

**Assessment Procedure 2018-19**  
**DIPLOMA IN GOODS & SERVICES TAX PRACTICE**

**Course Code: CPCC06**

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 questions are given below:

1. Aggregate Turnover Limit for Opting Compounding Scheme
  - a. 50/-Lakhs
  - b. 60/-Lakhs
  - c. 1 Crore
  - d. 1.5 Crore
2. 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
3. The Tax applicable to interstate supplies will be:
  - a. SGST Only
  - b. CGST Only
  - c. IGST Only
  - d. CGST + IGST
4. The recommendation of the GST Council will be
  - a. Mandatory
  - b. Only Advisory Power
  - c. Mandatory and sometimes Advisory
  - d. Mandatory on States only



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