Ltd., Kolkata (not registered under GST) are given one week training in Munnar, by Infosys Ltd. Bangalore, for a sum of Rs. 10 Lakhs. Payment given at Mumbai. The place of supply of service is :

- (A) Mumbai.  (B) Kolkata.
- (C) Munnar.  (D) Bangalore.

13. The place of supply of services to a registered person by way of transportation of goods, including by mail or courier, shall be :

- (A) The location of such person.
- (B) Location of transporting agency.
- (C) Place of payment.
- (D) None of these.

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14. The place of supply of banking and financial services shall be :

(A) Subject to IGST.  (B) Subject to SGST plus CGST.

(C) Zero rated.  (D) Subecto to CGST plus IGST.

15. Export of goods or services or both or Supply of goods or services to SEZ is :

(A) Subject to IGST.  (B) Subject to SGST plus CGST.

(C) Zero rated.  (D) Subecto to CGST plus IGST.

16. TCS rate under GST is :

(A) 5 %.  (B) 2 %.

(C) 3 %.  (D) 1 %.

17. Refund of GST is not applicable in the case of :

(A) Imports.

(B) Notified Multilateral Financial Institution.

(C) Embassy of foreign countries.

(D) Zero rated supplies.

18. GST registration is mandatory if the aggregate turnover in a financial year exceeds :

(A) Rs. 20 lakh.  (B) Rs. 50 lakh.

(C) Rs. 75 lakh.  (D) Rs. 1 Crore.





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19. GST registration is not compulsory in the case of :

- (A) Casual taxable persons making taxable supply.
- (B) Persons under reverse charger.
- (C) Non-resident making taxable supply.
- (D) Person dealing in exempt goods alone.

20. A person who is liable to be registered shall apply for registration within \_\_\_\_\_ from the date on which he becomes liable to registration.

- (A) 10.  (B) 15 days
- (C) 30 days.  (D) 90 days.

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No. of MCQs attempted

Weight Scored

(To be entered by the examiner)

No. of MCQs not attempted

**ATTACH SECTION II INTERNAL EXAMINATION MCQ PAPER WITH  
THE MAIN ANSWER-BOOK**

