

BFSI SECTOR SKILL COUNCIL OF INDIA

Sample Questionnaire

Goods & Services Tax (GST) Accounts Assistant (BSC/Q0910)

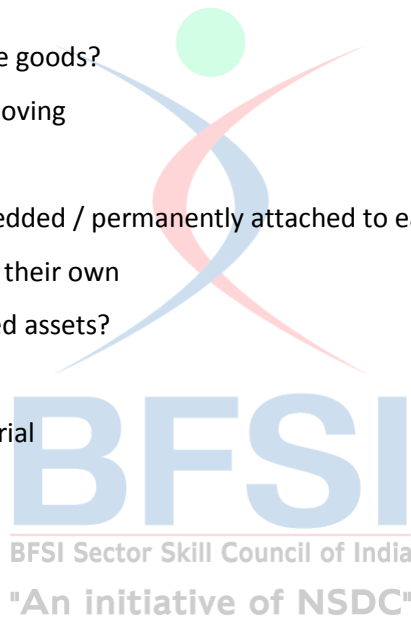
- 1 Which according to you fall under direct tax?
 - a. Income Tax
 - b. GST & Customs Duty
 - c. All of the above
 - d. None of the Above

- 2 What do you mean by movable goods?
 - a. Goods which are always moving
 - b. Motorable goods
 - c. Goods which are not embedded / permanently attached to earth
 - d. Goods which can move on their own

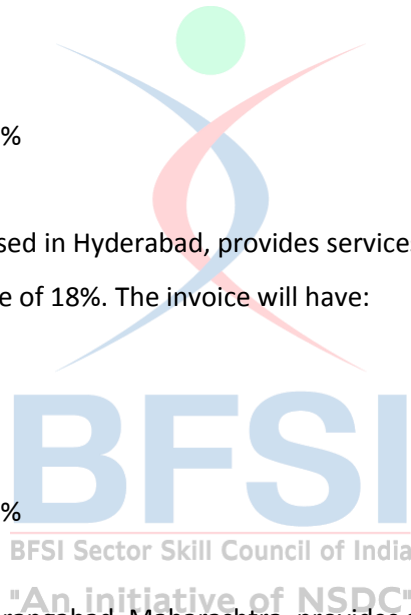
- 3 Which of the following are fixed assets?
 - a. Land, Building, machinery
 - b. Consumables, waste material
 - c. Cash in hand
 - d. Rejects in finished goods

- 4 What is the meaning of cascading effect of taxes?
 - a. What is the meaning of cascading effect of taxes?
 - b. Reduction of tax
 - c. Doubling of tax
 - d. Penalty on tax

- 5 Kamdhenu Ltd. based in Jaipur, sells goods within the state of Rajasthan. The items are charged @ a GST rate of 18%. The invoice will have:
 - a. CGST @ 18%
 - b. CGST @ 9% and SGST @ 9 %
 - c. SGST @ 18%



- d. IGST @ 18%
- 6 Amasons stores based in Kolkata, sells goods within the state of West Bengal. The items are charged @ a GST rate of 18%. The invoice will have:
- a. CGST @ 18%
 - b. sGST @ 18%
 - c. IGST @ 18%
 - d. CGST @ 9% and SGST @ 9 %
- 7 Chennai Fashion Academy, based in Chennai provides services within the state of Tamil Nadu. The items are charged @ a GST rate of 18%. The invoice will have:
- a. CGST @ 18%
 - b. SGST @ 18%
 - c. CGST @ 9% and SGST @ 9 %
 - d. IGST @ 18%
- 8 Chokshi & Chokshi Limited, based in Hyderabad, provides services within the state of Maharashtra. The items are charged @ a GST rate of 18%. The invoice will have:
- a. CGST @ 18%
 - b. SGST @ 18%
 - c. IGST @ 18%
 - d. CGST @ 9% and SGST @ 9 %
- 9 Ayushi Enterprises based in Aurangabad, Maharashtra, provides services to Avantika Dealers based in Nashik. The items are charged @ a GST rate of 18%. The invoice will have:
- a. IGST @ 18%
 - b. SGST @ 18%
 - c. CGST @ 18%
 - d. CGST @ 9% and SGST @ 9 %
- 10 Leela Wooden Dealers from Jaipur, sells goods within the state of Rajasthan. The items are charged @ a GST rate of 28%. The invoice will have:
- a. SGST @ 28%
 - b. CGST @ 28%



- c. CGST @ 14% and SGST @ 14%
- d. IGST @ 28%

11 What are the various types of GST?

- a. IGST/UTGST
- b. CGST
- c. SGST
- d. All of the above

12 Which tax is applicable for goods sold within the state?

- a. IGST
- b. CGST & SGST
- c. None of the above
- d. All of the above

13 What do you mean by Set off

- a. Reduction in output tax payable to the extent of available tax credit
- b. Set off offices
- c. Set off Offers
- d. Official Settings

14 Why was the requirement of composite tax?

- a. Because it is composite
- b. Because it is Tax
- c. Because it is a difficult service
- d. Because it is difficult to separate goods & service in certain cases

15 What is the full form of TDS?

- a. Tax Deducted at Service
- b. Tax Deducted at Source
- c. Total Declaration of Service
- d. Tax Denominated at Sale

