

# GOODS AND SERVICES TAX

## B. Com Semester III

### Multiple Choice Questions

- 1) GST was introduced in India with effect from  
(a) 1.7.2017                      (b) 1.1.2017                      (c) 1.4.2017                      (d) 8.7.2017
- 2) In Jammu & Kashmir, GST was introduced with effect from  
(a) 1.8.2018                      (b) 1.7.2017                      (c) 8.7.2018                      (d) 8.7.2017
- 3) Constitution Amendment Bill for implementation of GST was \_\_\_\_\_  
(a) 101st                      (b) 100th                      (c) 121st                      (d) 122nd
- 4) Constitution Amendment Act for implementation of GST was \_\_\_\_\_  
(a) 101st                      (b) 100th                      (c) 121st                      (d) 122nd
- 5) GST is charged on \_\_\_\_\_  
(a) Sale Value                      (c) Value Addition  
(b) Transaction Value                      (d) Manufacturing Cost
- 6) As per 101<sup>st</sup> Constitution Amendment Act, Article \_\_\_\_\_ was inserted in the constitution.  
(a) 101B                      (b) 256A                      (c) 246A                      (d) 156B
- 7) UTGST Act is enacted by \_\_\_\_\_  
(a) Union Govt.                      (b) Union Territory                      (c) State Govts.                      (d) GST Council
- 8) As per the 101<sup>st</sup> Constitution Amendment Act, the power to levy GST rests on \_\_\_\_\_  
(a) State Govt.                      (c) State & Union Govt.  
(b) Union Govt.                      (d) Union Territory, State & Union Govt.
- 9) GST is a \_\_\_\_\_  
(a) Multipoint Tax                      (b) Single point Tax                      (c) Regressive Tax                      (d) None of the above
- 10) GST is a \_\_\_\_\_ tax  
(a) Service based                      (c) Consumption based  
(b) Supply based                      (d) Supply & Consumption based
- 11) Government of India together with \_\_\_\_\_ created the GST Network  
(a) NSA                      (b) NSDL                      (c) NIESBUD                      (d) CBIC

12) UTGST is levied when\_\_\_\_\_

- (a) Supply is made within a Union Territory (c) Interstate supply  
(b) Supply from one Union Territory to another (d) None of the above

13) SAC refers to \_\_\_\_\_

- (a) Systematic Accounting Code (c) System Administration Code  
(b) Services Accounting Code (d) Scientific Accounting Code

14) When an interstate supply is made, \_\_\_\_\_ will be levied

- (a) CGST (b) UTGST (c) CGST & SGST (d) IGST

15) Tax which is not merged with GST is\_\_\_\_\_

- (a) Service Tax (c) Basic Customs Duty  
(b) Excise Duty (d) Purchase Tax

16) GST is a matter of jurisdiction of \_\_\_\_\_ Government

- (a) Union (b) State (c) Union & State (d) None of these

17) A dealer in Tamil Nadu has sold to goods to a dealer in Kerala. Which tax will be levied?

- (a) CGST & SGST (b) UTGST (c) IGST (d) CGST only

18) Under GST, tax will be paid to the state where goods are \_\_\_\_\_

- (a) Manufactured (b) Sold (c) Consumed (d) Purchased

19) Under GST regime, imports into India are subject to \_\_\_\_\_

- (a) CGST & SGST (b) CGST, SGST (c) IGST & BCD (d) IGST  
& BCD

20) GSTN is a company registered as per Section \_\_\_\_ of the Companies Act, 2013

- (a) Sec. 25 (b) Sec. 8 (c) Sec. 2(62) (d) None of the above

21) The President of India constituted GST Council as per Article \_\_\_\_\_ of the constitution.

- (a) 246A (b) 269A (c) 279A (d) 276

22) As per Article 366 (12A), GST covers all goods except \_\_\_\_\_

- (a) Motor Spirit (b) Natural Gas (c) Alcoholic Liquor (d) Tobacco

23) What is true about Tobacco products under GST regime?

- (a) Tobacco will be brought under GST later  
(b) Tobacco is out of the purview of GST  
(c) Tobacco is subject to GST in addition to Central Excise Duty  
(d) None of the above

24) Who is the Chairperson of GST Council?

- (a) Union Finance Minister (c) Nominated by Council  
(b) Nominated by the Govt. (d) Elected by Council

25) Who is the Vice Chairperson of GST Council?

