**FIRST QUESTION- Q. NO. 12 (AS PER SET C)-**

Q. 12-With reference to the election of the President of India, consider the following statements :

1) The value of the vote of each MLA varies from State to State.

2) The value of the vote of MPs of the Lok Sabha is more than the value of the vote of MPs of the Rajya Sabha.

Which of the statements given above is/are correct?

a) 1 only

b) 2 only

c) Both 1 and 2

d) Neither 1 and 2

**CONCERN- AMBIGUITY IN THE LANGUAGE OF 2nd STATEMENT: LEADING TO TWO POSSIBLE ANSWERS-‘A’ OR ‘C’**

**CONCERN ELABORATED-**

1. There can be 2 interpretations of of 2nd statement.

First , that it is asking to **compare the Total value** of votes of MPs of Loksabha and Rajyasabha :Making it a correct statement.

Second, it can also mean the **comparison of value of vote of 1 MP** of Loksabha and Rajyasabha. :Making it an incorrect statement.

Accordingly, answer of above question could be ‘A’ or ‘C’

**Second Question- Q.No. -7 (As per set “C”)-**

Q (7)-Consider the following items:

1) Cereal grains hulled

2) Chicken eggs cooked

3) Fish processed and canned

4) Newspapers containing advertising material

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

a) 1 only

b) 2 and 3 only

c) 1, 2 and 4 only

d) 1, 2, 3 and 4

**1. CONCERN REGARDING STATEMENT 4: “NEWSPAPERS CONTAINING ADVERTISING MATERIAL”**

* **CONCERN- TWO GOVERNMENT SOURCES CLAIMING DIFFERENT THINGS**
* **FIRST SOURCE- GST RATE LIST RELEASED BY GST COUNCIL: CLAIMING IT TO BE EXEMPTED**

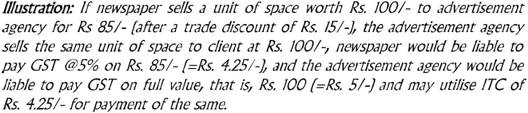
[**http://gstcouncil.gov.in/sites/default/files/NOTIFICATION%20PDF/goods-rates-booklet-03July2017.pdf**](http://gstcouncil.gov.in/sites/default/files/NOTIFICATION%20PDF/goods-rates-booklet-03July2017.pdf)

**ITEM NUMBER-4902:puts it under 0% GST**

* **SECOND SOURCE- PIB RELEASE REGARDING GOVERNMENT CLARIFICATION: CLAIMING IT TO BE 5%**

[**http://pib.nic.in/newsite/PrintRelease.aspx?relid=170186**](http://pib.nic.in/newsite/PrintRelease.aspx?relid=170186)

**Following is the relevant paragraph from PIB release-**



**2.CONCERN REGARDING STATEMENT 2- “CHICKEN EGGS COOKED”**

* **CONCERN: STATEMENT IS NOT CLEAR AS IT COULD COME UNDER 2 DIFFERENT ITEMS AS PER GST RATE LIST RELEASED BY GST COUNCIL**
* [**http://gstcouncil.gov.in/sites/default/files/NOTIFICATION%20PDF/goods-rates-booklet-03July2017.pdf**](http://gstcouncil.gov.in/sites/default/files/NOTIFICATION%20PDF/goods-rates-booklet-03July2017.pdf)
* **First- Item no.”0408”- Bird’s eggs;not in shell : will be charged 5% GST**
* **Second- Item no. “0407”- Bird’s eggs-in shell (cooked or preserved)- will be charged 0% GST**