

**COMMERCIAL TAXES DEPARTMENT
GOVERNMENT OF KERALA**

MULTIPLE CHOICE QUESTIONS

ON

GOODS & SERVICES TAX

- 01) The subsumption of which taxes will make the GST – a pucca Destination based Consumption Tax
- A) VAT and Luxury Tax
 - B) CST and Central Excise**
 - C) Service Tax and Purchase Tax
 - D) Taxes on Lotteries and Entertainment Tax
- 02) Minimum Registrable Turnover Limit in GST that applicable to Kerala
- A) ` 4/-Lakhs
 - B) ` 1.5 Crores
 - C) ` 10/-Lakhs
 - D) ` 19/-Lakhs**
- 03) Whether Alcoholic Liquor for industrial and other usages is taxable under GST?
- A) No
 - B) Yes**
 - C) Exempted
 - D) Non-Taxable
- 04) The Items which will be taxable both under current Central Excise Law and new GST even after the implementation of the GST Act.
- A) Motor Spirit
 - B) Alcoholic Liquor for Human Consumption
 - C) Tobacco and Tobacco Products**
 - D) Natural Gas
- 05) The calculation of the aggregate turnover to decide the Taxable Minimum Turnover will be based on
- A) State Wise Turnover Basis
 - B) All India Turnover Basis**
 - C) State Wise Turnover excluding Export
 - D) All India Turnover excluding Export
- 06) Taxable Minimum Turnover Limit in GST that applicable to Kerala
- A) ` 9/-Lakhs
 - B) ` 1.5/-Crores
 - C) ` 5 /-Lakhs
 - D) ` 20/- Lakhs**
- 07) The Dealers who are not eligible for any Threshold Limit in the minimum Registrable Turnover?
- A) Casual Dealers and Non-Resident Taxable Persons
 - B) Input Service Distributors and Dealers making supply through Electronic Commerce Operator

- C) Dealers making interstate Supplies and those having Reverse tax Liability
D) All of the Above
- 08) Aggregate Turnover Limit for Opting Compounding Scheme
- A) ` 60/-Lakhs
B) ` 50/-Lakhs
 C) ` 1 Crore
 D) ` 1.5 Crore
- 09) Dealers not eligible for Opting Compounding Scheme
- A) Exporters
 B) Importers
C) Interstate Suppliers and those liable to remit Tax on Reverse Charge Basis
 D) Manufacturing dealers
- 10) Suppose One Dealer has a SGST Credit of ` 3/-Lakhs in his ITC Ledger and at the same time, he has a CGST OPT liability of ` 2/-Lakhs. Whatan amount should be deposited by that dealer to his Electronic Cash Ledger maintained in GSTN Portal to file a Valid return
- A) No Deposit is Required
B) ` 2/-Lakh
 C) ` 3/-Lakh
 D) ` 5/-Lakh
- 11) Suppose one Dealer has an IGST Credit of ` 4/-Lakhs in his ITC Ledger and the same time he has an IGST Liability of ` 2/-Lakhs, CGST Liability of ` 3/-Lakhs and SGST Liability of ` 5/-Lakhs. What an amount that dealer should have to deposit to his Electronic Cash Ledger to discharge his tax liability and to file a Valid return
- A) ` 6/-Lakhs (` 1/-Lakh to CGST and ` 5/-Lakh to SGST)**
 B) ` 6/-Lakhs (` 1/-Lakh to SGST and ` 5/-Lakh to CGST)
 C) ` 6/-Lakhs (` 1/- Lakh to IGST and ` 5/-Lakhs to SGST)
 D) ` 6/-Lakhs (` 2/-Lakhs to IGST and ` 4/-Lakhs to SGST)
- 12) The permissible order of cross utilisation of IGST credit over the tax liabilities
- A) SGST, CGST and IGST
B) IGST, CGST and SGST
 C) CGST, IGST and SGST
 D) CGST, SGST and IGST
- 13) The Tax applicable to interstate supplies will be:
- A) SGST Only
 B) CGST Only
C) IGST Only
 D) CGST + IGST

- 14) The recommendation of the GST Council will be
- A) Mandatory
 - B) Only Advisory Power**
 - C) Mandatory and sometimes Advisory
 - D) Mandatory on States only
- 15) The decision of the GST Council should be taken based on majority votes not less than:
- A) $\frac{1}{2}$ of the weighted votes
 - B) $\frac{2}{3}$ rd of the weighted votes
 - C) $\frac{1}{3}$ rd of the weighted votes
 - D) $\frac{3}{4}$ th of the Weighted Votes**
- 16) The weightage of the votes of the Central Government in GST Council Decision will be
- A) $\frac{1}{2}$ of the votes
 - B) $\frac{2}{3}$ rd of the votes
 - C) $\frac{1}{3}$ rd of the votes**
 - D) $\frac{3}{4}$ th of the Votes
- 17) The quorum required for a meeting of the GST Council will be
- A) $\frac{1}{2}$ of the members**
 - B) $\frac{2}{3}$ rd of the members
 - C) $\frac{1}{3}$ rd of the members
 - D) $\frac{3}{4}$ th of the members
- 18) The first state which ratified the GST Bill in India
- A) Kerala
 - B) Bihar
 - C) Jharkhand
 - D) Assam**
- 19) The number of sections, chapters and Schedules involved in the Model GST Law
- A) 162 Sections, 25 Chapters and 4 Schedules**
 - B) 126 Sections, 52 Chapters and 3 Schedules
 - C) 101 Sections, 21 Chapters and 2 Schedules
 - D) 102 Sections, 20 Chapters and 1 Schedule
- 20) The Accounting Standard which states about Business Vertical is
- A) AS-18
 - B) AS-17**
 - C) AS-16
 - D) AS-7

- 21) The permissible number of business verticals in a State in GST will be:
- A) 25
 - B) 30
 - C) 35**
 - D) 40
- 22) Minimum Service periods required to constitute a continuous supply of services with periodic payment
- A) Exceeding 6 months
 - B) 6 Months
 - C) Exceeding 3 months**
 - D) 3 months
- 23) Electronic Credit Ledger is Credited by:
- A) Cash Deposit towards Tax remittance
 - B) IPT on IGST,CGST and SGST**
 - C) Cash Deposit towards Fees,Fine,Interest and Penalty
 - D) Advance tax Remittance
- 24) Electronic Cash Ledger is Credited by
- A) Cash Deposit towards Tax remittance, Fine, Interest and Penalty**
 - B) IPT on IGST,CGST and SGST
 - C) Cash Deposit towards Fees, Fine, Interest and Penalty Only
 - D) Advance tax Remittance Only
- 25) Input Means:
- A) Any Goods Excluding Capital Goods**
 - B) Any Goods including Capital Goods
 - C) Capital Goods Only
 - D) Capital goods used for the furtherance of the Business
- 26) The Registration to be taken by an ISD will be:
- A) IGST Registration
 - B) SGST Registration
 - C) SGST and CGST Registration
 - D) ISD Registration**
- 27) Suppose one undertake Agricultural Activity without his personal supervision or without the supervision of any of his family members. Whether it will be taxable event under GST or Not?
- A) Yes**
 - B) No
 - C) Exempted
 - D) Outside the purview of the GST

- 28) Zero Rated Supply means:
- A) **No OPT Liability .But, eligible for IPT Credit**
 - B) No OPT Liability and No IPT Credit
 - C) Both OPT Liability and IPT Credit
 - D) None of the Above
- 29) The Tax which are levied on an intra-state or Local supply of goods and / or Services
- A) SGST Only
 - B) CGST Only
 - C) **Both SGST and CGST**
 - D) IGST Only
- 30) Suppose, One Taxable Person with same PAN having business Verticals at Kottayam and Kollam and his Aggregate Turnover in a financial year is below ` 50/- Lakhs. Can he Opt composition of the levy of tax at Kottayam and Normal Levy at Kollam?
- A) Yes
 - B) **No**
 - C) Up to an aggregate turnover of ` 50/-Lakhs at Kottayam only
 - D) Subject to the Discretionary power of the Proper Officer
- 31) Suppose One Dealer is not eligible for Composition of Tax. But, remitted Tax Under that scheme. What will be the volume of the compulsory Penalty
- A) No Penalty at all
 - B) **Equal Amount of Tax leviable under Normal Scheme**
 - C) Two Times of the tax leviable under Normal Scheme
 - D) Three Times of the tax Levi able under Normal Scheme
- 32) The Tax Liability of the Central Government, State Government and Local Authorities will be in respect of the activities or transactions in the status of a:
- A) Welfare Authority
 - B) **Public Authorities**
 - C) General Administration
 - D) All of the above
- 33) Suppose one dealer received a Receipt of ` 5/-Lakhs in respect of the supply without issuing any invoice or not making any supply of goods for the time being. Whether this receipt is taxable under GST?
- A) **Yes**
 - B) No
 - C) No Tax Liability up to the actual supply of the goods
 - D) No liability up to the issuance of the sales invoice

- 34) Suppose, a dealer who is a resident of Kerala has business places both at Tamil Nadu and Kerala. From where he has to take GST Registration?
- A) From Kerala Only
 - B) From Tamil Nadu Only
 - C) He has to take separate GST Registration both at Tamil Nadu and Kerala with the same PAN Number**
 - D) From either of the states.
- 35) Suppose one MNC has places of business all over India. Can such an MNC take a single Centralised GST Registration?
- A) Yes
 - B) No(He has to take Registration in all the states from where he makes supplies of goods or services)**
 - C) Registration only from the state in which his Head Office in India is situated
 - D) Either a) or c)
- 36) The aggregate turnover for the purpose of determining registrable minimum turnover and taxable minimum turnover excludes :
- A) Turnover related to reverse Charge
 - B) Value of Inward Supplies or Purchases
 - C) Both a) and b)**
 - D) None of the above
- 37) The supply of goods after the completion of the Job Work from the registered business place of a Job Worker by declaring it as an additional place of business of the former to the place of the business of the recipient of supply will be a Taxable supply of :
- A) The Job Worker
 - B) The Principal or the Dealer who despatched the goods for job work**
 - C) Either of the party
 - D) Deemed Supply of the Job Worker
- 38) Whether the dealers making the exclusive supply of Liquor or Petrol, Diesel and Crude Oil should have to take registration under GST Act?
- A) Yes
 - B) No**
 - C) Optional
 - D) Either b) or c)
- 39) Who is called a Deemed Supplier of Services?
- A) Job Worker
 - B) ISD**
 - C) Agent
 - D) Sister Concern

- 40) Suppose the Head Office of a Business group enter into a centralised service contract in respect of its subsidiary units or branch business places and wants to distribute IPT among them and that dealer also conducts normal taxable business activities. The type of Registration required to that Head Office will be :
- A) ISD Registration Only
 - B) Normal SGST-CGST and IGST Registration Only
 - C) Both ISD Registration and Normal SGST-CGST and IGST Registration**
 - D) No registration Required
- 41) Suppose, One Business Group has 35 Business Verticals within a state and has to take separate GST Registration under the same PAN. How many Online Registration applications with scanned documents have to be filed by that Business Group?
- A) 35 Separate Applications in GST REG-01**
 - B) Only One Registration Application incorporating the entire business verticals in One Go
 - C) Either of the above at the option of the Business Group
 - D) Either of the above at the discretion of the Proper Officer
- 42) In GST, the registration application approval is to be intimated by the respective SGST/CGST Officials within :
- A) 10 Common Working days in form GST REG-06
 - B) 7 Common Working days in form GST REG-06
 - C) 5 Common Working days in form GST REG-06
 - D) 3 Common Working days in form GST REG-06**
- 43) If the proper officer needs any clarification in the REG-01 filed by a dealer, what will be the option available to him?
- A) Online issuance of GST REG-03 within 3 common working days from the receipt of the GST REG-01**
 - B) Make field visit
 - C) Either a) or b)
 - D) Provisional issuance of the registration certificate
- 44) What is the time period to give clarification in respect of the GST REG-03 from the part of the applicant of the registration?
- A) Online submission of GST-REG-04 within 3 common working days from the receipt of GST REG-03
 - B) Online submission of GST-REG-04 within 5 common working days from the receipt of GST REG-03
 - C) Online submission of GST-REG-04 within 7 common working days from the receipt of GST REG-03**

- D) Online submission of GST-REG-04 within 10 common working days from the receipt of GST REG-03
- 45) If any objection from either of the Registering Authority, the objection curing by the applicant in GST REG-04 and its subsequent Approval/Disapproval by GST Officials should be within:
- A) Within 3 common working days from the date of the receipt of the clarification
 - B) Within 5 common working days from the date of the receipt of the clarification
 - C) Within 7 common working days from the date of the receipt of the clarification**
 - D) Within 14 common working days from the date of the receipt of the clarification
- 46) Suppose the proper officer is not satisfied with the clarification given by the appellant. What will be the fate of such registration application?
- A) The Registration application will be rejected by issuing GST REG-05**
 - B) Provisional registration will be granted
 - C) Either a) or b)
 - D) The same will be kept pending for field enquiry
- 47) Shop Inspection as part of a Registration in GST will be :
- A) A Pre-Condition for giving approval for a Registration Application
 - B) Shop Inspection after the issuance of the GSTIN in all cases
 - C) Only at the business place of those dealers which comes under the Risk Parameters of the concerned GST Officials or Risk Profile given by GSTN Common Portal**
 - D) No Shop Inspection at all
- 48) The Number of Digits in the PAN based GSTIN registration Number will be:
- A) 10 Digits
 - B) 12 Digits
 - C) 14 Digits
 - D) 15 Digits**
- 49) A registered taxable person is liable to show his GSTN number :
- A) Tax Invoice
 - B) Name Board of Principal Place and additional place of business
 - C) Both a) and b)**
 - D) None of the Above
- 50) What is the prescribed time period to apply for GSTN by a non-resident taxable person?
- A) Within 5 days from the crossing of the threshold limit
 - B) Within 7 days from the commencement of business
 - C) Within 30 days from the commencement of business

