

Karmaveer Shankarrao Kale Education Society's  
**Sau.Sushilamai Kale Arts, Commerce, Science College, Gautamnagar**  
Tal. Kopergaon, Dist. Ahmednagar

**Department of Commerce**

Date: 10/11/2021

To,

**The Principal**

Arts, Comm., & Sci. College, Gautamnagar

Tal. Kopergaon, Dist. Ahmednagar

**Subject – Permission for the Certificate Course**

Respected Sir,

Department of Commerce is willing to start the new certificate course on 'INTRODUCTION TO GST' This course is recommended by the steering committee of college and is as per the changing and emerging new techniques in the field of Taxation. We are submitting all related documents with this letter. Please grant us permission for this course.

Thank You.

  
HOD

Department of Commerce  
Sau. Sushilamai Kale Arts, Commerce  
& Science College, Gautamnagar  
Po. Kolpewadi, Tal. Kopergaon (A. Nagar)

Allowed  




maveer Shankarrao Kale Education Society's  
**Sau. Sushilamai Kale Arts, Commerce and  
Science College Gautamnagar**  
Tal- Kopargaon, Dist- Ahmednagar  
**ISO- 9001-2015 Certified**  
Contact No-02423-262612/299012



Website: <http://www.sskacs.kskes.in/#> Email- [sskacscollege@yahoo.in](mailto:sskacscollege@yahoo.in)

Date: 04/12/2021

## NOTICE- CERTIFICATE COURSE

All the T.Y.B.com students are hereby inform that Certificate course of '**Introduction to GST**' for the academic year 2021-22 will start from 5<sup>th</sup> Dec 2021. Those students who have participating Certificate course are requested to submit their names to H.O.D within a week and attain the lectures.

The syllabus and time table of Course are displayed in the departmental notice board.

H.O.D.

Head  
Department of Commerce  
Sau. Sushilamai Kale Arts, Commerce  
& Science College, Gautamnagar  
Po Kolpewadi, Tal. Kopargaon (A.Nagar)



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**Department of Commerce**

**Syllabus**

**Certificate Course – INTRODUCTION TO GST**

UNIT NO.	UNIT NAME	CONTENTS	No. Of Lectures Allotted
1	Concept and types of Indirect Tax	Right to impose indirect tax by Centre (Union)/State and Union Territory Governments before and after 101st Amendment of the Constitution of India; Introduction of GST in India; Definition - Supply, Aggregate Turnover, Person, Business, Appropriate Government, Mixed Supply, Composite Supply, GSTN, GSTIN, E-Commerce Input Tax Credit etc. GST Models : Single GST & Dual GST; Types of GST:- CGST,SGST/UTGST,IGST ; Levy and Collection of GST.	9
2	Registration under GST	Persons liable to get registered, Compulsory Registration, Registration Procedure, Reverse Charge Mechanism, Composition Scheme and assessment under composition scheme; Zero rated supply; Exemption from GST, GST tax rate	7
3	Input Tax Credit (ITC)	Eligibility and conditions for taking Input Tax Credit, Apportionment of ITC and Blocked Credit ; Various Documents under GST- Tax Invoice, Bill for Supply, Debit Note, Credit Note, Payment Voucher, Receipt Voucher, E-way bill, HSN Code and SAC Code.	7

4	Assessment and Administration of GST	Types of GST Returns, Types of Assessment & Assessment Procedures, Role and Functions of GST Council, Tax Authorities and their powers; Tax deduction at Source & Tax Collection at Source, Refund of Tax.	7
		Total	30

- **Evolution System**

The course will have one papers carrying 50marks including 20 marks for written two test and 20 marks for two tutorial and 10 marks for oral



Co-Ordinator

Sau. Sushilamai Kale Arts, Commerce  
and Science Collage, Gautamnagar  
Kolpewadi, Tal. Kopargaon, Dist. A. Nagar




Principal

Sau. Sushilamai Kale Arts, Commerce  
& Science College Gautamnagar  
Po Kolpewadi Tal. Kopargaon / A. Nagar



Karmaveer Shankarrao Kale Education Society's  
**Sau. Sushilamai Kale Arts, Commerce & Science College, Gautamnagar**  
Post- Kolpewadi, Tal- Kopargaon, Dist- Ahmadnagar

**INTRODUCTION TO GST**

**Time Table 2021-22**

**Duration- 06/12/2021 – 26/12/2021**

SR.N.	TIME	SUBJECT TEACHER
1	12.00 to 02.00 p.m.	Prof. Dr. Gursal V.N.
2	12.00 to 02.00 p.m.	Prof. More S.R.
3	12.00 to 02.00 p.m.	Prof. More P.K.

