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- 1) What is 'Input Tax Credit' (ITC) under the Goods and Services Tax (GST) regime?
 - (a) A refund of GST provided by the government to consumers on the purchase of goods and services
 - (b) A credit of GST paid on inputs used for business, which can be utilised to pay the GST liability on outward supplies
 - (c) A tax exemption provided to businesses on the purchase of capital goods
 - (d) A discount on GST applicable to businesses based on their annual turnover
- 2) Consider the following statements:
 1. Foot and Mouth Disease (FMD) is a bacterial infection transmitted by vectors.
 2. Lumpy Skin Disease (LSD) is a viral vector-borne disease affecting cattle and buffalo.
 3. Brucellosis is a non-zoonotic parasitic disease causing respiratory failure.Which of the statements given above is/are correct?
 - (a) 1 and 2 only
 - (b) 2 only
 - (c) 1 and 3 only
 - (d) 1, 2 and 3
- 3) With reference to the PM Vishwakarma Scheme, consider the following statements:
 1. It is a Centrally Sponsored Scheme aimed at supporting artisans and craftspeople engaged in traditional trades.
 2. The scheme encompasses 18 traditional trades across both rural and urban areas.
 3. More than one family member can apply for benefits under the scheme.Which of the statements given above are correct?
 - (a) 1 and 2 only
 - (b) 2 only
 - (c) 1 and 3 only
 - (d) 1, 2 and 3
- 4) Consider the following statements with reference to the Atal Vayo Abhyuday Yojana (AVYAY):

Statement I: Atal Vayo Abhyuday Yojana (AVYAY) is a Government of India initiative aimed at promoting the welfare, care and dignified living of senior citizens.

Statement II: AVYAY supports interventions such as senior citizen homes, maintenance and welfare programmes, and other measures intended to improve the quality of life of elderly persons.

Statement III: The objectives of AVYAY extend beyond basic welfare by emphasising active ageing, social inclusion and the overall well-being of senior citizens.

Which of the following relationships among the above statements is/are correct?
 1. Statement II is empirically supportive of the objectives stated in Statement I.
 2. Statement III extends the approach implicit in Statement I by incorporating broader dimensions of active ageing and social inclusion.
 3. Statement I and Statement III together establish the premise that AVYAY is restricted exclusively to institutional care of senior citizens..



Select the answer using the code given below:

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

5) With reference to the Shanghai Cooperation Organisation (SCO), consider the following statements:

- 1. Three of the ten SCO member States share a coastline with the Caspian Sea.
- 2. The SCO Development Strategy up to 2035 was approved at the 2026 Bishkek Summit.
- 3. The headquarters of the SCO is located in Beijing, China.

How many of the above statements are correct?

- (a) One only
- (b) Two only
- (c) All three
- (d) None

Explanation

1) Answer: (B)

Input Tax Credit (ITC) allows a registered taxable person to reduce the tax they have already paid on inputs (purchases of goods or services used in the course or furtherance of business) from the tax payable on their outputs (sales). This mechanism prevents the cascading effect of taxes ("tax on tax"). **Therefore, option B is the correct answer.**

2) Answer: (B)

- **Statement 1 is incorrect:** Foot and Mouth Disease (FMD) is a **viral** infection (not bacterial) that affects cloven-hoofed animals. It spreads primarily through direct contact, respiratory aerosols, and contaminated materials, rather than being vector-transmitted like Lumpy Skin Disease.
- **Statement 2 is correct:** Lumpy Skin Disease (LSD) is a **viral** disease caused by a Capripoxvirus. It is vector-borne—transmitted by blood-feeding insects like mosquitoes, flies, and ticks—and it specifically affects cattle and water buffalo.
- **Statement 3 is incorrect:** Brucellosis is a **bacterial** (not parasitic) disease, and it is a major **zoonotic** disease (transmissible between animals and humans). In livestock, it primarily causes reproductive failures such as late-term abortions and infertility, rather than sudden respiratory failure.
- **Therefore, option B is the correct answer.**

3) Answer: (B)

- **Statement 1 is incorrect:** The PM Vishwakarma Scheme is a **Central Sector Scheme** (fully funded by the Central Government of India), *not* a Centrally Sponsored Scheme (which involves cost-sharing between the Centre and the States).
- **Statement 2 is correct:** The scheme covers **18 traditional trades** across rural and urban areas. These include trades like carpentry, boat making, armoury, blacksmithing, hammer and tool kit maker, locksmith, goldsmith, potter, sculptor, cobbler, mason, basket/mat/broom maker, traditional doll & toy maker, barber, garland maker, washerman, tailor, and fishing net maker.



- **Statement 3 is incorrect:** Under the scheme guidelines, **only one member of a family** can register and avail benefits. A family is defined strictly as the husband, wife, and unmarried children. Furthermore, individuals in government service and their family members are ineligible.
- **Therefore, option B is the correct answer.**

4) Answer: (B)

- **Statement 1 is correct:** Statement II provides concrete examples of interventions under AVYAY, such as **senior citizen homes, maintenance and welfare programmes**, which support the broader objective stated in Statement I of promoting the welfare, care and dignified living of senior citizens **Hence, relationship 1 is correct.**
- **Statement 2 is correct:** Statement III broadens the objective in Statement I by bringing in aspects such as **active ageing, social inclusion and overall well-being**, going beyond merely providing basic care and welfare.
Hence, relationship 2 is correct.
- **Statement 3 is incorrect:** Statement I and Statement III do **not** establish that AVYAY is restricted exclusively to institutional care. In fact, AVYAY has a broader welfare-oriented approach covering different dimensions of senior citizens' well-being.
Hence, relationship 3 is incorrect.
- **Therefore, option B is the correct answer.**

5) Answer: (B)

- **Statement 1 is Correct:** The SCO has **10 member States**. Three of them — **Iran, Kazakhstan and Russia** — share a coastline with the **Caspian Sea**.
- **SCO members and year of joining:**
 - China, Kazakhstan, Kyrgyzstan, Russia, Tajikistan — founding members (2001)
 - Uzbekistan — 2001
 - India, Pakistan — 2017
 - Iran — 2023
 - Belarus — 2024
- **Statement 2 – Incorrect:** The **SCO Development Strategy up to 2035** was adopted at the **2025 Tianjin Summit**, not the 2026 Bishkek Summit. The 2026 summit was held in **Bishkek, Kyrgyzstan**, under the Kyrgyz chairmanship.
- **Statement 3 is Correct:** The **SCO Secretariat is headquartered in Beijing, China**. The organisation also has its **Regional Anti-Terrorist Structure (RATS) Executive Committee in Tashkent, Uzbekistan**.
- **Therefore, option B is the correct answer.**