D) At least 5 days prior to the commencement of business

- 51) In GST, a dealer will be eligible for IPT on the Stock in business just preceding to the date of exceeding the taxable limit, provided, he should have applied for registration within :
- A) 60 days of crossing the Threshold Limit of ` 9/-Lakhs
 - B) 45 days of crossing the Threshold Limit of ` 9/-Lakhs
 - C) 30 days of crossing the Threshold Limit of ` 19/- OR 20/- Lakhs**
 - D) 15 days of crossing the Threshold Limit of ` 9/-Lakhs
- 52) Suppose one dealer crossed the registrable limit on 30-09-2015. But, he applied for GST registration on 25-10-2015 and he was granted GST registration on 28-10-2015. What will be his effective date of registration?
- A) 30-09-2015**
 - B) 01-10-2015
 - C) 25-10-2015
 - D) 28-11-2015
- 53) Suppose one dealer crossed the registrable limit on 30-09-2015. But, he applied for GST registration on 05-11-2015 and he was granted GST registration on 08-11-2015. What will be his effective date of registration?
- A) 30-09-2015
 - B) 01-10-2015
 - C) 05-11-2015
 - D) 08-11-2015**
- 54) One dealer has 2 business verticals at Kozhikode and Malappuram respectively. He opted the remittance of tax u/s.7 in the case of business verticals at Kozhikode and opted the remittance of tax u/s.8 in the case of business verticals at Malappuram. Whether the above options are valid or not?
- A) Valid
 - B) Allowable as per the discretion of the Proper Officer
 - C) Invalid**
 - D) None of the Above
- 55) Suppose, one dealer has two business verticals at Kozhikode dealing with Computer Systems and another at Palakkad dealing with Iron and steel items. If he makes a purchase of computer items from Kozhikode unit to Palakkad, How that supply will be treated in GST?
- A) No Supply invoice and No GST
 - B) At the discretion of the dealer
 - C) Supply invoice should be issued and GST has to be remitted**
 - D) None of the Above

- 56) Suppose, a Dealer applied for Registration and crossed the taxable limit before getting GSTIN. How can the recipient of supplies can avail IPT on purchases from such a dealer?
- A) **By Receiving Revised Tax Invoice**
 - B) By Receiving Credit Notes
 - C) By Receiving Debit Notes
 - D) No Option to avail IPT at all.
- 57) In GST IPT will be allowed only on the basis of Matching Principles. It allows IPT on Manual Basis only in the case of :
- A) ISD
 - B) **New Registrants who had crossed taxable limits even before getting GSTIN due to delay from the part of the department**
 - C) Job Worker
 - D) Exporter
- 58) The dealers liable to make estimated Advance Tax Remittance to obtain GST Registration are:
- A) ISD
 - B) Dealers having Business Verticals
 - C) **Casual Dealers and Non-Resident Taxable Person**
 - D) E-Commerce Operator and Aggregator of Branded Services
- 59) If a Registration is cancelled, the Electronic Credit Ledger or Electronic Cash Ledger are debited by :
- A) IPT availed on Stock, Semi-Finished Goods or finished Goods and Capital Goods
 - B) OPT payable on Such Goods
 - C) **IPT availed on Stock, Semi-Finished Goods , finished Goods and Capital Goods or OPT payable on Such Goods whichever is Higher**
 - D) No Tax Liability on Cancellation of Registration
- 60) In GST, a Dealer can apply for the Revocation of the Cancellation of Registration within:
- A) Within 90 days from the date of the service of the GSTIN Cancellation Order
 - B) Within 60 days from the date of the service of the GSTIN Cancellation Order
 - C) **Within 30 days from the date of the service of the GSTIN Cancellation Order**
 - D) Within 15 days from the date of the service of the GSTIN Cancellation Order

- 61) Every Registered Dealers under the earlier laws will be automatically migrated to GST allowing a Provisional Registration Number and the same will be valid for a period of:
- A) 1 Year
 - B) 9 Months
 - C) 6 Months**
 - D) 3 Months
- 62) The source Data for migration in to GSTIN in the case of the existing tax payers under VAT and Central Excise will be :
- A) Registration Details available in CENVAT
 - B) Registration Details available in VAT**
 - C) Both a) and b) Above
 - D) None of the above
- 63) In GST, both Central and State Governments should have simultaneous power to levy GST on:
- A) Intra-State Supplies Only**
 - B) Interstate Supply Only
 - C) Import
 - D) Both Intra-State and Inter-State Supply
- 64) Example for a Supply of Goods in which possession of the goods are transferred. But, the title on the same will be transferred at a future date
- A) Normal Sale of goods
 - B) Sales on Approval Basis or Hire Purchases**
 - C) Rent a Car
 - D) None of the Above
- 65) Example for a Supply of Goods in which possession of the goods is transferred. But, the Title of the Goods is not transferred at all and thereby attains the character of a supply of Service
- A) Normal Sale of goods
 - B) Sales on Approval Basis or Hire Purchases
 - C) Rent a Car**
 - D) None of the Above
- 66) Suppose, a Person has a Permit to operate a business venture. But, he refrain from operating such a business venture as per a contract between the other business man in the same line of business for a consideration. Whether it is a Taxable Supply of Service in GST?
- A) Yes**
 - B) No
 - C) A Contract Void Abinitio

- D) Exempted
- 67) Certain Free Supply of Goods and Services are Taxable Supply in GST. Any Example?
- A) Free Transfer of Business Assets to some one else or Assets retained after De-Registration
 - B) Temporary Application of Business Asset for a non-business needs or self supply of goods or Services
 - C) Stock/Branch Transfer Out to another State
 - D) All of the Above
- 68) The Ola, Uber etc. which facilitates branded services under a Brand Name or trade Name will be Known as :
- A) ISD
 - B) Agents
 - C) E-Commerce Operator
 - D) Aggregators
- 69) Whether Ola, Uber, etc. are Liable to Pay Tax In GST
- A) Yes
 - B) No
 - C) Liability to Pay Tax is on the Actual Service Providers
 - D) Exempted
- 70) Example/Examples for Deemed Supply of Services
- A) Renting of Immovable Property and Temporary Transfer of Intellectual Property Right
 - B) Works contract
 - C) Services of Aggregators
 - D) All of the Above
- 71) Transfer of Possession of Goods is
- A) Actual Tax Point
 - B) Basic Tax Point
 - C) Either of the above
 - D) None of the Above
- 72) The Issuance of the Invoice or Receipt of Payment is known as :
- A) Actual Tax Point
 - B) Basic Tax Point
 - C) Either of the above
 - D) None of the Above

- 73) In GST, a Taxable Event is reckoned based on :
- A) Based on Basic tax Point Only
 - B) Based on Actual tax Point Only
 - C) **Basic tax Point or Actual Tax Point whichever is earlier**
 - D) None of the Above
- 74) Suppose, one dealer has sent some goods to another dealer for Sales on Approval Basis. In absence of any confirmation even after 6 months, it will be treated as :
- A) Sales Return
 - B) **Deemed Supply of Goods**
 - C) Purchase return
 - D) None of the Above
- 75) In GST, the valuation of the supply of Goods is based on:
- A) Market Value
 - B) Fair Value
 - C) **Transaction Value**
 - D) None of the Above
- 76) Suppose, a Cement manufacturing company allows a post supply discount of ` 5/- Cores to his Distributor without any prior agreement to that effect or without disclosing the same at the time of supply. Whether, it is a Deemed Supply or Not?
- A) **Yes**
 - B) No
 - C) Subject to the Individual Circumstances
 - D) None of the Above
- 77) Suppose One Dealer has a credit of ` 5/-Lakhs in his Electronic ITC Ledger. That dealer has an interest arrears dues of ` 6/-Lakhs and Penalty Dues of ` 2/-Lakhs. If so, how much, he has to deposit to settle the above interest and Penalty Dues?
- A) ` 3/-Lakhs
 - B) ` 6/-Lakhs
 - C) ` 2/-Lakhs
 - D) **` 8/-Lakhs**
- 78) In GST, the order of discharging of Tax and Other Liability will be :
- A) **Previous Tax Period, Current tax Period and Additional Demand**
 - B) Current Tax Period, Previous tax Period and Additional Demand
 - C) Additional Demand, Current tax Period and Previous Tax Period
 - D) Any Order at the Discretion of the Proper Officer/Tax Payer
- 79) What will be the Amount of TDS in GST?
- A) Full Tax Amount
 - B) SGST Tax Only

- C) CGST Tax Only
D) 1% of the Payment
- 80) What will be the Time Limit for making payment of the TDS Amount by the Deductor?
- A) Within 20 days after the end of the month
B) Within 15 days after the end of the month
C) Within 10 days after the end of the month
D) Next Working Day after the TDS Collection
- 81) What will be the Time Limit for Issuing a Certificate of TDS Deduction to the Deductee?
- A) Within 5 Days of the TDS Remittance to the Appropriate Govt.
B) Within 10 Days of the TDS Remittance to the Appropriate Govt.
C) Within 15 Days of the TDS Remittance to the Appropriate Govt.
D) As and When the Deductee asks for the same.
- 82) What is the proposed late fee for delay in issuing the Certificate of TDS Deduction to the Deductee?
- A) ` 100/-Per Day with a Maximum of ` 5000/-
B) ` 100/-Per Day with a Maximum of ` 10,000/-
C) ` 100/-Per Day with a Maximum of ` 25000/-
D) No Late fee at all.
- 83) The TDS Remittance of the Deductor will be shown in the :
- A) Electronic ITC Ledger of the Deductor
B) Electronic ITC Ledger of the Deductee
C) Electronic Cash Ledger of the Deductor
D) Electronic Cash Ledger of the Deductee
- 84) The Additional Demand Made in respect of the earlier laws after the implementation of the GST will be an amount recoverable under:
- A) Earlier laws
B) GST
C) Any of the Above
D) Subject to the Option given by the Dealer
- 85) Suppose, a GST of ` 3/-Lakhs is levied on an Unregistered Dealer through any enforcement action. What will be the mode of Tax remittance by such unregistered dealer?
- A) Manual Challan Remittance
B) Direct Cash Remittance to the concerned Head of Account
C) E-Payment by logging in to the Temporary Registration No.
D) Any of the Above

- 86) Suppose Amazon supply their own goods by capturing order through their E-Commerce web site. In such a Case,the Amazon will be treated as an :
- A) E-Commerce Operator
 - B) Actual Taxable Person**
 - C) Aggregator
 - D) ISD
- 87) The Threshold Limit for taking registration is not applicable to:
- A) Suppliers of Goods and/or Services(other than branded services) through E-Commerce Operator
 - B) Every E-Commerce Operator
 - C) Aggregator
 - D) All of the Above**
- 88) The Tax Collected by E-Commerce Operators from the actual Suppliers of Goods is termed as:
- A) TDS
 - B) TCS**
 - C) Service tax
 - D) All of the Above
- 89) The goods sent by a Registered taxable Person to a Registered Job Worker is:
- A) Supply of Goods
 - B) Deemed Supply of Goods
 - C) Not a Taxable Supply of Goods**
 - D) Either a) or b) Above
- 90) The prescribed Time Period for completing Job Work on industrial inputs and thereby to avail IPT on inputs sent for Job Work will be:
- 91) (Otherwise IPT will be reversed and allowed only on the actual receipt of the goods after Job Work)
- A) 30 Days
 - B) 60 Days

- C) 90 Days
D) 180 Days
- 92) The prescribed Time Period for completing Job Work on Capital Goods and thereby to avail IPT on inputs sent for Job Work will be:
- 93) (Otherwise IPT will be reversed and allowed only on the actual receipt of the Capital goods after Job Work)
- A) 90 Days
B) 180 Days
C) 1 Year
D) 2 Years
- 94) Suppose, Goods are sent for Job Work before the implementation date of GST and the same were not received back within 6 months from that date and not received it back even after the time extension of 2 months allowed on reasonable cause. What will be its effect in GST?
- A) Deemed Supply of the Registered Dealer who sent the goods for Job Work
B) Deemed Supply of Job Worker
C) No Taxable Event
D) Either of the Party Liable to Pay GST
- 95) Suppose, the above Job Worker return back the goods after Job Work after 6 months or after the extended time period of 2 months, such Supply of Goods will be treated as :
- A) An Exempted Supply
B) No Taxable Event
C) Sales Return of the Registered Dealer
D) Deemed Supply of the Registered Job Worker
- 96) The IPT on Capital Goods will be allowed in GST in or as :
- A) 3 Monthly Instalments
B) 12 Monthly Instalments
C) 36 Monthly Instalments
D) One Go
- 97) The Tax Liability of a person receiving the goods instead of the person supplying the goods will be known as:
- A) Purchase Tax

- B) Reverse Tax
C) Reverse Charge
 D) None of the Above
- 98) The ITC claimed by a Recipient of Supply will be provisionally allowed at first and the same will be confirmed subject to:
- A) Possession of Tax Paying Document not expiring 1 year from the date of issue and Matching of the Invoices
 B) Receipt of Goods and /or Services (including Bill to and Ship To Scenario)
 C) Filing of the Valid Return by the Supplier of Goods and/or Services
 D) Invoice Declared before September,30th of the Next Financial Year or before filing of Annual Return whichever is earlier
E) All of the Above
- 99) The Prescribed final date for the filing of Annual Return with Quantitative Supply Data and Both direct and Indirect Expenditure and Income Data
- A) June, 30th of the Next Financial Year
 B) September, 30th of the Next Financial Year
C) December, 31st of the Next Financial Year
 D) January, 31st of the Next Financial Year
- 100) ITC is allowed only on those goods and /or Services which are intended for making :
- A) Taxable Supplies
 B) Zero Rated Supplies
C) Both (A) and (B) above
 D) Even on Taxable Inward Supply and Non-Taxable Local or Interstate Supplies
- 101) Unadjusted ITC Credit at the end of a financial Year is carried forwarded to Next Financial Year except in the case of :
- A) Zero-Rated Supply (Export Supply)
 B) Inverted Tax Structure
C) Both (A) and (B) above
 D) All ITC Carried Forwarded without any Refund
- 102) The unutilized ITC in the electronic ITC Ledger will be allowed to a new entity on business as a whole transfer, merger, demerger, amalgamation and on lease if the transfer deed provides for:
- A) Transfer of all the Assets of the Existing Business Concern
 B) Transfer of all the Liabilities of the Existing Business Concern
C) Transfer of both Assets and Liabilities of the existing business concern including credit on Electronic Cash Ledger
 D) Any of the Above
- 103) Suppose, One Dealer paying tax under Normal Scheme switch over in to Composition Scheme. What will be the fate of his already ITC availed existing stock and Credit balance on Electronic ITC Ledger?