H.O.D.

  
Department of Commerce  
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**Karmaveer Shankarrao Kale Education Society's  
Sau.Sushilamai Kale Arts, Commerce, Science College, Gautamnagar  
Tal. Kopargaon, Dist. Ahmednagar**

Department of Commerce

**INTRODUCTION TO GST (C CB-02)**

**List of Student - Year 2021-22**

Sr.NO	Name of Student		
1.	ABHALE ADITYA BALASAHEB	<u>Aditya</u>	<u>Aditya</u>
2.	ABHALE PRAJAKTA NARAYAN	<u>Prajakta</u>	<u>Prajakta</u>
3.	AHER KUNAL GANESH	<u>Kunal</u>	<u>Kunal</u>
4.	AWARE MAHESH SURESH	<u>Mahesh</u>	<u>Mahesh</u>
5.	BANDRE VAISHNAVI INDRABHAN	<u>VAARE</u>	<u>VA</u>
6.	DHONE ASHITOSH DATTU	<u>DAT</u>	<u>DAT</u>
7.	GAIKWAD TUSHAR ASHOK	<u>GAIKWAD</u>	<u>GAIKWAD</u>
8.	GAWALI SHRIKANT RAOSAHEB	<u>Gawalis.</u>	<u>Gawalis.</u>
9.	GHODAKE HARSHADA SAKHAHARI	<u>GHS</u>	<u>GHS</u>
10.	GHUMARE ADESH SOMNATH	<u>GHS</u>	<u>GHS</u>
11.	GHUMARE HARSHAD KESHAV	<u>GHS</u>	<u>GHS</u>
12.	GORANE POOJA SOMNATH	<u>GOOR</u>	<u>GOOR</u>
13.	GUNJAL SACHIN VILAS	<u>SACHIN</u>	<u>SACHIN</u>
14.	HAJARE ROHIDAS SALNATH	<u>HAR</u>	<u>HAR</u>
15.	INGALE ROHAN SUBHASH	<u>INGALE</u>	<u>INGALE</u>
16.	JADHAV AKSHAY VASANT	<u>AKSHAY</u>	<u>AKSHAY</u>
17.	JADHAV SAMBHAJI GANPAT	<u>JADHAV</u>	<u>JADHAV</u>
18.	JADHAV YOGITA SUBHASH	<u>JADHAV</u>	<u>JADHAV</u>
19.	KADAM SIDDHANT BALASAHEB	<u>KADAM</u>	<u>KADAM</u>
20.	KADNAR PRANJALI RAOSAHEB	<u>KADNAR</u>	<u>KADNAR</u>
21.	KALE PRANAV ANIL	<u>KALE</u>	<u>KALE</u>
22.	KANDALKAR KRUSHNA JIJABA	<u>KANDALKAR</u>	<u>KANDALKAR</u>
23.	KHOND TUSHAR DNYANESHWAR	<u>KHOND</u>	<u>KHOND</u>
24.	KOLPE AMOL DATTU	<u>KOLPE</u>	<u>KOLPE</u>
25.	KOLPE SACHIN BHAUSAHEB	<u>SACHIN</u>	<u>SACHIN</u>
26.	KUMAVAT VAIBHAV GOKUL	<u>KUMAVAT</u>	<u>KUMAVAT</u>
27.	KUTE RUSHALI CHANDRABHAN	<u>KUTE</u>	<u>KUTE</u>
28.	LANDGE ASHUTOSH SHIVAJI	<u>LANDGE</u>	<u>LANDGE</u>
29.	LOKHANDE SHUBHAM ANIL	<u>LOKHANDE</u>	<u>LOKHANDE</u>

