



Progressive Education Society's
Modern College of Arts, Science & Commerce Ganeshkhind, Pune – 16 (Autonomous)
End Semester Examination: Mar/April-2025

SECOND YEAR B.Sc. Computer Science
COM-24301(A): Basics of Good & Service Tax
(Semester IV)

Program: B.Sc. Computer Science
Program Specific: S.Y.B.Sc.CS
Course Type: OE
Paper:

Credits: 2
Time: 2 Hours
Max. Marks: 30
SET: A

Instructions to the candidate:

- 1) **Q1 is compulsory.**
- 2) **Attempt any 2 questions from Q. 2 to Q.5.**
- 3) **Figures to the right indicate full marks.**
- 4) **Draw a well labelled diagram wherever necessary.**

Q1) Attempt ANY 10 of the following:

[10X 1 = 10]

1. GST is a consumption of goods and service tax based on.
a. Destination b. Development c. Destiny d. Dividend
2. GST was implemented in India from _____.
a. 1st January, 2018 b. 1st July, 2017 c. 1st March, 2019
b. d. 1st April 2020
3. The maximum rate applicable for SGST/UTGST is _____.
a. 28 b. 14 c. 20 d. 30
4. Taxes that are levied on any Intra-State purchase are _____.
a. IGST b. CGST c. SGST e. CGST and SGST
5. What does "I" in IGST stands stand for?
a. Internal b. Integrated c. Interest d. Intra
6. GST Council Chaired by which of the following?
a. President of India b. Prime Minister of India c. Governor of RBI
d. Union Finance Minister
7. GST rates applicable on goods and services are:
a. 0% 4% 10% 15% 20%
b. 0% 6% 12% 18% 24%
c. 0% 5% 12% 18% 28%
d. 0% 2% 4% 8% 25%
8. GST Council Chaired by which of the following?
a. President of India b. Prime Minister of India c. Union Finance Minister
d. Governor of RBI

9. Which was the first State in India to pass the GST bill?
a. Tamil Nadu b. Gujrat c. Maharashtra d. Assam
10. What is the validity of the registration certificate?
a. One year b. No validity c. Valid till it is cancelled d. Five years
11. GST Identification Number is _____ digit.
a. 15 b. 20 c. 13 d. 25
12. All the returns under GST laws are to filled _____.
a. Personally b. Electronically c. Agent d. None above

Q2) What is GST? Explain the Various Types of (GST) Goods & Service Tax with Examples. 10

Q3) Explain the procedure of Compulsory Registration & Deemed Registration of GST. 10

Q4) Explain the Functions and Powers of GST Councils. 10

Q5) What are the Benefits and Limitations of GST. 10
