

**Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati, Dist. Pune
(Autonomous)**

**Faculty: Commerce
PG Diploma in Taxation Laws
SUBJECT: IGST [PGDTL103]
QUESTION BANK**

A) 1. Fill in the Blanks

1. GST means
(A) Goods and Services Tax (GST) (B) Gods and Services Tax (GST)
(C) Goods and Services Total (GST) (D) None of these
2. CGST means.....
(A) Center Goods and Service Tax (B) Capital Goods and Service Tax
(C) Capacity Goods and Service Tax (D) Central Goods and Service Tax
3. SGST means.....
(A) State Goods and Service Tax (B) S Goods and Service Tax
(C) South Goods and Service Tax (D) None of these
4. The concept of Goods and Services Tax (GST) is originated in.....
(A) Canada (B) USA (C) Britain (D) Germany
5. In which year GST was first introduced in India?
(A) 2000 (B) 2002 (C) 2004 (D) 2006
6. The headquarters of GST council is located at–
(A) New Delhi (B) Luck now (C) Ahmadabad (D) Mumbai
7. Presently how many countries have implemented GST?
(A) 102 (B) 120 (C) 140 (D) 160
8. How many countries have dual GST model?
(A) 5 (B) 8 (C) 10 (D) None of these
9. Which article spells formation of GST Council?
(A) 270 (B) 246A (2) (C) 269A (1) (D) 279A
10. IGST will be levied on–
(A) Manufacturers (B) Retailers (C) Consumers (D) All of the above
11. Which constitutional amendment is done to pass the GST bill?
(A) 101st (B) 120th (C) 122nd (d) 115th

12. The tax IGST charged by..... Government.
(A) Central (B) State (C) Concerned department (D) Both A and B
13. GST comes under which amendment bill?
(A) 118 (B) 120 (C) 122 (D) 115
14. How many types of GST in India?
(A) 2 (B) 3 (C) 4 (D) 5
15. GST is a based tax on consumption of goods and services.
(A) Origin (B) Destiny (C) Development (D) Destination
16. The highest rate of tax prescribed under IGST is–
(A) 5% (B) 12% (C) 18% (D) 28%
17. The Central Board of Excise and Customs (CBE(C) announced that every year
..... will be considered as GST Day.
(A) April 1 (B) March 1 (C) June 1 (D) July 1
18. GST council formation based on Article number–
(A) 279A (B) 289A (C) 266A (D) 255A
19. How many countries have dual – GST model?
(A) 5 (B) 8 (C) 10 (D) None of these
20. The country with highest GST Rate in the world is–
(A) USA (B) India (C) China (D) Greece

A.2. Answer in one sentence:

1. What is GST?
2. What is CGST?
3. What is SGST?
4. Who is charged by IGST?
5. What is IGST?
6. Define “Actionable Claim”
7. Define “Agent.”
8. Define “Aggregate Turnover.”
9. Define “Assessment.”
10. Define “Appellate Tribunal.”
11. Define “mixed supply”

12. Indian GST model has how many bands of tax rates?
13. What is Integrated Goods and Services Tax?
14. What is mean by Input Tax credit?
15. What is mean by Refund of Integrated Tax?
16. How many types of GST Rates Applicable recently in India?
17. Which types of taxes collected by Government under GST Act?
18. What is Zero rated Supply?
19. What is Intra-State Sale?
20. What is Intra-State Sale?
21. Define Export of goods.
22. What do you mean buy custom frontiers of India?
23. Define fixed establishment.
24. What is Government?
25. What do you mean by Import of services?
26. Define intermediary.
27. What is taxable territory?

B. Short Notes

1. Levy and collection of IGST
2. Provision for grant of exemption under GST
3. Inter-state Sale
4. Intra- state Sale
5. Nature of Supply
6. Place of Supply
7. Refund of Integrated tax
8. Zero rated supply
9. Transfer of input tax credit
10. Power to make rules
11. Location of the recipient of services
12. Location of the supplier of services
13. Non-taxable online recipient
14. Output Tax

15. Special Economic Zone (SEZ)

C. Short Answer questions:

1. How is GST different from the previous indirect Tax system?
2. What is the possible impact of GST on different stakeholders?
3. What are the Features of GST?
4. What are the officers appointed under IGST Act?
5. What is a process of levy and collection of tax on Supply under IGST?
6. What is mean by inter-state supply?
7. What is mean by intra-state supply?
8. What is zero rated supply?
9. Explain the provisions for grant of exemption under GST
10. What is a supply in territorial waters?
11. What is settlement of funds?
12. What is mean by transfer of input tax credit under international Tourist?

D. Long answer questions:

1. Explain the process of Refund Integrated Tax to international Tourist U/s 15.
2. Explain the process of Refund Integrated Tax paid on supply of goods to Tourist Leaving India.
3. What is the process of supply of goods other than Exported goods Under GST Act?
4. Explain in details of Value of supply under GST Act U/s 15 (2).
5. Explain in details of eligibility and condition of input tax credit under IGST Act.
6. What are the exemptions of goods and services under IGST Act?
7. Write the process of Appointment of tax and settlement of funds.
8. What is the process of transfer of Input Tax credit?
9. Explain the process for wrongly collected and paid to central government.
10. Write the application of Provisions of CGST Act.
11. Explain the concept of zero rate supply in detail.
12. Write a note on Integrated Goods and Services Tax.
13. Explain the concept of inter-state supply.
14. Explain the concept of intra-state supply.

15. What is Input Tax credit?
16. Explain the impact of IGST on different stakeholders in details.
17. Write a short note on Input Tax credit.
18. What are the exemptions of GST?
19. Write a short note on salient Features of IGST Act.
20. Write the power to make regulations, laying of rules, Regulations And Notification of IGST Act.
21. What is impact on supplies in territorial Water under GST Act?
22. Write the process of supply of goods other than imported goods in to or Exported goods from India under GST Act.
23. Write the process of supply of goods other than imported goods Under GST Act.
24. What is the process of Location of supplier or Location of recipient is outside India?
25. Write the process of supply of goods and Service imported in to or Exported from India under IGST Act.
26. Write the information about online suppliers and database access or retrieval Service under GST Act.