30.	MORE KRUSHNA GORAKH	<i>[Signature]</i>	<i>[Signature]</i>
31.	MORE SAINATH PRAKASH	<i>[Signature]</i>	<i>[Signature]</i>
32.	NIKAM ASHWINI BALASAHEB	<i>Ashwini</i>	<i>Ashwini</i>
33.	NIMBALKAR GAURAV SANJAY	<i>Gaurav</i>	<i>Gaurav</i>
34.	RAHANE SMITA BALASAHEB	<i>Smita</i>	<i>Smita</i>
35.	SALUNKHE PRASHANT BALASAHEB	<i>Prashant</i>	<i>Prashant</i>
36.	SAPNAR KANCHAN BALASAHEB	<i>Kanchan</i>	<i>Kanchan</i>
37.	SAPNAR RUTIKA BALASAHEB	<i>Rutika</i>	<i>Rutika</i>
38.	SAYYAD SHAHID JAMAL	<i>Shahid</i>	<i>Shahid</i>
39.	SHARMALE TEJAS KAILAS	<i>Tejas</i>	<i>Tejas</i>
40.	SHINDE HITESH PRAMOD	<i>Hitesh</i>	<i>Hitesh</i>
41.	SHIVARKAR DIPAK ANAND	<i>Dipak</i>	<i>Dipak</i>
42.	SONAWANE ANJALI RAJENDRA	<i>S. Anjali</i>	<i>S. Anjali</i>
43.	TASKAR PRAVIN ANIL	<i>Pravin</i>	<i>Pravin</i>
44.	WABLE PRAJAKTA NANASAHEB	<i>Prajakta</i>	<i>Prajakta</i>
45.	WADEKAR VICKY SANJAY	<i>Vicky</i>	<i>Vicky</i>

*[Signature]*  
IQAC

Co-Ordinator

Sau. Sushilamai Kale Arts, Commerce  
and Science College, Gautamnagar  
Kolpewadi, Tal. Kopergaon, Dist. A. Nagar



*[Signature]*  
Principal

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**SAU.SUSHILAMAI KALE ARTS, COMMERCE & SCIENCE COLLEGE, GAUTAMNAGAR**  
 POST-KOLPEWADI TAL-KOPARGAON DIST-A.NAGAR

Sub:- Introduction to G.S.T.

CLASS-T.Y.B.COM. (95)

YEAR-2021-2022

ROLL NO	STUDENT NAME					
776	ABHALE ADITYA BALASAHEB	Aditya	Aditya	Aditya	Aditya	Aditya
777	ABHALE PRAJAKTA NARAYAN	Prajakta	Prajakta	Prajakta	Prajakta	Prajakta
778	AHER KUNAL GANESH	Kunal	Kunal	Kunal	Kunal	Kunal
780	AWARE MAHESH SURESH					
781	BANDRE VAISHNAVI INDRABHAN	Bandre	Bandre	Bandre	Bandre	Bandre
791	DHONE ASHITOSH DATTU	Dhona	Dhona	Dhona	Dhona	Dhona
794	GAIKWAD TUSHAR ASHOK					
798	GAWALI SHRIKANT RAOSAHEB	Gawali	Gawali	Gawali	Gawali	Gawali
799	GHODAKE HARSHADA SAKHAHARI	Ghodake	Ghodake	Ghodake	Ghodake	Ghodake
803	GHUMARE ADESH SOMNATH	Ghumare	Ghumare	Ghumare	Ghumare	Ghumare
805	GHUMARE HARSHAD KESHAV	Ghumare	Ghumare	Ghumare	Ghumare	Ghumare
806	GORANE POOJA SOMNATH	Gorane	Gorane	Gorane	Gorane	Gorane
807	GUNJAL SACHIN VILAS	Gunjal	Gunjal	Gunjal	Gunjal	Gunjal
808	HAJARE ROHIDAS SALNATH	Hajare	Hajare	Hajare	Hajare	Hajare
809	INGALE ROHAN SUBHASH	Ingale	Ingale	Ingale	Ingale	Ingale
810	JADHAV AKSHAY VASANT	Jadhav	Jadhav	Jadhav	Jadhav	Jadhav
811	JADHAV SAMBHAJI GANPAT	Jadhav	Jadhav	Jadhav	Jadhav	Jadhav
813	JADHAV YOGITA SUBHASH	Jadhav	Jadhav	Jadhav	Jadhav	Jadhav
819	KADAM SIDDHANT BALASAHEB	Kadam	Kadam	Kadam	Kadam	Kadam
821	KADNAR PRANJALI RAOSAHEB					
823	KALE PRANAV ANIL					
826	KANDALKAR KRUSHNA JIJABA	Kandalkar	Kandalkar	Kandalkar	Kandalkar	Kandalkar
829	KHOND TUSHAR DNYANESHWAR	Khond	Khond	Khond	Khond	Khond
831	KOLPE AMOL DATTU	Amol	Amol	Amol	Amol	Amol
832	KOLPE SACHIN BHAUSAHEB	Kolpe	Kolpe	Kolpe	Kolpe	Kolpe
834	KUMAVAT VAIBHAV GOKUL	Kumavat	Kumavat	Kumavat	Kumavat	Kumavat
836	KUTE RUSHALI CHANDRABHAN	Kute	Kute	Kute	Kute	Kute



