

JS PG COLLEGE SIKANDRABAD

BBA 6th Semester

GOODS AND SERVICE TAX

EXAM PAPER- 2019

Conducted by CCS University Meerut

For practice purpose

SECTION A

Very Short Answer Type Questions

- 1) What is GST Council?
- 2) How many countries around the world have adopted GST?
- 3) Define Aggregate Turnover.
- 4) Who is the chairman of GST council?
- 5) Where is the Headquarter of Goods and Service Tax Network (GSTN)?

SECTION B

Short Answer Type Questions

- 6) Under what conditions appellate authority can reject the appeal?
- 7) Discuss the kinds of offence Under GST regime.
- 8) What is the responsibility for a transporter in e-way bill system?

SECTION C

Long Answer Type Questions

- 9) Numerical*
- 10) Which returns are mandatory to file under GST law? Explain any three in detail.
- 11) Discuss the following:
 - a) What is meant by Refund?
 - b) What documents are needed for claiming ITC?
- 12) What are the advantages and disadvantages of GST? Whether advantages are greater than disadvantages? Give reason for your answer.
- 13) Explain the concept of exemption under GST. What are the reasons to provide exemption under GST?