- A) Reversal of ITC on Existing Stock by Debiting the Electronic ITC Ledger and Electronic Cash Ledger
 B) The balance ITC Ledger after Reversal of ITC on Stock will be lapsed
 C) Both (A) and (B) above
 D) No Reversal of ITC
- 104) The Proposed Penalty for availing IPT without actual receipt of goods and /or services will be:
- A) ` 10,000/- or wrongly availed IPT whichever is higher
 B) ` 25,000/- or wrongly availed IPT whichever is higher
 C) ` 50,000/- or wrongly availed IPT whichever is higher
 D) No Penalty at all.
- 105) The Unadjusted Cenvat Credit under earlier law will be transferred and credited to :
- A) IGST ITC
 B) CGST ITC
 C) SGST ITC
 D) Any of the Above
- 106) The Unadjusted VAT Credit under earlier law will be transferred and credited to :
- A) IGST ITC
 B) CGST ITC
 C) SGST ITC
 D) Any of the Above
- 107) If a dealer paying Tax under Composition scheme in earlier law, switch over to normal scheme in GST, the treatment of Tax element involved in the stock will be:
- A) No ITC Credit
 B) ITC Credit subject to eligibility
 C) Refund of Tax Element
 D) None of the Above
- 108) What will be a Taxable Event in GST?
- A) Manufacture
 B) Taxable Supply of Goods and Services
 C) Both (A) and (B) above
 D) None of the Above
- 109) All the existing Registered Dealers under existing laws will be automatically migrated in to GST on provisional basis except:
- A) Local VAT Dealer
 B) Dealer having both VAT and CST
 C) Manufacturing Units remitting Cenvat
 D) ISD

- 110) The Order of the Utilisation of the SGST ITC Credit will be:
- A) IGST OPT,CGST OPT and SGST OPT
 - B) CGST OPT,IGST OPT and SGST OPT
 - C) **SGST OPT,IGST OPT and No Utilisation over CGST OPT**
 - D) SGST OPT,CGST OPT and No Utilisation over IGST OPT
- 111) Suppose, the IGST Credit of ` 5/-Lakhs has been cross utilised to
- a. Settle the SGST OPT of ` 5/-Lakhs of a Kerala Dealer. The fund
 - b. Transfer will be:
- A) **` 5/-Lakhs from IGST Fund will be transferred by Central government In to Kerala SGST Fund**
 - B) ` 5/-Lakhs from SGST Fund will be transferred by Kerala government in to Central IGST Fund
 - C) ` 5/-Lakhs from CGST Fund will be transferred by Central government in to Kerala SGST Fund
 - D) No Fund Transfer at all.
- 112) Suppose, the IGST Credit of ` 5/-Lakhs is cross utilised to settle the IGST OPT of ` 5/-Lakhs of a Kerala Dealer. The fund transfer will be:
- A) ` 5/-Lakhs from IGST Fund will be transferred by Central government In to Kerala SGST Fund
 - B) ` 5/-Lakhs from SGST Fund will be transferred by Kerala government in to Central IGST Fund
 - C) ` 5/-Lakhs from CGST Fund will be transferred by Central government in to Kerala SGST Fund
 - D) **No Fund Transfer at all.**
- 113) Whether the supplies to UN Agencies are taxable under GST?
- A) Yes
 - B) Taxable at Supply Point and Refundable subject to submission of Purchase statement as and when purchases are made with their UID No.
 - C) **Both (A) and (B)**
 - D) None of the Above
- 114) The interstate purchases made by the Govt.deparmtnet not in the course of business are treated as :
- A) B2B Supplies
 - B) B2C Supplies
 - C) **B2C Subject to the quoting of the Departmental ID issued by SGST Officials**
 - D) B2G Supplies
- 115) The filing of Monthly Returns in GST will be:
- A) At a stretch
 - B) Two Phases

- C) Three Phases
D) Four Phases
- 116) The normal permissible Time Period to upload the statement of outward supply (i.e., GSTR-1) will be:
- A) From 01st to 10th of the Next Month
B) From 11th to 15th of the Next Month
C) From 11th to 15th of the Next Month
D) From 11th to 20th of the Next Month
- 117) The date by which the GSTN will auto populate the statement of inward supplies based on GSTR-1 at the end of the recipient of the supplies?
- A) On 11th of the Next Month
B) On 15th of the Next Month
C) On 17th of the Next Month
D) On 20^h of the Next Month
- 118) What is the proposed Permissible Normal Time Period to confirm the Outward Supply of Some One else as Inward Supply of a Recipient of Supply by viewing such statement of out ward supplies and ticking the same either manually or with the help of any third party software and to add the missing invoices and to make necessary deletion or modification will be :
- A) From 11th to 15th of the Next Month
B) From 11th to 17th of the Next Month
C) From 11th to 20th of the Next Month
D) From 11th to 25th of the Next Month
- 119) What is the proposed Permissible Time Period for addition or Deletion or editing or modifications of the entries related to one's statement of outward supply in the same month based on GSTR-2?
- A) Between 11th to 15th of the Next Month
B) Between 11th to 17th of the Next Month
C) Between 11th to 20th of the Next Month
D) No Revision is Permitted
- 120) Suppose, on 24-12-2017, One Supplier or Recipient detected some omission of invoices related to the return period of June, 2017. What will be his option to incorporate such supply or receipt in his self-assessment returns?
- A) To add such invoices in the amendment table in respect of the return period of June, 2017 by revising the return.
B) To add Such invoices in the amendment table in respect of the return period of September,2017
C) To add Such invoices in the amendment table in respect of the return period of December,2017
D) To add Such invoices in the amendment table in respect of the return period of January,2018

- 121) In an interstate B2C Supplies, a Supplier is liable to report the invoice wise sales or supplies details with specific state code as place of supply in the case of Supplies of and above :
- A) ` 5000/-
 - B) ` 25,000/-
 - C) ` 1.5/-Lakhs
 - D) ` 2.5/-Lakhs
- 122) Suppose, in an interstate B2C Supplies in to Kerala from Karnataka, the value of individual Supplies as per separate invoices is for an amount of less than ` 2.5/-Lakhs and the total value of such supplies in a return period amounts to ` 75/-Lakhs or any other value. Whether the Kerala Government being the destination state will get any SGST Portion from the IGST collected at Karnataka?
- A) Yes (By showing the summary interstate B2C with state code of Kerala by the interstate supplier)
 - B) Full IGST will be transferred to CGST Head of Account
 - C) Full IGST will be transferred to Kerala SGST Head of Account
 - D) CGST Portion to Centre and SGST Portion in to Karnataka SGST
- 123) Suppose, in a B2C supplies for ` 5/-Lakhs from Telungana, if the address on record (i.e. the address of the recipient of supply) do not contain any details of the destination state of Kerala, the tax share will goes to :
- A) CGST and Telungana SGST(Considering it as a Local Supply)
 - B) CGST and Kerala SGST
 - C) Full Tax Share to Centre
 - D) Full Tax Share to Telungana SGST
- 124) The Required Digits in the HSN Code in the invoice in the case of Export and Import will be:
- A) 2 Digits Level of HSN Code
 - B) 4 Digits Level of HSN Code
 - C) 6 Digits Level of HSN Code
 - D) 8 Digits Level of HSN Code
- 125) Suppose One Dealer has made some B2B supplies at the basic rate of 6%, some other supplies at the discount rate of 12%, yet other supplies at the standard rate of 18% and lastly some supplies at the De-merit Rate of 40% and issued a single invoice. How the above supplies will be entered in the statement of outward supplies?
- A) The summary Value and Tax entry
 - B) Separate line wise information for each HSN code or tax rate

- C) Either (A) or (B) at the option of the Supplier
D) None of the Above
- 126) The dead line for making amendments (in respect of the already filed returns) by incorporating the same in to any subsequent return period will be :
- A) September, 30th of the Next Financial Year
B) December, 31st of the Next Financial Year
C) September, 30th of the Next Financial Year or Date of filing of the Annual Return whichever is earlier
D) No Such Dead Line
- 127) Suppose, One Supplier omitted to report one Supply Transactions in his GSTR-1. But, the Recipient of the Supply uploaded the same being a missing entry in the auto populated inward supply list generated from GSTR-1. If the Supplier admits such an omission, what a course action will be required from the part of the supplier within the permitted period of statement revision?
- A) Make separate Uploading of the missing invoices in to GSTR-1
B) View the invoice from the GSTR-2 and confirm the same by ticking
C) Insert the missing invoice in to the amendment table
D) None of the Above.
- 128) Suppose, after the freezing of the outward supply list and inward supply list on 18th June, 2017, One dealer has realised that in respect of the business transactions for the month of May, 2017 that he has omitted to include 3 sales(outward) transactions in his GSTR-1. What will be the permitted course of action to that dealer in GST to incorporate the above outward supply to his return?
- A) To revise the monthly return for May, 2017 and incorporate the above transactions
B) To add the above transactions in to the Annual Return for the year of 2017-18
C) To insert the above transactions in the amendment table for the month of June, 2017 at the time of filing GSTR-1 between 01-07-2017 to 10-07-2017
D) None of the Above
- 129) At the time of filing of an application for GSTIN registration, a dealer, if he desire so, may appoint an TRP. But, he should be the one from:
- A) Registered TRP listed in the GSTN Portal
B) Registered or Unregistered TRP

- C) TRPs not listed in the GSTN Portal
D) None of the Above
- 130) What will be the nature of the Tax Liability Ledger that maintained in the Dash Board of each Dealer in the GSTN Common Portal?
- A) Ledger showing GST Tax Liabilities Only based on the self assessment returns
B) Ledger showing GST Tax, Interest, Fine, Fee, and Penalty based on the self assessment returns.
C) Ledger showing all Tax Liabilities including self assessment, best judgment Assessment and Appellate Orders, interest, Fine, Fee and Penalties.
D) Ledger showing all Tax Liabilities including self assessment and best judgment Assessment, interest, Fine, Fee and Penalties (excluding that as per the Appellate Orders).
- 131) In case of B2C interstate supplies where the supply value is less than ` 2.5/-Lakhs, the interstate supplier is liable to report his supplies in his GSTR-1 with details of :
- A) Invoice wise Details
B) Tax Rate Wise Aggregate Taxable Value of all the B2C invoices
C) Date Wise Details of Aggregate Taxable Value of all the B2C invoices
D) Aggregate Taxable Value of all the B2C invoices with Aggregate Tax Figure
- 132) In the case of all the Zero Rated Export and Deemed Export, the GSTR-1 must contain :
- A) Normal Invoice Details Only
B) Normal Invoice Details and 8-Digit HSN Code for Goods and Accounting Code of Services
C) Normal Invoice Details and 8-Digit HSN Code for Goods and Accounting Code of Services along with Shipping /Bill of Export Number
D) Any of the Above at the Discretion of the Supplier
- 133) To make necessary cross verification and validation with reference to the Bill of Entry Details available in ICES/ICE GATE, an importer must upload import inward supply invoice details in GSTR-2 along with details of:
- A) Normal Invoice Details Only
B) Normal Invoice Details and 8-Digit HSN Code for Goods and Accounting Code of Services
C) Bill of Entry No, 8-Digit HSN Code for Goods and Accounting Code of Services, Assessable Value for IGST, IGST Rate and IGST Amount.
D) Any of the Above at the Discretion of the Importer

- 134) Suppose, one Supplier invoiced for 100 kgs of Pepper .But, at the end of the recipient there were only a delivery of 60 kgs of Pepper for some reasons. In GST, how this Quantity Variations are adjusted?
- A) By Issuing Credit Note by the Supplier and uploading the same in his GSTR-1 without correlating the Original Invoice Number
 - B) By Issuing Debit Note by the Supplier and uploading the same in his GSTR-1 without correlating the Original Invoice Number
 - C) By Issuing Credit Note by the Supplier and uploading the same in his GSTR-1 showing the corresponding Original Invoice Number
 - D) By Issuing Debit Note by the Supplier and uploading the same in his GSTR-1 showing the corresponding Original Invoice Number
- 135) The prescribed time period for the issuance of a Debit/Credit Note in respect of a Financial Year will be:
- A) Within 31st March of the current financial year
 - B) Within 30th April of the succeeding financial year
 - C) Within 30th September of the succeeding financial year
 - D) Within 31stDecember of the succeeding financial year
- 136) In the cases of the Original supplies ,the confirmation of ITC to the recipient will be based on matching principle .Whether such a matching principle is required in the case of Credit Note and Debit Note?
- A) Yes
 - B) No
 - C) Only in the case of Price / Quantity Variations or Purchase /Sales Returns Cases
 - D) Only in the case of Price / QuantityVariations, Purchase /Sales Returns Cases and Post Sales Discounts with previous agreement.
- 137) Suppose, on 25-06-2017,One remitted an Advance Amount of ` 10/-Lakhs towards the total agreement value of ` 50/-Lakhs to the proposed Supplier. The Actual Supply of the goods and the issuance of the invoice will take place only in the month of December, 2017. In which Month, the proposed supplier has to remit tax on the Advance Receipts? In which month, the dealer who remitted advance can take ITC credit on the same?