838	LANDGE ASHUTOSH SHIVAJI	<del>Landge</del>	<del>Landge</del>	<del>Landge</del>	<del>Landge</del>	<del>Landge</del>
840	LOKHANDE SHUBHAM ANIL	<del>Lokhande</del>	<del>Lokhande</del>	<del>Lokhande</del>	<del>Lokhande</del>	<del>Lokhande</del>
843	MORE KRUSHNA GORAKH	<del>More</del>	<del>More</del>	<del>More</del>	<del>More</del>	<del>More</del>
844	MORE SAINATH PRAKASH	<del>More</del>	<del>More</del>	<del>More</del>	<del>More</del>	<del>More</del>
846	NIKAM ASHWINI BALASAHEB	<del>Nikam</del>	<del>Nikam</del>	<del>Nikam</del>	<del>Nikam</del>	<del>Nikam</del>
847	NIMBALKAR GAURAV SANJAY	<del>Nimbalkar</del>	<del>Nimbalkar</del>	<del>Nimbalkar</del>	<del>Nimbalkar</del>	<del>Nimbalkar</del>
848	RAHANE SMITA BALASAHEB	<del>Rahane</del>	<del>Rahane</del>	<del>Rahane</del>	<del>Rahane</del>	<del>Rahane</del>
849	SALUNKHE PRASHANT BALASAHEB	<del>Salunkhe</del>	<del>Salunkhe</del>	<del>Salunkhe</del>	<del>Salunkhe</del>	<del>Salunkhe</del>
851	SAPNAR KANCHAN BALASAHEB	<del>Sapnar</del>	<del>Sapnar</del>	<del>Sapnar</del>	<del>Sapnar</del>	<del>Sapnar</del>
852	SAPNAR RUTIKA BALASAHEB	<del>Sapnar</del>	<del>Sapnar</del>	<del>Sapnar</del>	<del>Sapnar</del>	<del>Sapnar</del>
855	SAYYAD SHAHID JAMAL	<del>Sayyad</del>	<del>Sayyad</del>	<del>Sayyad</del>	<del>Sayyad</del>	<del>Sayyad</del>
856	SHARMALE TEJAS KAILAS	<del>Sharmale</del>	<del>Sharmale</del>	<del>Sharmale</del>	<del>Sharmale</del>	<del>Sharmale</del>
857	SHINDE HITESH PRAMOD	<del>Shinde</del>	<del>Shinde</del>	<del>Shinde</del>	<del>Shinde</del>	<del>Shinde</del>
858	SHIVARKAR DIPAK ANAND	<del>Shivarkar</del>	<del>Shivarkar</del>	<del>Shivarkar</del>	<del>Shivarkar</del>	<del>Shivarkar</del>
859	SONAWANE ANJALI RAJENDRA					
861	TASKAR PRAVIN ANIL	<del>Taskar</del>	<del>Taskar</del>	<del>Taskar</del>	<del>Taskar</del>	<del>Taskar</del>
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867	WADEKAR VICKY SANJAY	<del>Wadekar</del>	<del>Wadekar</del>	<del>Wadekar</del>	<del>Wadekar</del>	<del>Wadekar</del>
871	RAJGIRE ROHIDAS SANTOSH	<del>Rajgire</del>	<del>Rajgire</del>	<del>Rajgire</del>	<del>Rajgire</del>	<del>Rajgire</del>

