

PSSSB Clerk Practice Set Paper-1

Q.1 A man's salary was reduced by 50%, Again the reduced salary was increased by 50%. Find the percentage change in salary.

- A. No Change
- B. 10% Decrease
- C. 20% Decrease
- D. 25% Decrease

Answer: D

Sol: Given:

Initial salary = x

Salary reduced by 50%

Reduced salary increased by 50%

Formula Used:

$$\text{Percentage Change} = \frac{\text{Final Salary} - \text{Initial Salary}}{\text{Initial Salary}} \times 100$$

Solution:

1. Reduction of 50%:

$$\text{Salary after reduction} = x - 50$$

2. Increase of 50% on the reduced salary:

$$\text{Final salary} = \frac{x}{2} + \frac{x}{4} = \frac{2x + x}{4} = \frac{3x}{4}$$

3. Percentage Change:

$$\text{Change in salary} = \frac{3x}{4} - x = \frac{3x - 4x}{4} = -\frac{x}{4}$$

$$\text{Percentage Change} = \frac{-\frac{x}{4}}{x} \times 100 = -25$$

Final Answer:

The salary decreases by 25% .

Q.2 In a family, the average age of a father and a mother is 42 years. The average age of the father, mother and their only son is 36 years. What is the age of the son in years?

- A. 23
- B. 24
- C. 25
- D. 26

Answer: B

Sol: Given:

1. The average age of the father and mother = 42 years.

2. The average age of the father, mother, and son = 36 years.

Formula Used:

$$\text{Average Age} = \frac{\text{Sum of ages}}{\text{Number of people}}$$

$$\text{Sum of ages} = \text{Average Age} \times \text{Number of people}$$

Solution:

1. Calculate the total age of the father and mother:

$$\text{Sum of their ages} = \text{Average Age} \times \text{Number of people}$$

$$\text{Sum of their ages} = 42 \times 2 = 84 \text{ years}$$

2. Calculate the total age of the father, mother, and son:

$$\text{Sum of their ages} = 36 \times 3 = 108 \text{ years}$$

3. Find the age of the son:

The total age of the father, mother, and son is 108 years. The total age of the father and mother is 84 years.

$$\text{Age of the son} = \text{Total age of father, mother, and son} - \text{Total age of father and mother}$$

$$\text{Age of the son} = 108 - 84 = 24 \text{ years}$$

Final Answer:

The age of the son is 24 years.

Q.3 A certain sum amounts to Rs. 7344 in 2 years based on simple interest and to Rs. 8316 in 3 years. Find the sum.

- A. 4400
- B. 5400
- C. 6600
- D. 7700

Answer: B

Sol: Given:

1. The amount in 2 years = Rs. 7344.

2. The amount in 3 years = Rs. 8316.

3. Simple Interest (SI) formula:

$$SI = \text{Principal} \times \text{Rate} \times \text{Time}$$

Formula Used:

1. Difference in Simple Interest for 1 year:

$$SI \text{ for 1 year} = \text{Amount in 3 years} - \text{Amount in 2 years}$$

2. Principal Calculation:

$$SI \text{ for 2 years} = 2 \times SI \text{ for 1 year}$$

$$\text{Principal} = \text{Amount in 2 years} - SI \text{ for 2 years}$$

Solution:

1. Calculate Simple Interest for 1 year:

$$SI \text{ for 1 year} = 8316 - 7344 = 972$$

2. Calculate Simple Interest for 2 years:

$$SI \text{ for 2 years} = 2 \times 972 = 1944$$

3. Calculate the Principal:

$$\text{Principal} = 7344 - 1944 = 5400$$

Final Answer:

The sum (Principal) is Rs. 5400

Q.4 An aeroplane covers a certain distance at a speed of 240 kmph in 5 hours. To cover the same distance in 100 minutes, it must travel at a speed of ____ kmph.

- A. 400
- B. 560
- C. 600
- D. 720

Answer: D

Sol: Given:

1. Speed of the aeroplane = 240 kmph

2. Time taken = 5 hours

3. New time to cover the same distance = 100 minutes

Formula Used:

1. Distance:

$$\text{Distance} = \text{Speed} \times \text{Time}$$

2. Speed:

$$\text{Speed} = \frac{\text{Distance}}{\text{Time}}$$

Solution:

1. Calculate the distance:

$$\text{Distance} = 240 \times 5 = 1200 \text{ km}$$

2. Convert 100 minutes into hours:

$$100 \text{ minutes} = \frac{100}{60} = \frac{5}{3} \text{ hours}$$

3. Calculate the required speed:

$$\text{Speed} = \frac{\text{Distance}}{\text{Time}}$$

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Substitute the values:

$$\text{Speed} = \frac{1200}{\frac{5}{3}}$$

Simplify:

$$\text{Speed} = 1200 \times \frac{3}{5} = \frac{3600}{5} = 720 \text{ kmph}$$

Final Answer:

The aeroplane must travel at a speed of 720 kmph.

- Q.5** Which city has highest number of candidates failing in the entrance test. Study the following table and answer the questions Q5 to Q6.
A number of candidate (in lakhs) appearing in an entrance test from six different cities are given below.

City	A	B	C	D
------	---	---	---	---

No. of candidates	1.25	3.14	1.08	2.27
-------------------	------	------	------	------

Ratio of candidate passing and failing within the city is given below.

City	Ratio of passing and failing candidate
------	--

A	7:3
---	-----

B	5:3
---	-----

C	4:5
---	-----

D	1:3
---	-----

- A. A
- B. B
- C. C
- D. D

Answer: D

Sol: For each city, the failing candidates are calculated using the formula:

$$\text{Failing Candidates} = \text{Total Candidates} \times \frac{\text{Failing Ratio}}{\text{Passing Ratio} + \text{Failing Ratio}}$$

Calculations:

#For City A:

Total Candidates = 1.25 lakhs, Ratio = 7:3

$$\text{Failing Ratio} = \frac{3}{10}$$

$$\text{Failing Candidates} = 1.25 \times \frac{3}{10} = 0.375 \text{ lakhs.}$$

#For City B:

Total Candidates = 3.14 lakhs, Ratio = 5:3

$$\text{Failing Ratio} = \frac{3}{8}$$

$$\text{Failing Candidates} = 3.14 \times \frac{3}{8} = 1.1775 \text{ lakhs.}$$

#For City C:

Total Candidates = 1.08 lakhs, Ratio = 4:5

$$\text{Failing Ratio} = \frac{5}{9}$$

$$\text{Failing Candidates} = 1.08 \times \frac{5}{9} = 0.6 \text{ lakhs.}$$

#For City D:

Total Candidates = 2.27 lakhs, Ratio = 1:3

$$\text{Failing Ratio} = \frac{3}{4}$$

$$\text{Failing Candidates} = 2.27 \times \frac{3}{4} = 1.7025 \text{ lakhs.}$$

Results:

City	Failing Candidates (in lakhs)
A	0.375
B	1.1775
C	0.6
D	1.7025

Final Answer:

The city with the highest number of failing candidates is **City D** with **1.7025 lakhs**.

Q.6 What is the ratio of the number of candidates failing the entrance test from city D to those failing the test from City A ? Study the following table and answer the questions Q5 to Q6. A number of candidate (in lakhs) appearing in an entrance test from six different cities are given below.

City	A	B	C	D
No. of candidates	1.25	3.14	1.08	2.27

Ratio of candidate passing and failing within the city is given below.

City/Ratio of passing and failing candidate

A	7:3
B	5:3
C	4:5
D	1:3

- A. 289:42
- B. 42:289
- C. 227:50
- D. 50:277

Answer: C

Sol: Given:

1. Failing candidates in City D = 1.7025 lakhs
2. Failing candidates in City A = 0.375 lakhs

Formula Used:

The ratio of failing candidates is given by:

$$\text{Ratio} = \frac{\text{Failing Candidates in City D}}{\text{Failing Candidates in City A}}$$

Solution:

Substitute the values:

$$\text{Ratio} = \frac{1.7025}{0.375} = \frac{227}{50}$$

Simplify:

$$\text{Ratio} = 227 : 50$$

Q.7 If FRIEND is coded as IULHQG, how will you code ENEMY?

- A. HQHPB
- B. HQHPA
- C. HQEMY
- D. HQHPG

Answer: A

Sol: Given:

- FRIEND is coded as IULHQG.
- We need to code ENEMY.

Formula Used:

The position of each letter in the alphabet is shifted forward or backward based on the coding pattern. To identify the pattern:

1. Find the alphabet positions of each letter.
2. Compare the shifts applied to the letters of **FRIEND** to get **IULHQG**.
3. Apply the same shifts to code **ENEMY**.

Solution:

1. **Alphabet positions** for FRIEND → IULHQG:

Letter (FRIEND)	Position	Letter (IULHQG)	Position	Shift Applied
F	6	I	9	+3
R	18	U	21	+3
I	9	L	12	+3
E	5	H	8	+3
N	14	Q	17	+3
D	4	G	7	+3

Observation: Each letter is shifted **3 positions forward** in the alphabet.

1. **Apply the same shift (+3) to ENEMY:**

Letter (ENEMY)	Position	Shifted Position	Coded Letter
E	5	8	H
N	14	17	Q
E	5	8	H
M	13	16	P
Y	25	28	→ 2 B

Final Answer:

The code for **ENEMY** is **HQHPB**.

Q.8 If A exceeds B by 40% and B is less than C by 20%, then find A:C

- A. 27:26
- B. 26:27
- C. 25:28
- D. 28:25

Answer: D

Sol: Given:

1. A exceeds B by 40%.
2. B is less than C by 20%.

We need to find the ratio A : C .

Formula Used:

1. If A exceeds B by x% :

$$A = B \times \left(1 + \frac{x}{100}\right)$$

2. If B is less than C by y% :

$$B = C \times \left(1 - \frac{y}{100}\right)$$

Solution:

1. **Express A in terms of B :**

$$A = B \times \left(1 + \frac{40}{100}\right)$$

Simplify:

$$A = B \times 1.4$$

2. **Express B in terms of C :**

$$B = C \times \left(1 - \frac{20}{100}\right)$$

Simplify:

$$B = C \times 0.8$$

3. **Substitute $B = C \times 0.8$ into $A = B \times 1.4$:**

$$A = (C \times 0.8) \times 1.4$$

Simplify:

$$A = C \times (0.8 \times 1.4)$$

$$A = C \times 1.12$$

4. **Find the ratio A : C :**

$$A : C = 1.12 : 1$$

To express as a whole number ratio, multiply both sides by 100:

A : C = 112 : 100

Simplify:

A : C = 28 : 25

Final Answer:

The ratio A : C is **28 : 25**.

- Q.9** Two trains 240 meters and 270 meters in length are running towards each other on parallel lines, at the ratio of 60 kmph and another at 48 kmph. How much time will they take to cross each other?
- A. 17 seconds
B. 18 seconds
C. 19 seconds
D. 20 seconds

Answer: A

Sol: Given:

1. Length of the first train = 240 meters
2. Length of the second train = 270 meters
3. Speed of the first train = 60 kmph
4. Speed of the second train = 48 kmph
5. Trains are moving towards each other.

Formula Used:

1. Relative speed when objects move towards each other:

Relative Speed = Speed of Train 1 + Speed of Train 2

2. Time to cross each other:

$$\text{Time} = \frac{\text{Sum of lengths of trains}}{\text{Relative Speed}}$$

Solution:

1. Convert speeds from kmph to m/s:

To convert kmph to m/s, multiply by $\frac{5}{18}$:

$$\text{Speed of Train 1} = 60 \times \frac{5}{18} = 16.67 \text{ m/s}$$

$$\text{Speed of Train 2} = 48 \times \frac{5}{18} = 13.33 \text{ m/s}$$

2. Calculate relative speed:

$$\text{Relative Speed} = 16.67 + 13.33 = 30 \text{ m/s}$$

3. Sum of lengths of the trains:

$$\text{Total Length} = 240 + 270 = 510 \text{ meters}$$

4. Calculate time to cross:

Using the formula:

$$\text{Time} = \frac{\text{Total Length}}{\text{Relative Speed}}$$

Substitute the values:

$$\text{Time} = \frac{510}{30} = 17 \text{ seconds}$$

Final Answer:

The trains will take 17 seconds to cross each other.

- Q.10** If South-East becomes North, North-East becomes West and so on. What will West become?

- A. North-East
B. North-West
C. South-East
D. South-West

Answer: C

Sol: If **South-East becomes North**, and **North-East becomes West**, this indicates that the directions are being shifted **counter-clockwise by 135°**. Now, let's determine where **West** will point under the same transformation:

Steps:

1. Start with **West**.
2. Shift counter-clockwise by 135°:
 - Moving 90° counter-clockwise from **West** takes you to **South**.
 - Moving an additional 45° counter-clockwise from **South** takes you to **South-East**.

Thus, **West** becomes **South-East**.

Final Answer: **South-East**

Q.11 Sum of four consecutive integers is 3322 . Greatest among four integers is ____.

- A. 828
- B. 829
- C. 832
- D. 834

Answer: C

Sol: Given:

The sum of four consecutive integers is 3322.

Formula Used:

Let the four consecutive integers be $x, x+1, x+2, x+3$.

The sum of these integers is given by:

$$\text{Sum} = x + (x+1) + (x+2) + (x+3)$$

Solution:

1. Write the equation for the sum:

$$x + (x+1) + (x+2) + (x+3) = 3322$$

Simplify:

$$4x + 6 = 3322$$

2. Solve for x :

Subtract 6 from both sides:

$$4x = 3316$$

Divide by 4:

$$x = \frac{3316}{4} = 829$$

3. Find the greatest integer:

The four consecutive integers are 829, 830, 831, 832 .

The greatest integer is:

832

Final Answer:

The greatest among the four integers is 832.

Q.12 Which of the following pairs comes next in the series,
36, 31, 29, 24, 22, 17, 15

- A. 11,13
- B. 13,8
- C. 10,8
- D. 12,7

Answer: C

Sol: **Given Series:**

36, 31, 29, 24, 22, 17, 15

We need to find the next pair in the series.

Pattern Analysis:

1. Observe the difference between consecutive terms:

- $36 - 31 = 5$
- $31 - 29 = 2$
- $29 - 24 = 5$
- $24 - 22 = 2$
- $22 - 17 = 5$
- $17 - 15 = 2$

2. The differences alternate between **5** and **2**.

Next Term:

- Since the last difference is 2, the next difference will be 5.
- Subtract 5 from 15:

$$15 - 5 = 10$$

1. The term after that will have a difference of 2:
 - Subtract 2 from 10:

$$10 - 2 = 8$$

Final Answer:

The next pair in the series is **10, 8**

Q.13 Complete the following series. BDF, DHJ, FLN, HPR, ?

- A. EFR
- B. TGS
- C. JWV
- D. JTV

Answer: D

Sol: Given Series:

BDF, DHJ, FLN, HPR, ?

We need to determine the next term in the series.

Step 1: Analyze the Pattern for Each Position

1. First Letter:

The first letters are increasing by 2 positions in the alphabet:

$$B(2) \rightarrow D(4) \rightarrow F(6) \rightarrow H(8)$$

Adding 2 to H (8):

$$H + 2 = J (10)$$

2. Second Letter:

The second letters are increasing by 4 positions in the alphabet:

$$D(4) \rightarrow H(8) \rightarrow L(12) \rightarrow P(16)$$

Adding 4 to P (16):

$$P + 4 = T (20)$$

3. Third Letter:

The third letters are increasing by 4 positions in the alphabet:

$$F(6) \rightarrow J(10) \rightarrow N(14) \rightarrow R(18)$$

Adding 4 to R (18):

$$R + 4 = V (22)$$

Step 2: Combine the Letters

The next term in the series is:

JTV

Final Answer:

The next term in the series is JTV.

Q.14 Find the odd word from the followings.

- A. Herb
- B. Flower
- C. Tree
- D. Shrub

Answer: B

Sol: The given options are:

A) Herb, B) Flower, C) Tree, D) Shrub

Explanation:

1. **Herb, Tree, and Shrub:**

- These are **types of plants** based on their size and growth structure.
 - **Herb:** Small, non-woody plant.
 - **Tree:** Large, woody plant.
 - **Shrub:** Medium-sized, woody plant.

2. **Flower:**

- A **part** of a plant, not a classification of plants like the others.

Final Answer:

B) Flower is the odd word.

Q.15 Museum : Curator:: Prison : ?

- A. Manager
- B. Jailor
- C. Monitor
- D. Thief

Answer: B

Sol: The given analogy is:

Museum : Curator :: Prison : ?

Explanation:

- A **Curator** is a person who manages and oversees a **Museum**.
- Similarly, the person who manages and oversees a **Prison** is a **Jailor**.

Options:

- **A) Manager** → General term, not specific to a prison.
- **B) Jailor** → Correct, as a Jailor is responsible for overseeing a prison.
- **C) Monitor** → Incorrect, as it does not relate directly to a prison.
- **D) Thief** → Incorrect, as a thief is an inmate, not an overseer.

Final Answer:

B) Jailor.

Q.16 Hari said Rani is my father's only girl child. How is Hari related to Rani?

- A. Brother
- B. Father
- C. Cousin
- D. Uncle

Answer: A

Sol: Statement:

Hari said, "Rani is my father's only girl child."

Explanation:

1. Hari's **father's only girl child** refers to **Hari's sister** because:
 - "Only girl child" means there is no other daughter.
2. Since Rani is described as Hari's **father's only girl child**, Rani must be **Hari's sister**.

Final Answer:

A) Brother (Hari is Rani's **brother**).

Q.17 If X stands for add, Y stands for subtract and P stands for multiply, what is the value of (7 P 3) Y (6 X 5)?

- A. 2
- B. 10
- C. 20
- D. 25

Answer: B

Sol: The question involves operations represented by symbols:

We need to evaluate:

Step 1: Replace Symbols with Operations

Step 2: Perform Calculations

Final Answer:

The value is **10**.

- X stands for **add** (+).
- Y stands for **subtract** (-).
- P stands for **multiply** (×).

$$(7P3)Y(6X5)$$

- P means **multiply**: $7P3 \rightarrow 7 \times 3$.
- X means **add**: $6X5 \rightarrow 6 + 5$.
- Y means **subtract**: Combine the results with subtraction (-).

1. $7P3 = 7 \times 3 = 21$
2. $6X5 = 6 + 5 = 11$
3. Subtract the results:

$$21Y11 = 21 - 11 = 10$$

Q.18 A number is multiplied by $\frac{3}{7}$ to get 900 . Find the number.

- A. 1900
- B. 2000
- C. 2050
- D. 2100

Answer: D

Sol: Given:

A number is multiplied by $\frac{3}{7}$ to get 900 .

Let the number be x .

Formula Used:

The equation is:

$$x \times \frac{3}{7} = 900$$

To solve for x :

$$x = 900 \times \frac{7}{3}$$

Solution:

1. Multiply 900 by $\frac{7}{3}$:

$$x = \frac{900 \times 7}{3}$$

2. Simplify:

$$x = \frac{6300}{3}$$

$$x = 2100$$

Final Answer:

The number is 2100

Q.19 A bus leaves at 12.25 noon and reaches destination at 10.45 am . The duration of the journey is _____

- A. 22 hours 20 minutes
- B. 22 hours 40 minutes
- C. 24 hours 20 minutes
- D. 24 hours 40 minutes

Answer: A

Sol: Given:

- Departure time: **12:25 noon**
- Arrival time: **10:45 AM (next day)**

We need to calculate the duration of the journey.