- A) By 20th of July, 2017. But No ITC Credit to other Party for the month of June, 2017
B) By 20th of January, 2017 on full amount with ITC Credit to other Party
C) Both (A) and (B) Above
D) None of the Above
- 138) The date by which a TDS Deductor has to file their GSTR-7 statement of Deduction?
- A) 10th of the Next Month
B) 13th of the Next Month
C) 15th of the Next Month
D) 20th of the next Month
- 139) The TDS deduction details will be auto populated from GSTR-7 and will be shown as a credit in the Electronic cash Ledger of :
- A) TDS Deductor
B) TDS Deductee
C) Either of the Above as per the Option of the Deductor
D) None of the Above
- 140) The date by which an ISD has to file their GSTR-6 statement of Deduction?
- A) 10th of the Next Month
B) 13th of the Next Month
C) 18th of the Next Month
D) 20th of the next Month
- 141) A Recipient of inward Supply can avail and utilise IPT on his declared Inward Supplies irrespective of the same declared in the GSTR-1:
- A) At a stretch as and when GSTR-2 is submitted with necessary addition or modifications
B) At a stretch as and when GSTR-3 is submitted with necessary addition or modifications
C) On a Provisional Basis for 2 month from the last date of the monthly return period
D) Any of the Above
- 142) Suppose the provisional ITC credit of ` 50,000/-was auto reversed in absence of any matching invoice and tax remittance from the part of the selling dealer and added back to the tax liability for the succeeding month with interest. If the outward supplier realises the omission and declare the same in any subsequent return period and remit tax on the same, what will be its impact.

- A) The Electronic Cash Ledger of the Supplier of the Goods will be credited with the ITC
B) The Electronic Cash Ledger of the Recipient of the Goods will be credited with the ITC
C) The Electronic Cash Ledger of the Supplier of the Goods will be credited with the ITC with interest remittance
D) The Electronic Cash Ledger of the Recipient of the Goods will be credited with the ITC with interest remittance
- 143) The impact of the issuance of a Debit Note by a Supplier in his value of supplies will be :
- A) A Decrease
B) An Increase
C) No Impact
D) Any of the Above subject to the nature of the Debit Note Issue
- 144) The impact of the issuance of a Credit Note by a Supplier in his value of supplies will be :
- A) A Decrease
B) An Increase
C) No Impact
D) Any of the Above subject to the nature of the Debit Note Issue
- 145) In the case of the Mismatched invoices the correction are permitted
a. At any later stage up to 30th September of the next financial year
b. Through / by:
- A) Credit Note
B) Debit Note
C) Amendment Table
D) Any of the Above
- 146) In the case of the matched invoices the subsequent correction are
a. Permitted At any later stage up to 30th September of the next
b. Financial year through / by:
- A) Credit Note/Debit Note
B) Debit Note Only
C) Amendment Table
D) Any of the Above
- 147) In GST, the returns defaulters will be issued system generated
a. Notices by:
- A) SGST Officials
B) CGST Officials
C) By GSTN through e-mail/SMS
D) Any of the Above

- 148) The GST permits the uploading of the return without tax remittance and its impact will be:
- A) Valid Return
 - B) Invalid Return
 - C) Valid Return only for ITC Credit
 - D) Any of the Above
- 149) The number of Return to be filed by a Casual Trader
- A) GSTR-1 Only
 - B) GSTR-2 Only
 - C) Both GSTR-1 and 2
 - D) GSTR-1, 2, and 3
- 150) Once a dealer crossed the 90% of the threshold limit, he has to get his business unit registered under GST within:
- A) 10 Days
 - B) 15 Days
 - C) 30Days
 - D) 90 Days
- 151) Suppose, one dealer filed his GSTR-1 and GSTR-2 and also uploaded his GSTR-3 without making tax remittance or with short remittance. What will be the fate of the GSTR-2 filed by his purchasing dealers and their Tax claim and intergovernmental fund transfer?
- A) Provisional ITC Credit allowed. But, inter government fund transfer will be after the full tax remittance
 - B) Provisional ITC Credit allowed. But, inter government fund transfer will be made with immediate effect
 - C) No ITC Credit and No Inter governmental fund Transfer
 - D) None of the Above
- 152) The return to be filed by a dealer during the gestation period or waiting period for getting GSTIN registration is called:
- A) First Return
 - B) Interim Return
 - C) Final Return
 - D) None of the Above
- 153) The permissible Time to file the final Return by a dealer with IPT reversal on the stock in trade and ITC reversal on the residual value of the capital goods?
- A) Within 1 months from the cancellation of the registration
 - B) Within 2 months from the cancellation of the registration
 - C) Within 3 months from the cancellation of the registration
 - D) Registration cancellation after the filing of the final return and so, no such time period

- 154) The time limit for filing annual return and audited statement in GST will be :
- A) On or before 30th September of the succeeding financial year
 - B) On or before 31st October of the succeeding financial year
 - C) On or before 31st December of the succeeding financial year
 - D) On or before 31st January of the succeeding financial year
- 155) The normal ITC credit confirmation to the purchasing dealers in the case of the matched invoices will be :
- A) After 15th of the succeeding month
 - B) After 20th of the succeeding month
 - C) After 2 month from the last date of GSTR-3
 - D) After 30th September of the succeeding year
- 156) The auto population of the ITC Reversal List due to mismatching with demand for the same will be communicated to a purchasing dealer will be :
- A) After 15th of the succeeding month
 - B) After 20th of the succeeding month
 - C) After 30th September of the succeeding year
 - D) After the provisional ITC credit period of 2 months
- 157) Suppose, one dealer issued a tax invoice showing more taxable value or charging more tax than the actual such values. What is the remedy?
- A) To issue a Credit Note for the excess taxable value/tax on or before 30th September or the date of the filing of the Annual Return whichever is earlier
 - B) To issue a Debit Note for the excess taxable value/tax on or before 30th September or the date of the filing of the Annual Return whichever is earlier
 - C) To issue a Credit Note for the excess taxable value /tax within 30 days of such detection
 - D) To issue a Debit Note for the excess taxable value /tax within 30 days of such detection
- 158) Suppose, one dealer issued a tax invoice showing less taxable value or charging less tax than the actual such values. What is the remedy?
- A) To issue a Credit Note for the excess taxable value/tax on or before 30th September or the date of the filing of the Annual Return whichever is earlier
 - B) To issue a Debit Note for the excess taxable value/tax on or before 30th September or the date of the filing of the Annual Return whichever is earlier
 - C) To issue a Credit Note for the excess taxable value/tax within 30 days of such detection
 - D) To issue a Debit Note for the excess taxable value/tax within 30 days of such detection
- 159) The GSTR-1 should be a statement of out ward supply containing:
- A) All Taxable Supplies, Zero Rated Supply or Export and Interstate Supplies along with supplementary invoice details
 - B) Purchase Return(Being a Deemed Sales)

- C) Debit Notes/Credit Notes
D) All of the Above
- 160) The GSTR-2 should be a statement of out ward supply containing:
- A) All Taxable Inward Supplies, Import and Interstate Inward Supplies along with supplementary invoice details
B) Sales Return (Being a Deemed Inward Supply)
C) Debit Notes/Credit Notes
D) All of the Above
- 161) What will be the method of filing of the GSTR2?
- A) Verify, validate, modify or delete the supplies along with the debit note and credit notes reported by the supplier in his GSTR-1
B) Make additional entries in respect of the supplies along with the debit note and credit notes details which failed to be reported by the supplier in his GSTR-1
C) Both a) and b) Above
D) Individual Inward Supply entry uploading by the recipient
- 162) A Rectification of error or omission related to the previous financial year is permitted to be incorporated in any subsequent return up to the return for the month of :
- A) March of the same financial year
B) April of the subsequent financial year
C) September of the subsequent financial year
D) December of the subsequent financial year
- 163) Suppose, one dealer failed to file a valid monthly return for the month of June, 2017. Whether, he can file a valid return for the month of July, 2017?
- A) Only after the filing of the valid return for the previous month of June, 2017
B) Each Monthly returns are independent and, the return for July, 2017 can be filed
C) Either (A) or (B)
D) None of the above
- 164) The return filing date for the compounded dealers will be:
- A) 10 days after the end of the concerned quarter
B) 15 days after the end of the concerned quarter
C) 18 days after the end of the concerned quarter
D) 20 days after the end of the concerned quarter
- 165) The return filing date for the taxable persons making TDS will be:
- A) 10 days after the end of the concerned month
B) 15days after the end of the concerned month
C) 18 days after the end of the concerned month
D) 20 days after the end of the concerned month

- 166) The return filing date for an ISD will be:
- A) 10 days after the end of the concerned month
 - B) 13 days after the end of the concerned month**
 - C) 18 days after the end of the concerned month
 - D) 20 days after the end of the concerned month
- 167) If there are Excess IPT claim on a particular supply or more taxable inward supply reported by the recipient than that reported by the supplier. The GSTN will communicate with:
- A) Both the Supplier and Recipient**
 - B) Recipient Only
 - C) Supplier Only
 - D) Either of the above
- 168) If there are any duplication in the entries in the GSTR-2, then the GSTN will communicate the same to:
- A) Both the Supplier and Recipient
 - B) Recipient Only**
 - C) Supplier Only
 - D) Either of the above
- 169) If any missing sales invoices or under-reported portion are subsequently corrected by the supplier in the return for the month of September of the succeeding financial year or any previous return periods, such portion of ITC reversal will be cancelled and allowed to the recipient. Whether the Recipient will be eligible for any interest?
- A) Yes (not exceeding that charged from the supplier)**
 - B) No
 - C) On filing of special application to that effect by the recipient
 - D) None of the Above.
- 170) The late fee for the delay in filing of any inward supply statement, outward and return will be :
- A) ` 100/-per day not exceeding ` 5000/-at maximum**
 - B) ` 500/-per day not exceeding ` 5000/-at maximum
 - C) ` 750/-per day not exceeding ` 5000/-at maximum
 - D) ` 1000/-per day not exceeding ` 5000/-at maximum
- 171) The late fee for the delay in filing of the annual return will be :
- A) ` 100/-per day not exceeding ` 5000/-at maximum
 - B) ` 100/-per day not exceeding quarter percentage of his aggregate turnover**
 - C) ` 750/-per day not exceeding ` 25000/-at maximum
 - D) ` 1000/-per day not exceeding ` 50,000/-at maximum
- 172) The basic nature of assessment in GST will be:

- A) Self assessment
B) Provisional Assessment
C) Best Judgment Assessment
D) Protective Assessment
- 173) The assessment made on occasion of the failure of a dealer to compute the taxable value or to make correct classification of the supplies based on a specific rate of tax is termed as:
- A) Self assessment
B) Provisional Assessment
C) Best Judgment Assessment
D) Protective Assessment
- 174) The prescribed time period to complete final assessment in the case of a provisional assessment?
- A) Within 3 months from the date of the communication of the provisional order
B) Within 6 months from the date of the communication of the provisional order
C) Within 9 months from the date of the communication of the provisional order
D) Within 12 months from the date of the communication of the provisional order
- 175) The prescribed normal Show Cause Notice period in the case of any detection of any irregularity in a return scrutiny?
- A) 7 Days
B) 14 Days
C) 21 days
D) 30 Days
- 176) If any dealer fails to give satisfactory explanation to a SCN on a return scrutiny, it will result in to :
- A) Departmental Audit
B) Special Audit
C) Inspection, Search/Seizure
D) Adjudicating proceedings
E) Any of the Above
- 177) The prescribed normal Show Cause Notice period in the case of an assessment on non-filers of return?
- A) 7 Days
B) 15 Days
C) 21 days
D) 30 Days
- 178) The limitation period for the completion of assessment in respect of non-filers of returns?

- A) If fraud or wilful suppression-within 5 years from the due date or actual date of filing of the annual return whichever is earlier
 - B) If no fraud or no wilful suppression-within 3 years from the due date or actual date of filing of the annual return whichever is earlier
 - C) Either of the Above (A) or (B)
 - D) None of the Above
- 179) Suppose, one dealer failed to file return in time and the proper officer completed best judgment assessment. If that dealer files the return at a subsequent date, what will be its effect in GST?
- A) The best judgment order already passed will be deemed to have been withdrawn, if valid return is filed within 7 days of the receipt of the best judgment assessment order.
 - B) The best judgment order already passed will be deemed to have been withdrawn, if valid return is filed within 15 days of the receipt of the best judgment assessment order.
 - C) The best judgment order already passed will be deemed to have been withdrawn, if valid return is filed within 30 days of the receipt of the best judgment assessment order.
 - D) The best judgment order already passed will be deemed to have been withdrawn, if valid return is filed within 45 days of the receipt of the best judgment assessment order.
- 180) The limitation period for the completion of assessment in respect of un-registered persons?
- A) Within 1 year from the due date of filing of the annual return.
 - B) Within 3 years from the due date of filing of the annual return.
 - C) Within 5 years from the due date of filing of the annual return.
 - D) None of the Above
- 181) The assessment made with proper sanction and mostly without any personal hearing due to the sufficient reason that the person will fail to discharge tax liability or delay in assessment will adversely affect the interest of revenue is called:
- A) Provisional Assessment
 - B) Protective Assessment
 - C) Best Judgment Assessment
 - D) Summary Assessment
- 182) The notice period required for conducting a departmental audit?
- A) At least 7 working days

- B) At least 15 working days
 - C) At least 21 working days
 - D) At least 30 working days
- 183) In GST, the departmental audit should be sanctioned only on the basis of:
- A) Risk Profile of the dealer
 - B) Application of the Proper Officer
 - C) Based on Random Selection
 - D) Any of the Above
- 184) The prescribed normal time period for completing a departmental audit will be:
- A) 12 Months from the date of the commencement of audit
 - B) 9 Months from the date of the commencement of audit
 - C) 6 Months from the date of the commencement of audit
 - D) 3 Months from the date of the commencement of audit
- 185) A Special Audit is conducted with prior permission of the Commissioner for a detailed examination on a focused issues like:
- A) Incorrect declaration of the Transaction Value
 - B) Credit availing above the normal limits
 - C) Any of the above (A) or (B)
 - D) None of the above
- 186) A special Audit is conducted by :
- A) The CGST Officials
 - B) The SGST Officials
 - C) CA or Cost Accountant nominated by the Commissioner
 - D) Any of the above
- 187) The Special Audit report is to be submitted normally within a period of :
- A) 30 days
 - B) 60 days
 - C) 90 Days
 - D) 180 days
- 188) The expenses for conducting a special audit are met by:
- A) The Government
 - B) The Dealer
 - C) The CA who originally conducted the audit
 - D) Any of the above
- 189) The time period for applying for Refund will be:
- A) Before the expiry of 3 months from the relevant date
 - B) Before the expiry of 6 months from the relevant date
 - C) Before the expiry of One Year from the relevant date

D) Before the expiry of Two Years from the relevant date

- 190) In GST, all the excess ITC will be carried forward to next financial years without any break except that on :
- A) Zero Rated Supply
 - B) Inverted Tax Structure
 - C) Either (A) or (B)
 - D) Both (A) and (B)
- 191) In GST, the eligible Refund amount otherwise ineligible due to some prescribed reasons are credited:
- A) To the declared bank account of the dealer automatically
 - B) To the Cash Deposit Ledger of the dealer
 - C) To the ITC Credit Ledger Account
 - D) To the Consumer Welfare Fund
- 192) The prescribed time period for the disposal of a refund application in a. GST will be:
- A) Within 180 days
 - B) Within 90 days
 - C) Within 60 Days
 - D) Within 30 Days
- 193) In case of some notified category of taxable persons making exports, what proportion of the refund excluding provisional ITC claim will be granted without any document verifications?
- A) 20%
 - B) 40%
 - C) 60%
 - D) 80%
- 194) What types of refund are directly given instead of crediting in to the Consumer welfare fund?
- A) Refund on Export
 - B) Unutilised portion of ITC
 - C) Tax or any other amount paid without passing to some one else.
 - D) Tax born by notified class of taxable persons
 - E) All of the Above
- 195) Suppose, one dealer is a defaulter of return. What will be the nature of his refund application?