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Bla

Bhalerao Sukanya ~~sukanya~~ ~~sukanya~~ ~~sukanya~~ ~~sukanya~~ ~~sukanya~~

  
IQAC

Co-Ordinator

Sau. Sushilamai Kale Arts, Commerce  
and Science College, Gautamnagar  
Kolpewadi, Tal. Kopargaon, Dist. A. Nagar



  
Principal

Sau. Sushilamai Kale Arts, Commerce  
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POST-KOLPEWADI TAL-KOPARGAON DIST-A.NAGAR**

**CLASS-T.Y.B.COM.(95)**

**YEAR-2021-2022**

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776	ABHALE ADITYA BALASAHEB	Aditya	Aditya	Aditya	Aditya	Aditya
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Bhale Rao Sukannya Rajendra. Sukannya Sukannya Sukannya Sukannya Sukannya



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871	RAJGIRE ROHIDAS SANTOSH					

safte kavita dayu ~~safte~~ ~~safte~~ ~~safte~~ ~~safte~~ ~~safte~~

  
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and Science College, Gautamnagar  
Kolpewadi, Tal. Kopergaon, Dist. A. Nagar



  
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POST-KOLPEWADI TAL-KOPARGAON DIST-A.NAGAR**

**CLASS-T.Y.B.COM.(95)**

**YEAR-2021-2022**

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778	AHER KUNAL GANESH	Kunal	Kunal	Kunal	Kunal	Kunal
780	AWARE MAHESH SURESH					
781	BANDRE VAISHNAVI INDRABHAN	Bandre	Bandre	Bandre	Bandre	Bandre
791	DHONE ASHITOSH DATTU	A	A	A	A	A
794	GAIKWAD TUSHAR ASHOK					
798	GAWALI SHRIKANT RAOSAHEB	Shrikant	Shrikant	Shrikant	Shrikant	Shrikant
799	GHODAKE HARSHADA SAKHAHARI	Harshada	Harshada	Harshada	Harshada	Harshada
803	GHUMARE ADESH SOMNATH	A	A	A	A	A
805	GHUMARE HARSHAD KESHAV	Harshad	Harshad	Harshad	Harshad	Harshad
806	GORANE POOJA SOMNATH	Pooja	Pooja	Pooja	Pooja	Pooja
807	GUNJAL SACHIN VILAS	Sachin	Sachin	Sachin	Sachin	Sachin
808	HAJARE ROHIDAS SALNATH	Rohidas	Rohidas	Rohidas	Rohidas	Rohidas
809	INGALE ROHAN SUBHASH	Rohan	Rohan	Rohan	Rohan	Rohan
810	JADHAV AKSHAY VASANT	Akshay	Akshay	Akshay	Akshay	Akshay
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823	KALE PRANAV ANIL					
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871	RAJGIRE ROHIDAS SANTOSH					

~~Landge~~ ~~Lokhande~~ ~~More~~ ~~More~~ ~~Nikam~~ ~~Nimbalkar~~ ~~Rahane~~ ~~Salunkhe~~ ~~Sapnar~~ ~~Sapnar~~ ~~Sayyad~~ ~~Sharmale~~ ~~Shinde~~ ~~Shivarkar~~ ~~Taskar~~ ~~Wadekar~~

*Amal*  
QAC

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CLASS-T.Y.B.COM.(95)

YEAR-2021-2022

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Ghalekar Sukannya Rajendra, Ghalekar, Ghalekar, Ghalekar, Ghalekar



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~~safte~~

*(Signature)*  
**Co-Ordinator**

Sau. Sushilamai Kale Arts, Commerce  
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 Kolpewadi, Tal. Kopergaon, Dist. A. Nagar



*(Signature)*  
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*Shankarrao*  
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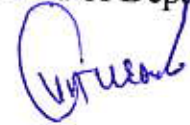
DEPARTMENT OF COMMERCE

