

**BSF / CAPF HCM & DSSSB JA/LDC Typing Test**

Time: 10 minutes

Speed needed: 35 WPM (English)

333 words · 2000 characters

Level: RBE Advanced

Type the passage below on the computer exactly as printed – capital letters, punctuation and figures included, one space after a punctuation mark. If you finish before time, start again from the beginning and keep typing until the time is over. Net speed = (words typed – mistakes after the 5% allowance × 10) ÷ 10. Words typed = key depressions ÷ 5.

The Goods and Services Tax (GST), introduced on 1 July 2017 through the 101st Constitutional Amendment Act, replaced a very complex web of indirect taxes such as Central Excise Duty, Service Tax, VAT, Entertainment Tax, Entry Tax and Octroi. GST is a destination-based tax that is levied on the supply of goods and services. For supplies within a State, both Central GST (CGST) and State GST (SGST/UTGST) are charged, while Integrated GST (IGST) is levied on inter-State supplies and imports. The main tax slabs were 5%, 12%, 18% and 28% until 21 September 2025; from 22 September 2025 ("GST 2.0"), they were rationalised mainly into 5% and 18%, with 40% for luxury and sin goods; special rates of 0.25% for rough diamonds and 3% for gold continue. The GST Council, chaired by the Union Finance Minister and comprising the Finance Ministers of all States, recommends rates, exemptions and procedures; decisions require a three-fourths majority of weighted votes. Businesses with turnover above the threshold must register and obtain a 15-digit GSTIN, file returns such as GSTR-1 and GSTR-3B, and claim Input Tax Credit (ITC) on purchases. E-invoicing and the E-Way Bill system for the movement of goods worth more than Rs. 50,000 have reduced tax evasion and improved the efficiency of logistics. The tax is administered through the GST Network (GSTN), a Section 8 company that runs the IT backbone used by crores of taxpayers. Disputes are to be resolved by the GST Appellate Tribunal (GSTAT), whose benches are being set up across the country. Composition Scheme dealers with turnover up to Rs. 1.5 crore can pay tax at a flat rate of 1% to 6% and file simpler returns, but they cannot collect tax from customers or claim Input Tax Credit. Petroleum products such as crude oil, petrol, diesel, ATF and natural gas are still outside the GST net. Despite early challenges, GST has built a common national market and remains one of the most important economic reforms since the liberalisation of 1991.