- (a) Union Minister of State in charge of Revenue of Finance  
(b) Any State Finance Minister  
(c) Nominated by Govt.  
(d) Selected by the Council from Members

26) GST Council was constituted w.e.f. \_\_\_\_

- (a) 12.9.2016 (b) 1.7.2017 (c) 10.9.2016 (d) 1.4.2017

27) Quorum of GST council is \_\_\_\_ of the number of members.

- (a) One third (b) Three fourth (c) Two third (d) One half

28) Decisions of GST Council will be based on \_\_\_\_\_ majority of votes cast

- (a) 2/3<sup>rd</sup> of votes cast (c) 3/4<sup>th</sup> of votes cast  
(b) 1/2<sup>nd</sup> of votes cast (d) None of these

29) Vote of Central Government shall have \_\_\_\_ weightage.

- (a) 1/2 (b) 1/3 (c) 2/3 (d) 3/4

30) Integrated GST is applicable on \_\_\_\_\_

- (a) Interstate Supply only (c) Exports  
(b) Interstate supply & Imports (d) Intrastate sales

31) Taxable event under GST is \_\_\_\_\_

- (a) Sale (b) Goods & Services (c) Supply (d) None of these

32) The rate of IGST is equal to the rate of

- a) CGST (b) CGST plus SGST (c) SGST (d) SGST plus UTGST

33) GST dealers with annual turnover of --- are not required to use HSN code

- (a) Less than Rs. 1.5 crore (c) less than Rs. 1 crore  
(b) less than Rs. 20 lakh (d) less than Rs. 75 lakh

34) Dealers whose annual turnover between Rs. 1.5 crore and Rs. 5 crore need to use

- a) Two-digit HSN code (c) Four digit HSN Codes  
b) Six-digit HSN Codes (d) Eight digit HSN codes



- 47) The lowest tax rate under GST is \_\_\_\_\_
- (a) 0.25%                      (b) 1%                      (c) 0.05%                      (d) 5%
- 48) Diamonds, Semi precious stones, etc. is chargeable to \_\_\_\_\_ Tax.
- (a) 5%                      (b) 28%                      (c) 0.25%                      (d) 3%
- 49) Base metals, gold, silver, articles of jewellery are taxable in India at the rate of
- a) 0.25%                      b) 1%                      c) 3%                      d) 5%
- 50) TDS at the rate of 1% is applicable in case of supplies received by \_\_\_\_\_
- (a) E – Commerce Operator                      (c) Composite Dealers
- (b) Government Departments                      (d) Casual Taxable Persons
- 51) Who is liable for Tax Collection at Source at the rate of 2%?
- (a) E- Commerce Operator                      (c) Government Departments
- (b) Composite Dealers                      (d) Casual Taxable Persons
- 52) Under GST law “Aggregate turnover” of a dealer is determined
- a) State-wise                      b) All India basis                      c) Shop-wise                      d) None of these
- 53) Who is liable to tax when E-Commerce Operator is located in taxable territory?
- (a) E-Commerce Operator
- (b) Representative of E-Commerce Operator
- (c) Person appointed for payment of taxes
- (d) None of these
- 54) Who is liable to tax when E-Commerce Operator do not have physical presence in the taxable territory?
- (a) E-Commerce Operator
- (b) Representative of E-Commerce Operator
- (c) Person appointed for payment of taxes
- (d) None of these
- 55) Who is liable to tax when E-Commerce Operator do not have physical presence nor a representative in the taxable territory?
- (a) E-Commerce Operator
- (b) Representative of E-Commerce Operator
- (c) Person appointed for payment of taxes
- (d) None of these