Step 1: Break the Time into Two Parts

1. **Time from 12:25 PM (noon) to midnight:**

There are 12 hours from noon to midnight. Subtract 25 minutes:

$$12 : 00 - 12 : 25 = 11 \text{ hours and } 35 \text{ minutes.}$$

2. **Time from midnight to 10:45 AM:**

This is straightforward:

$$10 \text{ hours and } 45 \text{ minutes.}$$

Step 2: Add the Two Time Periods

- 11 hours and 35 minutes
- 10 hours and 45 minutes

Add the hours and minutes:

1. **Hours:** $11 + 10 = 21$
2. **Minutes:** $35 + 45 = 80$

Since $80\text{minutes} = 1\text{hour and }20\text{minutes}$, we add 1 hour to the total hours:

$$21 + 1 = 22 \text{ hours}$$

Thus, the total duration is:

$$22 \text{ hours and } 20 \text{ minutes.}$$

Final Answer:

The duration of the journey is **22 hours and 20 minutes**.

Q.20 The sum and difference of the L.C.M. and H.C.F. of two numbers are 592 and 518 respectively. If the sum of the numbers is 296, find the numbers.

- A. 110,186
- B. 111, 185
- C. 120,176
- D. 130,166

Answer: B

Sol: Solution:

Given:

1. L.C.M. + H.C.F. = 592
2. L.C.M. - H.C.F. = 518
3. $a + b = 296$, where a and b are the two numbers.

Step-by-Step Solution:

Step 1: Solve for L.C.M. and H.C.F.

$$\text{L.C.M.} = \frac{(\text{Sum} + \text{Difference})}{2} = \frac{592 + 518}{2} = 555$$

$$\text{H.C.F.} = \frac{(\text{Sum} - \text{Difference})}{2} = \frac{592 - 518}{2} = 37$$

Step 2: Use the product relationship of L.C.M. and H.C.F.

$$\text{L.C.M.} \times \text{H.C.F.} = a \times b$$

Substitute L.C.M. = 555 and H.C.F. = 37 :

$$a \times b = 555 \times 37 = 20535$$

Step 3: Solve for the numbers a and b :

Let a and b be the roots of the quadratic equation:

$$x^2 - (\text{Sum of numbers})x + (\text{Product of numbers}) = 0$$

Substitute $a + b = 296$ and $a \times b = 20535$:

$$x^2 - 296x + 20535 = 0$$

Step 4: Solve the quadratic equation:

Using the quadratic formula:

$$x = \frac{-b \pm \sqrt{b^2 - 4ac}}{2a}$$

Here, $a = 1$, $b = -296$, and $c = 20535$:

$$x = \frac{-(-296) \pm \sqrt{(-296)^2 - 4(1)(20535)}}{2(1)}$$

$$x = \frac{296 \pm \sqrt{87616 - 82140}}{2}$$

$$x = \frac{296 \pm \sqrt{5476}}{2}$$

$$x = \frac{296 \pm 74}{2}$$

Solve for both roots:

$$x = \frac{296 + 74}{2} = 185, \quad x = \frac{296 - 74}{2} = 111$$

Final Answer:

The two numbers are 185 and 111 .

Q.21 Which of the followings is not antonyms of word 'cruel'?

- A. Kind
- B. Humane
- C. Nice
- D. Ruthless

Answer: D

Sol: The correct answer is **Ruthless**.

Cruel means someone who willfully causes pain or suffering to others without compassion or mercy.

Cruel: क्रूर, निर्दयी

Example: The king was so cruel that his subjects lived in constant fear.

Ruthless means showing no pity or compassion for others, which is a synonym of "Cruel" and not its antonym.

Example: The ruthless businessman cut costs without considering the workers' plight.

Synonyms: brutal, merciless, ruthless, harsh.

Antonyms: kind, humane, compassionate, considerate.

Meanings of all the other given options:

- **Kind:** *Having or showing a friendly, generous, or considerate nature.*
 - Hindi Meaning: दयालु
 - Example: She was kind enough to help me with my assignment.
- **Humane:** *Showing compassion or benevolence, especially towards those suffering.*
 - Hindi Meaning: मानवीय, करुणामय
 - Example: The humane treatment of animals is essential in any civilized society.
- **Nice:** *Pleasant, agreeable, or kind in nature.*
 - Hindi Meaning: अच्छा, सज्जन
 - Example: He gave me a nice compliment on my performance.

Q.22 Which of the following options best expresses the given sentence, in direct/indirect sentence?

He said, "Has anybody been unkind to you ?"

- A. He asked me if anybody had been unkind to me.
- B. He asked me had anybody been unkind to me.
- C. He asked me if anybody had been unkind to you.
- D. He asked me if anybody had been unkind to him.

Answer: A

Sol: The correct answer is **He asked me if anybody had been unkind to me.**

When converting direct speech to indirect speech:

1. **"Said" changes to "asked"** because it is an interrogative sentence.
2. **helping verb (Has) indirect question "if" "whether"** If the sentence starts with a , the question becomes an introduced by or .
3. The pronouns are adjusted based on the speaker and listener:
 - "You" (in direct speech) changes to "me" (if referring to the speaker).
4. The tense is shifted back in time since the reporting verb "said" is in the past:
 - "Has been" changes to "had been" (Past Perfect).

Grammatical Rule Used:

For changing interrogative sentences into indirect speech:

- **if/whether** Use or to introduce the reported speech.
- Replace the question structure with a statement structure.
- **backshift of tenses** Change the tense as per the rule of .

Grammatical Rule in Hindi:

- **"if" "whether"** यदि प्रश्नवाचक वाक्य में सहायक क्रिया (has/have/had) हो, तो उसे या से जोड़कर वाक्य को कथन (statement) में बदला जाता है।
- समय के अनुसार काल (tense) को एक कदम पीछे किया जाता है।

Example:

Direct: He said, "Is she coming to the party?"

Indirect: He asked if she was coming to the party.

Q.23 Complete the following sentence.

I was disappointed _____ not finding doctor in his seat.

- A. On
- B. From
- C. Over
- D. At

Answer: D

Sol: The correct option to fill in the blank is **(d) At**.

The preposition **"at"** is used with "disappointed" when referring to a situation or an event that causes disappointment. In this sentence, the speaker is expressing disappointment at not finding the doctor in his seat.

Grammatical Rule Used:

When using the word "disappointed":

- **"Disappointed in"** is used for people (e.g., disappointed in him).
- **"Disappointed at" "disappointed with"** or is used for a situation, result, or event.
- **"Disappointed about"** can also be used for specific situations but is less common.

Grammatical Rule in Hindi:

"Disappointed" के बाद **"at"** का प्रयोग किसी विशेष परिस्थिति या घटना के लिए किया जाता है।

Meanings of other options:

- **On:** Used to show position or location (Hindi: पर).
- **on** Example: He placed the book the table.
- **From:** Indicates the source or starting point (Hindi: से).
- **from** Example: I received a letter my friend.
- **Over:** Used for expressing control, position above, or concerning a matter (Hindi: के ऊपर).
- **over** Example: They argued the smallest things.

Q.24 Which of the following is the correct sentence against the sentence 'There is no place for you in this compartment'?

- A. There in no place against you in this compartment
- B. There is no place for yours in this compartment
- C. There is none place for you in this compartment.
- D. No error in the given sentence

Answer: D

Sol: The correct answer is **(d) No error in the given sentence.**

The sentence **"There is no place for you in this compartment"** is already grammatically correct and does not require any changes.

- **"There is no place":** Correctly indicates the unavailability of a spot.
- **"for you":** Appropriately identifies the person being addressed.
- **"in this compartment":** Specifies the location clearly.

Why the other options are incorrect:

- **Option A:** "There in no place against you in this compartment"
 - **"There in"** Incorrect: is a typo; it should be "There is."
 - **"against you"** The phrase is inappropriate here and does not fit the meaning.
- **Option B:** "There is no place for yours in this compartment"

- Incorrect: "yours" (possessive form) is incorrect; it should be "you."
- "Yours" refers to possession, which is not applicable here.
- **Option C:** "There is none place for you in this compartment"
- Incorrect: "none" cannot be used before "place" in this sentence. The correct word is "no."

Grammatical Rule:

- "No" is used to indicate the absence of something.
- Preposition "for" is used to indicate the person or purpose for which something exists.
- The subject-verb agreement in "There is no place" is correct.

Q.25 Which of the following is plural form of the word 'zoo'?

- A. Zoos
- B. Zooes
- C. Zooess
- D. Zoo

Answer: A

Sol: The correct plural form of the word '**zoo**' is **Zoos**.

- **"s"**In English, to form the plural of most nouns ending with a vowel (like "o"), we simply add at the end.
- **zoos-** Hence, becomes in the plural form.

Grammatical Rule:

- **'s'**Words ending with a vowel + 'o' (like zoo) take to form their plural.
- Example:
 - Studio → Studios
 - Portfolio → Portfolios

Grammatical Rule in Hindi:

- *वर्णमाला 'o' स्वर (vowel)'s* ऐसे शब्द जो पर समाप्त होते हैं और उससे पहले हो, उनके बहुवचन (plural) में सिर्फ जोड़ा जाता है।

Q.26 Which of the following options best expresses the sentence in active/ passive voice?

They are going to build a new airport near the old one.

- A. A new airpore going to be build near the old one
- B. A new airport is being built near the old one
- C. A new airport will be built near the old one.
- D. A new airport is going to be built near the old one.

Answer: D

Sol: The correct sentence in passive voice is **"A new airport is going to be built near the old one."**

To change a sentence from **active voice** to **passive voice**:

1. **Identify the subject, verb, and object:**

- Subject: *They*
- Verb: *are going to build*
- Object: *a new airport*

2. Move the object to the subject position in the passive voice.

3. Use the appropriate **form of "be"** along with the past participle (**built**) of the verb.

- "Is going to be" is used because "are going to build" indicates a future action.

4. The active voice sentence:

"They are going to build a new airport near the old one."

The passive voice becomes:

"A new airport is going to be built near the old one."

Grammatical Rule:

In passive voice for future intentions (using "going to"), the structure is:

Object + is/are + going to be + past participle form of the verb.

Grammatical Rule in Hindi:

- Passive voice में "going to" के साथ "be" का प्रयोग किया जाता है और मुख्य क्रिया को past participle (V3) में बदला जाता है।
- उदाहरण:
 - Active: *They are going to paint the house.*
 - Passive: *The house is going to be painted.*

Q.27 Which of the followings is not synonyms of word 'cease'?

- A. Stop
- B. Discontinue
- C. Continue
- D. Close

Answer: C

Sol: The correct answer is **(c) Continue**.

Cease: To bring or come to an end; to stop doing something.

- Hindi Meaning: *रोकना, बंदकरना*
- Example: The workers decided to cease their protest after an agreement was reached.

Continue: To persist in an activity or process without stopping. It is the opposite of "cease" and, therefore, not a synonym.

- Hindi Meaning: जारी रखना
- Example: He will continue his studies despite facing challenges.

Synonyms of "Cease": Stop, discontinue, halt, close

Antonyms of "Cease": Continue, proceed, resume, persist

Meanings of all the other given options:

- **Stop:** To bring something to an end.
 - Hindi Meaning: रोकना
 - Example: He was asked to stop making noise during the meeting.
- **Discontinue:** To stop doing or providing something.
 - Hindi Meaning: बंद करना
 - Example: The company decided to discontinue the outdated software.
- **Close:** To shut or bring something to an end.
 - Hindi Meaning: बंद करना
 - Example: The shop will close at 10 PM today.

Q.28 Complete the following sentence.
He is too _____ to be taught.

- Intelligent
- More intelligent
- Most intelligent
- Better intelligent

Answer: A

Sol: The correct option to fill in the blank is **(a) Intelligent**.

The phrase **"too ... to"** indicates an excessive quality that prevents the subject from achieving or doing something. The word that fits logically and grammatically in this structure is

"intelligent" in its base (positive) form.

- **"He is too intelligent to be taught"** means that the person is excessively intelligent, so teaching him is unnecessary or redundant.

Grammatical Rule:

- "too ... to"** positive degree When using the construction, the adjective must be in its (base form).
- moremost** Comparative () and superlative () degrees are not used in this structure.

Grammatical Rule in Hindi:

- **"Too ... to"** का प्रयोग तब किया जाता है जब किसी विशेषता (adjective) की अधिकता का बोध कराना हो।
- इस संरचना में हमेशा विशेषण (adjective) का मूल रूप (positive degree) प्रयोग किया जाता है।

Q.29 Which of the following words is correctly spelt?

- Occasionally
- Ocasionally
- Occasionaly
- Occasionely

Answer: A

Sol: Option **(a) Occasionally** is the correctly spelt word.

Occasionally: Means happening or appearing at irregular or infrequent intervals; not frequently.

- Hindi Meaning: कभी-कभी
- Example: She occasionally visits her grandparents on weekends.

Q.30 Which of the followings best expresses the idiom given in capital words in the sentence,
'Reena is a kind of a person WHO WEARS HEART ON HER SLEEVE.' ?

- Suppresses her emotions freely
- Expresses her emotion scurbingly
- Expresses her emotions openly
- Suppresses her excitement sparingly

Answer: C

Sol: Option **(c) Expresses her emotions openly** is the correct meaning of the idiom **"wears heart on her sleeve"**.

"Wears heart on her sleeve" means someone who openly displays their emotions, feelings, or affections rather than hiding them.

- Hindi Meaning: अपनी भावनाओं को खुलकर दिखाना
- Example: John wears his heart on his sleeve; it is easy to know when he is happy or sad.

Q.31 विद्येमत विंते पूत्राच चे वृष्टे वन?

- 3
- 4
- 5
- 6

Answer: C

Sol:

ਸਹੀ ਜਵਾਬ ਹੈ: (c) 5

ਵਿਆਖਿਆ:

ਵਿਸ਼ੇਸ਼ਣ (Adjectives) ਉਹ ਸ਼ਬਦ ਹੁੰਦੇ ਹਨ ਜੋ ਕਿਸੇ ਨਾਂਵ (ਸੰਗਿਆ) ਦੀ ਵਿਸ਼ੇਸ਼ਤਾ ਜਾਂ ਗੁਣ ਦੱਸਦੇ ਹਨ।

ਵਿਸ਼ੇਸ਼ਣ ਦੇ ਪੰਜ ਪ੍ਰਕਾਰ ਇਹ ਹਨ:

ਗੁਣਵਾਚਕ ਵਿਸ਼ੇਸ਼ਣ (Qualitative Adjective): ਜੋ ਕਿਸੇ ਚੀਜ਼ ਦੇ ਗੁਣ ਜਾਂ ਵਿਸ਼ੇਸ਼ਤਾ ਨੂੰ ਦਰਸਾਉਂਦਾ ਹੈ। ਉਦਾਹਰਣ: ਸੋਹਣਾ, ਚੰਗਾ, ਮਿੱਠਾ।

ਸੰਖਿਆਵਾਚਕ ਵਿਸ਼ੇਸ਼ਣ (Numerical Adjective): ਜੋ ਕਿਸੇ ਚੀਜ਼ ਦੀ ਗਿਣਤੀ ਜਾਂ ਅੰਕ ਸੰਬੰਧੀ ਜਾਣਕਾਰੀ ਦਿੰਦਾ ਹੈ। ਉਦਾਹਰਣ: ਦੋ, ਤਿੰਨ, ਪਹਿਲਾ।

ਪਰਿਮਾਣਵਾਚਕ ਵਿਸ਼ੇਸ਼ਣ (Quantitative Adjective): ਜੋ ਕਿਸੇ ਚੀਜ਼ ਦੀ ਮਾਤਰਾ ਜਾਂ ਪੱਧਰ ਨੂੰ ਦਰਸਾਉਂਦਾ ਹੈ। ਉਦਾਹਰਣ: ਸਾਰਾ, ਕੁਝ, ਪੂਰਾ।

ਨਿਸ਼ਚੇਵਾਚਕ ਵਿਸ਼ੇਸ਼ਣ (Demonstrative Adjective): ਜੋ ਕਿਸੇ ਵਿਸ਼ੇਸ਼ ਚੀਜ਼ ਜਾਂ ਵਿਅਕਤੀ ਨੂੰ ਦਰਸਾਉਂਦਾ ਹੈ। ਉਦਾਹਰਣ: ਇਹ, ਉਹ, ਉਹਨਾਂ।

ਪੜਨਾਵੀ ਵਿਸ਼ੇਸ਼ਣ (Possessive Adjective): ਜੋ ਮਾਲਕੀ ਜਾਂ ਅਧਿਕਾਰ ਨੂੰ ਦਰਸਾਉਂਦਾ ਹੈ। ਉਦਾਹਰਣ: ਮੇਰਾ, ਤੇਰਾ, ਉਸਦਾ।

ਇਸ ਲਈ ਵਿਸ਼ੇਸ਼ਣ 5 ਪ੍ਰਕਾਰ ਦੇ ਹੁੰਦੇ ਹਨ।

Q.32 'ਮੇਰਾ ਘਰ ਅਮਰ ਦੇ ਘਰ ਲਾਗੇ ਹੈ' ਵਾਕ ਵਿੱਚ ਕਿਹੜਾ ਅਪੂਰਨ ਸੰਬੰਧਕ ਹੈ?

- A. ਮੇਰਾ
- B. ਘਰ
- C. ਦੇ
- D. ਲਾਗੇ

Answer: D**Sol:** ਸਹੀ ਜਵਾਬ ਹੈ: (d) ਲਾਗੇ

ਵਿਆਖਿਆ:

ਅਪੂਰਨ ਸੰਬੰਧਕ ਉਹ ਸ਼ਬਦ ਹੁੰਦੇ ਹਨ ਜੋ ਵਾਕ ਵਿੱਚ ਸੰਬੰਧ ਨੂੰ ਦਰਸਾਉਂਦੇ ਹਨ ਪਰ ਆਪਣੇ ਆਪ ਵਿੱਚ ਪੂਰੇ ਅਰਥ ਨਹੀਂ ਦਿੰਦੇ। ਇਹ ਕਿਸੇ ਹੋਰ ਸੰਗਿਆ ਜਾਂ ਪੜਨਾਵ ਨਾਲ ਜੁੜ ਕੇ ਸੰਬੰਧ ਬਣਾਉਂਦੇ ਹਨ।

ਵਾਕ ਵਿੱਚ:

- "ਮੇਰਾ" ਨਿਸ਼ਚੇਵਾਚਕ ਪੜਨਾਵ ਹੈ।
- "ਘਰ" ਸੰਗਿਆ ਹੈ।
- "ਦੇ" ਪੂਰਨ ਸੰਬੰਧਕ ਹੈ, ਜੋ ਅਮਰ ਨਾਲ ਸੰਬੰਧ ਦਿਖਾ ਰਿਹਾ ਹੈ।
- "ਲਾਗੇ" ਇੱਕ ਅਪੂਰਨ ਸੰਬੰਧਕ ਹੈ, ਜੋ ਸੰਬੰਧ ਨੂੰ ਸਪਸ਼ਟ ਕਰਦਾ ਹੈ ਪਰ ਪੂਰੇ ਅਰਥ ਲਈ ਕਿਸੇ ਹੋਰ ਸ਼ਬਦ ਦੀ ਲੋੜ ਪੈਂਦੀ ਹੈ।

ਇਸ ਲਈ, ਲਾਗੇ ਇਸ ਵਾਕ ਵਿੱਚ ਅਪੂਰਨ ਸੰਬੰਧਕ ਹੈ।

Q.33 ਹੇਠਾਂ ਲਿਖੀਆਂ ਵਿੱਚੋਂ ਕਿਹੜਾ ਇੱਕਠਵਾਚਕ ਨਾਂਵ ਨਹੀਂ ਹੈ?

