

EVA STALIN IAS ACADEMY – BEST IAS COACHING IN CHENNAI

12/24, MuthuranganMuthali St, West Tambaram, Chennai - 600045

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Q1. Consider the following nations:

1. Egypt
2. Syria
3. Lebanon
4. Jordan
5. Israel

How many of the above nations share borders with the Gaza strip?

- (a) Only one
- (b) Only two
- (c) Only three
- (d) Only four

Ans: (b)

Explanation:

- The Gaza Strip is a self-governing Palestinian territory on the eastern coast of the Mediterranean Sea. It borders Egypt on the southwest and Israel on the east and north.

Q2. Consider the following nations:

1. Egypt
2. Lebanon
3. Jordan
4. Iran

How many of the above nations share borders with Israel?

- (a) Only one

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- (b) Only two
- (c) Only three
- (d) All four

Ans: (c)

Explanation:

- Context: The Yom Kippur War, also known as the October War or Ramadan War, fought in 1973 between Israel Egypt and Syria, is being compared to the current conflict involving Hamas and Israel.

Q3. The term “Two state Solution” is sometimes mentioned in the new in the context of the affairs of:

- (a) China
- (b) Israel
- (c) Iraq
- (d) Yemen

Ans: (b)

Explanation:

- two-state solution, proposed framework for resolving the Israeli-Palestinian conflict by establishing two states for two peoples: Israel for the Jewish people and Palestine for the Palestinian people.

Q4. Consider the following items:

1. Millet Flour in pre-packaged and labeled form
2. Extra Neutral Alcohol

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3. Molasses

Which of the above items is/are exempt under GST (Goods and Services Tax)?

- (a) 2 only
- (b) 1 and 2 only
- (c) 1 and 3 only
- (d) 2 and 3 only

Ans: (a)

Explanation:

- Context: The 52nd GST Council Meeting made several important recommendations:
- Amendments in Appointment of GST Appellate Tribunals – in the conditions for appointing the President and Members of the proposed GST Appellate Tribunals.
- GST Rates for Millet Flour: GST rates for food preparation of millet flour in powder form, containing at least 70% millets by weight, were specified as follows:
- 0% when sold in non-pre-packaged and unlabelled form.
- 5% when sold in pre-packaged and labelled form.
- Exclusion of Extra Neutral Alcohol (ENA) from GST
- Reduced GST on Molasses: The GST rate on molasses was reduced from 28% to 5%.
- IGST Exemption for Foreign Going Vessels
- Changes in GST Rates for Services

Q5. Consider the following statements:

1. The Union and State governments concurrently levy GST on commodities with 50% as Central GST (CGST) and 50% as State GST (SGST).
2. In India, the Union government has exclusive power to levy excise duty on petroleum products.
3. In India, the States have exclusive power to levy excise duty and sales tax on liquor.

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How many of the above statements are correct?

- (a) Only one
- (b) Only two
- (c) All three
- (d) None

Ans: (c)

Explanation:

- The Union and State governments concurrently levy GST on commodities with 50% as Central GST (CGST) and 50% as State GST (SGST). There is an Integrated GST (IGST) on inter-State trade, so that 50% of it goes to the final destination State. The GST is a harmonised tax on commodities across the country. Individual States have little power to unilaterally change this tax. Though conceptually, the Union government could not do so either, the GST Council gives the Union government a veto to thrust its preferences on the States.
- The Union government has exclusive power to levy excise duty on petroleum products, and the States have exclusive power to levy excise duty and sales tax on liquor.

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