- 56) Base metals, gold, silver, etc. are chargeable to \_\_\_\_\_ tax
- (a) 0.25%                      (b) 3%                      (c) 28%                      (d) 18%
- 57) Under GST law “Agriculturist” means
- a) Individual or Hindu Undivided Family only                      c) Any entity engaged in agricultural operations
- b) Individual only                      d) Anyone who sells agricultural produces
- 58) Business vertical refers to
- a) Joint venture                      c) Competitors in business
- b) Different businesses within a group                      d) None of these
- 59) When supplier is located in India and place of supply is outside India, it is \_\_\_\_\_
- (a) Intra State Supply      (b) Inter State Supply      (c) Exempt Supply      (d) None of these
- 60) In case of composite supply, tax liability will be computed on the basis of tax rate on
- (a) Each supply taxed separately                      (c) Principal Supply
- (b) Supply with highest rate                      (d) None of these
- 61) A travel ticket from Mumbai to Delhi may include food being served on board, free insurance and use of airport lounge. This is a case of \_\_\_\_\_
- (a) Mixed Supply                      (c) Continuous Supply
- (b) Composite Supply                      (d) Common Supply
- 62) As per GST provisions, tax liability for mixed supply will be computed on what basis?
- (a) Each supply taxed separately                      (c) Principal Supply
- (b) Supply with highest rate                      (d) None of these
- 63) Supply of goods provided, or agreed to be provided, continuously or on recurrent basis, under a contract, is
- a) Mixed supply                      c) Common supply
- b) Composite supply                      d) Continuous supply
- 64) Indian Oil Corporation Ltd. sends 10,000 litres of petrol every day to a petrol pump and invoices the same every week. This is a case of
- a) Mixed supply                      c) Common supply
- b) Composite supply                      d) Continuous supply
- 65) A tooth paste is bundled along with a tooth brush and is sold as a single unit for a single price is an example of \_\_\_\_\_
- (a) Mixed Supply                      (c) Outward Supply
- (b) Composite Supply                      (d) Principal Supply

66) Section 11 of CGST Act or Section 6 of IGST Act deals with \_\_\_\_\_

- (a) Zero rated supply
- (b) Exempt supply
- (c) Continuous Supply
- (d) None of these

67) Exemption provided under CGST Act is deemed to be \_\_\_\_\_

- (a) exempt under SGST, IGST & UTGST
- (b) not exempt under SGST, IGST & UTGST
- (c) exempt under IGST and not under SGST/ UTGST
- (d) exempt under SGST/ UTGST and not under IGST

68) Receipt of goods or services or both by purchase, acquisition or any other means with or without consideration

- (a) Input
- (b) Inward Supply
- (c) Import
- (d) Reverse Charge

69) Which among the following is not an exempt supply?

- (a) Supply attracting NIL rate of tax
- (b) Supply as per Sec. 11 of CGST Act
- (c) Supply u/s 2(78)
- (d) Export of goods or services

70) Input tax credit is not available for

- a) Services
- b) Zero Rated Supply
- c) Taxable Supplies
- d) Exempt Supplies

71) Which among the following is deemed to be a supply of service?

- (a) Transfer of title in goods
- (b) Permanent transfer of business assets
- (c) Construction of a building
- (d) Hire Purchase

72) Which among the following is deemed to be a supply of goods?

- (a) Renting of immovable property
- (b) Works Contract
- (c) Any lease to occupy land
- (d) Hire Purchase

73) Deemed supply is dealt within Schedule \_\_\_\_\_ of CGST Act

- (a) I
- (b) II
- (c) III
- (d) IV

74) Which among the following is treated as supply even without consideration?

- (a) Works Contract
- (b) Gifts less than Rs.50, 000 from employer to employee
- (c) Supply between related persons in the course or furtherance of business
- (d) Renting of immovable property

75) What will be a supply even if made not in the course or furtherance of business?

- (a) Permanent disposal of business assets
- (b) Gifts exceeding Rs. 50, 000 by employer
- (c) Works Contract
- (d) Import of Services for a consideration

76) Which Schedule of CGST Act deals with Supply without Consideration?

- (a) I (b) II (c) III (d) IV

77) What does Schedule III of CGST deals with?

- (a) Neither supply of goods nor services (c) Supply without consideration  
(b) Deemed Supply (d) None of these

78) Which among the following is neither a supply of services or goods?

- (a) Services by any court (c) Temporary transfer of IPR  
(b) Works Contract (d) Permanent disposal of business assets

79) A person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business is

- a) Business person (c) Composite dealer  
b) Casual taxable person (d) Non resident dealer

80) Any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business is

- a) Input (b) Output (c) Merit goods (d) White goods

81) E -Commerce Operators have to file \_\_\_\_ monthly.

- (a) GSTR 7 (b) GSTR 6 (c) GSTR 6A (d) GSTR 8

82) Due date of filing GSTR 8 is \_\_\_\_\_ of next month.

- (a) 10th (b) 18th (c) 11th (d) 20th

83) Rate at which e-commerce operators have to collect tax at source?

- (a) 1% (b) 2% (c) 3% (d) 0.5%

84) What is NOT true about e-commerce operators?