- A. ਫੌਜ
- B. ਤੁਸੀਂ
- C. ਜਮਾਤ
- D. ਸਭਾ

Answer: B**Sol:**

ਸਹੀ ਜਵਾਬ ਹੈ: (b) ਤੁਸੀਂ

ਵਿਆਖਿਆ:

ਇੱਕਠਵਾਚਕ ਨਾਂਵ ਉਹ ਹੁੰਦੇ ਹਨ ਜੋ ਇੱਕ ਵੱਡੀ ਗਿਣਤੀ ਦੇ ਲੋਕਾਂ ਜਾਂ ਪਦਾਰਥਾਂ ਨੂੰ ਦਰਸਾਉਂਦੇ ਹਨ।

(a) ਫੌਜ: ਇੱਕਠਵਾਚਕ ਨਾਂਵ ਹੈ, ਜੋ ਸੈਨਾ ਦੇ ਸਮੂਹ ਨੂੰ ਦਰਸਾਉਂਦਾ ਹੈ।

(c) ਜਮਾਤ: ਇੱਕਠਵਾਚਕ ਨਾਂਵ ਹੈ, ਜੋ ਲੋਕਾਂ ਦੇ ਸਮੂਹ ਨੂੰ ਦਰਸਾਉਂਦਾ ਹੈ।

(d) ਸਭਾ: ਇੱਕਠਵਾਚਕ ਨਾਂਵ ਹੈ, ਜੋ ਲੋਕਾਂ ਦੇ ਸਮੂਹ ਨੂੰ ਦਰਸਾਉਂਦਾ ਹੈ।

ਪਰ (b) ਤੁਸੀਂ: ਇਹ ਇੱਕ ਸੰਬੰਧਨ ਸ਼ਬਦ ਹੈ, ਜੋ ਇੱਕ ਵਿਅਕਤੀ ਜਾਂ ਗਰੁੱਪ ਨੂੰ ਸਿੱਧਾ ਪੰਧ ਜਾਂ ਆਦਾ ਕਰਨ ਲਈ ਵਰਤਿਆ ਜਾਂਦਾ ਹੈ। ਇਹ ਇੱਕਠਵਾਚਕ ਨਹੀਂ ਹੈ।

ਇਸ ਲਈ, 'ਤੁਸੀਂ' ਇੱਕਠਵਾਚਕ ਨਾਂਵ ਨਹੀਂ ਹੈ।

Q.34 ਸਾਧਾਰਨ ਵਾਕ ਨੂੰ ਕਿੰਨੇ ਹਿੱਸਿਆਂ ਵਿੱਚ ਵੰਡਿਆ ਜਾ ਸਕਦਾ ਹੈ?

- A. 2
- B. 3
- C. 4
- D. 6

Answer: A**Sol:** ਸਹੀ ਜਵਾਬ ਹੈ: (a) 2

ਵਿਆਖਿਆ: ਸਾਧਾਰਨ ਵਾਕ ਨੂੰ ਮੁੱਖ ਤੌਰ 'ਤੇ ਦੋ ਹਿੱਸਿਆਂ ਵਿੱਚ ਵੰਡਿਆ ਜਾ ਸਕਦਾ ਹੈ:

ਵਿਸ਼ੇਸ਼ ਭਾਗ (Subject): ਵਾਕ ਦਾ ਉਹ ਭਾਗ ਜਿਸ ਵਿੱਚ ਕਰਤਾ (ਕੌਣ) ਬਾਰੇ ਜਾਣਕਾਰੀ ਹੁੰਦੀ ਹੈ।

ਵਰਣਨ ਭਾਗ (Predicate): ਵਾਕ ਦਾ ਉਹ ਭਾਗ ਜੋ ਕਰਤਾ ਦੇ ਕਿਰਿਆ ਜਾਂ ਗੁਣ ਦਾ ਵਰਣਨ ਕਰਦਾ ਹੈ।

ਉਦਾਹਰਣ:

ਵਾਕ: "ਮੁੰਡਾ ਕਿਤਾਬ ਪੜ੍ਹ ਰਿਹਾ ਹੈ।"

ਵਿਸ਼ੇਸ਼ ਭਾਗ: ਮੁੰਡਾ

ਵਰਣਨ ਭਾਗ: ਕਿਤਾਬ ਪੜ੍ਹ ਰਿਹਾ ਹੈ।

ਇਸ ਲਈ, ਸਾਧਾਰਨ ਵਾਕ ਨੂੰ ਦੋ ਭਾਗਾਂ ਵਿੱਚ ਹੀ ਵੰਡਿਆ ਜਾ ਸਕਦਾ ਹੈ।

Q.35 ਹੇਠਾਂ ਲਿਖੀਆਂ ਵਿੱਚੋਂ ਕਿਹੜਾ ਨਿੱਜ ਵਾਚਕ ਪੜਨਾਵ ਨਹੀਂ ਹੈ?

- A. ਮੈਂ
- B. ਮੁੰਡੇ
- C. ਆਪ
- D. ਇਹਨਾਂ ਵਿੱਚੋਂ ਕੋਈ ਨਹੀਂ

Answer: B**Sol:** ਸਹੀ ਜਵਾਬ ਹੈ: (b) ਮੁੰਡੇ

ਵਿਆਖਿਆ:

ਨਿੱਜ ਵਾਚਕ ਪੜਨਾਵ ਉਹ ਪੜਨਾਵ ਹੁੰਦੇ ਹਨ ਜਿਹੜਾ ਸ਼ਬਦ ਕਰਤਾ ਦੇ ਨਾਲ ਆ ਕੇ ਉਸ ਵਾਕ ਦੇ ਕਰਤਾ ਦੀ ਥਾਂ ਵਰਤਿਆ ਜਾਵੇ। ਉਹਨਾਂ ਨੂੰ ਨਿੱਜ-ਵਾਚਕ ਪੜਨਾਵ ਕਿਹਾ ਜਾਂਦਾ ਹੈ।

ਚੋਣਾਂ ਦਾ ਵਿਸ਼ਲੇਸ਼ਣ:

- (a) ਮੈਂ: ਨਿੱਜ ਵਾਚਕ ਪੜਨਾਵ ਹੈ।
- (b) ਮੁੰਡੇ: ਇਹ ਸੰਗਿਆ ਹੈ, ਪੜਨਾਵ ਨਹੀਂ।
- (c) ਆਪ: ਨਿੱਜ ਵਾਚਕ ਪੜਨਾਵ ਹੈ।

ਇਸ ਲਈ, ਮੁੰਡੇ ਨਿੱਜ ਵਾਚਕ ਪੜਨਾਵ ਨਹੀਂ ਹੈ।

Q.36 ਜੀਹ, ਆਹੋਜੀ ਅਤੇ ਚੰਗਾਜੀ ਸ਼ਬਦ ਕਿਸ ਤਰ੍ਹਾਂ ਦੀ ਕਿਰਿਆ ਵਿਸ਼ੇਸ਼ਣ ਲਈ ਵਰਤੇ ਜਾਂਦੇ ਹਨ?

- ਸੱਖਿਆ ਵਾਚਕ
- ਨਿਰਨਾ ਵਾਚਕ
- ਪਰਿਮਾਣ ਵਾਚਕ
- ਕਾਰਨ ਵਾਚਕ

Answer: B

Sol: ਸਹੀ ਜਵਾਬ ਹੈ: (b) ਨਿਰਨਾ ਵਾਚਕ

ਵਿਆਖਿਆ: 'ਜੀਹ', 'ਆਹੋਜੀ', ਅਤੇ 'ਚੰਗਾਜੀ' ਸ਼ਬਦ ਉਹ ਕਿਰਿਆ ਵਿਸ਼ੇਸ਼ਣ ਹਨ ਜੋ ਨਿਰਨਾ ਪ੍ਰਗਟਾਉਣ ਲਈ ਵਰਤੇ ਜਾਂਦੇ ਹਨ। ਇਹ ਸ਼ਬਦ ਕਿਸੇ ਵਾਕ ਵਿੱਚ ਸਹਿਮਤੀ ਜਾਂ ਸਤਿਆਪਨ ਦੱਸਣ ਲਈ ਵਰਤੇ ਜਾਂਦੇ ਹਨ।
ਵਿਕਲਪਾਂ ਦੀ ਵਿਆਖਿਆ:

- ਸੱਖਿਆ ਵਾਚਕ: ਇਹ ਸੱਖਿਆ ਦੀ ਮਾਤਰਾ ਜਾਂ ਗਿਣਤੀ ਦੱਸਦੇ ਹਨ। ਇਹ ਇੱਥੇ ਸੰਗਤ ਨਹੀਂ।
- ਨਿਰਨਾ ਵਾਚਕ: ਇਹ ਉਹ ਸ਼ਬਦ ਹਨ ਜੋ ਸਹਿਮਤੀ, ਅਸਹਿਮਤੀ ਜਾਂ ਨਿਰਣਾ ਨੂੰ ਦਰਸਾਉਂਦੇ ਹਨ।
- ਪਰਿਮਾਣ ਵਾਚਕ: ਇਹ ਸ਼ਬਦ ਮਾਤਰਾ ਜਾਂ ਪਰਿਮਾਣ ਨੂੰ ਦੱਸਣ ਲਈ ਵਰਤੇ ਜਾਂਦੇ ਹਨ।
- ਕਾਰਨ ਵਾਚਕ: ਇਹ ਕਾਰਨ ਜਾਂ ਕਾਰਨ ਸਮਝਾਉਣ ਵਾਲੇ ਸ਼ਬਦ ਹੁੰਦੇ ਹਨ।

ਨਿਰਨਾ ਵਾਚਕ ਦੀ ਉਦਾਹਰਣ:

ਜਿਵੇਂ, 'ਆਹੋਜੀ, ਇਹ ਸਹੀ ਹੈ।'

'ਚੰਗਾਜੀ, ਮੈਂ ਤੁਹਾਡੇ ਨਾਲ ਰਾਜ਼ੀ ਹਾਂ।'

ਇਸ ਕਰਕੇ ਨਿਰਨਾ ਵਾਚਕ ਸਹੀ ਜਵਾਬ ਹੈ।

Q.37 ਹੇਠਾਂ ਲਿਖੀਆਂ ਵਿੱਚੋਂ 'ਰਕਾਬੀ ਮਜ਼੍ਹਬ' ਮੁਹਾਵਰੇ ਦਾ ਕੀ ਅਰਥ ਹੈ?

- ਜੇ ਖਾਣ-ਪੀਣ ਦਾ ਭਾਈਵਾਲ ਨਾ ਹੋਵੇ
- ਜੇ ਖਾਣ-ਪੀਣ ਨੂੰ ਪਸੰਦ ਨਾ ਕਰੇ
- ਜੇ ਕੁਝ ਵੀ ਨਾ ਕਰੇ
- ਜੇ ਖਾਣ-ਪੀਣ ਦਾ ਭਾਈਵਾਲ ਹੋਵੇ

Answer: D

Sol: ਸਹੀ ਜਵਾਬ ਹੈ: (d) ਜੇ ਖਾਣ-ਪੀਣ ਦਾ ਭਾਈਵਾਲ ਹੋਵੇ

ਵਿਆਖਿਆ:

'ਰਕਾਬੀ ਮਜ਼੍ਹਬ' ਮੁਹਾਵਰਾ ਉਨ੍ਹਾਂ ਵਿਅਕਤੀਆਂ ਲਈ ਵਰਤਿਆ ਜਾਂਦਾ ਹੈ ਜੋ ਹਰ ਕਿਸਮ ਦੇ ਖਾਣ-ਪੀਣ ਦੇ ਭਾਈਵਾਲ ਹੁੰਦੇ ਹਨ ਅਤੇ ਖਾਣ-ਪੀਣ ਵਿੱਚ ਕੋਈ ਵੀ ਪਾਬੰਦੀ ਨਹੀਂ ਰੱਖਦੇ।

ਚੋਣਾਂ ਦਾ ਵਿਸ਼ਲੇਸ਼ਣ:

- (a) ਅਤੇ (b) ਇਸ ਅਰਥ ਨੂੰ ਸਹੀ ਤਰੀਕੇ ਨਾਲ ਨਹੀਂ ਦਰਸਾਉਂਦੇ।
- (c) ਦਾ ਕੋਈ ਲਾਗੂ ਅਰਥ ਨਹੀਂ ਬਣਦਾ।
- (d) ਸਹੀ ਅਰਥ ਨੂੰ ਦਰਸਾਉਂਦਾ ਹੈ।

ਇਸ ਲਈ ਸਹੀ ਜਵਾਬ ਹੈ: (d)

Q.38 ਬਾਲ, ਨਿਆਣਾ, ਬੱਚਾ, ਦਾ ਹੋਰ ਸਮਾਨਾਰਥੀ ਸ਼ਬਦ ਕਿਹੜਾ ਹੋ ਸਕਦਾ ਹੈ?

- ਨਿੱਕਾ
- ਬੁੱਢਾ
- ਛੋਟਾ
- ਬਾਲਕ

Answer: D

Sol:

ਸਹੀ ਜਵਾਬ ਹੈ: (d) ਬਾਲਕ

ਵਿਆਖਿਆ: 'ਬਾਲ', 'ਨਿਆਣਾ', ਅਤੇ 'ਬੱਚਾ' ਦੇ ਹੋਰ ਸਮਾਨਾਰਥੀ ਸ਼ਬਦ ਹਨ ਜੋ ਬਚਪਨ ਜਾਂ ਛੋਟੇ ਉਮਰ ਦੇ ਵਿਅਕਤੀ ਦੀ ਵਿਆਖਿਆ ਕਰਦੇ ਹਨ। 'ਬਾਲਕ' ਵੀ ਇਸੇ ਸ਼੍ਰੇਣੀ ਵਿੱਚ ਆਉਂਦਾ ਹੈ ਅਤੇ ਬਚਪਨ ਦੀ ਉਮਰ ਵਾਲੇ ਵਿਅਕਤੀ ਲਈ ਵਰਤਿਆ ਜਾਂਦਾ ਹੈ।

ਵਿਕਲਪਾਂ ਦੀ ਵਿਆਖਿਆ:

ਨਿੱਕਾ: ਇਹ ਵੀ ਛੋਟੀ ਉਮਰ ਵਾਲੇ ਜਾਂ ਛੋਟੇ ਆਕਾਰ ਵਾਲੇ ਲਈ ਵਰਤਿਆ ਜਾ ਸਕਦਾ ਹੈ ਪਰ ਇਹ ਗਵਾਂਬੀ ਜਾਂ ਸਥਾਨਕ ਅੰਦਾਜ਼ ਵਿੱਚ ਜ਼ਿਆਦਾ ਵਰਤਿਆ ਜਾਂਦਾ ਹੈ।

ਬੁੱਢਾ: ਇਹ ਉਲਟ ਮਾਨਾ ਜਾ ਸਕਦਾ ਹੈ ਕਿਉਂਕਿ ਇਹ ਵੱਡੀ ਉਮਰ ਵਾਲੇ ਵਿਅਕਤੀ ਲਈ ਹੈ।

ਛੋਟਾ: ਇਹ ਸਿਰਫ਼ ਆਕਾਰ ਜਾਂ ਦੂਸਰੀ ਵਿਸ਼ੇਸ਼ਤਾ ਦਾ ਸੰਕੇਤ ਕਰਦਾ ਹੈ, ਬਾਲਪਨ ਦੇ ਲਈ ਨਹੀਂ।

ਬਾਲਕ: ਬਾਲ ਅਤੇ ਬੱਚੇ ਲਈ ਸਹੀ ਸਮਾਨਾਰਥੀ ਸ਼ਬਦ ਹੈ।

ਇਸ ਲਈ ਸਹੀ ਜਵਾਬ ਹੈ 'ਬਾਲਕ'।

Q.39 ਜਿਹੜੇ ਵਾਕ ਵਿੱਚ ਕਿਰਿਆ ਦਾ ਕਰਤਾ ਤੇ ਕਰਮ ਦੋਵੇਂ ਹੋਣ, ਉਹਨਾ ਨੂੰ _____ ਕਿਰਿਆ ਕਿਹਾ ਜਾਂਦਾ ਹੈ।

- ਸਕਰਮਕ
- ਮੁੱਖ
- ਆਕਰਮਕ
- ਕੋਈ ਵੀ ਨਹੀਂ

Answer: A

Sol:

ਸਹੀ ਜਵਾਬ ਹੈ: (a) ਸਕਰਮਕ

ਵਿਆਖਿਆ: ਸਕਰਮਕ ਕਿਰਿਆ ਉਹ ਹੁੰਦੀ ਹੈ ਜਦੋਂ ਵਾਕ ਵਿੱਚ ਕਿਰਿਆ ਦਾ ਕਰਤਾ ਅਤੇ ਕਰਮ ਦੋਹਾਂ ਮੌਜੂਦ ਹੋਣ। ਇਸਦਾ ਮਤਲਬ ਹੈ ਕਿ ਕਿਰਿਆ ਕਰਨ ਵਾਲਾ ਵਿਅਕਤੀ ਜਾਂ ਵਸਤੂ (ਕਰਤਾ) ਅਤੇ ਜਿਸ ਉੱਤੇ ਕਿਰਿਆ ਦੀ ਕਾਰਵਾਈ ਹੁੰਦੀ ਹੈ (ਕਰਮ) ਦੋਵਾਂ ਸਪਸ਼ਟ ਹੁੰਦੇ ਹਨ।

ਉਦਾਹਰਨ:

ਰਾਮ ਨੇ ਸੋਥ ਖਾਧਾ।

ਇੱਥੇ ਰਾਮ ਕਰਤਾ ਹੈ, ਸੋਥ ਕਰਮ ਹੈ, ਅਤੇ ਖਾਧਾ ਕਿਰਿਆ ਹੈ।

ਜਾਣਕਾਰੀ:

ਸਕਰਮਕ: ਜਦੋਂ ਕਿਰਿਆ ਦਾ ਪ੍ਰਭਾਵ ਕਿਸੇ ਵਿਅਕਤੀ ਜਾਂ ਚੀਜ਼ (ਕਰਮ) ਉੱਤੇ ਪੈਂਦਾ ਹੈ।

ਆਕਰਮਕ: ਜਦੋਂ ਕਿਰਿਆ ਦਾ ਕੋਈ ਕਰਮ ਨਾ ਹੋਵੇ। (ਜਿਵੇਂ: ਰਾਮ ਹੱਸਦਾ ਹੈ)।

ਮੁੱਖ: ਇਹ ਕਿਸੇ ਖਾਸ ਤਰ੍ਹਾਂ ਦੀ ਕਿਰਿਆ ਨਹੀਂ ਹੈ।

ਕੋਈ ਵੀ ਨਹੀਂ: ਜਵਾਬ ਸਹੀ ਨਹੀਂ।

ਇਸ ਲਈ ਸਹੀ ਜਵਾਬ ਹੈ 'ਸਕਰਮਕ ਕਿਰਿਆ'।

Q.40 'ਇਹ ਬੜਾ ਸੁਹਣਾ ਚਿਤਰ ਹੈ', ਵਿੱਚ ਇਹ ਕਿਸ ਤਰ੍ਹਾਂ ਦਾ ਪੜਨਾਂਵ ਹੈ?