- A) Refund adjusted over tax liability estimated for non-filing of return
 B) 80% of the Refund is allowed on a Provisional basis.
 C) Refund Application is withheld
 D) 20% of the Refund is allowed on a Provisional basis.
- 196) Suppose, one dealer is a defaulter of any dues. What will be the nature of his refund application?
- A) Refund is adjusted over arrear dues
 B) 80% of the Refund is allowed on a Provisional basis.
 C) Refund Application is withheld
 D) 20% of the Refund is allowed on a Provisional basis.
- 197) Suppose, an order giving rise to refund is a subject matter of appeal, what will be the fate of the refund application?
- A) 80% of the Refund is allowed on a Provisional basis.
 B) Refund Application is withheld after giving opportunity for being heard
 C) 20% of the Refund is allowed on a Provisional basis.
 D) Full amount is to be refunded without waiting for any appellate order
- 198) Suppose, the refund amount is less than ` 1000/-, what will be the nature of the disposal?
- A) Full Amount is allowed within 3 working days without any document verification
 B) 80% provisional Remittance 80% of the Refund is allowed on a Provisional basis.
 C) Refund Application is Rejected
 D) Refund Application is Withheld
- 199) The refund application of the UN agencies, embassies or consulate will be processed based on:
- A) Unique Identification Number
 B) GSTIN
 C) Pass Port Number
 D) Any of the Above
- 200) The Tax wrongly paid under IGST instead of Tax on intra-state (Local) supply-How it will be treated in the GST?
- A) Refund
 B) Automatic System Adjustment
 C) Online Withdrawal as and when required
 D) Any of the Above.
- 201) All the pending Refunds, Appeals, Revision, Review, etc related to earlier enactment will be disposed in GST regime as per:
- A) Earlier Law

- B) GST Law
C) Either of the Above at the option of the dealer
D) Neither of the Above
- 202) Suppose, if any export is subject to any export duty as part of any govt.policy, what will be the fate of the unutilised ITC in such cases?
- A) Refunded
B) **No Refund**
C) Adjustment over Basic Customs Duty on import, if any, to the same dealer
D) Either (B) or (C)
- 203) What will be the mode of filing Refund Application and its supporting documents in GST?
- A) **Online Application and Uploading of Scanned Documents**
B) Both Soft Copy and Hard Copy
C) Manual Application Only
D) Any of the above
- 204) The scanned documents required for filing ITC on export?
- A) Export Invoice and Shipping Bill
B) Packing List, Bill of Lading and Mate's Receipt
C) Bank Realisation Certificate
D) **All of the above**
- 205) The verification of the export documents will be with real time linkages to:
- A) IEC Code
B) **ICEGATE Portal [The Indian Customs and Central Excise Electronic Commerce/Electronic Data interchange (EC/EDI) Gateway]**
C) GSTN
D) All of the above
- 206) In GST, the unutilised ITC except in the case of export amount are credited:
- A) To the declared bank account of the dealer automatically
B) To the Cash Deposit Ledger of the dealer
C) To the ITC Credit Ledger Account
D) **To the Consumer Welfare Fund**
- 207) In GST, interest on delayed refunds are eligible from
- A) 1 Month After the date of receipt of the refund Application
B) 2 Months After the date of receipt of the refund Application
C) **3 Month After the date of receipt of the refund Application**
D) No Interest at all.
- 208) In GST **before the issuance of the show cause notice** for any short tax payment or irregular IPT claim or irregular availing of ITC **without any fraud**, what is the option available to the dealer?

- A) Voluntary Discloser Scheme with Compounding
 - B) Remittance of Tax and interest as ascertained by himself or with the help of the Proper Officer
 - C) Remittance of Tax , interest and 25% of the tax as penalty as ascertained by himself or with the help of the Proper Officer
 - D) Remittance of Tax , interest and 50% of the tax as penalty as ascertained by himself or with the help of the Proper Officer
- 209) In GST **after the issuance of the show cause notice** for any short tax payment or irregular IPT claim or irregular availing of ITC **without any fraud**, what is the option available to the dealer?
- A) Compounding of the Offence
 - B) Remittance of Tax and interest as ascertained by himself or with the help of the Proper Officer within 30 days of the receipt of the SCN
 - C) Remittance of Tax, interest and 25% of the tax as penalty as ascertained by himself or with the help of the Proper Officer within 30 days of the receipt of the SCN
 - D) Remittance of Tax, interest and 50% of the tax as penalty as ascertained by himself or with the help of the Proper Officer within 30 days of the receipt of the SCN
- 210) After the issuance of a SCN for irregular ITC credit or short payment of tax cases **without any fraud**, what is the time period to issue an assessment order imposing tax and interest and separate penalty order?
- A) Within 3 years from the actual or due date of filing of Annual Return whichever is earlier.
 - B) Within 4 years from the actual or due date of filing of Annual Return whichever is earlier.
 - C) Within 5 years from the actual or due date of filing of Annual Return whichever is earlier.
 - D) Within 6 years from the actual or due date of filing of Annual Return whichever is earlier.
- 211) In GST before the issuance of the show cause notice for any short tax payment or irregular IPT claim or irregular availing of ITC **with any fraud**, what is the option available to the dealer?
- A) Voluntary Discloser Scheme with Compounding
 - B) Remittance of Tax, interest and 15% Penalty as ascertained by himself or with the help of the Proper Officer

- C) Remittance of Tax, interest and 25% of the tax as penalty as ascertained by himself or with the help of the Proper Officer
- D) Remittance of Tax, interest and 50% of the tax as penalty as ascertained by himself or with the help of the Proper Officer
- 212) In GST after the issuance of the show cause notice for any short tax payment or irregular IPT claim or irregular availing of ITC with any fraud, what is the option available to the dealer?
- A) Compounding of the Offence
- B) Remittance of Tax , interest and 25% Penalty as ascertained by himself or with the help of the Proper Officer within 30 days of the receipt of the SCN
- C) Remittance of Tax , interest and 25% of the tax as penalty as ascertained by himself or with the help of the Proper Officer within 30 days of the receipt of the SCN
- D) Remittance of Tax , interest and 50% of the tax as penalty as ascertained by himself or with the help of the Proper Officer within 30 days of the receipt of the SCN
- 213) After the issuance of a SCN for irregular ITC credit or short payment of tax cases **without any fraud**, what is the time period to issue an assessment order imposing tax and interest and separate penalty order?
- A) Within 3 years from the actual or due date of filing of Annual Return whichever is earlier.
- B) Within 4 years from the actual or due date of filing of Annual Return whichever is earlier.
- C) Within 5 years from the actual or due date of filing of Annual Return whichever is earlier.
- D) Within 6 years from the actual or due date of filing of Annual Return whichever is earlier.
- 214) After the issuance of a SCN for irregular ITC credit or short payment of tax cases **with fraud**, what is the time period to issue an assessment order imposing tax and interest and separate penalty order?
- A) Within 3 years from the actual or due date of filing of Annual Return whichever is earlier.
- B) Within 4 years from the actual or due date of filing of Annual Return whichever is earlier.
- C) Within 5 years from the actual or due date of filing of Annual Return whichever is earlier.

- 215) In GST after the issuance of the assessment and penalty order for any short tax payment or irregular IPT claim or irregular availing of ITC with any fraud, what is the option available to the dealer other than the usual first appeal?
- A) Compounding of the Case
 - B) Remittance of Tax, interest and 25% Penalty within 30 days of the receipt of the order
 - C) Remittance of Tax, interest and 25% of the tax as penalty as ascertained by himself or with the help of the Proper Officer within 30 days of the receipt of the order
 - D) Remittance of Tax, interest and 50% of the tax as penalty within 30 days of the receipt of the order
- 216) Maximum permissible Adjourment in GST for personal hearing will be:
- A) 1 Adjourment
 - B) 2 Adjourments
 - C) 3 Adjourments
 - D) Any number of Adjourments without exceeding the maximum period of 3 or 5 years, as the case may be.
- 217) The adjudication in respect of the collected tax(whether taxable supply or not) and levy of penalty for the non-remittance of the same should be completed within :
- A) Within 1 year of the issue of the SCN
 - B) Within 2 year of the issue of the SCN
 - C) Within 3 year of the issue of the SCN
 - D) No Time Limit Applicable
- 218) Whenever takes any recovery steps in respect of SGST arrears are taken by SGST officials, how the CGST arrears from the same person should be dealt with?
- A) No power to recover CGST arrear by an SGST Official
 - B) Recover the CGST arrear just like SGST arrear and credit to CGST Account
 - C) Recovery of the CGST Arrear is optional
 - D) Recovery power on both CGST and SGST Arrears are vested only with CGST Officials.
- 219) The maximum permissible number of instalment for the tax and other dues payment in GST will be:
- A) 6 Monthly Instalments
 - B) 12 Monthly Instalments
 - C) 18Monthly Instalments
 - D) 24 Monthly Instalments
- 220) The maximum validity period of provisional attachment in GST will be:
- A) 1 Year from the date of Order
 - B) 2 Years from the date of Order

- C) 3 Years from the date of Order
D) Up to the realisation of the demand in the pending proceedings
- 221) The tax liability up to the date of transfer of business will be on:
- A) Transferor Only
B) Transferee Only
C) Jointly and Severally liable by both the transferor and transferee
D) Tax Liability Not transferrable
- 222) Suppose, One Partner retires from a partnership firm without giving any intimation to that effect within 30 days of the retirement, what will be its effect?
- A) Liability on tax arrears, if any, will continue up to the intimation to the Commissioner
B) Liability only up to the actual date of retirement
C) Liability will be shifted to the new partners and existing partners
D) None of the Above
- 223) Who is the Adjudicating Authority in GST?
- A) State Board of Revenue
B) First Appellate Authority and Appellate Tribunal
C) Any authority competent to pass any Order or Decisions
D) All of the Above
- 224) The normal time limit for filing a first appeal before the departmental first authority?
- A) Within 6 Months from the date of the communication of the Order
B) Within 4 Months from the date of the communication of the Order
C) Within 3 Months from the date of the communication of the Order
D) Within 2 Months from the date of the communication of the Order
- 225) The maximum permissible time period to condone the delay in filing of an appeal due to sufficient causes before the FAA will be:
- A) 1 Month
B) 2 Months
C) 3 Months
D) 4 Months
- 226) The maximum permissible adjournment for personal hearing in a First Appeal or second appeal before the Tribunal will be:
- A) Not more than 1
B) Not more than 2
C) Not more than 3
D) Not more than 4

- 227) What is the normal volume of Pre-Deposit condition for filing a first Appeal or Appeal before the Tribunal?
- A) Full remittance of admitted Dues along with 10% of the balance amount in disputes.
 - B) Full remittance of admitted Dues along with 25% of the balance amount in disputes.
 - C) Full remittance of admitted Dues along with 33.33% of the balance amount in disputes.
 - D) Full remittance of admitted Dues along with 50% of the balance amount in disputes.
- 228) What is a serious case in GST?
- A) Disputed Tax of and above 25 Lakhs
 - B) Disputed Tax of and above 50 Lakhs
 - C) Disputed Tax of and above 25 Crores
 - D) Disputed Tax of and above 25 Crores
- 229) In the case of a Serious case ,the pre-deposit to file appeal will be :
- A) Not exceeding 10 % of the disputed amount
 - B) Not exceeding 20 % of the disputed amount
 - C) Not exceeding 30 % of the disputed amount
 - D) Not exceeding 50 % of the disputed amount
- 230) If an appeal is disposed in favour of the dealer by FAA or Tribunal, what will be the treatment of the Pre-Deposit for filing the appeals?
- A) Refund with interest from the date of pre-deposit
 - B) Pre-Deposit is Credited to the Cash Deposit Ledger of the Dealer
 - C) Pre-Deposit is credited to the Consumer Welfare Fund
 - D) Any of the Above
- 231) If the CGST department is not satisfactory with the decision or order passed by the Adjudicating Authority, what will be the Option available?
- A) Review Order by the Commissioner
 - B) File First Appeal before the FAA within 3 months with another 1 month of condonable delay
 - C) Either (A) or (B)
 - D) Both (A) and (B)
- 232) If the SGST department is not satisfactory with the decision or order passed by the Adjudicating Authority or by the FAA, what will be the Option available?
- A) Stay the Operation of the Order and pass Revision Order by the Commissioner subject to certain restrictions
 - B) File First Appeal or Second, as the case may be, before the FAA or Tribunal within 3 months with another 1 month of condonable delay
 - C) None of the Above
 - D) Both (A) and (B)