- (a) Mandatorily get registered (c) Have to file periodic returns  
(b) Can opt for composition scheme (d) Collect tax at source @ 2%

85) Date of receipt of goods 15<sup>th</sup> May 2018, Date of Invoice 1<sup>st</sup> June 2018, Date of entry in books 18<sup>th</sup> May 2018. What is the time of supply if this is a case of reverse charge?

- (a) 15<sup>th</sup> May (b) 1<sup>st</sup> June (c) 18<sup>th</sup> May (d) 1<sup>st</sup> July

86) Under reverse charge mechanism, what will be the time of supply if time of supply is not determinable?

- (a) Date of payment (c) Date of receipt of goods  
(b) Date of invoice (d) Date of entry in books





100) Value of supply of imported goods will be \_\_\_\_\_

- (a) open market value (c) Customs Price + Import duty  
(b) 110% of cost of production (d) Customs price

101) Anil sold goods to Binu for Rs. 10, 000. Binu sold goods to Sunil for Rs. 12, 000. Compute CGST payable by Binu after making supply to Sunil? Assume both are *inter-state* sales @18% GST.

- (a) 2160 (b) 1080 (c) 180 (d) 360

102) Anil sold goods to Binu for Rs. 10, 000. Binu sold goods to Sunil for Rs. 12, 000. Compute CGST payable by Binu after making supply to Sunil? Assume both are *intra-state* sales @18% GST.

- (a) 2160 (b) 1080 (c) 180 (d) 360

103) A new television is supplied for Rs.10,000 exchanging a television. Without exchange offer the price of television is Rs 25,000. Market Value of set is Rs.20,000. What is the value of supply?

- a) Rs 10,000 b) Rs 20,000 c) Rs 25,000 d) Rs. 11, 000

104) A phone is supplied receiving Rs. 30,000 and a mobile phone worth Rs. 20,000. Value of supply will be \_\_\_\_\_

- a) Rs 20,000 b) Rs 30,000 c) Rs 50,000 d) Rs 10,000

105) Tax paid on goods or services involved in supply is called

- a) Output tax b) Input tax c) Composite tax d) Reverse tax

106) Tax collected at the time of supply of goods or services is called

- a) Output tax b) Input tax c) Composite tax d) Reverse tax

107) The 5% tax under composition scheme for restaurant services will be collected as \_\_\_\_\_

- (a) 5% IGST (c) 2.5% each UTGST & SGST  
(b) 2.5% each CGST & SGST (d) 5% CGST

108) Mr. X sold goods to Mr. Y worth Rs. 1,00,000. The invoice was issued on 15<sup>th</sup> January. The payment was received on 31<sup>st</sup> January and goods supplied on 20<sup>th</sup> January. Compute time of supply?

- (a) 15<sup>th</sup> Jan (b) 15<sup>th</sup> Feb (c) 31<sup>st</sup> Jan (d) 20<sup>th</sup> Jan

109) When the supply of goods or services is for a consideration not wholly in money, the value of the supply shall be

- a) Value declared by the supplier c) Open market value of such supply  
b) Value declared by the recipient d) None of these

110) Last date of issue of invoice is \_\_\_\_\_ days from supply of service other than banking companies

- (a) 30 days (c) 45 days  
(b) Date of supply of service (d) Date of payment

111) Due date of issue of invoice is \_\_\_\_ days in case of Banking/ Insurance/ NBFCs.

- (a) 30 days
- (b) Date of supply of service
- (c) 45 days
- (d) Date of payment

112) M/s AB Oil Corporation provides oil to Mr. B on the 5<sup>th</sup> day of every month on a recurrent basis. For the month of July, payment was made by Mr. B on 31<sup>st</sup> July and statement was issued on 8<sup>th</sup> August. What is the time of supply?

- (a) 5<sup>th</sup> July
- (b) 1<sup>st</sup> July
- (c) 8<sup>th</sup> August
- (d) 31<sup>st</sup> July

113) M/s AB Oil Corporation provides oil to Mr. B on the 5<sup>th</sup> day of every month on a recurrent basis. Statement for the month of July was issued on 8<sup>th</sup> August, the payment for which was not received till 31<sup>st</sup> August. What is the time of supply?

- (a) 5<sup>th</sup> July
- (b) 31<sup>st</sup> August
- (c) 8<sup>th</sup> August
- (d) 31<sup>st</sup> July

114) Date of provision of service – 1<sup>st</sup> July, Date of payment – 15<sup>th</sup> July & Date of invoice - 5<sup>th</sup> August. Determine Time of Supply?

