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**Roll No. \_\_\_\_\_\_\_\_\_\_\_\_**

**GST - 0152**

**Diploma in GST (I Semester) Examination, Dec.2018**

**COMMERCE**

**Constitutional Procedure of GST**

*Time Allowed: Three Hours] [Maximum Marks: 70*

**Note:** Answer **all** questions.

**Q. 1.** Attempt any **six** of the following. **5\*6=30**

1. State indirect taxes before GST.

thŒ,lŒVhŒ ls iwoZ vizR;{k djksa dks crkb;sA

1. List taxation powers of Union.

dsUnz ds djkjksi.k vf/kdkjksa dks lqphc) dhft;sA

1. Salient features of GST.

thŒ,lŒVhŒ dh eq[; fo”ks’krk,a crkb;sA

1. Objectives of SGST.

,lŒthŒ,lŒVhŒ ds mís”;A

1. Concept of UTGST.

dsUnz “kkflr thŒ,lŒVhŒ dh vo/kkj.kA

1. State compensation mechanism.

{kfriwfrZ izfØ;k crkb;sA

1. Structure of GST Council

thŒ,lŒVhŒ ifj’kn dk <+kapkA

1. Impact of GST on GDP

ldy ?kjsyw mRikn ¼thŒMhŒihŒ½ ij thŒ,lŒVhŒ ds izHkkoA

**Q.2.** Discuss various defects in the structure of indirect taxes prior to GST. **10**

 thŒ,lŒVhŒ ds iwoZ vizR;{k djksa ds <kaps ds nks’kksa ij ppkZ dhft;sA

**OR/vFkok**

‘GST is superior than VAT.’ Explain with examples.

^ thŒ,lŒVhŒ oSV ls Js’Brj gSA\* mnkgj.k lfgr O;k[;k dhft;sA

**Q. 3.** Define all the important Salient Features of GST. **10**

thŒ,lŒVhŒ dh lHkh izeq[k fo”ks’krkvksa dks ifjHkkf’kr dhft;sA

**OR/vFkok**

What do you mean by GST Council? Explain the function of GST Council.

 thŒ,lŒVhŒ ifj’kn ls D;k vk”k; gS \ thŒ,lŒVhŒ ds dk;ksaZ dh O;k[;k dhft;sA

**Q. 4.** What would be the impact of GST on Indian economy? Describe in detail. **10**

thŒ,lŒVhŒ dk Hkkjrh; vFkZO;oLFkk ij D;k izHkko iM+sxk \ foLrkj ls fooj.k nhft;sA

**OR/vFkok**

Explain Administrative structure of GST in detail.

thŒ,lŒVhŒ ds iz”kklfud <+kaps ij ppkZ dhft;sA

**Q. 5.** What do you mean by GST Network. Explain in detail. **10**

thŒ,lŒVhŒ usVodZ ls vki D;k le>rs gS\ foLr`r O;k[;k dhft;sA

**OR/vFkok**

What are the benefits of registration under GST Act? Under what circumstances registration under GST in not required?

thŒ,lŒVhŒ vf/kfu;e ds vUrxZr iathdj.k ds D;k ykHk gSa \ fdu ifjfLFkfr;ksa esa thŒ,lŒVhŒ dk iathdj.k vko”;d ugha gS \