- 233) What are the restrictions for issuing a Revision Order by SGST Commissioner?
- A) No appeal of the dealer pending before FAA/Tribunal/HC/SC
 - B) No Revision Order after the expiry of 3 years from adjudication excluding the appeal pendency period before Tribunal/HC/SC including stay period
 - C) Either a) or b)
 - D) Both a) and b)
- 234) What is the time period to issue a Revision Order in a point not raised in any appeal will be:
- A) Before the expiry of 1 Year from the date of the appellate order or before the expiry of 3 years from the date of adjudication whichever is later
 - B) Before the expiry of 2 Years from the date of the appellate order or before the expiry of 3 years from the date of adjudication whichever is later
 - C) Before the expiry of 3 Years from the date of the appellate order or before the expiry of 5 years from the date of adjudication whichever is later
 - D) No such Revision Power
- 235) Who will be the authority for filing further appeal against the Revision Order of the SGST Commissioner?
- A) Tribunal
 - B) High Court
 - C) Supreme Court
 - D) Any of the above in the order of (A), (B) and (C)
- 236) What will be the proposed structure of a Tribunal in GST?
- A) National Appellate Tribunal Headed by National President
 - B) State Appellate Tribunal as branch of the National Tribunal headed by State President
 - C) Judicial Members, Technical Members of SGST and CGST
 - D) All of the Above
- 237) What is the restriction set forth to the National President or State President or Members after ceasing to hold the office of a Tribunal?
- A) No right to appear before the National Tribunal or its branch at each states or UT being an A/R
 - B) No Such Restrictions at all
 - C) Restrictions only in the native state of the Tribunal Members
 - D) Restrictions only to appear before the National Bench of the Tribunal
- 238) The discretionary threshold limit of the Tribunal to not to admit any appeal will be:
- A) `5/-Lakh or Less
 - B) `3/-Lakh or Less
 - C) `1/-Lakh or Less
 - D) No Such Discretionary Threshold Limit
- 239) The time limit for filing an appeal before the Tribunal will be:

- A) Within 6 Months from the date of the communication of the Order
B) Within 4 Months from the date of the communication of the Order
C) Within 3 Months from the date of the communication of the Order
D) Within 2 Months from the date of the communication of the Order
- 240) The maximum permissible time period to condone the delay in filing of an appeal due to sufficient causes before the Tribunal will be:
- A) 1 Month
B) 2 Months
C) 3 Months
D) No such time limit, if satisfied with sufficient cause for the delay
- 241) The normal time period for filing Cross Objections by the respondent in the case of an appeal by either party will be :
- A) 15 days from the date of receipt of the notice subject to delay condonation
B) 30 days from the date of receipt of the notice subject to delay condonation
C) 45 days from the date of receipt of the notice subject to delay condonation
D) 60 days from the date of receipt of the notice subject to delay condonation
- 242) The permissible time period for the rectification of an error apparent on the face of record by the Tribunal will be:
- A) 1 Month from the date of order
B) 2 Months from the date of order
C) 3 Months from the date of order
D) No such time limit.
- 243) Whether the FAA or Tribunal is empowered to enhance the tax liability or to reduce refund in an appeal case?
- A) Yes, subject to the issuance of the notice communicating the intention and giving opportunity for personal hearing
B) Yes-without any further notice
C) Only to refer back such cases to the Adjudicating Authority
D) None of the Above
- 244) Who will be the final fact finding authority in a tax case?
- A) FAA
B) Tribunal
C) HC
D) SC
- 245) Default Bench of Tribunal will be:
- A) 3 members Bench consisting of One Member (Judicial), One Technical Member (CGST) and One Member Technical (SGST)
B) 5 members Bench consisting of One Member (Judicial), One Technical Member (CGST) and One Member Technical (SGST)

- C) 3 members Bench consisting of One Member (Judicial), One Technical Member (CGST) and One Member Technical (SGST)
- D) At least 2 member Bench consisting of National/State President and One Technical Member
- 246) The CGST second appeal before the Tribunal will be filed by:
- A) CGST Commissioner
- B) Review Committee comprising of 2 CGST Officers
- C) Legal Wing of the CGST Department
- D) Concerned Adjudicating Officer
- 247) If there is difference of opinion to the members of the Review Committee, what will be the deemed inference?
- A) A fit case of second appeal
- B) An unfit case for second appeal
- C) A case requiring legal opinion
- D) A case to be referred in to the CGST Commissioner
- 248) After retirement, the indirect Tax Gazetted Officers having a minimum 2 years' service as such are permitted to appear before the FAA and Tribunal after a period of?
- A) One Year from Retirement
- B) Two Years from Retirement
- C) Three Years from retirement
- D) Four Years from Retirement
- 249) The appeal against the judgment of the Tribunal which relates to a matter where two or more states, or a state and centre have different opinions regarding its nature of sales or place of supply, who will be next competent authority to file next appeals?
- A) Single Bench of the High Court situated in the native state of the Appellant
- B) Division Bench of the High Court in the native state of the Appellant
- C) Supreme Court
- D) Any of the Above
- 250) The permissible time period to file appeals before the High Court in the normal course will be:
- A) Within 180 days from the date of receipt of the Tribunal Order
- B) Within 90 days from the date of receipt of the Tribunal Order
- C) Within 60 days from the date of receipt of the Tribunal Order
- D) Within 30 days from the date of receipt of the Tribunal Order
- 251) An appeal filed before the High Court should be heard by?
- A) A Bench of not less than 2 judges based on majority opinion

- B) A Bench of not less than 3 judges based on majority opinion
 C) A Bench of not less than 5 judges based on majority opinion
 D) A Bench of not less than 7 judges based on majority opinion
- 252) What are the non-appealable orders or decisions in GST?
- A) File Transfer from authority to another
 B) Order related to seizure or retention of books of accounts and other documents
 C) Prosecution sanctioning order
 D) Instalment Order
 E) All of the Above
- 253) The permissible time period for the rectification of error apparent on the face of record in the case of Adjudicating Authority and FAA will be:
- A) Within 1 Months of the Order
 B) Within 2 Months of the Order
 C) Within 3 Months of the Order
 D) Within 6 Months of the Order
- 254) What is the sole purpose of giving Advance Rulings in the form of clarifications?
- A) To avoid long drawn and expensive litigation
 B) To Protect the state /Central Revenue
 C) To protect the business interest of the Dealers
 D) Any of the Above
- 255) Who will be the competent Authority to approach against the order of Authority for Advance Rulings (AAR)?
- A) FAA
 B) Tribunal
 C) HC/SC
 D) Separate Appellate Authority for Advance Rulings
- 256) What will be the composition of AAR for each states ?
- A) One Member from CGST and One Member from SGST
 B) 2 Members from CGST and One Member from SGST
 C) 2 Members from CGST and 2 Members from SGST
 D) 3 Members from CGST and 2 Members from SGST
- 257) What will be the composition of AAAR for each states ?
- A) Chief Commissioner CGST and Commissioner of SGST
 B) 2 Joint Commissioners of CGST and One Joint Commissioners of SGST
 C) 2 Joint Commissioners of CGST and 2 Joint Commissioners of SGST
 D) 3 Joint Commissioners of CGST and 3 Joint Commissioners of SGST
- 258) What are the permissible areas on which Advance Ruling can be sought?

- A) Classification of Goods or Services and Applicability of Notifications
 - B) Valuation Rules
 - C) Admissibility of Input tax or liability to pay tax or to Register
 - D) Taxable events resulting in to supply
 - E) All of the Above
- 259) To whom the Advance Ruling is applicable?
- A) To all similarly placed dealers
 - B) To all Adjudicating Authorities and Appellate Authorities on similar cases
 - C) To the Applicant and his Adjudicating Authority Only
 - D) All of the above
- 260) What will be the time period applicable for advance ruling?
- A) The financial years covered under Advance Rulings
 - B) 3 years from the date of advance ruling
 - C) Till the date when the law, facts or circumstances changes
 - D) 5 years from the date of advance ruling
- 261) If an advance ruling is obtained by suppression of material facts, all the existing provisions of the GST will be applicable to the appellant as if there were no advance ruling excluding the period from?
- A) Date of Advance Ruling to the date of declaring the same as void
 - B) Date of filing application for Advance Ruling to the date of declaring the same as void
 - C) The date of hearing the applicant and to the date of declaring the same as void
 - D) None of the above
- 262) What are the circumstances in which an application for advance ruling is rejected?
- A) Same questions is pending disposal before any of the appellate authorities
 - B) A matter already decided by any Appellate Authority
 - C) Same matter which is pending before in any proceedings in the appellant's case
 - D) A Matter already decided by the Adjudicating/Assessing Authority
 - E) All of the above
- 263) The time period for the disposal of an advance ruling application will be :
- A) Within 30 days of the receipt of the application
 - B) Within 60 days of the receipt of the application
 - C) Within 90 days of the receipt of the application
 - D) Within 180 days of the receipt of the application

- 264) If there are differences of opinion between 2 members of AAR, what will be the next option?
- A) Refer the case to the AAAR
 - B) Decide based on the Majority by designating one more member to the AAR for the time being
 - C) Reject the Advance ruling Application
 - D) Any of the Above
- 265) If there is no common conclusion between the 2 members of AAAR, what will be the next option?
- A) Decide based on the Majority by designating one more member to the AAAR for the time being
 - B) No Advance Ruling at the level of AAAR
 - C) Reject the Advance ruling Application
 - D) Any of the Above
- 266) If any of the parties are aggrieved by the advance ruling of the AAR, what will be the option available to the dealer or CGST/SGST Officials?
- A) File appeal before the AAAR
 - B) Refer the case for the revision Order of the Commissioner
 - C) Approach the Tribunal
 - D) Any of the Above
- 267) The prescribed time period for the filing of appeal against the Advance Ruling will be:
- A) Within 30 days of the receipt of the advance ruling
 - B) Within 60 days of the receipt of the advance ruling
 - C) Within 90 days of the receipt of the advance ruling
 - D) Within 180 days of the receipt of the advance ruling
- 268) The prescribed time period for the disposal of an appeal against the Advance Ruling?
- A) Within 30 days of the filing of the appeal
 - B) Within 60 days of the filing of the appeal
 - C) Within 90 days of the filing of the appeal
 - D) Within 180 days of the filing of the appeal
- 269) The prescribed time period for the rectification of any error apparent on the face record in advance ruling or order in appeal against advance ruling?
- A) Within 1 month from the date of order
 - B) Within 2 month from the date of order
 - C) Within 3 month from the date of order
 - D) Within 6 month from the date of order
- 270) What is the basic objective of setting up settlement Commission?

- A) To give alternative channel for dispute settlement
 - B) To expedite GST payment and to avoid litigation
 - C) To give an option for voluntary disclosure
 - D) All of the Above
- 271) Who will be the head of the National Settlement Commission?
- A) National President designated and appointed as such
 - B) National Chairman designated and appointed as such
 - C) Either a sitting or Retired Judge of a High Court
 - D) B) and c) Above
- 272) The jurisdiction of a state settlement commission will be:
- A) Single State Only
 - B) One or More States
 - C) Either of the Above
 - D) None of the Above
- 273) If there is difference of opinion in the bench of settlement commission consisting of 2 members, what will be the next option?
- A) Refer the case to a 3rd member and take decision based on majority
 - B) Refer the case to any other bench consisting of 2 members
 - C) Refer the case to a larger bench and take decision based on majority
 - D) Any of the Above
- 274) Who can apply for settlement of GST cases before the settlement commission?
- A) Any taxable person whose appeal is pending before the National Appellate Tribunal or its state bench
 - B) Any taxable person in receipt of one or more SCNs and the final order is pending before either the adjudicating authority or First Appellate Authority
 - C) Any taxable person whose appeal is pending before any HC or Supreme Court of India
 - D) Any of the above
- 275) In the application for settlement of cases, voluntary and full disclosures of certain facts are compulsory. What are they?
- A) Undisclosed tax liability before the proper officer of IGST
 - B) Manner of deriving the undisclosed tax liability
 - C) Additional admitted tax details, misclassification and exemption notification details
 - D) All of the above
- 276) What are the conditions for filing an application for settlement?

- A) Filing of the returns, if the same is not waived by the settlement commission
 - B) Receipt of SCN or Appeal pending before the FAA
 - C) Additional admitted tax in the application for settlement exceeds ` 5/-Lakhs
 - D) Remittance of the additional accepted tax along with interest
 - E) All of the Above
- 277) What are the reasons on which an application for settlement can be rejected?
- A) Cases on which appeals are pending before any Tribunal bench or courts
 - B) Cases involving rate of tax issue or determination of liability to pay tax
 - C) Non-remittance of the prescribed fee
 - D) All of the Above
- 278) Suppose One Taxable person has filed an application before the settlement commission fulfilling all the 4 conditions for filing the same. Whether he has any option to withdraw the application?
- A) Yes
 - B) No
 - C) At the discretion of the Settlement Commission
 - D) At the option of the Applicant
- 279) Maximum settlement opportunity allowable to a taxable person?
- A) Only Once
 - B) Only 2
 - C) Up to 3 cases
 - D) No such limit
- 280) Suppose, after filing of the application for settlement, if the applicant is convicted of any offence or the commission convinced that the applicant is not co-operating with them. What will be the fate of the settlement application?
- A) To proceed with the available data
 - B) To proceed with the data furnished already and that received from the new offence details
 - C) To send back the case to the proper adjudicating authority
 - D) Any of the above
- 281) The permissible time period to correct any error apparent on the face of record in the order of the settlement commission will be?
- A) 3 months
 - B) 6 months
 - C) 12 months
 - D) No such time limit