Date:08/01/2022

\* NOTICE \*

All T.Y.B.COM. students are hereby informed that, Test of INTRODUCTION TO GST subject will be held on 10<sup>th</sup> January 2022 at 10.00a.m. in Hall No. 17

Head of Department



Karmaveer Shankarrao kale Education Society's  
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Post- Kolpewadi, Tal- Kopargaon, Dist- Ahmadnagar

**DEPARTMENT OF COMMERCE**

Date: 05/12/2021

**\* NOTICE \***

All T.Y.B.COM. students are hereby informed that, INTRODUCTION TO GST subject lechers will be held on 6<sup>th</sup> December 2021 at 12.00p.m. in F.Y.B.Com Class room.

Head of Department

  
Department of Commerce  
Sau. Sushilamai Kale Arts, Commerce  
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**DEPARTMENT OF COMMERCE**

Date:27/12/2021

**\* NOTICE \***

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Head of Department

  
Department of Commerce  
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**MCQ TEST QUESTION PAPER A.Y. 2021-22**

Class: FYBCOM

Subject: Introduction to GST (Test-I)

Marks: 10

Date:

Time: 30 minutes

N.B.

1. All questions are compulsory.
2. Each question carry 1 marks.
3. Solve any 10 question

1. What is the full form of GST?

- A) Goods and Supply Tax
- B) Goods and Services Tax
- C) General Sales Tax
- D) Government Sales Tax

**Answer: B**

2. GST was implemented in India from

- A) 1st January 2017
- B) 1st April 2017
- C) 1st March 2017
- D) 1st July 2017

**Answer: D**

3. In India, the GST is based on the dual model GST adopted in:

- A) UK
- B) Canada
- C) USA
- D) Japan

**Answer: B**



4. GST is a consumption of goods and service tax based on

- A) Development
- B) Dividend
- C) Destiny
- D) Destination

**Answer: D**

5. The number of structures in India's GST model is?

- A) 6
- B) 4
- C) 3
- D) 5

**Answer: B**

6. The maximum rate for CGST is?

- A) 28
- B) 12
- C) 18
- D) 20

**Answer: D**

7. The maximum rate applicable for SGST/UTGST is?

- A) 28
- B) 14
- C) 20
- D) 30

**Answer: C**

8. GST rates applicable on goods and services are:

- A) 0% 5% 12% 18% 26%
- B) 0% 6% 12% 18% 28%
- C) 0% 5% 12% 18% 28%
- D) 0% 5% 12% 16% 28%

**Answer: C**

9. Taxes that are levied on any Intra-State purchase are?

- A. IGST
- B. CGST and SGST
- C. SGST
- D. SGST

**Answer : B**

10. What does "I" in IGST stands stand for?

- A) Internal
- B) Integrated
- C) Internal
- D) Intra

**Answer B**

11. What is the maximum rate of CGST prescribed under CGST act 2017?

- A) 28%
- B) 20%
- C) 12%
- D) 18%

**Answer B**

12. GST is a \_\_\_\_\_ based tax on consumption of goods and services.

- A) Dividend
- B) Duration
- C) Destination
- D) None of the above

**Answer C**





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**MCQ TEST QUESTION PAPER A.Y. 2020-21**

**Class: FYBCOM**

**Subject: Introduction to GST (Test-II)**

**Marks: 10**

**Date:**

**Time: 30 minutes**

**N.B.**

**1.All questions are compulsory.**

**2.Each question carry 1 marks.**

**3.Solve any 10 question**

**1.Which of the following tax was abolished by GST?**

A) Corporation tax

B) Income tax

C) Service tax

D) Wealth Tax

Answer C

**2. Which of the following tax rates is not applicable under GST?**

A) 5

B) 12

C) 25

D) 18

Answer C

**3. GST is levied on .....**

E. Creator

F. Retailer

G. Consumers



H. All of the above

Answer D

**4. Who is the head of GST Council?**

- E. Shashikant Das
- F. Arun Jaitley
- G. Nirmala Sitharaman
- H. None of the above

Answer C

**5. Which constitutional amendment has been done to pass the GST bill?**

- E. 115<sup>th</sup>
- F. 122<sup>nd</sup>
- G. 120<sup>th</sup>
- H. 101<sup>st</sup>

