

Assessment Procedure

Diploma in GST Practice- CPCC06 /(BCMC01)

The assessment procedure of this course was done by MCQs. The total mark for the exam was 50. The minimum percentage to pass the exam was 50 %. Those who secured minimum pass marks in both were declared qualified. A sample question paper is given below:

CHRIST COLLEGE (AUTONOMOUS) IRINJALAKUDA Value Added Certificate Course Examination 2017-18

CPCC06: Diploma in Goods & Services Tax Practice

Time: 2 Hour

Maximum Mark: 50

Answer all Questions. Each Question carries two marks

1. The first state which ratified the GST Bill in India
 - a. Kerala
 - b. Bihar
 - c. Jharkhand
 - d. Assam
2. The permissible number of business verticals in a State in GST will be:
 - a. 25
 - b. 30
 - c. 35
 - d. 40
3. GST Council Decision will be: What does "I" in IGST stand for?
 - a. Internal
 - b. Integrated
 - c. Internal
 - d. Intra
4. Minimum Service periods required to constitute a continuous supply of services with periodic payment
 - a. Exceeding 6 months
 - b. 6 Months
 - c. Exceeding 3 months
 - d. 3 months
5. Taxes that are levied on any Intra-State purchase are?
 - a. IGST
 - b. CGST and SGST
 - c. SGST




[Handwritten Signature]
Fr. Dr. Jolly Andrews
Assistant Professor-
In-charge of Principal
Christ College (Autonomous)
Irinjalakuda

d. SGST

6. The Items which will be taxable both under current Central Excise Law and new GST even after the implementation of the GST Act.
 - a. Motor Spirit
 - b. Alcoholic Liquor for Human Consumption
 - c. Tobacco and Tobacco Products
 - d. Natural Gas
7. The calculation of the aggregate turnover to decide the Taxable Minimum Turnover will be based on
 - a. State Wise Turnover Basis
 - b. All India Turnover Basis
 - c. State Wise Turnover excluding Export
 - d. All India Turnover excluding Export
8. Aggregate Turnover Limit for Opting Compounding Scheme
 - a. 50/-Lakhs
 - b. 60/-Lakhs
 - c. 1 Crore
 - d. 1.5 Crore
9. The permissible order of cross utilization of IGST credit over the tax liabilities
 - a. SGST, CGST and IGST
 - b. IGST, CGST and SGST
 - c. CGST, IGST and SGST
 - d. CGST, SGST and IGST
10. The Tax applicable to interstate supplies will be:
 - a. SGST Only
 - b. CGST Only
 - c. IGST Only
 - d. CGST + IGST
11. The recommendation of the GST Council will be
 - a. Mandatory
 - b. Only Advisory Power
 - c. Mandatory and sometimes Advisory
 - d. Mandatory on States only
12. Dealers not eligible for Opting Compounding Scheme
 - a. Exporters
 - b. Importers
 - c. Interstate Suppliers and those liable to remit Tax on Reverse Charge Basis
 - d. Manufacturing dealers
13. The decision of the GST Council should be taken based on majority votes not less than:
 - a. $\frac{1}{2}$ of the weighted votes
 - b. $\frac{2}{3}$ rd of the weighted votes
 - c. $\frac{1}{3}$ rd of the weighted votes
 - d. $\frac{3}{4}$ th of the Weighted Votes
14. Who is the Chairman & Head of the GST Council Meeting?
 - a. Prime Minister




Fr. Dr. Jolly Andrews
Assistant Professor-
In-charge of Principal
Christ College (Autonomous)
Irinjalakuda

- b. President
- c. Union Finance Minister
- d. State Finance Minister nominated by GST Council

15. The maximum rate for CGST is?

- a. 28
- b. 12
- c. 18
- d. 20

16. The maximum rate applicable for SGST/UTGST is?

- a. 28
- b. 14
- c. 20
- d. 30

17. GST rates applicable on goods and services are:

- a. 0% 5% 12% 18% 26%
- b. 0% 6% 12% 18% 28%
- c. 0% 5% 12% 18% 28%
- d. 0% 5% 12% 16% 28%

18. When did GST come into effect in India?

- a. 30th June 2017
- b. 1st April 2017
- c. 1st January 2017
- d. 1st July 2017

19. The subsumption of which taxes will make the GST a pucca Destination based consumption Tax

- a. CST and Central Excise
- b. VAT and Luxury Tax
- c. Service Tax and Purchase Tax
- d. Taxes on Lotteries and Entertainment Tax

20. The weightage of the votes of the Central Government in

- a. $\frac{1}{2}$ of the votes
- b. $\frac{2}{3}$ rd of the votes
- c. $\frac{1}{3}$ rd of the votes
- d. $\frac{3}{4}$ th of the Votes

21. GST was implemented in India from

- a. 1st January 2017
- b. 1st April 2017



[Handwritten signature]
Fr. Dr. Jolly Andrews
Assistant Professor-
In-charge of Principal
Christ College (Autonomous)
Irinjalakuda

- c. 1st March 2017
 - d. 1st July 2017
22. In India, the GST is based on the dual model GST adopted in:
- a. UK
 - b. Canada
 - c. USA
 - d. Japan
23. GST is a consumption of goods and service tax based on
- a. Development
 - b. Dividend
 - c. Destiny
 - d. Destination
24. The number of structures in India's GST model is?
- a. 6
 - b. 4
 - c. 3
 - d. 5
25. The quorum required for a meeting of the GST Council will be
- a. $\frac{1}{2}$ of the members
 - b. $\frac{2}{3}$ rd of the members
 - c. $\frac{1}{3}$ rd of the members
 - d. $\frac{3}{4}$ th of the members



Fr. Dr. Jolly Andrews
Assistant Professor-
In-charge of Principal
Christ College (Autonomous)
Irinjalakuda