- ਅਨਿਸਚੇ ਵਾਚਕ ਪੜਨਾਂਵ
- ਨਿਸਚੇ ਵਾਚਕ ਪੜਨਾਂਵ
- ਨਿੱਜ ਵਾਚਕ ਪੜਨਾਂਵ
- ਸੰਬੰਧ ਵਾਚਕ ਪੜਨਾਂਵ

Answer: B

Sol:

ਸਹੀ ਜਵਾਬ ਹੈ: (b) ਨਿਸਚੇ ਵਾਚਕ ਪੜਨਾਵ
 ਵਿਆਖਿਆ: ਵਾਕ 'ਇਹ ਬੜਾ ਸੁਹਣਾ ਚਿਤਰ ਹੈ' ਵਿੱਚ 'ਇਹ' ਨਿਸਚੇ ਵਾਚਕ ਪੜਨਾਵ ਹੈ ਕਿਉਂਕਿ ਇਸ ਸ਼ਬਦ ਨਾਲ ਕਿਸੇ ਨਿਸਚਿਤ ਚੀਜ਼ (ਦਿੱਖੇ, ਚਿਤਰ) ਵਲ ਸੰਕੇਤ ਕੀਤਾ ਜਾ ਰਿਹਾ ਹੈ। ਨਿਸਚੇ ਵਾਚਕ ਪੜਨਾਵ ਉਹ ਹੁੰਦੇ ਹਨ ਜੋ ਕਿਸੇ ਖਾਸ ਵਿਅਕਤੀ ਜਾਂ ਵਸਤੂ ਬਾਰੇ ਸਪਸ਼ਟਤਾ ਦਿੰਦੇ ਹਨ।
 ਜਾਣਕਾਰੀ:
 ਅਨਿਸਚੇ ਵਾਚਕ ਪੜਨਾਵ: ਇਹ ਸ਼ਬਦ ਅਨਿਸਚਿਤਤਾ ਜਾਂ ਅਣਜਾਣ ਚੀਜ਼ਾਂ ਲਈ ਵਰਤਿਆ ਜਾਂਦਾ ਹੈ (ਜਿਵੇਂ: ਕੋਈ, ਕੁਝ)।
 ਨਿਸਚੇ ਵਾਚਕ ਪੜਨਾਵ: ਨਿਸਚਿਤ ਚੀਜ਼ ਜਾਂ ਵਿਅਕਤੀ ਨੂੰ ਦਰਸਾਉਂਦੇ ਹਨ (ਜਿਵੇਂ: ਇਹ, ਉਹ)।
 ਨਿੱਜ ਵਾਚਕ ਪੜਨਾਵ: ਇਹ ਸ਼ਬਦ ਆਪਣੇ ਆਪ (ਸਵੈ) ਨੂੰ ਦਰਸਾਉਂਦੇ ਹਨ (ਜਿਵੇਂ: ਮੈਂ, ਤੂੰ, ਉਹ)।
 ਸੰਬੰਧ ਵਾਚਕ ਪੜਨਾਵ: ਇਹ ਪੜਨਾਵ ਸੰਬੰਧ ਸਥਾਪਤ ਕਰਨ ਲਈ ਵਰਤੇ ਜਾਂਦੇ ਹਨ (ਜਿਵੇਂ: ਜੋ, ਜਿਹੜਾ)।
 ਇਸ ਲਈ 'ਇਹ' ਨਿਸਚੇ ਵਾਚਕ ਪੜਨਾਵ ਹੈ।

Q.41 Who was successor of Maharaja Ranjit Singh ?

- A. Harisingh Nalwa
- B. Sher Singh
- C. Naunihal Singh
- D. Khadag Singh

Answer: D

Sol: The successor of **Maharaja Ranjit Singh** was his eldest son, **Khadag Singh**. He ascended the throne after Ranjit Singh's death in **1839**.

Information Booster:

- Maharaja Ranjit Singh** was the founder of the **Sikh Empire** and ruled from **1799 to 1839**.
- Khadag Singh** succeeded him but ruled for only a brief period due to political instability.
- After Khadag Singh's death, his son **Naunihal Singh** briefly took power but died mysteriously.
- This period marked the beginning of the decline of the Sikh Empire.
- Sher Singh**, another of Ranjit Singh's sons, became Maharaja later during turbulent times.
- Harisingh Nalwa** was one of Ranjit Singh's most trusted generals but never ruled as a successor.

Additional Knowledge:

- Harisingh Nalwa:** Known for his military prowess and leadership.
- Sher Singh:** Ruled from 1841 to 1843.
- Naunihal Singh:** Died under suspicious circumstances in 1840 after Khadag Singh.

Key Points to Increase Knowledge:

- Maharaja Ranjit Singh united the Punjab region into a strong empire.
- His death led to a power vacuum, causing a series of weak rulers.
- The **Sikh Empire** was eventually annexed by the British in **1849** after the Anglo-Sikh Wars.

Q.42 How many times, Dr. Gopi Chand Bhargava, the first CM of Punjab, became CM of Punjab

- A. 1
- B. 2
- C. 3
- D. 4

Answer: C

Sol: Dr. Gopi Chand Bhargava served as the Chief Minister of Punjab **three times**. He became the first CM of Punjab after independence and held the position as follows:

- 15 August 1947 to 13 April 1949**
- 18 October 1949 to 20 June 1951**
- 21 June 1964 to 6 July 1964** (as caretaker CM).

Information Booster:

- Gopi Chand Bhargava was the first Chief Minister of Punjab after independence.
- He was a member of the Indian National Congress (INC).
- His third tenure was brief as he acted as a caretaker CM for a short period of **15 days**.
- Dr. Gopi Chand Bhargava was known for his contributions to **healthcare** and **education** in Punjab.
- He participated actively in the Indian freedom movement.
- The first tenure as CM began on the historic date **15 August 1947** when India gained independence.
- His significant policies laid the foundation for the governance of Punjab in post-independence India.

Key Points:

- Gopi Chand Bhargava was born on **8 March 1889** and passed away on **26 December 1966**.
- Punjab, after independence, was a larger state that included present-day Haryana and Himachal Pradesh.
- He was actively involved in **social reforms** and upliftment of the underprivileged.
- Bhargava was one of the founding figures in shaping Punjab's early administrative and political structure.
- He was among the first leaders to focus on **agricultural development** in Punjab, which later became the "Granary of India."

Q.43 Which of the following soils is available in South West region of Punjab ?

- A. Desert Fact
- B. Red Soil
- C. Alluvial Soil
- D. Salt Soil

Answer: A

Sol: The **Desert Soil** is found in the **South West region of Punjab**. This region includes the arid and semi-arid areas of Punjab, particularly the districts of **Fazilka, Ferozepur, Muktsar Sahib, and Bathinda**, where the desert-like conditions prevail. The soil here is grey and reddish in color, poor in organic matter, and has a sandy texture.

Information Booster:

- Desert Soil:** Found in arid regions; grey or reddish in color, with low fertility due to poor organic content. It is common in the **southern and southwestern districts of Punjab**.
- Red Soil:** Not found in Punjab; it is prevalent in parts of the **Deccan Plateau** and other regions with low rainfall.
- Alluvial Soil:** Found in **central and eastern Punjab**, where it is fertile and supports agriculture.
- Salt Soil:** Formed due to mineral dissolution and evaporation, it is also found in certain parts of **South West Punjab** alongside desert soil.

Additional Knowledge:

- (a) Desert Soil:** Correct. It is predominant in the South West region of Punjab.
- (b) Red Soil:** Incorrect. This soil is mainly found in the Deccan Plateau and not in Punjab.

- **(c) Alluvial Soil:** Incorrect. Though Punjab is famous for alluvial soil, it is not found in significant quantity in the **South West region**.
- **(d) Salt Soil:** Incorrect. Though salt soil exists in the South West Punjab due to salinity issues, it is not as widespread as desert soil.

Key Points:

1. Desert soil is primarily found in regions with **low rainfall** and **high evaporation rates**.
2. South West Punjab has a **semi-arid climate** with sandy soil and low agricultural productivity.
3. The desert soil is **deficient in nitrogen and humus**, but it can be improved with proper irrigation and organic amendments.
4. High levels of **salinity** and improper irrigation practices exacerbate soil degradation in the region.
5. **Canal seepage** and poor drainage often cause secondary salt formation in nearby lands.
6. The South West Punjab districts like **Bathinda** and **Muktsar Sahib** face dual soil issues of **desertification and salinity**.

Q.44 Indian Accounting Standard (Ind AS) 23 is related to _____ Indian Accounting Standard (Ind AS) 23 _____

- A. The Effects of Changes in Foreign Exchange Rate
- B. Borrowing Costs
- C. Related Party Disclosures
- D. Accounting for Government Grants and Disclosure of Government Assistance

Answer: B

Sol: Indian Accounting Standard (Ind AS) 23 is related to **Borrowing Costs**.

Information Booster:

1. Ind AS 23 specifies the **recognition, measurement, and disclosure** of borrowing costs.
2. Borrowing costs include interest, amortization of loans, and other costs incurred to finance assets.
3. Costs directly attributable to the acquisition or construction of qualifying assets are capitalized.
4. Other borrowing costs are expensed as incurred.

Additional Knowledge:

- **Ind AS 21:** The Effects of Changes in Foreign Exchange Rates.
- **Ind AS 24:** Related Party Disclosures.
- **Ind AS 20:** Accounting for Government Grants and Assistance.

Q.45 Who was first granthi of Shri Harmandir Sahib (Golden Temple)?

- A. Baba Buddha ji
- B. Bhai Gurdas ji
- C. Bhai Haria ji
- D. Bhai Sukha ji

Answer: A

Sol: The first **Granthi** of Shri Harmandir Sahib (Golden Temple) was **Baba Buddha Ji**.

Information Booster:

1. Baba Buddha Ji was one of the most revered figures in Sikhism.
2. He was appointed as the first **Granthi** (reader of Guru Granth Sahib) in **1604**.
3. Guru Arjan Dev Ji, the 5th Guru, completed the **construction of the Golden Temple**.
4. Baba Buddha Ji played a significant role in **compiling and maintaining the holy scriptures**.

Additional Knowledge:

- **Bhai Gurdas Ji:** A prominent Sikh scholar and scribe of Guru Granth Sahib.
- **Bhai Haria Ji** and **Bhai Sukha Ji:** Not associated with the position of Granthi.

Key Points to Increase Knowledge:

1. The Golden Temple is located in **Amritsar, Punjab**.
2. It was designed with doors in all directions to symbolize **inclusiveness and equality**.

Q.46 Consider the following statements. Mr. Ram received following gifts during the financial year 2021-22: (i) Rs. 1,00,000 from his friend residing in Australia. (ii) Rs. 25,000 from his elder brother residing in Ahmedabad. (iii) Rs. 75,000 from his friend residing in Amritsar (received on the occasion of birthday of Mr. Ram).

What will be the taxable amount of above items in the hands of Mr. Ram ?

- A. 2,00,000
- B. 1,25,000
- C. 1,75,000
- D. 1,00,000

Answer: C

Sol: The **taxable amount of gifts** received by Mr. Ram is **Rs. 1,75,000** under Section **56(2)(x)** of the Income Tax Act, 1961. Here's the detailed breakdown:

Explanation and Tax Treatment:

1. **Gift of Rs. 1,00,000 from his friend residing in Australia:**

- Gifts from **friends** (non-relatives), whether from India or abroad, are **taxable** if they exceed Rs. 50,000 in a financial year.
- Thus, **Rs. 1,00,000 is fully taxable**.

2. **Gift of Rs. 25,000 from elder brother residing in Ahmedabad:**

- Gifts from **relatives** are **fully exempt** under the Income Tax Act.
- An **elder brother** is considered a **relative** under Section 56(2)(x).
- Therefore, **Rs. 25,000 is not taxable**.

3. **Gift of Rs. 75,000 from his friend residing in Amritsar (on the occasion of birthday):**

- Gifts received from **friends** on occasions like **birthdays** are **not exempt** and are **taxable** if they exceed Rs. 50,000.
- Since Rs. 75,000 exceeds the threshold, the **entire amount is taxable**.

Total Taxable Amount:

- Rs. 1,00,000 (from friend in Australia)
- Rs. 0 (from elder brother - exempt)
- Rs. 75,000 (from friend in Amritsar)

Total = Rs. 1,75,000

Information Booster:

1. **Section 56(2)(x)** governs the taxability of gifts under the head "Income from Other Sources."
2. Monetary gifts exceeding **Rs. 50,000** in aggregate in a financial year from non-relatives are fully taxable.
3. Gifts received from **relatives** (as defined) are fully **exempt**.
4. **Occasions like birthdays and anniversaries** do not qualify for exemptions, unlike **marriages** where gifts are fully exempt.

Definition of Relative Under Income Tax Act:

- Spouse of the individual.
- Brother or sister of the individual or spouse.
- Brother or sister of the parents.
- Lineal ascendant or descendant of the individual or spouse.

Key Points to Increase Knowledge:

1. Gifts received from friends exceeding **Rs. 50,000** are fully taxable, not partially.
2. Gifts on **marriage** are fully exempt under the Income Tax Act.
3. Inheritance or gifts received under a **Will** are exempt.

Q.47 Which of the following is main function of CPU in computer system ?

- A. Storing data
- B. Programming computer
- C. Transferring data to an output device
- D. Processing data

Answer: D

Sol: The **main function of the CPU** (Central Processing Unit) in a computer system is **processing data**.

Information Booster:

1. The **CPU** is often referred to as the "**brain of the computer**".
2. It performs three primary operations: **fetching data**, **processing data**, and **executing instructions**.
3. The CPU includes:
 - **ALU (Arithmetic Logic Unit):** Performs mathematical and logical operations.
 - **CU (Control Unit):** Directs the flow of data and instructions.
4. It processes data from input devices and sends results to output devices.
5. CPUs follow the **machine cycle**: Fetch → Decode → Execute → Store.

Additional Knowledge:

- **Option (a) Storing data:** Data storage is managed by **memory (RAM/ROM)**, not the CPU.
- **Option (b) Programming computer:** Programming is done by humans or software developers, not a CPU function.
- **Option (c) Transferring data to an output device:** This is a task performed by the **Input/Output devices**, not primarily by the CPU.

Key Points to Increase Knowledge:

1. The speed of a CPU is measured in **GHz (Gigahertz)**.
2. Modern CPUs have multiple **cores** for multitasking.
3. Companies like **Intel** and **AMD** are leading manufacturers of CPUs.

Q.48 How many times did Babur attack Punjab in all?

- A. One time
- B. Four times
- C. Five times
- D. Sixtimes

Answer: C

Sol: **Babur attacked Punjab five times** before establishing the **Mughal Empire** in India.

Information Booster:

1. Babur, the founder of the **Mughal Empire**, first invaded Punjab in **1504**.
2. His repeated attacks on Punjab culminated in his victory at the **Battle of Panipat (1526)**.
3. Babur's invasions were aimed at consolidating his power in India and extending his empire.
4. Punjab was a key strategic location due to its proximity to **Central Asia** and fertile plains.

Additional Knowledge:

- Babur was the descendant of **Tamerlane (Timur)** and **Genghis Khan**.
- His final invasion led to the defeat of **Ibrahim Lodi** at Panipat, marking the beginning of Mughal rule.

Key Points to Increase Knowledge:

1. The "**Baburnama**" is Babur's autobiography, which details his invasions.
2. Punjab served as a gateway for invasions into northern India.

Q.49 What was Punjab called during Ramayana and Mahabharata Period?

- A. Panchanada
- B. Panch Sindhu
- C. Saptanada
- D. Mahanada

Answer: A

Sol: During the Ramayana and Mahabharata periods, Punjab was called **Panchanada**. Panchanada is a Sanskrit word that means "**Land of Five Rivers**". The five rivers referred to here are Jhelum, Chenab, Ravi, Beas, and Sutlej, which flow through the region of Punjab. Over time, the term evolved into "Punjab," derived from the Persian words "*Punj*" meaning five and "*ab*" meaning water. In the Mahabharata period, Punjab was also referred to as **Trigarta**, a region ruled by the **Katoch kings**, one of the oldest surviving dynasties. These historical references emphasize the rich cultural and geographical significance of Punjab during ancient Indian epics.

Information Booster:

1. **Panchanada:** Ancient Sanskrit term meaning "Land of Five Rivers."

2. **Trigarta**: Another name for Punjab during Mahabharata, ruled by the Katoch dynasty.
3. The five rivers of Punjab are:
 - o Jhelum
 - o Chenab
 - o Ravi
 - o Beas
 - o Sutlej
4. Punjab played a significant role in Indian epics, particularly as a region for warfare and settlements.
5. The modern name Punjab has its origins in the Persian influence during later historical periods.
6. During the Vedic period, this region was also significant as it lay between the Indus and Saraswati rivers.

Additional Knowledge:

- **Panch Sindhu** (Option b): This term refers to a larger geographical area, also meaning "Five Rivers," but used more broadly for regions around the Indus basin.
- **Saptanada** (Option c): This term means "Land of Seven Rivers" and was historically used for the region of Sapta Sindhu, including areas of the Saraswati River.
- **Mahanada** (Option d): This term does not directly refer to Punjab. Instead, it is linked to other ancient regions or river systems in India.

Key Points:

- The five rivers of Punjab form an essential part of its identity in both ancient and modern times.
- The transition from Sanskrit names like Panchanada to Persian names like Punjab reflects the cultural influences over time.
- **Trigarta** and **Katoch kings** signify the ancient dynasties ruling this region, which were influential during the Mahabharata.

Q.50 Where was Saint Kabir Born?

- A. Mathura
- B. Delhi
- C. Amritsar
- D. Varanasi

Answer: D

Sol: Saint Kabir was born in **Varanasi** (Banaras) in the **15th century**.

Information Booster:

1. Kabir was a prominent **Bhakti saint and poet** who preached communal harmony.
2. He was a disciple of **Ramananda** and was deeply influenced by **both Hinduism and Islam**.
3. His verses are collected in the "**Bijak**" and also appear in the **Guru Granth Sahib**.
4. Kabir criticized religious orthodoxy and emphasized the worship of a **formless God**.

Additional Knowledge:

- **Mathura**: Birthplace of **Lord Krishna**, not Saint Kabir.
- **Delhi**: Historically significant but not linked to Kabir's birth.
- **Amritsar**: A spiritual center of Sikhism, unrelated to Kabir's birthplace.

Key Points to Increase Knowledge:

1. Kabir's teachings form the core of the **Nirguna Bhakti tradition**.
2. He promoted ideas of unity, equality, and simplicity in religious practices.
3. Famous sayings of Kabir include "**Kabir ke Dohe**", which are still studied widely.

Q.51 Who was last Sikh empire?

- A. Dalip Singh
- B. Khadag Singh
- C. Sher Singh
- D. Naunihal Singh

Answer: A

Sol: The **last ruler of the Sikh Empire** was **Maharaja Dalip Singh**. He was the youngest son of Maharaja Ranjit Singh and ascended the throne in **1843** after the assassination of Sher Singh.

Information Booster:

1. Maharaja Dalip Singh was a **minor** when he became the ruler, and his reign was under the control of British-appointed regents.
2. The **Sikh Empire** came to an end after the **Second Anglo-Sikh War (1849)**.
3. Dalip Singh was exiled to **England**, where he converted to Christianity.
4. He is often called the "**Black Prince of Perthshire**".

Additional Knowledge:

- **Khadag Singh**: Eldest son of Ranjit Singh but ruled only briefly.
- **Sher Singh**: Son of Ranjit Singh, assassinated in 1843.
- **Naunihal Singh**: Died in 1840 after an accident at Lahore Fort.

Key Points to Increase Knowledge:

1. The Sikh Empire was annexed by the British after the **Treaty of Lahore (1849)**.
2. Dalip Singh spent his later years trying to regain his kingdom.