- 282) Who will be the competent authority to issue an authorisation in writing for conducting any search?
- A) An Officer not below the rank of the Commissioner
 - B) An Officer not below the rank of a Joint Commissioner**
 - C) An Officer not below the rank of a Deputy Commissioner
 - D) Any of the Above
- 283) The minimum transaction value which necessitates the accompanying of any of the prescribed transporting documents will be :
- A) Goods having a transaction value of and above Rs.250/-
 - B) Goods having a transaction value of and above Rs.5000/-
 - C) Goods having a transaction value of and above Rs.50,000/-**
 - D) Goods having a transaction value of and above Rs.2,50,000/-
- 284) Whenever the goods will become a subject matter of confiscation in GST?
- A) Supply in violation of the act and rules
 - B) Non-accounting of the taxable supplies
 - C) Taxable supply without having applied for registration
 - D) All of the Above
- 285) If the officer fails to issue a notice to the taxable person after the seizure of the goods within 60 days or within extended time period at maximum of 6 months, what will be its impact?
- A) Goods can still be detained up to the completion of the adjudication procedure
 - B) Goods are to be returned**
 - C) Either a) or b) at the discretion of the adjudicating authority
 - D) None of the Above
- 286) Suppose a goods vehicle contains 10 consignments having a total value of Rs.4,20,000/-whereas the individual value of each consignment is less than Rs.50,000/-.If so, how many number of prescribed documents should accompany in that goods vehicle?
- A) 11 e-generated prescribed documents from the common portal for transportation
 - B) Only One e-generated prescribed document in respect of the entire consignment
 - C) 8+1 e-generated documents
 - D) No e-generated Document at all**

- 287) Suppose a goods vehicle contains 10 consignments having a total value of Rs.4,20,000/-. Out of the above 2 consignments are of a transactions value of Rs.60, 000/- and 72,000/-respectively whereas the individual value of the remaining 8 consignments are less than Rs.50,000/-. If so, how many number of prescribed documents should accompany in that goods vehicle?
- A) 10 e-generated prescribed documents from the common portal for transportation
 - B) 2 e-generated prescribed document in respect of the entire consignment
 - C) 2 e-generated documents in respect of the consignment having the transaction value of more than Rs.50,000/-
 - D) No E-generated Document at all
- 288) The power to issue order for arrest will be vested upon ?
- A) Commissioner of CGST/SGST
 - B) Joint Commissioner of CGST/SGST
 - C) Deputy Commissioner/Assistant Commissioner of CGST/SGST
 - D) Any of the Above
- 289) What are the conditions in which a taxable person may be ordered to be arrested ?
- A) An offence U/s.73 having a tax evasion value of more than Rs.50/-Lakhs
 - B) Repetition of an offence U/s.73
 - C) Any of the Above
 - D) None of the Above
- 290) If a taxable person is arrested for a cognizable offence (Non-bailable Offence), he should be produced before a magistrate within:
- A) 24 hours
 - B) 48 hours
 - C) At any working days at the option of the proper officer
 - D) No such need in the case of a tax evasion case
- 291) If a taxable person is arrested for a non-cognizable offence (Bailable Offence), who will be the empowered officer to release him on bail?
- A) Commissioner of CGST/SGST
 - B) Joint Commissioner of CGST/SGST
 - C) Deputy Commissioner/Assistant Commissioner of CGST/SGST
 - D) Any of the Above
- 292) How much volume of a tax evasion case will be a Cognizable or Non-Bailable Offence in GST?
- A) Tax evasion exceeding Rs.50/-Lakhs
 - B) Tax Evasion exceeding Rs.1 Crores
 - C) Tax Evasion Exceeding Rs.2 Crores
 - D) Tax Evasion exceeding Rs.2.5 Crores

- 293) What will be the volume of compulsory penalty for the offences listed u/s.66(1) of the MGST Act,2016 will be :
- A) Rs.10,000/-
 - B) Amount equivalent to the tax amount involved in the offence
 - C) Highest of the above a) or b)
 - D) No Penalty at all
- 294) If any makes repeats the short payment of tax, what will be the volume of penalty?
- A) Rs.10,000/-
 - B) 10% of the tax short paid
 - C) Highest of the above a) or b)
 - D) No Penalty at all
- 295) What will be the maximum volume of compulsory Penalty in the case of offences like abetment ,etc. listed u/s.66(3):
- A) Rs.25/-Thousand
 - B) Rs.10/-Thousand
 - C) Rs.50/-Thousand
 - D) Rs.1/-Lakh
- 296) What constitute the repeated short payment of tax in GST?
- A) 2 short payment in 2 consecutive return periods
 - B) 3 short payment in 3 consecutive return period
 - C) 2 short payment in 2 return period during any 6 consecutive return periods
 - D) 3 short payment in 3 return period during any six consecutive return periods
- 297) What will be the maximum amount of penalty u/s.67 for contravening any provision of the GST Act or Rules on which no separate penalty is prescribed?
- A) Rs.25/-Thousand
 - B) Rs.10/-Thousand
 - C) Rs.50/-Thousand
 - D) Rs.1/-Lakh
- 298) What will be the volume of penalty for transporting goods without documents or makes supplies without any supporting entries in the books of accounts will be:
- A) Rs.25/-Thousand
 - B) Rs.10/-Thousand
 - C) Rs.50/-Thousand
 - D) Equal Amount of tax
- 299) What will be the penalty for opting the composition of the tax liability without eligible for the same?

- A) Rs.25/-Thousand
B) Rs.10/-Thousand
C) Rs.50/-Thousand
D) Equal Amount of tax
- 300) What will be the volume of penalty in confiscation cases?
- A) Rs.10/-Thousand
B) Equal Amount of tax
C) Either a) or b) whichever is higher
D) Rs.50/-Thousand
- 301) What will be the volume of fine in lieu of confiscation of the goods?
- A) Rs.10/-Thousand
B) Equal Amount of tax
C) Either a) or b) whichever is higher
D) Fine not exceeding the market price of the goods
- 302) What is the punishment in the case of a tax evasion case exceeding Rs.250/-Lakhs?
- A) 5 Years imprisonment and fine
B) 3 Years imprisonment and fine
C) 2 Years imprisonment and fine
D) 1 Years imprisonment and fine
- 303) What is the punishment in the case of a tax evasion case between Rs.50/-Lakhs and Rs.250/-Lakhs
- A) 5 Years imprisonment and fine
B) 3 Years imprisonment and fine
C) 2 Years imprisonment and fine
D) 1 Years imprisonment and fine
- 304) What is the punishment in the case of a tax evasion case between Rs.25/-Lakhs and Rs.50/-Lakhs
- A) 5 Years imprisonment and fine
B) 3 Years imprisonment and fine
C) 2 Years imprisonment and fine
D) 1 Years imprisonment and fine
- 305) If any offence involving a tax evasion case of and above Rs.25/-Lakhs is repeated again, what will be the punishment in such a case?
- A) 5 Years imprisonment and fine
B) 3 Years imprisonment and fine
C) 2 Years imprisonment and fine
D) 1 Years imprisonment and fine
- 306) What are the offences which cannot be permitted to compound in GST?

- A) Repetition of the offences serial numbered as 1 to 7 u/s.73
 - B) Repetition of the abetment in the case of the major offences listed u/s.73
 - C) Repetition of the tax evasion offence having a supply value exceeding Rs.1 Crore
 - D) Any offences which is also an offence under NDPSA (Narcotic Drugs and Psychotropic Substances Act, 1985) or FEMA (Foreign Exchange Management Act, 1999)
 - E) All of the Above
- 307) What will be the lower limit of the compounding fee?
- A) Rs.10,000/-
 - B) 50% of the tax involved
 - C) Rs.30,000/-
 - D) Highest of the above a) or b)
- 308) What will be the upper limit of the compounding fee?
- A) Rs.30,000/-
 - B) 150% of the tax involved
 - C) Rs.50,000/-
 - D) Highest of the above a) or b)
- 309) Who will be the registered taxable persons on the appointed day of the GST implementations?
- A) Those who apply for GST registration at least 30 days prior to the appointed day
 - B) Those who apply for GST registration at least 5 days prior to the appointed day
 - C) Every existing registered persons under the subsuming tax laws will be automatic provisional GST registration on the appointed day
 - D) Any of the above
- 310) What will be the validity period of the provisional GST registration certificate that automatically issued on the appointed day?
- A) For 30 days from the appointed day
 - B) For 60 days from the appointed day
 - C) For 90 days from the appointed day
 - D) For 6 months from the appointed day
- 311) What will be the procedure to be complied by the provisional registration certificate holders to get final certificate of registration?
- A) By e-filing the online registration application with the prescribed scanned documents within 1 months from the appointed day
 - B) By e-filing the online registration application with the prescribed scanned documents within 2 months from the appointed day
 - C) By e-filing the online registration application with the prescribed scanned documents within 3 months from the appointed day

D) By e-filing the online registration application with the prescribed scanned documents within 6 months from the appointed day

- 312) If one dealer fails to give the additional information for final registration in GST within the prescribed time period, what will be the fate of the provisional registration?
- A) **It will be cancelled giving SCN**
 B) He will be issued compulsory final Registration without allowing any ITC
 C) Either a) or b)
 D) None of the above
- 313) Suppose, One existing dealer who has been issued Provisional Registration Certificate is not liable for registration under GST due to the below registrable limit or items not liable to tax under GST. What will be the option available to such dealers in the provisional registration period?
- A) **He may apply for the cancellation of the provisional registration**
 B) He has to wait for the completion of the provisional registration period of 6 months
 C) Cancellation will be permitted only after One year from the appointed day
 D) None of the Above
- 314) Suppose one dealer has Cen vat or Local VAT unadjusted ITC credit carried forward to the last return period in the subsumed taxation laws. How this balance unadjusted ITC will be treated in GST?
- A) Refunded under earlier laws
 B) **Allowed as ITC in GST**
 C) Refunded under GST law
 D) Any of the Above
- 315) If any actions are instituted against the admissibility of ITC under earlier law either before or after the implementation of GST, how it will be treated under GST?
- A) Collected as a tax arrears under earlier law
 B) **Collected as a tax arrears in the GST**
 C) Either a) or b)
 D) None of the Above
- 316) Suppose one taxable person has un-availed cenvat credit or ITC on capital goods not carried forwarded to the last return in the earlier law and allowable both under earlier law or GST law. How it will be treated under GST?
- A) Refunded under earlier laws
 B) **Allowed as ITC in GST**
 C) Refunded under GST law
 D) Any of the Above

- 317) Suppose one dealer who was not liable to get registered in the earlier law or a manufacturer of the exempted goods became taxable under GST. How the tax element involved in his raw material stock or semi-finished goods or finished goods on the appointed day will be treated in GST?
- A) Refunded under earlier laws
 - B) Allowed as ITC in GST
 - C) Refunded under GST law
 - D) No ITC Credit
- 318) What is/are the condition for availing ITC on stock related to non-taxable period by a dealer who was not liable to get registered in the earlier law or a manufacturer of the exempted goods in the earlier law?
- A) Such stock should be taxable under GST
 - B) Eligible for ITC under earlier law, if he was liable to get registered or such goods or raw materials were taxable under earlier law
 - C) He should be eligible for ITC in GST
 - D) He should be in possession of the related invoice to the stock not earlier than 12 months prior to the appointed date.
 - E) All of the Above
- 319) What is/are the condition for availing ITC on the tax element involved in the stock held by a composition dealer under earlier law, if such dealer opts normal tax remittance in GST?
- A) Such stock should be taxable under GST
 - B) Eligible for ITC under earlier law, if he was liable to get registered or such goods or raw materials were taxable under earlier law
 - C) He should be eligible for ITC in GST
 - D) He should be in possession of the related invoice to the stock not earlier than 12 months prior to the appointed date.
 - E) All of the Above
- 320) If a taxable person remitting tax in the normal scheme under earlier law switchover to composition scheme in the GST. How the tax element involved in the already ITC adjusted closing stock under earlier law will be treated?
- A) Related tax element under earlier law is to be remitted back by debiting electronic credit ledger or electronic cash ledger.
 - B) The balance ITC in the electronic credit ledger will be lapsed
 - C) Both a) and b) Above
 - D) Related tax element under earlier law is to be refunded
- 321) Suppose tax exempted goods under earlier law dispatched within 6 months prior to the appointed day are returned back within 6 months from the appointed day. How, the tax element involved in the return supply will be treated under GST?
- A) Subject to tax at the appropriate rate of GST
 - B) No GST
 - C) At the half rate of the GST
 - D) Only SGST is charged

- 322) Suppose tax exempted identifiable goods under earlier law dispatched within 6 months prior to the appointed day are returned back after 6 months from the appointed day. How, the tax element involved in the return supply will be treated under GST?
- A) Subject to tax at the appropriate rate of GST
 - B) No GST
 - C) At the half rate of the GST
 - D) Only SGST is charged
- 323) Suppose taxable identifiable goods under earlier law dispatched within 6 months prior to the appointed day are returned back within 6 months from the appointed day. How such return supply will be treated under GST?
- A) Subject to tax at the appropriate rate of GST
 - B) No GST
 - C) At the half rate of the GST
 - D) Only SGST is charged
- 324) Suppose taxable identifiable goods under earlier law dispatched within 6 months prior to the appointed day (i.e.01-04-2017) are returned back after 6 months from the appointed day. How such return supply will be treated under GST?
- A) It will be Subject to tax at the appropriate rate of GST
 - B) No GST
 - C) At the half rate of the GST
 - D) Only SGST is charged

MCQs on GST LAW**INSPECTIONS, SEARCH & SEIZURE**

1. Inspections, Search and seizure operations under GST are to be authorised by a CGST/SGST Officer not below the rank of _____
 - A) Dy Commissioner
 - B) Asst Commissioner
 - C) Joint Commissioner**
 - D) Commissioner

2. Inspections can be conducted at the business places of, _____
 - A) Taxable persons
 - B) Transporter of goods
 - C) Owner or Operator of Godowns/Ware house
 - D) All of the above**

3. The person in charge of the conveyance carrying any consignment of goods exceeding the value of _____, shall carry prescribed documents (E-Waybill)
 - A) ` 50,000**
 - B) ` 1,00,000
 - C) ` 10,000
 - D) ` 100 lakhs

4. Arrests under GST are to be authorised by _____
 - A) Asst Commissioner
 - B) Joint Commissioner
 - C) Commissioner**

5. All arrests should be made as per the provisions of _____
 - A) CRPC**
 - B) CPC
 - C) FEMA
 - D) IPC

6. The documents or books seized on inspections which are not relied upon for the issue of notice shall be returned to the party within days of issue of notice.
- A) 15
 - B) 30**
 - C) 60
 - D) 90
7. The goods seized are to be returned to the person from whom seized if no notice in respect thereof is issued within a period of.....
- A) 30 days
 - B) 60 days
 - C) 3 Months
 - D) 6 Months**
8. Persons arrested for cognizable offences are to be produced before the Magistrate within
- A) 12 Hours
 - B) 24 Hours**
 - C) 48 Hours
 - D) At the next working day

