

Assessment Procedure

Diploma in Sales Tax Practice- CPCC06 /(BCMC01)

The assessment procedure of this course was done by a MCQ . The total mark for the exam was 50 . The minimum percentage to pass the exam was 50 %. Those who secured minimum pass marks in exam were declared qualified. A Sample Question Paper is given below::

CHRIST COLLEGE (AUTONOMOUS) IRINJALAKUDA

Value Added Certificate Course Examination 2016-17

CPCC06: Diploma in Goods & Services Tax Practice


Time: 2Hour

Maximum Mark: 50

Answer all Questions. Each Question carries two marks


1. GST was implemented in India from
 - a. 1st January 2017
 - b. 1st April 2017
 - c. 1st March 2017
 - d. 1st July 2017
2. In India, the GST is based on the dual model GST adopted in:
 - a. UK
 - b. Canada
 - c. USA
 - d. Japan
3. GST is a consumption of goods and service tax based on
 - a. Development
 - b. Dividend
 - c. Destiny
 - d. Destination
4. The number of structures in India's GST model is?
 - a. 6
 - b. 4
 - c. 3
 - d. 5




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5. The maximum rate for CGST is?
- 28
 - 12
 - 18
 - 20
6. The maximum rate applicable for SGST/UTGST is?
- 28
 - 14
 - 20
 - 30
7. GST rates applicable on goods and services are:
- 0% 5% 12% 18% 26%
 - 0% 6% 12% 18% 28%
 - 0% 5% 12% 18% 28%
 - 0% 5% 12% 16% 28%
8. When did GST came into effect in India?
- 30th June 2017
 - 1st April 2017
 - 1st January 2017
 - 1st July 2017
9. The Items which will be taxable both under current Central Excise Law and new GST even after the implementation of the GST Act.
- Motor Spirit
 - Alcoholic Liquor for Human Consumption
 - Tobacco and Tobacco Products
 - Natural Gas
10. The calculation of the aggregate turnover to decide the Taxable Minimum Turnover will be based on
- State Wise Turnover Basis
 - All India Turnover Basis
 - State Wise Turnover excluding Export
 - All India Turnover excluding Export
11. Aggregate Turnover Limit for Opting Compounding Scheme
- 50/-Lakhs
 - 60/-Lakhs
 - 1 Crore
 - 1.5 Crore




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12. The permissible order of cross utilisation 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
13. The Tax applicable to interstate supplies will be:
 - a. SGST Only
 - b. CGST Only
 - c. IGST Only
 - d. CGST + IGST
14. The recommendation of the GST Council will be
 - a. Mandatory
 - b. Only Advisory Power
 - c. Mandatory and sometimes Advisory
 - d. Mandatory on States only
15. 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
16. 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
17. Who is the Chairman & Head of the GST Council Meeting?
 - a. Prime Minister
 - b. President
 - c. Union Finance Minister
 - d. State Finance Minister nominated by GST Council
18. 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
19. 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
20. 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
21. The first state which ratified the GST Bill in India



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- a. Kerala
 - b. Bihar
 - c. Jharkhand
 - d. Assam
22. The permissible number of business verticals in a State in GST will be:
- a. 25
 - b. 30
 - c. 35
 - d. 40
23. GST Council Decision will be What does "I" in IGST stands stand for?
- a. Internal
 - b. Integrated
 - c. Internal
 - d. Intra
24. 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
25. Taxes that are levied on any Intra-State purchase are?
- a. IGST
 - b. CGST and SGST
 - c. SGST
 - d. SGST




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