Q.52 Who composed Bara Mahy

- A. Guru Arjan Dev
- B. Guru Nanak Dev
- C. Guru Ram Das Ji
- D. Guru Gobind Singh Ji

Answer: B

Sol: The **Bara Mah** (Twelve Months) was composed by **Guru Nanak Dev Ji**. It describes the **beauty of nature** and conveys spiritual messages across the twelve months of the year.

Information Booster:

1. *Bara Mah* is included in the **Guru Granth Sahib**, the holy scripture of Sikhs.
2. It beautifully combines **seasons, months, and spiritual lessons** to encourage devotion and connection with God.
3. The *Bara Mah* is an essential part of **Sikh devotional literature**.

Additional Knowledge:

- **Guru Arjan Dev Ji:** Compiled the **Adi Granth** and composed many hymns.
- **Guru Ram Das Ji:** Known for composing **Laavan**, the wedding hymns.
- **Guru Gobind Singh Ji:** Composed the **Dasam Granth** and founded the Khalsa.

Key Points to Increase Knowledge:

1. The *Bara Mah* reflects Guru Nanak's travels and spiritual wisdom.
2. It shows how nature mirrors the human spiritual journey.

Q.53 If sales are 90,000 and variable cost to sales is 75%, contribution is

- A. Rs. 21,500
- B. Rs. 22,500
- C. Rs. 23,500
- D. Rs. 24,500

Answer: B

Sol: Calculate the Variable Cost:

Variable Cost = Sales × Variable Cost to Sales Ratio

Variable Cost = ₹90,000 × 75% = ₹67,500

Calculate the Contribution:

Contribution = Sales - Variable Cost

Contribution = ₹90,000 - ₹67,500 = ₹22,500

Q.54 Which of the following MS Excel functions is used to count the number of cells based on condition?

- A. Count
- B. countif
- C. countwhen
- D. Couton

Answer: B

Sol: The **COUNTIF** function in MS Excel is used to count the number of cells that satisfy a specific **condition** or **criteria**.

Information Booster:

1. Syntax of **COUNTIF**:
=COUNTIF(range,condition)
2. Example:
If cells A1:A10 contain numbers, and you want to count cells with values > 50:
=COUNTIF(A1:A10,">50")

Additional Knowledge:

- **COUNT:** Counts all numerical values in a range.
- **COUNTWHEN:** Incorrect; no such function exists in Excel.
- **COUTON:** Incorrect term.

Q.55 Punjab leads in the production of which of the following citrus fruits?

- A. Lemon
- B. Orange
- C. Banana
- D. Kinnow

Answer: D

Sol: **Kinnow** is the citrus fruit for which Punjab is the **leading producer** in India.

Information Booster:

1. **Kinnow** is a hybrid of two citrus varieties: **King orange** and **Willow leaf mandarin**.
2. Punjab produces over **80% of the total kinnow in India**.
3. Major kinnow-producing districts in Punjab include **Abohar, Fazilka, and Muktsar**.
4. Kinnow is exported to several countries, contributing significantly to Punjab's economy.

Additional Knowledge:

- **Lemon:** Mostly grown in **Andhra Pradesh and Maharashtra**.
- **Orange:** Majorly grown in **Nagpur, Maharashtra**.
- **Banana:** Grown extensively in **Tamil Nadu, Gujarat, and Maharashtra**.

Key Points to Increase Knowledge:

1. Kinnow farming is vital to Punjab's **horticulture industry**.
2. It is a key source of livelihood for farmers in the **Malwa region**.

Q.56 Which of the followings is 'commodities forward contract'?

- A. A contract in which the counterparties agree to exchange a commodity at some date in the future but at a price decided now
- B. A contract in which the counterparties agree to exchange a commodity now but at a price decided in the future
- C. A standardized exchange traded contract.

D. The option but not the right to buy the underlying at some point in the future.

Answer: A

Sol: A **commodities forward contract** is a type of derivative where two parties agree to trade a specific commodity at a future date for a price agreed upon at the time of the contract. These contracts are not traded on an exchange and are typically customized to meet the specific needs of the counterparties involved.

Information Booster:

1. **Forward contracts are over-the-counter (OTC) agreements**, meaning they are not standardized and carry counterparty risk.
2. They are used for **hedging or speculation** in commodity markets.
3. Common commodities include **gold, silver, crude oil, and agricultural products** like wheat and coffee.
4. Forward contracts differ from **futures contracts**, which are standardized and traded on exchanges.
5. These contracts are settled at the end of the term, based on the agreed-upon price.
6. **Price locking in advance** helps in mitigating price volatility risk.

Additional Knowledge:

- **(a) Commodities forward contract:** Helps producers and buyers hedge against price fluctuations. It is not traded on exchanges.
- **(b) A contract to exchange now at a future price:** This is not feasible as prices in the present cannot be decided for future changes.
- **(c) Standardized exchange-traded contract:** Refers to **futures contracts**, not forward contracts.
- **(d) Option to buy underlying:** Refers to an **options contract**, which gives the buyer a right but not an obligation.

Q.57 A certificate of GST registration shall be issued by the proper officer in form

- A. GST REG-01
- B. GSTREG-04
- C. GST REG-06
- D. GST REG – 08

Answer: C

Sol: The **certificate of GST registration** is issued in Form **GST REG-06**, which confirms that a taxpayer is officially registered under the Goods and Services Tax (GST) system.

Information Booster:

1. **GST REG-01:** Used to apply for GST registration.
2. **GST REG-06:** Certificate issued after registration approval.
3. The GST registration certificate includes **GSTIN (GST Identification Number)**, the legal name of the taxpayer, and the type of business.
4. Businesses need to display the certificate prominently at their place of business.
5. Non-registration or fake registration can attract penalties under the GST law.
6. GST registration is mandatory for entities exceeding **the threshold turnover limit** or engaging in inter-state supply of goods/services.

Additional Knowledge:

- **(a) GST REG-01:** Application form for new registration.
- **(b) GST REG-04:** For taxpayers who apply for cancellation of their provisional registration.
- **(d) GST REG-08:** For Special Economic Zone (SEZ) units and developers.

Q.58 Which of the following crops is shown in the official seal of Punjab Government?

- A. Wheat
- B. Paddy
- C. Sugarcane
- D. Maize

Answer: A

Sol: The **official seal of the Punjab Government** features **wheat**, which symbolizes the state's rich agricultural heritage and its significant contribution to India's grain production.

Information Booster:

1. Punjab is known as the "**Granary of India**" and the "**Breadbasket of India**".
2. Wheat is the **dominant crop in Punjab**, cultivated extensively during the Rabi season.
3. The state contributes significantly to India's **Public Distribution System (PDS)**.
4. The symbol of wheat in the seal reflects Punjab's identity as an agrarian state.
5. Other important crops in Punjab include **rice, sugarcane, and cotton**.
6. The state's agriculture heavily relies on **irrigation and canal systems**.

Additional Knowledge:

- **(a) Wheat:** Main crop, crucial to Punjab's economy, and showcased in the seal.
- **(b) Paddy:** A significant Kharif crop but not represented in the seal.
- **(c) Sugarcane:** Grown in parts of Punjab but contributes less than wheat to the economy.
- **(d) Maize:** Cultivated in some regions, but it is not a defining crop of Punjab.

Q.59 Who had been ruler of Punjab in the beginning of 16th Century?

- A. Daulat Khan Lodhi
- B. Sikander Lodhi
- C. Ibrahim Lodhi
- D. Bahlol Khan Lodhi

Answer: A

Sol: In the **beginning of the 16th century**, **Daulat Khan Lodhi** was the ruler of Punjab. He was a powerful noble in the Lodhi dynasty and played a significant role in inviting Babur to invade India, which eventually led to the fall of the Lodhi dynasty and the establishment of the Mughal Empire in 1526.

Information Booster:

1. Daulat Khan Lodhi served under **Sikander Lodhi** and later became the governor of Punjab.
2. Dissatisfied with **Ibrahim Lodhi's rule**, he sought Babur's help.
3. Babur's victory in the **First Battle of Panipat (1526)** marked the end of the Lodhi dynasty.
4. Punjab's strategic location made it a key region during the medieval period.
5. Daulat Khan's actions were pivotal in the transition from the Delhi Sultanate to the Mughal Empire.

Additional Knowledge:

- **(a) Daulat Khan Lodhi:** Governor of Punjab, invited Babur to invade India.
- **(b) Sikander Lodhi:** Predecessor of Ibrahim Lodhi, ruled Delhi Sultanate till 1517.
- **(c) Ibrahim Lodhi:** Last ruler of the Lodhi dynasty, defeated by Babur.

- **(d) Bahlol Khan Lodhi:** Founder of the Lodhi dynasty, ruled from 1451 to 1489.

Q.60 Which of the following is of capital nature?

- A. Commission on purchases
- B. Rent of premises
- C. Electricity charges of premises
- D. Wages

Answer: B

Sol: **Rent of premises** can be considered a **capital nature expense** under specific contexts, such as when it is paid in advance for a long-term lease or contributes to acquiring an asset. In most regular accounting, rent is treated as a revenue expense; however, if it is connected to acquiring the premises or a lease right for business, it may become capitalized.

Information Booster:

1. Capital expenditures result in **long-term benefits** and are usually non-recurring.
2. Rent paid **for premises acquisition** or **advance lease payments** may be treated as capital nature.
3. Typical **revenue expenses** like regular rent, wages, and electricity charges are excluded unless tied to asset acquisition or enhancement.
4. The classification often depends on the context of the payment in the accounting framework.

Additional Knowledge:

- **(a) Commission on purchases:** Classified as a revenue expense, part of operating costs.
- **(b) Rent of premises:** Capitalized if it contributes to asset acquisition (e.g., leasehold property).
- **(c) Electricity charges:** Always a revenue expense as it relates to operational costs.

Q.61 Which of the following networks is used to connect computers in large area such as continents etc.?

- A. LAN
- B. WAN
- C. Bluetooth
- D. Wi-Fi

Answer: B

Sol: A **Wide Area Network (WAN)** is a type of network that spans a **large geographical area**, such as cities, countries, or even continents. WANs are used to connect computers and networks across long distances, enabling communication and resource sharing on a global scale. Examples of WANs include:

- The **Internet** (the largest WAN).
- Corporate networks connecting offices across different countries.

Important Key Points:

1. **WAN Characteristics:**
 - **Large Coverage Area:** Connects devices across cities, countries, or continents.
 - **Technology Used:** Leased communication lines, satellite links, and public networks like the Internet.
2. **Examples of WAN Usage:**
 - Global business operations to connect branch offices.
 - Banking systems for centralized operations across different regions.
3. **Other Networking Types:**
 - **LAN (Local Area Network):** Covers a small area like an office or building.
 - **Bluetooth:** Wireless technology for short-range communication.
 - **Wi-Fi:** Provides wireless connectivity within a limited range.

Knowledge Booster:

1. **Why Not Other Options?**
 - **a) LAN:**
 - Incorrect. A LAN is used for local connectivity within a limited area like a building or campus.
 - **c) Bluetooth:**
 - Incorrect. Bluetooth is for short-range, wireless communication, typically within a few meters.
 - **d) Wi-Fi:**
 - Incorrect. Wi-Fi provides wireless network access within a limited range, usually for local networks like homes or offices.
2. **Key Differences Between WAN and LAN:**
 - **WAN:** Large area, slower speeds compared to LAN, uses leased lines or satellite communication.
 - **LAN:** Small area, high-speed connectivity, uses Ethernet or Wi-Fi for communication.
3. **Interesting Fact:**
 - The Internet, the largest WAN, connects millions of networks and billions of devices worldwide.

Q.62 Which of the followings is used to carry light pulses for carrying information?

- A. Satellite
- B. Microwave
- C. Optical fibre
- D. Coaxial

Answer: C

Sol: **Optical fibre** is a technology that uses **light pulses** to transmit information. It consists of **thin strands of glass or plastic** that guide light through internal reflection, enabling high-speed data transmission over long distances with minimal loss. Optical fibres are widely used in:

- **Telecommunication networks.**
- **Internet connections (e.g., fibre-optic broadband).**
- **Medical imaging (e.g., endoscopy).**

Important Key Points:

1. **How Optical Fibre Works:**
 - Light signals, carrying information, are transmitted through the core of the fibre.
 - Uses the principle of **total internal reflection** to guide the light through the fibre.
2. **Advantages of Optical Fibre:**
 - **High Speed:** Faster data transmission compared to traditional methods.
 - **Low Signal Loss:** Can transmit data over long distances without significant loss.
 - **Immune to Electromagnetic Interference:** Provides reliable data transfer even in noisy environments.
3. **Applications of Optical Fibre:**
 - **Internet and Telecommunications:** High-speed broadband connections.

- **Medical Field:** Endoscopy and laser surgeries.
- **Defense and Aerospace:** Secure communication systems.

Knowledge Booster:

1. **Why Not Other Options?**

- **a) Satellite:**
 - Incorrect. Satellites use radio waves or microwaves for communication, not light pulses.
- **b) Microwave:**
 - Incorrect. Microwaves are a form of electromagnetic waves used for wireless communication but do not involve light pulses.
- **d) Coaxial:**
 - Incorrect. Coaxial cables use electrical signals to carry data, not light pulses.

2. **Interesting Fact:**

- Optical fibres can carry data at speeds exceeding **1 terabit per second (Tbps)**, making them the backbone of modern communication systems.

3. **Common Materials for Optical Fibres:**

- Made from **glass** or **plastic** due to their high transparency and ability to guide light effectively.

Q.63 Which of the following combination of keys is used to close the MS Excel ?

- A. Alt+F4
- B. Alt + F8
- C. Shift + F4
- D. CTRL + C

Answer: A

Sol: The keyboard shortcut **Alt + F4** is used to **close the active window** in Windows applications, including **MS Excel**. This shortcut works universally across most Windows programs to terminate the currently active application.

Important Key Points:

1. **Alt + F4 Functionality:**

- Closes the currently active window (e.g., MS Excel, Word, or any other program).
- If there are unsaved changes in Excel, it prompts the user to save before closing.

2. **Universal Windows Shortcut:**

- Alt + F4 is a widely used shortcut in the Windows operating system to exit applications quickly.

Knowledge Booster:

1. **Why Not Other Options?**

- **b) Alt + F8:**
 - Incorrect. Alt + F8 is used to open the **Macro dialog box** in MS Excel, not to close the program.
- **c) Shift + F4:**
 - Incorrect. Shift + F4 repeats the last **Find action** in Excel, used for navigating through search results.
- **d) CTRL + C:**
 - Incorrect. CTRL + C is the shortcut for **copying** selected data, not for closing applications.

2. **Additional Shortcuts to Exit Excel:**

- **CTRL + W:** Closes the active workbook (but not the entire Excel application).
- **File > Exit:** Closes the application through the menu.

3. **Interesting Fact:**

- Alt + F4 can also be used to **shut down the computer** when pressed on the desktop without any active applications.

Q.64 Fixed costs is Rs.30,000 and P/V ratio is 20% . Find the breakeven point.

- A. Rs.1,60,000
- B. Rs.1,40,000
- C. Rs. 1,70,000
- D. Rs. 1,50,000

Answer: D

Sol: The correct answer is:

(d) Rs. 1,50,000

The **Break-even Point (BEP)** is calculated using the formula:

$$BEP =$$

$$\text{Fixed cost} / \text{PV ratio} = 30000 / 0.20$$

$$= 1,50,000$$

Thus, the break-even sales amount is **Rs. 1,50,000**.

Q.65 Which of the followings simplifies the processes of formatting text if the same formatting is required in more than one location in MS Word?

- A. Auto Text
- B. Format painter
- C. Copy text
- D. Font dialog box

Answer: B

Sol: The **Format Painter** tool in **MS Word** simplifies the process of applying the same formatting to multiple locations in a document. It allows you to **copy the formatting** (such as font style, size, color, bold, italics, etc.) from one piece of text and **apply it to another** with a single click.

For example:

- Select the text with the desired formatting, click **Format Painter**, and then apply it to other text.

Important Key Points:

1. **Format Painter Functionality:**

- Located in the **Home tab** of MS Word.
 - Helps quickly duplicate formatting without manually adjusting settings multiple times.
2. **How to Use Format Painter:**
- Select the text with the desired formatting.
 - Click on the **Format Painter** icon.
 - Highlight or click the target text to apply the formatting.
3. **Shortcut for Format Painter:**
- **CTRL + Shift + C** to copy formatting.
 - **CTRL + Shift + V** to paste formatting.

Knowledge Booster:

1. **Why Not Other Options?**
 - **a) Auto Text:**
 - Incorrect. Auto Text is used to insert predefined text or content quickly, not to copy formatting.
 - **c) Copy Text:**
 - Incorrect. Copy Text only duplicates the text itself, not its formatting.
 - **d) Font Dialog Box:**
 - Incorrect. The Font dialog box is used to manually adjust font settings but does not duplicate formatting across multiple locations.
2. **Where Else is Format Painter Used?**
 - Available in other Microsoft Office applications such as **Excel, PowerPoint, and Outlook** for copying formatting.
3. **Interesting Fact:**
 - Double-clicking the **Format Painter** icon keeps it active for applying the formatting to multiple locations consecutively.

Q.66 Which of the following is not a credit rating agency ?

- A. CRISIL
- B. BWR
- C. CARE
- D. LSEG

Answer: D

Sol: **LSEG (London Stock Exchange Group)** is not a credit rating agency. It is a financial market infrastructure and capital markets organization that operates stock exchanges and provides trading platforms, clearing services, and market data.

Information Booster:

1. **CRISIL (Credit Rating Information Services of India Limited):** The first credit rating agency in India, established in 1987.
2. **BWR (Brickwork Ratings):** A SEBI-registered credit rating agency providing ratings for bank loans, debt instruments, etc.
3. **CARE (Credit Analysis and Research Limited):** Offers credit ratings for a wide range of instruments like bonds, IPO grading, etc.
4. **LSEG** focuses on financial services and market infrastructure rather than credit assessments.
5. Credit rating agencies evaluate the **creditworthiness** of borrowers or financial instruments.

Additional Knowledge:

- **(a) CRISIL:** Provides research and risk analysis along with ratings.
- **(b) BWR:** Specializes in mid-sized and small enterprises.
- **(c) CARE:** A major Indian rating agency covering diverse sectors.
- **(d) LSEG:** A stock exchange operator and data provider, not related to credit rating.

Q.67 In India, NIFTY and SENSEX are calculated on the basis of _____

- A. Free-float Market Capitalization
- B. Authorised Share Capital
- C. Paid Up Share Capital
- D. Issued Share Capital

Answer: A

Sol: **NIFTY (National Fifty)** and **SENSEX (Sensitive Index)** are calculated using the **free-float market capitalization** method, which considers only the freely tradable shares of a company available in the market.

Information Booster:

1. **Free-float Market Capitalization:** Market value of shares available for public trading. It excludes promoters' holdings, government holdings, and other restricted shares.
2. **NIFTY:** A benchmark index of the National Stock Exchange (NSE), consisting of 50 actively traded stocks.
3. **SENSEX:** A benchmark index of the Bombay Stock Exchange (BSE), comprising 30 significant stocks.
4. Free-float methodology is preferred for better market representation and less manipulation.
5. The indices are updated regularly to include companies meeting eligibility criteria.

Additional Knowledge:

- **(a) Free-float Market Capitalization:** Reflects real market conditions; used globally for index calculation.
- **(b) Authorised Share Capital:** Refers to the maximum share capital a company can issue, irrelevant to index calculation.
- **(c) Paid Up Share Capital:** Refers to the amount paid by shareholders for issued shares, not used for index computation.
- **(d) Issued Share Capital:** Total shares issued to shareholders, does not reflect market trading conditions.

