BBA
(SEM.IV) BBA-F010601T(B) : GOODS & SERVICE TAX

REVISED QUESTIONS ANSWERS

Questions	Answers
EXAMINATION- 2022-23	
Q.23. To whom shall a person appeal, if aggrieved by the order of decision of High Court? (A) Supreme Court (B) High court (C) District Court (D) None of the above	(A) Supreme Court
Q.47. An appeal from the order of ITAT lies before the High Court and the same is to be filed within the period of days from the date on which the order appealed against is received by the assesse or the CIT. (A) 60 (B) 90 (C) 120 (D) 180	(C) 120
Q.54. Constitution Amendment Act,2016 for GST was : (A) 80th (B) 101st (C) 122nd (D) None of the above	(B) 101st
Q.56. The incidence of tax on tax is called : (A) Tax cascading (B) Tax pyramiding (C) Tax evasion (D) Indirect tax	(A) Tax cascading
Q.64. The council can take a decision only if there is : (A) Three – fourth majority (B) Two – third majority (C) 60% majority (D) Simple majority	(A) Three – fourth majority
Q.65. Dealers whose annual turnover is between ` 1.5 crore and ` 5 crore need to use :	(A) Two-digit HSN code

Questions	Answers
(A) Two-digit HSN code (B) Four – digit HSN codes (C) Six – digit HSN codes (D) Eight-digit HSN codes	
Q.66. Dealers with annual turnover of ` 5 crore and above must use _____ for their invoices. (A) Two – digit HSN code (B) Three – digit HSN code (C) Four – digit HSN code (D) Eight –digit HSN code	(C) Four – digit HSN code
Q.79. Under GST law Compensation cess is applicable on : (A) Luxury articles and demerit goods (B) All goods (C) Petroleum products and Alcohol (D) Consumer goods	(A) Luxury articles and demerit goods
EXAMINATION July-2022	
Q.19. The time limit for claiming a refund is _____ from relevant date. (a) One year (b) Two years (c) Three years (d) None of the above	(b) Two years
Q.61. The incidence of tax on tax is called _____ (a) Tax Cascading (b) Tax Pyramiding (c) Tax evasion (d) Indirect tax	(a) Tax Cascading
MODEL PAPER – II	
Q.46. If the elasticity of supply is greater than one, the supply curve would be _____. (1) Touching y-axis (2) Passing through the origin (3) Vertical (4) Horizontal	(4) Horizontal
Q.88. A bill of supply can be issued in case of inter-State and intra-State: (1) Exempted supplies (2) Supplies to unregistered persons (3) Both of above (4) None of the above	(3) Both of above

MODEL PAPER – III	
Q.21. The time limit to file credit notes is earlier of annual return filing date or _____. (1) 31st December (2) 30th September (3) 31st March (4) 30th June	(2) 30th September
Q.52. An ISD should file monthly returns in form GSTR ___ (1) 6 (2) 5 (3) 4 (4) 6A	(1) 6
Q.77. Time of supply of general purpose voucher is _____. (1) Time of issue (2) Time of expiry (3) Time of redemption (4) None of these	(3) Time of redemption
Q.91. Income Tax is imposed by _____ (1) State Government (2) Central Government (3) Both of the above (4) Constitution of India	(2) Central Government
Q.100. A registered person claiming refund of balance in electronic cash ledger may make such a claim in: – (1) Annual Return (2) Application for refund (3) Returns filed at the end of tax periods (4) None of the above	(2) Application for refund

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