TRANSITIONAL PROVISIONS

1. What will be the amount carried forward as CGST/SGST from the earlier law and shown in the return filed for the period ending as on appointed date?
- A) No amount will be carried forward from the earlier law
 - B) Amount which is admissible under earlier law but may not be admissible under GST
 - C) Amount which is admissible under GST but may not be admissible under earlier law
 - D) Amount which is admissible under both the GST and earlier law**
2. Input tax credit as per the VAT law will be carried forward as:
- A) CGST
 - B) SGST**
 - C) IGST
 - D) CGST or SGST at the option of the supplier

3. If the unavailed Input Tax Credit on Capital Goods under the earlier law which has been subsequently availed under the GST law is found to be inadmissible as per the proceedings of the Department, then what will be the course of action for the Department?
- A) **Such amount will be recovered under the GST law**
 - B) Such amount will be recovered under the earlier law
 - C) Such amount cannot be recovered
 - D) Such amount may be recovered under the GST law or the earlier law at
 - E) Department's option
4. To avail credit of tax on inputs held in stock by a dealer who was exempted from payment of tax as per earlier law, the said inputs should be used or intended to be used for making,
- A) **Taxable supplies under GST**
 - B) Exempt supplies
 - C) Either taxable or exempt supplies
 - D) Both taxable and exempt supplies
5. For credit to be allowable, invoices should not be issued earlier than;
- A) Three months before the appointed day
 - B) Six months before the appointed day
 - C) Nine months before the appointed day
 - D) **Twelve months before the appointed day**
6. What will happen to the rest of credit carried forward in respect of a regular dealer switching over to composition stream under GST, after adjusting to the inputs held in stock?;
- A) Carry forward the rest of the credit
 - B) Credit kept in abeyance till the taxable opts for normal scheme once again
 - C) **Credit lapses**
 - D) Electronic credit ledger will freeze with the credit available
7. Declaration of inputs held in stock by job worker on behalf of manufacturer is to be filed by?
- A) Manufacturer
 - B) Job Worker
 - C) **Both (a) and (b)**

8. The process carried out on finished goods or testing done shall ?
- A) Amount to Manufacture
 - B) Not amount to Manufacture**
 - C) Result in different product
 - D) Change the use of product
9. Where the goods sold paying VAT within 6 months prior to the appointed day are returned back to business place by an unregistered person within 6 months from the appointed day, the registered person can,
- A) Re sale the goods without paying GST
 - B) The VAT paid will be lost
 - C) Claim for refund of VAT under the existing law**
 - D) Pay tax on reverse charge basis
10. Which of the following is true in respect of events after the applicability of GST?
- A) Proceedings under earlier law will be disposed of under the earlier law**
 - B) Any default due to proceedings in the earlier law will be recovered in the earlier law
 - C) Proceedings under the earlier law will be disposed of under the new law
 - D) Any refund due to the proceedings will be admissible as input tax credit

INPUT TAX CREDIT

1. A taxable person shall not be entitled to take input tax credit in respect of any goods services to him after the expiry of from the date of tax invoice related to such supply?
- A) One month
 - B) Six months
 - C) One year**
 - D) Two years
2. Input tax credit is not available on?
- A) Goods used for personal use**
 - B) Trading goods

- C) Capital goods
D) Fixed capital
3. The five conditions for claiming ITC doesn't include the following:
- A) He is in possession of tax invoice
B) He has received the goods/services
C) The tax charged has been actually paid to the Government
D) He must have inter-state supply
4. Input tax credit in relation to SGST means:
- A) SGST and CGST
B) SGST and IGST
C) IGST and CGST
D) IGST, SGST and CGST
5. ITC in relation to CGST means
- A) SGST and CGST
B) SGST and IGST
C) IGST and CGST
D) IGST, SGST and CGST
6. ITC in relation to IGST means
- A) SGST and CGST
B) SGST and IGST
C) IGST and CGST
D) IGST, SGST and CGST
7. Cross utilization of ITC is not allowed between:
- A) SGST and CGST**
B) SGST and IGST
C) IGST and CGST
D) None of the above
8. Tax paid on goods and services under Act is allowable both under SGST act and CGST Act?
- A) IGST**
B) VAT
C) Excise
D) Customs
9. ITC includes tax payable under also

- A) VAT
- B) Reverse charge**
- C) Excise
- D) Customers

10. ITC is allowed on tax paid on capital goods in instalments in GST

- A) 12
- B) 36
- C) 3
- D) 1**

11. ITC on pre-registration stock is allowed of registration is take with in days from the date on which he is liable for registration

- A) 15
- B) 30**
- C) 90
- D) 60

12. Treatment of ITC in respect of a taxable person paying tax under section 7 opts to pay tax under composition scheme?

- A) No liability
- B) Liable to pay an amount equivalent to the input tax credit in respect of inputs held in stock in any form**
- C) ITC for input in stock allowed
- D) None of the above

13. Treatment of ITC in respect of a taxable person paying tax under composition scheme opts to pay tax under section 7

- A) Liable to pay tax on input in stock
- B) Eligibility to claim ITC of inputs held in stock
- C) No eligibility for ITC on inputs held in stock
- D) None of the above

Ans: ?

14. ITC in GST is computed by generating

- A) GSTR I
- B) GSTR II**
- C) GSTR III
- D) GSTR IV

IGST

1. tax is levied on inter-state supply of goods and services?
 - A) CGST
 - B) SGST
 - C) IGST**
 - D) VAT

2. IGST means?
 - A) Inter-state GST
 - B) Integrated GST**
 - C) Import GST
 - D) International GST

3. IGST Act is passed by?
 - A) State Legislative
 - B) Parliament**
 - C) Union Territory
 - D) Legislative Council

4. Under Article of the Constitution, GST on supplies in the cause of Inter-state trade or commerce shall be levied and collected by the Government of India ?
 - A) Article 246 A
 - B) Article 269 A**
 - C) Article 254
 - D) Article 279 A

5. IGST is levied and collected is?
 - A) Allotted to centre only
 - B) Allotted to states only
 - C) Allotted to UT's only
 - D) Apportioned between centre and states**

6. What is rate of tax of IGST?

- A) CGST rate
- B) SGST rate
- C) CGST + SGST rate**
- D) VAT rate

7. is levied on imports of goods and services?

- A) SGST
- B) CGST
- C) IGST**
- D) VAT

8. Import/Export is treated as in GST?

- A) Intra-state supply
- B) Inter-state supply**
- C) Non-taxable supply
- D) Exempted supply

9. Inter-state supplies means:

- A) Any-supply where the location of the supplier and the place of supply are in the same state
- B) Any supply where the location of supplier and the place of supply are in different states**
- C) Any supply where location of the supplier and place of supply are outside the country
- D) None of these

10. Act implements 'destination principle of taxation' in GST scenario?
- A) CGST
 - B) SGST
 - C) Customs
 - D) IGST**
11. Act provides un-intercepted ITC chain on inter-state transactions?
- A) IGST**
 - B) CGST
 - C) VAT
 - D) SGST
12. Manner of utilizing ITC for payment of IGST?
- A) (i) IGST (ii) SGST (iii) CGST (iv) Cash
 - B) (i) CGST (ii) IGST (iii) SGST (iv) Cash
 - C) (i) IGST (ii) Cash (iii) CGST (iv) SGST
 - D) (i) IGST (ii) CGST (iii) SGST (iv) Cash**
13. In IGST state shall pay the amount equal to the ITC SGST used by the supplier in the exporting state to centre?
- A) Exporting state**
 - B) Importing state
 - C) Centre
 - D) NA
14. Place of supply of goods when supply involves movement of goods?

- A) **location of the goods at the time at which the movement of goods terminates for delivery to the recipient**
B) location of the goods at the time at which movement of goods commences for delivery to the recipient
C) location of the principle place of business of the supplier
D) location of the principle place of business of the recipient
15. Place of supply of goods where the supply doesn't involve movement of goods?
- A) Location of the goods at the time of purchase order
B) **Location of the goods at the time of delivery to the recipient**
C) Location of the supplier
D) Location of the recipient
16. Place of supply where the goods are assembled or installed?
- A) Place of supplier
B) Place of recipient
C) Place of transporter
D) **Place of the such assembly or installation**
17. Place of supply where the goods are supplied on board a conveyance such as vessel, an aircraft, a train or motor vehicle?
- A) Location of supplier
B) Location of recipient
C) **Location at which such goods are taken on board**
D) None of these
18. The default rule of place of supply of services made to a registered person shall be?
- A) **Location of such person**
B) Location of service provider
C) Location where service is provided
D) Location where agreement for rendering of service is executed

19. The default rule of place of supply of services made to any person other than a registered person if address on record exist shall be?
- A) Location of service provider
 - B) Location where service is rendered
 - C) Location where agreement for rendering of service is executed
 - D) Location of the recipient**
20. The default rule of place of supply of services made to any person other than a registered person if address on record doesn't exist shall be?
- A) Location of the recipient of services
 - B) Location of the supplier of services**
 - C) Location where service is rendered
 - D) Location where agreement for rendering of services is executed
21. Place of supply of services in relation to lodging accommodation shall be?
- A) Location of the supplier
 - B) Location of the recipient
 - C) Location at the lodging accommodation is located**
 - D) None of these
22. Place of supply of services in relation to mobile connection for pre-paid customers other than through internet shall be?
- A) Location of supplier
 - B) Location of recipient
 - C) Location where such pre-payment is recieved as such vouchers are sold**
 - D) None of these

Multiple Choice Questions on Place of Supply

1. Nature of a particular transaction ie, intra state or interstate is determined based on the
- (a) location of the supplier & place of supply

- (b) location of the supplier alone
 - (c) Location of the recipient of goods /services
 - (d) none of the above
2. Supply of services /goods or both to a unit in special economic zone is considered as
- (a) intrastate supply
 - (b) interstate supply
 - (c) not identifiable
 - (d) none of the above
3. Place of supply of a transaction in territorial waters
- (a) location of the supplier
 - (b) location of the recipient of supply
 - (c) Coastal state nearest point of the appropriate baseline is located
 - (d) none of the above
4. Place of supply of goods which involves movement
- (a) location of the supplier of goods
 - (b) location of the recipient of goods
 - (c) place where the movement of goods terminates
 - (d) none of the above
5. where will be the place of supply when goods are supplied on the direction of the third party
- (a) Location of the recipient
 - (b) location of the supplier
 - (c) location of the third party
 - (d) none of the above
6. Where will be the place of supply of services in B2B transactions under general rule
- (a) Location of the service recipient who is regd person

(b) location of supplier of services

(c) none of the above

7. Is the service rendered by an employee to an employer is taxable under GST?

(a) Yes

(b) No

8. Where will be the place of supply of goods supplied in a train which is heading towards Delhi From Thiruvananthapuram if the goods were taken on board from Coimbatore?

(a) Thiruvananthapuram – kerala

(b) Coimbatore- Tamil Nadu

(c) Delhi

(d) none of the above

9. A prominent chain of hotels located in Mumbai recieved the services of a building consultant located in Cochin for their offshore project in Canada. Both the firms are registered under GST.Where will be the place of supply for this project?

(a) Cochin – kerala

(b) Mumbai - Tamil Nadu

(c) Canada

(d) none of the above

10. Which state will get the SGST portion in the case of plumber from kerala providing plumbing services to multi-storeyed building located in Gujarat ?

(a) Gujarath

(b) Kerala

(c) none of the above

11. IGST on goods imported into India shall be levied and collected in accordance with the provisions of Customs Tariff Act 1975 on Value determined under Sec 12 Of Customs Act 1962. whether the statement is correct?

(a) Yes

(b) No

12. Who is responsible in the case of Supply of online information and database access services provided by supplier of services located in the non-taxable territory and received by non-taxable online recipient?

- (a) Supplier of services located in non-taxable territory
- (b) Recipient of services
- (c) none of the above

13. Who is liable to take a single registration under the Simplified Registration Scheme to be notified by the Government?

- (a) Supplier of online services & database access located in non-taxable territory
- (b) Recipient of services
- (c) none of the above

Levy and collection of tax

1. CGST and SGST will be levied on;

- A) Intra-state supply
- B) Inter-state supply
- C) Import
- D) Export

2. Which one of the following shall not be treated as supply;

- A) Rental
- B) Lease
- C) Actionable claim
- D) License

3. The maximum rate that can be levied as CGST or SGST will be at;

- A) 18 %
- B) 20%
- C) 18 %
- D) 40%

4. On which one of the following items, GST will be levied;

- A) Aviation fuel
- B) Liquefied petroleum Gas

- C) Natural Gas
D) High Speed Diesel oil
5. Works contract is ;
- A) Supply of goods
B) Supply of services
C) Supply of both
D) Neither supply of goods nor supply of services
6. In 'composite supply' the following shall be treated as the supply;
- A) Supply with highest rate of tax
B) Supply which attracts reverse charge
C) Supply which is the principal supply
D) Supply of item which can be separately sold
7. Composition levy is applicable to the taxable persons whose aggregate turnover-
- A) Did not exceed 50 lakh in the current year
B) Did not exceed 50 lakh in the preceding year
C) Did not exceed 60 lakh in the current year
D) Did not exceed 60 lakh in the preceding year
8. In 'Mixed supply' the following shall be treated as the supply;
- A) Supply with highest rate of tax
B) Supply which attracts reverse charge
C) Supply which is the principal supply
D) Supply of item which can be separately sold
9. Which one of the statements regarding the Composition levy is incorrect;
- A) Inter-state inward is supply permitted
B) Not eligible to collect tax
C) Certain manufactures and service providers are not permitted
D) Supply of goods which are not leviable to tax under GST is permitted
10. The maximum rate of tax prescribed for manufactures in Composition levy is;
(CGST +SGST)
- A) 1 %
B) 5%
C) 0.5%
D) 2.5 %