Q.68 Ramesh is aged 48 years, and his father is aged 78 years. Ramesh has taken a medical cover for himself and his father for which he pays insurance premium in F.Y. 2021-22 of Rs. 32,000 and Rs. 58,000 respectively. What would be the maximum amount he can claim by way of a deduction under Section 80D of Income Tax Act, 1961 for F.Y. 2021-22 ?

- A. 90,000
- B. 75,000
- C. 50,000
- D. 32,000

Answer: B

Sol: The correct answer is:
(b) 75,000

Under **Section 80D** of the Income Tax Act, 1961, an individual can claim a deduction of up to **₹25,000** for self and family (if below 60 years) and up to **₹50,000** for senior citizen parents. Since Ramesh is below 60, he can claim ₹25,000 for himself and ₹50,000 for his senior citizen father, totaling **₹75,000**.

Q.69 The long term assets that have no physical existence but are rights that have value is known as

- A. Fixed Assets
- B. Current Liabilities
- C. Liquid Assets
- D. Intangible Assets

Answer: D

Sol: **Intangible assets** are long-term assets that lack physical substance but provide economic value through the rights or privileges they grant. Examples include **patents, trademarks, copyrights, goodwill, and brand value**. These assets are valuable to a business as they contribute to generating revenue and competitive advantage.

Information Booster:

1. **Fixed Assets:** Tangible long-term assets like buildings, machinery, and equipment.
2. **Current Liabilities:** Short-term obligations due within a year, like accounts payable or short-term loans.
3. **Liquid Assets:** Assets easily converted to cash, such as bank balances or marketable securities.
4. **Intangible Assets:** Non-physical assets providing future economic benefits. They are often amortized over their useful life.

Additional Knowledge:

- **(a) Fixed Assets:** Tangible assets critical for production and operation.
- **(b) Current Liabilities:** Related to short-term financial health and obligations.
- **(c) Liquid Assets:** Reflect a company's ability to meet immediate cash needs.
- **(d) Intangible Assets:** Key drivers of a company's brand, innovation, and intellectual property strength.

Q.70 As per Income Tax Act, 1961 Advance Tax is required to be paid by every person only estimated advance tax liability is _____ .

- A. More than Rs. 1,00,000
- B. More than Rs. 10,00,000
- C. More than Rs. 10,000
- D. More than Rs. 1,000

Answer: C

Sol: Under the **Income Tax Act, 1961, Advance Tax** is payable by any taxpayer if the total tax liability for the financial year is estimated to exceed **Rs. 10,000** after considering tax deducted at source (TDS) and other credits. Advance tax payments are made in installments during the financial year to reduce the burden of a single large tax payment at the end of the year.

Information Booster:

1. **Applicability:** Advance tax applies to individuals, companies, and businesses whose tax liability exceeds Rs. 10,000 in a year.
2. **Installments for Non-Corporate Taxpayers:**
 - o 15% by 15th June
 - o 45% by 15th September
 - o 75% by 15th December
 - o 100% by 15th March
3. **Exemptions:**
 - o Senior citizens not having income from business or profession are exempt.
 - o Taxpayers with TDS covering total tax liability do not need to pay advance tax.
4. Non-payment or underpayment of advance tax attracts **interest under Sections 234B and 234C** of the Act.

Q.71 Which of the following is not the function of GST council ?

- A. To make recommendations for goods and services which may be subjected exempted from GST
- B. To make recommendations for rates including floor rates with bands of GST.
- C. To make recommendations for special rates to raise additional resources during natural calamity
- D. To determine tax not paid or short paid for any reason other than fraud.

Answer: D

Sol: Correct Answer:
(d) To determine tax not paid or short paid for any reason other than fraud.

Explanation:

The **GST Council** is responsible for making recommendations on various GST-related matters, such as tax rates, exemptions, and special provisions. However, it **does not have the authority to determine cases of tax non-payment or short payment**. Such matters fall under the jurisdiction of the **tax authorities and adjudicating officers** under the GST law.

Q.72 _____ is a separate legal entity whose capital can be divided into many shares.

- A. Partnership
- B. Company
- C. Sole Proprietorship
- D. Limited Liability Partnership

Answer: B

Sol: Company is a separate legal entity governed by the Companies Act in India. Share Capital of the Company is divided in to number of shares which are allotted to different shareholders who in turn contribute the money in the business.

Q.73 Which of the following rivers is called 'Backbone of the Punjab'?

- A. Beas
- B. Sutlej
- C. Ravi
- D. Chenab

Answer: B

Sol: The **Sutlej River** is often referred to as the '**Backbone of the Punjab**' due to its significance in Punjab's agriculture and irrigation systems. The river plays a pivotal role in the **Bhakra-Nangal Project**, which provides water for irrigation and hydroelectric power to Punjab and neighboring states.

Information Booster:

1. **Sutlej** is the longest river in Punjab and a major tributary of the Indus River.
2. It originates from **Lake Rakshastal** near Mount Kailash in Tibet and flows through India into Pakistan.

3. The **Bhakra Dam** and **Nangal Dam** on the Sutlej form one of India's most important water management projects.
4. The river supports the **Indira Gandhi Canal**, providing water to arid regions of Rajasthan.
5. Punjab's fertile plains, crucial for wheat and rice production, rely heavily on Sutlej's waters.

Additional Knowledge:

- **(a) Beas:** Another important river of Punjab, it is shorter and flows entirely within Indian territory.
- **(b) Sutlej:** Correct answer, the main river supporting Punjab's agricultural economy.
- **(c) Ravi:** Known as the "River of Lahore," it has a smaller flow compared to Sutlej.
- **(d) Chenab:** A prominent river of Jammu & Kashmir and Pakistan but less critical for Punjab's agriculture.

Q.74 Section 80GGA of Income Tax Act, 1961 available for donations made to

- A. Research association which has as its objective the undertaking of scientific research
- B. Charitable Institutions
- C. Educational Institutions
- D. Religion Organisations

Answer: A

Sol: Correct Answer:

(a) Research association which has as its objective the undertaking of scientific research

Explanation:

Section 80GGA of the **Income Tax Act, 1961** provides a **deduction for donations** made towards **scientific research or rural development**. This includes donations to:

- **Research associations** engaged in **scientific research**
- **Institutions approved for rural development**
- **Universities, colleges, or other institutions** for scientific research

Donations to **charitable institutions, educational institutions, or religious organizations** do **not** qualify under **Section 80GGA**.

Q.75 Which of the following documents is used to record the issue of direct materials to a job in job costing?

- A. Purchase Order
- B. Goods receipt note
- C. Material requisition
- D. Purchase requisition

Answer: C

Sol: Correct Answer:

(c) Material Requisition

Explanation:

In job costing, a **Material Requisition** is used to record the issue of direct materials to a specific job. This document is sent to the storekeeper to request the required materials for production. It ensures proper tracking of material usage and helps in cost allocation to different jobs.

Q.76 Which of the following shortcuts is used in MS Word to subscript the selected text?

- A. Ctrl + =
- B. Ctrl + -
- C. Ctrl+ *
- D. Ctrl+ /

Answer: A

Sol: In **MS Word**, the shortcut **Ctrl + =** is used to apply or remove the **subscript** formatting to the selected text. Subscript formatting positions the text **below the baseline**, often used in scientific notations, formulas, and chemical equations.

For example:

Typing H followed by Ctrl + = for 2 will create **H₂**.

Important Key Points:

1. **Subscript Formatting:**
 - **Purpose:** Positions text slightly **below the baseline** and reduces its size.
 - **Examples of Usage:**
 - Chemical formulas: **H₂O**
 - Mathematical expressions: **X₁ + X₂**
2. **Steps to Apply Subscript:**
 - Select the text you want to format.
 - Press **Ctrl + =** to apply the subscript.
 - To remove the subscript, select the text and press **Ctrl + =** again.
3. **Alternative Method:**
 - Go to the **Home Tab** in the Ribbon.
 - In the Font group, click on the **Subscript (X₂)** button.

Knowledge Booster:

1. **Why Not Other Options?**
 - **b) Ctrl + -:**
 - Incorrect. This shortcut is not used for subscript formatting in MS Word.
 - **c) Ctrl + * :**
 - Incorrect. This shortcut toggles the display of **non-printing characters** (e.g., paragraph marks, spaces).
 - **d) Ctrl + /:**
 - Incorrect. This shortcut does not exist for subscript or formatting in MS Word.
2. **Difference Between Subscript and Superscript:**
 - **Subscript:** Positions text below the baseline (e.g., H₂O).
 - **Superscript:** Positions text above the baseline, applied using **Ctrl + Shift + =** (e.g., X²).
3. **Applications of Subscript:**
 - Scientific notation: **CO₂, E_o**.
 - Mathematical indices: **a₁, b_n**.
4. **Interesting Fact:**
 - Subscript formatting is preserved when documents are exported to PDF or other formats, ensuring readability in scientific and technical documents.

Q.77 'Mainu Vida Karo' is written by _____ .

- A. Prof. Mohan Singh
- B. Balwant Gargi
- C. ShivKumar Batalvi
- D. Dalip Kaur Tiwana

Answer: C

Sol: 'Mainu Vida Karo' is written by **Shiv Kumar Batalvi**, a renowned Punjabi poet and playwright. Known for his emotional depth and lyrical style, Batalvi's works focus on themes of love, loss, and longing. His writings hold a special place in Punjabi literature due to their universal appeal and vivid expression of human emotions.

Information Booster:

1. **Shiv Kumar Batalvi** (1936–1973) was the youngest recipient of the **Sahitya Akademi Award** for his epic poem 'Luna'.
2. He is often referred to as the "**Keats of Punjab**" for his deeply romantic and melancholic poetry.
3. His major works include '**Luna**,' '**Main Te Mainu**,' '**Piran da Paraga**,' and '**Birha Tu Sultan**.'
4. His writings have influenced generations of Punjabi singers and writers.
5. Batalvi's poetry is celebrated for its **rhythmic beauty, heartfelt expression, and relevance to rural Punjab's ethos**.

Additional Knowledge:

- **(a) Prof. Mohan Singh:** Known for modern Punjabi poetry; authored '**Saware Sareya di Loh**'.
- **(b) Balwant Gargi:** A dramatist known for plays like '**Loha Kutt**' and '**Sultan Razia**'.
- **(c) Shiv Kumar Batalvi:** Correct answer; famous for poignant and lyrical works like 'Mainu Vida Karo.'
- **(d) Dalip Kaur Tiwana:** Known for novels like '**Eho Hamara Jeevna**' and '**Nange Pairan Da Safar**,' focusing on social themes.

Q.78 What was the theme of tableau of Punjab in Republic Day Parade 2021 at New Delhi ?

- A. Maharaj Ranjit Singh
- B. Jallianwala Bagh Massacre
- C. Martyrdom of Guru Teg Bahadur Ji
- D. Invest in Punjab

Answer: C

Sol: The theme of the **Punjab tableau** in the **Republic Day Parade 2021** at New Delhi was the "**Martyrdom of Guru Tegh Bahadur Ji**". The tableau commemorated the supreme sacrifice of the ninth Sikh Guru, who stood against religious persecution and tyranny.

Information Booster:

1. Guru Tegh Bahadur Ji was executed in **1675** in Delhi by Mughal Emperor Aurangzeb for defending religious freedom.
2. The tableau showcased scenes from his life and martyrdom, emphasizing Sikhism's values of **justice, sacrifice, and compassion**.
3. The central element depicted **Gurdwara Sis Ganj Sahib**, built at the site of his martyrdom.
4. This theme reflected Punjab's rich heritage and the **spiritual significance of Sikhism**.
5. The tableau also honored the Guru's contributions to the **protection of human rights**.

Additional Knowledge:

- **(a) Maharaja Ranjit Singh:** Represented in earlier Republic Day parades for his role in uniting Punjab.
- **(b) Jallianwala Bagh Massacre:** Commemorated during the **centenary year of the massacre (2019)**.
- **(c) Martyrdom of Guru Tegh Bahadur Ji:** Correct answer; the 2021 tableau's theme.
- **(d) Invest in Punjab:** Focused on economic themes, but not part of the 2021 parade.

Q.79 Which of the following is not a term used in Spreadsheet?

- A. Browser
- B. Cell
- C. Formula
- D. Character

Answer: A

Sol: In the context of **spreadsheets** like MS Excel, Google Sheets, or LibreOffice Calc, the term "**Browser**" is not related to spreadsheet functionality. The terms **Cell**, **Formula**, and **Character** are all fundamental to spreadsheets and their operations.

Important Key Points:

1. **Terms Used in Spreadsheets:**
 - **Cell:**
 - The basic unit of a spreadsheet where data, text, or formulas are entered.
 - **Formula:**
 - A mathematical equation or function used to perform calculations (e.g., =SUM(A1:A10)).
 - **Character:**
 - Represents individual letters, numbers, or symbols entered into a cell.
2. **Why "Browser" is Incorrect:**
 - A **browser** is a software application used to access the internet, such as Chrome, Firefox, or Edge.
 - It has no direct role or functionality within a spreadsheet application.

Knowledge Booster:

1. **Common Spreadsheet Terms:**
 - **Row:** Horizontal series of cells, identified by numbers.
 - **Column:** Vertical series of cells, identified by letters.
 - **Range:** A group of cells (e.g., A1:A10).
2. **Difference Between Formula and Function:**
 - **Formula:** A user-defined equation (e.g., =A1 + A2).
 - **Function:** Predefined operations (e.g., =SUM(A1:A10)).
3. **Fun Fact:**
 - The first spreadsheet program, **VisiCalc**, was created in **1979** and revolutionized the way businesses managed data.

Q.80 Who rebuilt the Grand Trunk Road in Century ?

- A. Babur
- B. Akbar
- C. Jahangir
- D. Sher Shah

Answer: D

Sol: **Sher Shah Suri** rebuilt the **Grand Trunk Road (GT Road)** during his reign in the 16th century. This ancient road, which originally existed as a trade route during the Mauryan era, was revitalized and expanded under Sher Shah's rule to improve trade, administration, and connectivity across his empire.

Information Booster:

1. The GT Road stretched from **Sonargaon (now in Bangladesh)** to **Peshawar (now in Pakistan)**.
2. It connected major cities such as **Delhi, Lahore, and Agra**, enhancing trade and mobility.
3. Sher Shah built **rest houses (sarais)** at regular intervals along the road for travelers and traders.
4. The road was also equipped with **shade-providing trees** and **wells**, reflecting Sher Shah's administrative foresight.
5. GT Road served as a precursor to many modern highways in India and South Asia.

Additional Knowledge:

- **(a) Babur:** Founder of the Mughal Empire, but not associated with GT Road construction.
- **(b) Akbar:** Expanded and maintained infrastructure during his rule but did not rebuild the GT Road.
- **(c) Jahangir:** Promoted road safety with milestones (kos minars) and improved Mughal road networks.
- **(d) Sher Shah:** Correct answer; rebuilt and expanded the GT Road, leaving a significant legacy in infrastructure.

Q.81 SA (Standards on Auditing) -700 stands for _____.

- A. Forming an Opinion and Reporting on Financial Statements
- B. Materiality in Planning and Performing an Audit
- C. Audit Documentation
- D. Joint Audit of Financial Statements

Answer: A

Sol: Correct Answer:

(a) Forming an Opinion and Reporting on Financial Statements

Explanation:

SA 700 deals with the auditor's responsibility to form an opinion on the financial statements and the content of the auditor's report. It provides guidelines on how the auditor should evaluate the financial statements and express a clear and appropriate audit opinion based on the evidence obtained.

Q.82 Which of the following is not purpose of header section of email message ?

- A. Information about sender
- B. Information about receiver
- C. Subject
- D. Actual text message

Answer: D

Sol: The **header section** of an email message does not include the **actual text message** (email body). Instead, the header section contains metadata about the email, such as:

- **Information about the sender** (e.g., sender's email address).
- **Information about the receiver** (e.g., recipient's email address).
- **Subject line** of the email.

The **actual text message** or **body** of the email is separate from the header section and contains the main content of the email.

Important Key Points:

1. **Email Header Purpose:**
 - o Contains metadata about the email, including:
 - Sender's information (e.g., email address, IP address).
 - Recipient's information (e.g., To, CC, BCC).
 - Subject line.
 - Timestamps and routing information.
2. **Header vs Body:**
 - o **Header:** Provides information about the email's origin and routing.
 - o **Body:** Contains the actual content or message intended for the recipient.
3. **Fields in the Email Header:**
 - o **To:** Recipient's email address.
 - o **From:** Sender's email address.
 - o **Subject:** The topic or title of the email.
 - o **Date:** When the email was sent.

Knowledge Booster:

1. **Why Not Other Options?**
 - o **q) Information about sender:**
 - Part of the header section, specifying who sent the email.
 - o **b) Information about receiver:**
 - Part of the header section, specifying the recipient of the email.
 - o **c) Subject:**
 - Part of the header section, indicating the purpose or topic of the email.
 - o **d) Actual text message:**
 - **Not part of the header.** It is part of the email body, which contains the main message.
2. **Interesting Fact:**
 - o Email headers also contain technical information, such as **Message-ID** and **SMTP server details**, which help in tracking the email's origin and delivery path.

Q.83 Which of the following taxes will be levied on imports?

- A. CGST
- B. IGST
- C. CCST & SCST
- D. UTGST

Answer: B

Sol: **IGST (Integrated Goods and Services Tax)** is levied on imports into India under the **GST system**. It ensures that the supply of goods or services across states and international borders is taxed consistently, with the revenue going to the center.

Information Booster:

1. Imports are treated as **inter-state supplies** under GST laws.

2. **IGST on imports** is calculated on the **assessable value + customs duty + other charges**.
3. CGST and SGST/UTGST are applicable only on intra-state transactions.
4. **Customs Act, 1962**, governs the levy of customs duties alongside IGST.
5. Exported goods are generally **zero-rated** under GST to promote trade.

Additional Knowledge:

- **(a) CGST:** Central Goods and Services Tax, levied on intra-state supplies.
- **(b) IGST:** Correct answer; applicable to inter-state and import transactions.
- **(c) CCST & SCST:** Non-existent taxes in the GST framework.
- **(d) UTGST:** Union Territory GST, applicable to intra-state supplies in UTs without legislatures.

Q.84 In which Anglo-Sikh War Lord Dalhousie annexed Punjab

- I
- II
- III
- IV

Answer: B

Sol: Punjab was annexed by **Lord Dalhousie** after the **Second Anglo-Sikh War (1848–1849)**. The defeat of the Sikh Empire in this war led to the signing of the **Treaty of Lahore**, officially annexing Punjab into British India.

Information Booster:

1. The **First Anglo-Sikh War (1845–1846)** resulted in British control of Sikh territories but not complete annexation.
2. The **Second Anglo-Sikh War** occurred due to disputes and unrest in Punjab following the earlier treaty.
3. The decisive battle of **Gujrat (1849)** ended Sikh resistance.
4. The **Treaty of Lahore** dissolved the Sikh Empire, making Punjab a British province.
5. **Dalhousie's Doctrine of Lapse** and his expansionist policies played a major role in annexation.

Additional Knowledge:

- **(a) I:** Resulted in partial British control but not annexation.
- **(b) II:** Correct answer; led to the annexation of Punjab.
- **(c) III:** No third Anglo-Sikh war occurred.
- **(d) IV:** Incorrect; only two Anglo-Sikh wars were fought.

Q.85 Which of the following were two provinces of Punjab during Mughal Period

- Sindh and Lahore
- Sindh and Multan
- Lahore and Multan
- Lahore and Amritsar

Answer: C

Sol: During the Mughal Period, the Punjab region was divided into two major **subahs (provinces): Lahore and Multan**. These provinces were significant administrative and economic centers under Mughal rule.