Answer D

**6. Constitution Amendment Act, 2016 for GST was \_\_\_\_.**

- E. 80<sup>th</sup>
- F. 101<sup>st</sup>
- G. 122<sup>nd</sup>
- H. None of the above

Answer B

**7. Under GST, 'value addition' refers to \_\_\_\_.**

- E. Expenses 'plus' profit
- F. Cost plus tax
- G. Cost plus tax plus 'profit'
- H. Tax plus profit

Answer A

**8. SGST is applicable when \_\_\_\_.**

- E. Goods are sold within a state
- F. Goods are sold from one GST dealer to a customer
- G. Goods are sold by a GST dealer to another GST dealer
- H. Interstate supply

Answer A

9. Goods and service tax is a \_\_\_ tax system.

- E. Single point tax
- F. Multipoint tax
- G. Regressive tax
- H. None of the above

Answer B

10. Goods and service tax is \_\_\_\_.

- E. Consumption based
- F. Both supply and consumption based
- G. Supply based
- H. None of the above

Answer A

11. Tax Collected at Source at the rate of 2% is applicable in the case of \_\_\_\_.

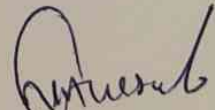
- E. any GST dealer
- F. Government Departments
- G. E-commerce operators
- H. Composite dealers

Answer C

12. Input Tax credit as credited in Electronic Credit ledger can be utilized for .....

- E. Payment of Fine
- F. Payment of Interest
- G. Payment of Taxes
- H. All of the above

Answer C



Principal

Sau. Sushilamai Kale Arts, Commerce  
& Science College Gautamnagar  
Po Kolpewadi Tal. Kopergaon / A. Nagar



**Karmaveer Shankarrao Kale Education Society's  
Sau.Sushilamai Kale Arts, Commerce, Science College,Gautamnagar**

Tal. Kopargaon, Dist. Ahmednagar

**Department of Commerce  
Result Analysis - Year 2021-22**

**Sub. – INTRODUCTION TO GST**

<b>Sr. No.</b>	<b>Name of Student</b>	<b>Test 1 (Out of 10)</b>	<b>Test 2 (Out of 10)</b>	<b>Tutorial 1 (Out of 10)</b>	<b>Tutorial 2 (Out of 10)</b>	<b>Oral (Out of 10)</b>	<b>Total (Out of 50)</b>
1	ABHALE ADITYA BALASAHEB	8	7	5	7	8	32
2	ABHALE PRAJAKTA NARAYAN	7	8	6	6	8	35
3	AHER KUNAL GANESH	6	7	6	5	7	31
4	AWARE MAHESH SURESH	8	5	8	6	7	34
5	BANDRE VAISHNAVI INDRABHAN	7	6	7	5	7	32
6	DHONE ASHITOSH DATTU	5	8	4	8	8	33
7	GAIKWAD TUSHAR ASHOK	9	7	6	7	9	38
8	GAWALI SHRIKANT RAOSAHEB	8	7	7	4	6	32
9	GHODAKE HARSHADA SAKHAHARI	7	8	8	5	5	33
10	GHUMARE ADESH SOMNATH	6	7	6	8	4	31
11	GHUMARE HARSHAD KESHAV	4	6	7	9	5	31
12	GORANE POOJA SOMNATH	5	5	7	6	8	31
13	GUNJAL SACHIN VILAS	6	8	6	8	7	35
14	HAJARE ROHIDAS SALNATH	7	7	8	5	9	36
15	INGALE ROHAN SUBHASH	7	8	7	4	6	32