Information Booster:

1. **Lahore Subah:** A cultural and political hub, known for its architecture and strategic location.
2. **Multan Subah:** Renowned for its trade, craftsmanship, and religious significance.
3. Mughal governance was structured with **subahs, sarkars, and parganas**.
4. Punjab's fertile lands made it a vital region for revenue generation.
5. Lahore served as a base for Mughal military expeditions into Central Asia.

Additional Knowledge:

- **(a) Sindh and Lahore:** Sindh was not part of Punjab during Mughal rule.
- **(b) Sindh and Multan:** Sindh was a separate subah under the Mughals.
- **(c) Lahore and Multan:** Correct answer; the two provinces of Punjab under Mughal rule.
- **(d) Lahore and Amritsar:** Amritsar was not a subah but gained significance later in Sikh history.

Q.86 MS-Word is basically used for _____

- Analysing the data
- Preparing the various documents
- Preparing database
- Preparing slides

Answer: B

Sol: **MS-Word** is a widely used **word processing software** designed for creating and editing **various types of documents**. It provides tools for writing, formatting, and printing text-based content such as letters, reports, resumes, and books.

Important Key Points:

1. **Primary Purpose of MS-Word:**
 - It is primarily used for **document preparation**, including:
 - Letters and applications.
 - Reports and essays.
 - Contracts and legal documents.
 - Resumes and cover letters.
2. **Features of MS-Word for Document Preparation:**
 - **Text formatting:** Font styles, sizes, colors, and alignment.
 - **Page layout:** Margins, page orientation, and spacing.
 - **Tools:** Spell check, grammar check, and thesaurus.
 - **Insertions:** Tables, images, charts, and hyperlinks.

Knowledge Booster:

1. **Why Not Other Options?**
 - **a) Analysing the data:**
 - Incorrect. Data analysis is typically performed using spreadsheet software like **MS Excel**.
 - **c) Preparing database:**
 - Incorrect. Databases are created and managed using database software like **MS Access** or SQL-based tools.
 - **d) Preparing slides:**
 - Incorrect. Slide preparation is done in presentation software like **MS PowerPoint**.

2. Interesting Fact:

- MS-Word was first released in **1983** as **Multi-Tool Word** for Xenix systems and later became a standard for document processing.

Q.87 Indian Accounting Standard (Ind AS) 36 is related to _____

- A. Financial Instruments Presentation
- B. Earnings per Share
- C. Interim Financial Reporting
- D. Impairment of Assets

Answer: D

Sol: Correct Answer:

(d) Impairment of Assets

Explanation:

Ind AS 36 – Impairment of Assets prescribes the procedures that an entity should follow to ensure that its assets are carried at no more than their **recoverable amount**. If the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired, and the entity must recognize an **impairment loss** in its financial statements.

Q.88 Which of the followings is called combination of worksheets in MS Excel?

- A. Workbook
- B. Spreadsheet
- C. Excel sheet
- D. Cell

Answer: A

Sol: In **MS Excel**, a **workbook** is a collection of **multiple worksheets** combined in a single file. When you open an Excel file, it is referred to as a workbook, which can contain one or more **worksheets** (also known as spreadsheets).

Important Key Points:

- Workbook:**
 - A workbook is the **entire Excel file** that holds and organizes multiple worksheets.
 - By default, a new workbook contains **one worksheet**, but users can add, rename, or delete worksheets as needed.
- Worksheets:**
 - Worksheets are the **individual tabs** within a workbook where data is entered and analyzed.
 - Each worksheet has rows, columns, and cells.
- Purpose of a Workbook:**
 - To consolidate related data and organize it into multiple sheets for easier analysis and management.

Knowledge Booster:

- Why Not Other Options?**
 - b) Spreadsheet:**
 - Incorrect. A spreadsheet refers to an individual **worksheet** within a workbook, not the combination of worksheets.
 - c) Excel Sheet:**
 - Incorrect. An Excel sheet is another term for a **single worksheet**, not a combination of multiple worksheets.
 - d) Cell:**
 - Incorrect. A cell is the **basic unit** in a worksheet where data is entered, not a combination of worksheets.
- Interesting Fact:**
 - In MS Excel, workbooks can contain up to **1,048,576 rows** and **16,384 columns** in a single worksheet.
 - A workbook allows linking between sheets, enabling cross-sheet calculations and references.
- Shortcut to Manage Worksheets in a Workbook:**
 - Insert a new worksheet:** Press Shift + F11.
 - Switch between sheets:** Press Ctrl + Page Up/Page Down.

Q.89 What does N stand for in HSN?

- A. Nomenclature
- B. Network
- C. National
- D. Novel

Answer: A

Sol: **N** in **HSN** stands for **Nomenclature**. HSN stands for **Harmonized System of Nomenclature**, a standardized system for classifying goods worldwide. This coding system is used under GST in India to classify goods systematically for taxation purposes.

Information Booster:

- HSN Code:** A six-digit code developed by the **World Customs Organization (WCO)** to classify traded products.
- It standardizes product identification for customs, taxation, and international trade.
- In India, HSN codes are used to determine the **GST rate** applicable to various goods.
- HSN classification enhances **uniformity and efficiency** in trade and taxation.
- The **first two digits** represent the chapter, the **next two the heading**, and the final two the subheading.

Additional Knowledge:

- (a) Nomenclature:** Correct answer; refers to the system of naming goods.
- (b) Network:** Incorrect; not related to the HSN code.
- (c) National:** Incorrect; HSN is a global system, not specific to one nation.
- (d) Novel:** Incorrect; unrelated to the classification system.

Q.90 Who among the following sufi saints has called India a paradise on earth ?

- A. Baba Farid
- B. Amir Khus
- C. Amir Khusro
- D. Shah Amanat

Answer: C

Sol: Amir Khusro, the renowned Sufi poet, musician, and scholar, called India a **paradise on earth**. His writings reflect deep admiration for the natural beauty, cultural richness, and diversity of the Indian subcontinent.

Information Booster:

1. Amir Khusro (1253–1325) was a disciple of **Nizamuddin Auliya** of the Chishti Order.
2. He is considered the **father of Qawwali** and credited with developing the style of **Hindustani classical music**.
3. Khusro wrote extensively in **Persian and Hindavi**, creating a legacy of poetry, riddles, and ghazals.
4. His famous lines describing India:
 - "If there is a paradise on earth, it is this, it is this, it is this."
 - He praised India's flora, fauna, and cultural unity.
5. His works include **Tughlaqnama, Khamsa-e-Nizami, and Ashiq**.

Additional Knowledge:

- **(a) Baba Farid:** A prominent Sufi saint of the Chishti Order, known for his spiritual teachings and Punjabi verses in Guru Granth Sahib.
- **(b) Amir Khus:** Likely a typographical error; refers to Amir Khusro.
- **(c) Amir Khusro:** Correct answer; the poet who admired India's natural and cultural wealth.
- **(d) Shah Amanat:** A lesser-known Sufi saint, mainly revered in Bengal.

Q.91 Ramesh, a resident, employed in XYZ Private Limited, an Indian company, has gross annual salary income of Rs. 18,45,000 for F.Y. 2021-22. The standard deduction available under section 16(1) of Income Tax Act, 1961 would be .

- A. 40,000
- B. 50,000
- C. 60,000
- D. Nil

Answer: B

Sol: Correct Answer:
(b) ₹50,000

Explanation:

Under **Section 16(1)** of the **Income Tax Act, 1961**, a **standard deduction of ₹50,000** is available to **salaried individuals and pensioners** from their **gross salary income**. This deduction is a fixed amount and applies **irrespective of actual expenses incurred**.

For **F.Y. 2021-22**, the standard deduction remains **₹50,000**.

Q.92 Bir Aishwan Wildlife Sanctuary is located in _____ district of Punjab.

- A. Amritsar
- B. Ludhiana
- C. Sangrur
- D. Bathinda

Answer: C

Sol: Bir Aishwan Wildlife Sanctuary is located in the **Sangrur** district of Punjab. It is one of the prominent sanctuaries in the state, providing a safe habitat for various species of flora and fauna, particularly birds and small mammals.

Information Booster:

1. **Bir Aishwan** is known for its biodiversity, with species such as **peacocks, wild boars, and various deer species**.
2. It plays an essential role in conserving the **natural ecosystem** of the Sangrur region.
3. The sanctuary is managed by the **Punjab Forest Department** to ensure the preservation of wildlife and ecological balance.
4. It attracts birdwatchers and nature enthusiasts due to its variety of bird species.
5. Other nearby sanctuaries include **Bir Bhadson and Bir Gurdialpura**, also in Punjab.

Additional Knowledge:

- **(a) Amritsar:** Known for Harike Wetland and Bird Sanctuary, but not Bir Aishwan.
- **(b) Ludhiana:** Features some protected areas but not Bir Aishwan.
- **(c) Sangrur:** Correct answer; the location of Bir Aishwan Wildlife Sanctuary.
- **(d) Bathinda:** Known for Bir Talab Zoo, not Bir Aishwan Sanctuary.

Q.93 Which of the following is not classification of NPA?

- A. Sub-standard Assets
- B. Impaired Assets
- C. Loss Assets
- D. Doubtful Assets

Answer: B

Sol: Impaired Assets is not a classification of **Non-Performing Assets (NPA)** in banking. The recognized classifications of NPAs under the **RBI guidelines** are:

- **Sub-standard Assets**
- **Doubtful Assets**
- **Loss Assets**

Information Booster:

1. **Sub-standard Assets:** Loans that remain NPA for less than 12 months.
2. **Doubtful Assets:** Loans that have been in the sub-standard category for 12 months or more.
3. **Loss Assets:** Loans that are non-recoverable and are written off as losses.
4. Impaired Assets is a general term used in **accounting standards**, not specific to NPA classification in India.

Additional Knowledge:

- **(a) Sub-standard Assets:** Correct classification under NPAs.
- **(b) Impaired Assets:** Incorrect; not used under RBI's NPA framework.
- **(c) Loss Assets:** A recognized NPA category for uncollectible loans.
- **(d) Doubtful Assets:** Correct classification for loans with uncertainty of repayment.

Q.94 Which of the following is auxiliary memory of computer system?

- A. ROM
- B. SRAM
- C. Magnetic Tape
- D. Cache memory

Answer: C

Sol: **Magnetic Tape** is an example of **auxiliary memory** in a computer system. Auxiliary memory, also called **secondary storage**, refers to external or non-volatile memory used for **long-term data storage**. Magnetic tapes store data sequentially and are typically used for data backups and archival purposes.

Important Key Points:

1. **Auxiliary Memory:**
 - o Refers to non-volatile memory used for storing large volumes of data over the long term.
 - o Examples include **magnetic tape, hard drives, and SSDs**.
 - o It is slower than primary memory (RAM or cache) but provides much larger storage capacity.
2. **Magnetic Tape Characteristics:**
 - o **Sequential Access:** Data is read or written in sequence.
 - o **Low Cost:** Suitable for large-scale data storage.
 - o **Applications:** Used in archival storage, backups, and data warehouses.

Knowledge Booster:

1. **Why Not Other Options?**
 - o **a) ROM:**
 - Incorrect. ROM (Read-Only Memory) is a type of **primary memory** used to store firmware and essential instructions.
 - o **b) SRAM:**
 - Incorrect. SRAM (Static RAM) is a **type of primary memory** used in cache memory for faster access.
 - o **d) Cache Memory:**
 - Incorrect. Cache memory is a high-speed **volatile memory** located close to the CPU, used for temporary data storage.
2. **Difference Between Primary and Auxiliary Memory:**
 - o **Primary Memory:** Volatile, faster, and used for immediate processing (e.g., RAM, Cache).
 - o **Auxiliary Memory:** Non-volatile, slower, and used for long-term storage (e.g., Magnetic Tape, Hard Drives).
3. **Interesting Fact:**
 - o Magnetic tape, despite being an older technology, is still widely used for archival purposes due to its durability and cost-effectiveness.

Q.95 If average inventory is Rs. 11,25,000 and closing inventory is Rs. 1,00,000 less than opening inventory, then the value of closing inventory will be _____.

- A. 11,75,000
- B. 10,75,000
- C. 9,75,000
- D. 12,50,000

Answer: B

Sol: We are given:

- **Average Inventory** = ₹11,25,000
- **Closing Inventory** = Opening Inventory - ₹1,00,000

Formula for Average Inventory:

$$\text{Average Inventory} = \frac{\text{Opening Inventory} + \text{Closing Inventory}}{2}$$

Let **Opening Inventory** be **X**.
So, **Closing Inventory** = **X - 1,00,000**

$$11,25,000 = \frac{X + (X - 1,00,000)}{2}$$

$$11,25,000 = \frac{2X - 1,00,000}{2}$$

$$2 \times 11,25,000 = 2X - 1,00,000$$

$$22,50,000 + 1,00,000 = 2X$$

$$2X = 23,50,000$$

$$X = 11,75,000$$

$$\text{So, Closing Inventory} = X - 1,00,000 = 11,75,000 - 1,00,000 = 10,75,000$$

Correct Answer:

(b) 10,75,000

Q.96 A debenture holder is entitled to _____.

- A. Dividend
- B. Profit share
- C. Interest as per fixed interest rate.
- D. Voting rights in the company

Answer: C

Sol: A **debenture holder** is entitled to **interest at a fixed rate**, as stated in the terms of the debenture issue, irrespective of whether the company makes a profit or not. Unlike shareholders, debenture holders are creditors of the company and do not have voting rights or any claim to the profits of the company.

Information Booster:

1. **Debentures** are debt instruments issued by companies to raise funds, typically repayable after a specified period.
2. Interest on debentures is paid periodically, and the rate is pre-determined.
3. Debenture holders do not participate in the company's profits or management.
4. Debentures can be secured or unsecured, depending on whether assets are pledged as collateral.
5. The repayment of principal and interest to debenture holders takes priority over payments to shareholders in case of liquidation.

Additional Knowledge:

- **(a) Dividend:** Paid to equity shareholders, not debenture holders.
- **(b) Profit share:** Only shareholders are entitled to a share of the profits.
- **(c) Interest as per fixed interest rate:** Correct; debenture holders earn interest at a fixed rate, as per the terms of the issue.
- **(d) Voting rights in the company:** Only equity shareholders have voting rights; debenture holders do not.

Q.97 Cash donation given to a charitable trust (approved under section 80G) is eligible for deduction under that section, when the amount of donation does not exceed _____ under Income Tax Act, 1961.

- A. 1,500
- B. 1,000
- C. 2,500
- D. 2,000

Answer: D

Sol: Correct Answer:
(d) ₹2,000

Explanation:

Under **Section 80G** of the **Income Tax Act, 1961**, cash donations made to approved charitable trusts are eligible for deduction. However, as per the law, deductions under **Section 80G** are only allowed for cash donations up to a maximum of **₹2,000**. Any donation exceeding this amount must be made through **cheque, draft, or digital modes** to qualify for the deduction.

Q.98 Section 80 RRB the Income-tax Act, 1961 deals with deduction from gross total income in respect of income by way of

- A. Income from dividends/dividends
- B. Income from Saving Bank Interest/ Saving Bank ₹
- C. Royalty on Patents/ Patents
- D. Profits and gains from business of collecting and processing of bio-degradable waste

Answer: C

Sol: Correct Answer:
(c) Royalty on Patents

Explanation:

Section 80RRB of the **Income Tax Act, 1961** provides a deduction for income earned as **royalty on patents**. This deduction is available to **individual patentees** who have registered their patent under the **Patents Act, 1970**. The maximum deduction allowed under this section is **₹3,00,000 per year**, and the individual must be an **Indian resident** to claim this benefit.

Q.99 What was period of Guru Angad Dev Ji as Sikh Guru ?

- A. 1538-1552 AD
- B. 1567-1589AD
- C. 1534-1545 AD
- D. 1556-1578AD

Answer: A

Sol: Guru Angad Dev Ji, the second Sikh Guru, served as the Guru from **1538 to 1552 AD**. He was the successor of Guru Nanak Dev Ji and is credited with standardizing the **Gurmukhi script** and promoting physical health through the institution of **Mal Akhara** (wrestling arenas).

Information Booster:

1. **Guru Angad Dev Ji** (1504–1552) was born as **Lehna Ji** in Muktsar, Punjab.
2. He compiled Guru Nanak's hymns and propagated Sikh teachings.
3. The Gurmukhi script, standardized by him, became the script for the **Guru Granth Sahib**.
4. He emphasized the importance of community service, health, and education.
5. He established **Khadoor Sahib** as the Sikh religious center.

Additional Knowledge:

- **(a) 1538–1552 AD:** Correct; the official tenure of Guru Angad Dev Ji.
- **(b) 1567–1589 AD:** Incorrect; this overlaps with Guru Ram Das Ji and Guru Arjan Dev Ji's periods.
- **(c) 1534–1545 AD:** Incorrect; Guru Angad Dev Ji became Guru in 1538 AD.
- **(d) 1556–1578 AD:** Incorrect; corresponds to Guru Amar Das Ji's period.

Q.100 In which of the following years, sikh forces under the leadership of Bhai Baghel Singh conquered Delhi ?

- A. 1770
- B. 1780
- C. 1782
- D. 1783

Answer: D

Sol: Sikh forces under the leadership of **Bhai Baghel Singh** conquered Delhi in **1783**. The Sikhs briefly occupied the Red Fort and negotiated with the Mughal Emperor Shah Alam II, gaining the right to collect revenue from several regions.

Information Booster:

1. Bhai Baghel Singh was a prominent leader of the **Karor Singhia Misl** of the Sikh Confederacy.
2. He played a key role in expanding Sikh influence in Northern India during the late 18th century.
3. After conquering Delhi, he supervised the construction of several Sikh shrines, including **Gurdwara Sis Ganj Sahib** and **Gurdwara Rakab Ganj Sahib**.
4. This event marked the political assertion of Sikh forces in India.
5. The occupation of Delhi was a symbolic victory demonstrating Sikh strength and autonomy.

Additional Knowledge:

- **(a) 1770:** Incorrect; Sikh forces were consolidating power in Punjab.
- **(b) 1780:** Incorrect; Bhai Baghel Singh was leading expeditions but had not reached Delhi.
- **(c) 1782:** Incorrect; Sikhs were preparing for their Delhi conquest.
- **(d) 1783:** Correct; Sikhs captured Delhi under Bhai Baghel Singh's leadership.

Q.101 The ratios that refer to the ability of the firm to meet the short term obligations out of short term resources is called.

- A. Activity ratio
- B. Liquidity ratio
- C. Profitability ratio
- D. Leverage ratio

Answer: B

Sol: The correct answer is:

(b) Liquidity ratio

Liquidity ratios assess a firm's ability to meet short-term obligations using its short-term assets. Key examples include the **Current Ratio** (Current Assets / Current Liabilities) and **Quick Ratio** (Quick Assets / Current Liabilities). A higher liquidity ratio indicates better financial health and the ability to cover short-term debts without financial distress.

Q.102 Hazur Sahib, the holy Sikh Pilgrimage, is located on the banks of which one of the follow rivers?

- A. Godavari
- B. Krishna
- C. Sutlej
- D. Beas

Answer: A

Sol: **Hazur Sahib**, also known as **Takht Sachkhand Sri Hazur Abchal Nagar Sahib**, is located on the banks of the **Godavari River** in **Nanded**, Maharashtra. It is one of the five Takhts (seats of authority) in Sikhism and holds significant spiritual importance.

Information Booster:

1. Hazur Sahib marks the site where **Guru Gobind Singh Ji**, the tenth Sikh Guru, spent his final days and declared the **Guru Granth Sahib** as the eternal Guru of the Sikhs in 1708.
2. The Takht houses relics of Guru Gobind Singh Ji, including weapons and a canopy.
3. It is a popular pilgrimage site for Sikhs worldwide and attracts thousands of visitors annually.
4. The Godavari River enhances the sacredness of the site in Indian culture and spirituality.
5. The architecture of Hazur Sahib reflects a blend of Sikh and Mughal styles.

Additional Knowledge:

- **(a) Godavari:** Correct; Hazur Sahib is situated on its banks in Nanded.
- **(b) Krishna:** Incorrect; the Krishna River flows through other parts of Maharashtra and Karnataka but is not associated with Hazur Sahib.
- **(c) Sutlej:** Incorrect; associated with Sikh history in Punjab but not with Hazur Sahib.
- **(d) Beas:** Incorrect; relevant to Sikhism due to the Beas River's connection with Guru Nanak Dev Ji but not with Hazur Sahib.

Q.103 Super Profit Method is used in the valuation of ____ .

- A. Fixed Assets
- B. Current Assets
- C. Goodwill
- D. Loans

Answer: C

Sol: Correct Answer:

(c) Goodwill

Explanation:

The **Super Profit Method** is used to calculate the value of **Goodwill** in a business. This method considers the excess profits earned by the business over the **normal expected profits**. The formula used is:

$$\text{Goodwill} = \text{Super Profit} \times \text{Number of Years' Purchase}$$

where **Super Profit = Actual Average Profit - Normal Expected Profit**.

Q.104 Which of the followings is called the 'Demographic Divide' in India?

- A. 1921
- B. 1931
- C. 1941
- D. 1951

Answer: A

Sol: The year **1921** is referred to as the '**Demographic Divide**' in India. This was the only census year in which India recorded a **negative population growth**, primarily due to the high death rate caused by epidemics like the influenza pandemic of 1918–19 and poor health infrastructure.

Information Booster:

1. Post-1921, India's population began increasing consistently due to improvements in healthcare, sanitation, and food supply.
2. **1921 Census** showed a population decline of **0.31%** compared to 1911.
3. It marked the transition to the **second stage of the demographic cycle**, characterized by declining death rates but continued high birth rates.
4. The period before 1921 is often called the '**Period of Stagnant Population**'.
5. Post-1921, India's population growth became rapid, with the highest decadal growth recorded in **1971 Census**.

Additional Knowledge:

- **(a) 1921:** Correct; demographic divide due to negative growth.
- **(b) 1931:** Incorrect; marked continued population growth.
- **(c) 1941:** Incorrect; significant increase due to better health services.
- **(d) 1951:** Incorrect; first census after independence, marked the start of planned development.

Q.105 In which of the following years, Operation Flood was launched?

- A. 1969
- B. 1970
- C. 1971
- D. 1972

Answer: B

Sol: **Operation Flood**, spearheaded by the **National Dairy Development Board (NDDB)**, was launched in **1970**. Known as the "**White Revolution**", it transformed India into the largest producer of milk and dairy products globally.

Information Booster:

1. Launched under the leadership of **Verghese Kurien**, regarded as the **Father of the White Revolution in India**.
2. The project was funded initially by the sale of skimmed milk powder and butter oil donated by the **European Economic Community (EEC)**.
3. It introduced the **Anand Pattern** of milk cooperatives, linking rural milk producers to urban markets.
4. Operation Flood increased **milk production** and ensured **self-sufficiency** in dairy production.
5. The program had three phases:
 - o Phase I: 1970–1980
 - o Phase II: 1981–1985
 - o Phase III: 1985–1996

Additional Knowledge:

- **(a) 1969:** Incorrect; NDDB was established but Operation Flood began in 1970.
- **(b) 1970:** Correct; marks the official launch of Operation Flood.
- **(c) 1971:** Incorrect; early implementation stage but not launch year.
- **(d) 1972:** Incorrect; Operation Flood was already underway.

Q.106 As per Income Tax Act, 1961 MAT stands for _____

- A. Minimum Adjustable Tax
- B. Minimum Alternate Tax
- C. Minimum Applicable Tax
- D. Minimum Allowable Tax

Answer: B

Sol: **MAT (Minimum Alternate Tax)** is a provision under the Income Tax Act, 1961, introduced to ensure that companies with significant profits but minimal tax liability (due to exemptions or deductions) pay a minimum amount of tax.

Information Booster:

1. MAT is applicable to **companies** (including foreign companies) under Section 115JB of the Income Tax Act.
2. MAT ensures a minimum tax at the rate of **15% of book profits** (as of the latest amendments).
3. Companies can claim **MAT credit** for excess tax paid over the regular liability, which can be carried forward for 15 years.
4. Companies in special economic zones (SEZs) are exempt from MAT in some cases.

Additional Knowledge:

- **(a) Minimum Adjustable Tax:** Incorrect; MAT is not adjustable but credited for future use.
- **(b) Minimum Alternate Tax:** Correct; ensures minimum tax on book profits.
- **(c) Minimum Applicable Tax:** Incorrect term under the Act.
- **(d) Minimum Allowable Tax:** Incorrect; not a recognized term in the Income Tax Act.

Q.107 Which of the following languages were adopted by the Bhakti Saints to preach their ideas to the masses?

- A. Sankrant
- B. Hindi
- C. Magadhi
- D. Local/regional languages

Answer: D

Sol: **Bhakti Saints** adopted **local and regional languages** to effectively communicate their spiritual teachings and reformist ideas to the masses. These included languages like **Hindi, Marathi, Tamil, Kannada, Bengali, and Punjabi**, among others.

Information Booster:

1. Bhakti saints emphasized the importance of **devotion (bhakti)** over rituals and caste hierarchy.
2. Saints like **Kabir, Tulsidas, Meerabai, and Namdev** used simple, local languages to make their teachings accessible.
3. Regional languages helped the Bhakti movement gain widespread appeal among common people.
4. Their compositions are preserved in forms like **bhajans, dohas, and abhanga**.
5. This practice influenced the **growth and development of regional languages and literature**.

Additional Knowledge:

- **(a) Sankrant:** Incorrect; not a language but a festival.
- **(b) Hindi:** Partially correct but was just one of the regional languages used.
- **(c) Magadhi:** Used in specific regions but not universally adopted by all saints.
- **(d) Local/regional languages:** Correct; reflects the diversity of languages used by Bhakti saints.

Q.108 cost Records are to be maintained as per Companies Act, 2013 -

- A. u/s146
- B. u/s147
- C. u/s 148(1)
- D. u/s 145(1)

Answer: C

Sol: Correct Answer:

(c) u/s 148(1)

Explanation:

Under **Section 148(1)** of the **Companies Act, 2013**, certain **specified companies** engaged in the production of **goods or providing services** as prescribed by the government are required to **maintain cost records**. The **Central Government** has the power to mandate the maintenance of **cost accounting records** and the conduct of a **cost audit** for such companies.

Q.109 In which of the following frontiers of India, Punjab is situated ?

- A. South-eastern
- B. South-western
- C. North-eastern
- D. North-western

Answer: D

Sol: Punjab is situated in the **north-western frontier** of India. It shares its borders with Pakistan to the west, Jammu & Kashmir to the north, Himachal Pradesh to the northeast, and Haryana and Rajasthan to the south and southeast.

Information Booster:

1. Punjab acts as a **gateway to India from the northwest**, historically significant during invasions and trade.
2. It is part of the **Indus Valley region**, rich in agricultural and cultural heritage.
3. Punjab's strategic location makes it important for trade and security.
4. The **Wagah border**, a key point of Indo-Pak relations, is located in Punjab.

Additional Knowledge:

- **(a) South-eastern:** Incorrect; southeastern regions of India include Tamil Nadu and Andhra Pradesh.
- **(b) South-western:** Incorrect; refers to areas like Kerala and Goa.
- **(c) North-eastern:** Incorrect; represents the seven sister states of India.
- **(d) North-western:** Correct; Punjab lies here.

Q.110 Who invented and introduced the Gurmukhi Script?

- A. Guru Ram Das ji
- B. Guru Angad Dev ji
- C. Guru Amar Das ji
- D. Guru Gobind Singh ji

Answer: B

Sol: Guru Angad Dev Ji, the second Sikh Guru, invented and introduced the **Gurmukhi Script**. This script standardized the Punjabi language and became the basis for writing the **Guru Granth Sahib**, the Sikh holy scripture.

Information Booster:

1. Gurmukhi means **"from the mouth of the Guru"**.
2. It was derived from older scripts like **Landa** to make Punjabi easier to read and write.
3. The script includes **35 letters**, ensuring phonetic precision for the Punjabi language.
4. Gurmukhi became central to Sikhism, distinguishing it from other languages of the time.

Additional Knowledge:

- **(a) Guru Ram Das Ji:** Fourth Guru, known for founding Amritsar.
- **(b) Guru Angad Dev Ji:** Correct; credited with creating the Gurmukhi script.
- **(c) Guru Amar Das Ji:** Third Guru, known for Langar and Manji systems.
- **(d) Guru Gobind Singh Ji:** Tenth Guru, finalized Guru Granth Sahib.

Q.111 Who is known as 'Koel of Punjab' ?

- A. Prakash Kaur
- B. Surinder Kaur
- C. Satinder Satti
- D. Pooja

Answer: B

Sol: Surinder Kaur is known as the **'Koel of Punjab'** for her melodious voice and immense contribution to Punjabi folk and devotional music. She is a pioneer in Punjabi music and played a significant role in popularizing Punjabi folk worldwide.

Information Booster:

1. Surinder Kaur's career began in **1943**, and she sang duets with her sister, Prakash Kaur.
2. Her notable songs include **"Lathe Di Chadar," "Jutti Kasuri,"** and **"Madhaniyan."**
3. She received numerous awards, including the **Padma Shri** and recognition from Punjab governments.
4. Her music is cherished for preserving Punjab's rich folk heritage.

Additional Knowledge:

- **(a) Prakash Kaur:** Known for duets with Surinder Kaur but not called the 'Koel of Punjab'.
- **(b) Surinder Kaur:** Correct; called the 'Koel of Punjab'.
- **(c) Satinder Satti:** A modern Punjabi singer and presenter, not associated with this title.
- **(d) Pooja:** Incorrect; unrelated to this title.

Q.112 Upper Bari Doab Canal in Punjab originates from _____

- A. Jalandhar
- B. Nangal
- C. Amritsar
- D. Madhopur

Answer: D

Sol: The **Upper Bari Doab Canal (UBDC)** originates from **Madhopur**, near Pathankot, Punjab. It is a major irrigation canal drawing water from the **Ravi River** to supply agricultural regions in Punjab.

Information Booster:

1. Constructed during the **British colonial period**, UBDC is crucial for Punjab's irrigation.
2. The canal irrigates fertile lands in **Amritsar, Gurdaspur, and Tarn Taran districts**.
3. It supports wheat, rice, and sugarcane production.
4. UBDC plays a significant role in managing the Ravi River's flow.

Additional Knowledge:

- **(a) Jalandhar:** Incorrect; UBDC does not originate here.
- **(b) Nangal:** Incorrect; Nangal is associated with the Bhakra Nangal Dam on the Sutlej.
- **(c) Amritsar:** Incorrect; a beneficiary of UBDC but not its origin.
- **(d) Madhopur:** Correct; the canal originates here.

Q.113 Which of the followings is not a font style?

- A. Bold
- B. Italic
- C. Regular
- D. Superscript

Answer: D

Sol: **Superscript** is not a **font style**; it is a **text formatting option** used to position text **slightly above the baseline** and reduce its size, typically used in mathematical notations, chemical formulas, or footnotes (e.g., X^2 , H_2O).
In contrast, **Bold**, **Italic**, and **Regular** are font styles that change the appearance of the text.

Important Key Points:

1. **Font Styles:**
 - **Bold:** Makes the text thicker and darker for emphasis.
 - **Italic:** Slants the text for emphasis or distinction.
 - **Regular:** The default style, with no emphasis or additional formatting.
2. **Superscript:**
 - **Purpose:** Positions text above the baseline (e.g., X^2).
 - **Application:** Found in the Font group under "Format Text" in MS Word or other text editors.

Knowledge Booster:

1. **Why Not Other Options?**
 - **a) Bold:**
 - Correct. A font style that makes text bold and prominent.
 - **b) Italic:**
 - Correct. A font style that slants text for emphasis.
 - **c) Regular:**
 - Correct. The default font style with no special formatting.
 - **d) Superscript:**
 - Incorrect as a font style. It is a **text formatting option**, not a style.
2. **Difference Between Font Style and Formatting:**
 - **Font Style:** Changes the appearance of text (e.g., Bold, Italic).
 - **Formatting Options:** Adjust text position or alignment (e.g., Superscript, Subscript).
3. **Interesting Fact:**
 - **Superscript** and **Subscript** are widely used in scientific and mathematical documents, while **font styles** like Bold and Italic are common in professional writing.

Q.114 Being a Sikkimese, which of the following income accrues or arises to him would be exempted under Income Tax Act, 1961 ?

- A. Only Income from any source in the State of Sikkim
- B. Only Income by way of dividend
- C. Only Income by way of interest on securities
- D. All above

Answer: D

Sol: Correct Answer:
(d) All above

Explanation:

Under **Section 10(26AAA)** of the **Income Tax Act, 1961**, a **Sikkimese individual** is exempt from paying tax on:

1. **Income from any source in the State of Sikkim**
2. **Income by way of dividend**
3. **Income by way of interest on securities**

Since all these incomes are covered under the exemption, the correct answer is **(d) All above**.

Q.115 Capital gearing ratio is .

- A. Liquidity ratio
- B. Long Term Solvency ratio
- C. Turnover ratio
- D. Market Test ratio

Answer: B

Sol: The **Capital Gearing Ratio** is a **Long-Term Solvency Ratio** that measures the proportion of a company's capital financed through fixed-interest or fixed-dividend sources, such as debt and preference shares, compared to equity. A higher ratio indicates higher financial leverage and dependency on borrowed funds, which can impact financial stability.

Q.116 Maximum limit of deduction in respect of rent paid u/s BOCG of Income Tax Act, 1961 for F.Y. 2021-22 is _____.

- A. 5,000
- B. 50,000

- C. 5,00,000
D. 500

Answer: A

Sol: **Correct Answer:**

(a) ₹5,000

Explanation:

Under **Section 80GG** of the **Income Tax Act, 1961**, the deduction for **rent paid** is subject to the **lower** of the following:

Since the **maximum limit per month** is **₹5,000**, the correct answer is **(a) ₹5,000**.

- ₹5,000 per month** (i.e., **₹60,000 annually**).
- 25% of total income** (excluding capital gains and deductions under 80C to 80U).
- Actual rent paid minus 10% of total income**.

Q.117 How many companies are included in the SENSEX of India?

- A. 35
B. 30
C. 25
D. 50

Answer: B

Sol: The **SENSEX** (Sensitive Index) comprises **30 companies**. It is the benchmark stock market index of the **Bombay Stock Exchange (BSE)**, representing the performance of the top 30 financially sound and well-established companies listed on the exchange.

Information Booster:

- The SENSEX was introduced in **1986** and is one of the oldest stock market indices in India.
- Companies in the SENSEX are selected based on **free-float market capitalization** and sector representation.
- It serves as an indicator of the overall performance of the **Indian stock market**.
- The index covers a diverse range of sectors, including finance, technology, healthcare, and energy.
- The SENSEX is calculated using the **free-float market capitalization method**.

Q.118 Full Form of LCD is _____.

- A. Liquid Crystal Display
B. Live Crystal Display
C. Live Clear Display
D. Liquid Clear Display

Answer: A

Sol: The full form of **LCD** is **Liquid Crystal Display**. It is a flat-panel display technology that uses **liquid crystals** and a backlight to project images or text. LCDs are widely used in devices like televisions, computer monitors, smartphones, and digital watches.

Important Key Points:

- How LCD Works:**
 - LCDs use liquid crystals that **do not emit light directly** but instead modify the light passing through them to create images.
 - A backlight or reflector is used to provide illumination.
- Applications of LCD:**
 - Televisions and Monitors:** Used for HD and UHD displays.
 - Smartphones and Tablets:** Lightweight and energy-efficient screens.
 - Watches and Calculators:** For compact and low-power displays.
- Advantages of LCD Technology:**
 - Thin and Lightweight:** Compared to older CRT monitors.
 - Low Power Consumption:** Ideal for portable devices.
 - High Resolution:** Produces sharp and clear images.

Knowledge Booster:

- Why Not Other Options?**
 - b) Live Crystal Display:**
 - Incorrect. No such technology exists.
 - c) Live Clear Display:**
 - Incorrect. This is not a recognized term or display technology.
 - d) Liquid Clear Display:**
 - Incorrect. While LCD uses liquid crystals, "Liquid Clear Display" is not the full form of LCD.
- Evolution of Display Technologies:**
 - CRT (Cathode Ray Tube):** Older, bulkier display technology.
 - LCD:** Lightweight and energy-efficient display technology.
 - LED (Light Emitting Diode):** Advanced version of LCD with better brightness and contrast.
 - OLED (Organic Light Emitting Diode):** Self-lighting pixels for improved color and contrast.
- Interesting Fact:**
 - The first **LCD monitor** was commercially introduced in the early **1970s** for digital watches, and the technology has since evolved into high-definition displays.

Q.119 The websites, used to find some information about topic, are called _____.

- A. Web browser
B. Webpages
C. ISP
D. Search Engine

Answer: D

Sol: **Search Engines** are websites or tools specifically designed to help users **find information** about a topic on the internet. They use algorithms to search, index, and rank webpages, providing relevant results based on the user's query.

Examples of popular search engines include:

- **Google**
- **Bing**
- **Yahoo**
- **DuckDuckGo**

Important Key Points:

1. **How Search Engines Work:**
 - **Crawling:** Collecting data from web pages using bots (web crawlers).
 - **Indexing:** Storing and organizing information to make it searchable.
 - **Ranking:** Displaying the most relevant results based on the user's query.
2. **Purpose of Search Engines:**
 - To simplify finding information on the internet by matching user queries with relevant webpages.
 - To provide links, images, videos, and documents related to the search.

Knowledge Booster:

1. **Why Not Other Options?**
 - **a) Web Browser:**
 - Incorrect. A web browser (e.g., Chrome, Firefox) is software used to **access and display websites**, not specifically to search for information.
 - **b) Webpages:**
 - Incorrect. Webpages are the **individual documents** on the internet, not tools for searching information.
 - **c) ISP:**
 - Incorrect. ISP (**Internet Service Provider**) provides internet access, not search functionality.
2. **Examples of Search Engines:**
 - **Google:** The most widely used search engine.
 - **Bing:** Developed by Microsoft.
 - **Yahoo Search:** One of the earliest search engines.
 - **DuckDuckGo:** Focuses on privacy and does not track users.
3. **Interesting Fact:**
 - The term "**search engine**" was first popularized by **Archie**, one of the earliest search tools in 1990, which indexed FTP sites.

Q.120 Deduction available under section 24(a) of Income Tax Act, 1961 is _____ of Annual Value.

- A. 25%
- B. 40%
- C. 30%
- D. 20%

Answer: C

Sol: Correct Answer:
(c) 30%

Explanation:

Under **Section 24(a)** of the **Income Tax Act, 1961**, a **standard deduction of 30%** of the **Annual Value** is allowed for income from **house property**. This deduction is available **irrespective of actual expenses incurred** for repairs or maintenance of the property.