16	JADHAV AKSHAY VASANT	8	7	6	7	8	36
17	JADHAV SAMBHAJI GANPAT	5	6	7	8	7	33
18	JADHAV YOGITA SUBHASH	6	7	8	9	6	38
19	KADAM SIDDHANT BALASAHEB	9	8	6	6	9	38
20	KADNAR PRANJALI RAOSAHEB	8	9	7	7	7	38
21	KALE PRANAV ANIL	7	6	8	5	8	34
22	KANDALKAR KRUSHNA JIJABA	5	5	5	8	5	28
23	KHOND TUSHAR DNYANESHWAR	4	4	4	7	6	25
24	KOLPE AMOL DATTU	7	8	6	5	5	31
25	KOLPE SACHIN BHAUSAHEB	8	7	8	8	6	37
26	KUMAVAT VAIBHAV GOKUL	9	7	6	9	9	40
27	LANDGE ASHUTOSH SHIVAJI	6	5	7	6	8	32
28	LOKHANDE SHUBHAM ANIL	5	7	8	4	7	31
29	MORE KRUSHNA GORAKH	4	7	5	5	9	40
30	MORE SAINATH PRAKASH	8	8	9	7	6	38
31	NIKAM ASHWINI BALASAHEB	6	7	8	8	8	37
32	NIMBALKAR GAURAV SANJAY	9	6	7	7	7	36
33	RAHANE SMITA BALASAHEB	8	8	5	9	8	38
34	SALUNKHE PRASHANT BALASAHEB	7	7	8	7	7	36
35	SAPNAR KANCHAN BALASAHEB	5	5	7	8	8	33
36	SAPNAR RUTIKA BALASAHEB8	8	8	6	7	6	35



37	SAYYAD SHAHID JAMAL	7	7	7	5	7	33
38	SHARMALE TEJAS KAILAS	8	8	8	7	6	37
39	SHINDE HITESH PRAMOD	9	5	6	8	8	36
40	SHIVARKAR DIPAK ANAND	6	7	7	8	7	35
41	SONAWANE ANJALI RAJENDRA	5	8	5	6	9	33
42	TASKAR PRAVIN ANIL	7	6	6	7	6	32
43	WABLE PRAJAKTA NANASAHEB	8	9	8	8	7	40
44	WADEKAR VICKY SANJAY	8	7	7	8	6	36

W  
**IQAC**  
 Co-Ordinator  
**Sau. Sushilamai Kale Arts, Commerce  
 and Science College, Gautamnagar  
 Kolpewadi, Tal. Kolhapur, Dist. Kolhapur, Maharashtra - 415004, India**



  
**Principal**  
**Sau. Sushilamai Kale Arts, Commerce  
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 Po Kolpewadi, Tal. Kolhapur, Dist. Kolhapur, Maharashtra - 415004, India**



Karmaveer Shankarrao Kale Education Society's  
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Tal- Kopergaon, Dist- Ahmednagar

**ISO- 9001-2015 Certified**

Contact No- 02423-262612/299012

Website: <http://www.sskacs.kskes.in/#> Email- [sskacscollege@yahoo.in](mailto:sskacscollege@yahoo.in)



## CERTIFICATE

This is to certify that Mr./Ms. *Rahane Smita Balasahab* has Successfully Completed three Month Certificate Course on “**INTRODUCTION TO GST**” organized by the Department of Commerce, SSK Arts , Commerce and Science College,Gautamnagar. In the Academic Year **2021-2022** .

His/ her Participation in the Course is appreciated.

H.O.D

Principal



Karmaveer Shankarrao Kale Education Society's  
Sau.Sushilamai Kale Arts, Commerce, Science College,Gautamnagar  
Tal. Kopargaon, Dist. Ahmednagar

Students Overall Evaluation of Programme

Year 2021-22

Department: *Commerce*

Course: *GST*

1. The syllabus of course was:
  - a. Adequate
  - b. Inadequate
  - c. Challenging
  - d. Dull
2. Background for benefiting from the course was
  - a. More than adequate
  - b. Adequate
  - c. *Inadequate*
  - d. Cannot say
3. How well did the teacher prepare for the Classes?
  - a. Good
  - b. Satisfactorily
  - c. Poorly
  - d. Indifferently
4. How helpful was the teacher in advising?
  - a. Very helpful
  - b. Sometimes helpful
  - c. Always indifferent
  - d. Did not advise
5. Were you provided with a course contributory lecture too at the beginning?
  - a. Yes
  - b. No

If yes was it helpful?

  - c. Yes
  - d. No
6. Any suggestions-

  
Principal

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Po. Kaleswadi, Tal. Kopargaon (A. Nagar)