- (a) 1<sup>st</sup> July
- (b) 15<sup>th</sup> July
- (c) 5<sup>th</sup> August
- (d) 1<sup>st</sup> August

115) Date of provision of service – 10<sup>th</sup> July, Date of payment – 15<sup>th</sup> July & Date of invoice - 5<sup>th</sup> August. Determine Time of Supply?

- (a) 10<sup>th</sup> July
- (b) 15<sup>th</sup> July
- (c) 5<sup>th</sup> August
- (d) 1<sup>st</sup> August

116) Time of supply of services when invoice is issued within time will be earlier of date of

- (a) provision of service or payment
- (b) issue of invoice or payment
- (c) due date of invoice or payment
- (d) provision of service or issue of invoice

117) Time of supply of services when invoice not issued within time will be earlier of date of

- (a) provision of service or payment
- (b) issue of invoice or payment
- (c) due date of invoice or payment
- (d) provision of service or issue of invoice

118) Time of supply for continuous supply of services when due date of payment mentioned will be earlier of

- (a) Due date of payment or actual payment received
- (b) Due date of payment or issue of invoice
- (c) Completion of event
- (d) None of the above

119) If goods or services are partly used for business purposes and partly for other purposes, input tax credit

- a) can be fully claimed
- b) can be partly claimed
- c) cannot be claimed
- d) Not applicable

120) A registered dealer received goods from an unregistered dealer. Invoice is issued on 1<sup>st</sup> July 2017. Determine time of supply if goods were received on 15<sup>th</sup> July 2017 and payment is not yet made.

- (a) 15<sup>th</sup> July                      (b) 1<sup>st</sup> July                      (c) 31<sup>st</sup> July                      (d) None of these

121) A registered dealer received goods from an unregistered dealer. Invoice is issued on 1<sup>st</sup> July 2017. Determine time of supply if goods were received on 3<sup>rd</sup> August 2017 and payment made on 4<sup>th</sup> August 2017.

- (a) 3<sup>rd</sup> August                      (b) 4<sup>th</sup> August                      (c) 1<sup>st</sup> July                      (d) 31<sup>st</sup> July

122) Pradeep ltd. has purchased raw material within the state for Rs.60, 000. If goods are sold for 1, 48, 480, calculate Net GST payable (Assume 5% CGST & 5% SGST)

- (a) Rs. 3000 each                      (b) Rs. 7424 each                      (c) Rs. 4424 each                      (d) Rs. 6000 each

123) An instrument where there is obligation to accept it as consideration or part consideration for supply of goods or services under GST act is called \_\_\_\_\_

- (a) Voucher                      (b) Gift Card                      (c) Token                      (d) Coupon

124) Time of supply of single purpose voucher is \_\_\_\_\_

- (a) Time of issue                      (c) Time of redemption  
(b) Time of expiry                      (d) None of these

125) Time of supply of general purpose voucher is \_\_\_\_\_

- (a) Time of issue                      (c) Time of redemption  
(b) Time of expiry                      (d) None of these

126) Where the location of the supplier and the place of supply are in two different States –

- a) IGST is applicable                      c) SGST plus CGST is applicable  
b) CGST is applicable                      d) CGST plus IGST is applicable

127) Where location of the supplier and the place of supply are in two different Union territories

- a) CGST plus UTGST is applicable                      c) SGST plus UTGST is applicable  
b) IGST is applicable                      d) CGST plus IGST is applicable

128) Supply to/ from SEZ is treated as \_\_\_\_\_ supply

- (a) Intra State                      (b) Inter State                      (c) Deemed                      (d) None of these

129) 1,000 bags of sugar are supplied by a sugar mill in Erode to a wholesaler in Cochin. The sugar bags are sent by the mill to Cochin. Payment made by cheque payable at SBI Chennai. The place of supply is

- a) Cochin                      b) Erode                      c) Chennai                      d) Any of these

130) Anand in Lucknow buys goods from Mr. Raj in Mumbai, Maharashtra. The buyer requests the seller to send the goods to Nagpur, Maharashtra. Payment made to SBI Pune branch. The place of supply is \_\_\_\_\_

- (a) Lucknow                      (b) Mumbai                      (c) Nagpur                      (d) Pune

131) Mr. Raj of Mumbai, Maharashtra gets an order from Sales Heaven Ltd. of Chennai, Tamil Nadu. Sales Heaven took delivery from Mr. Raj ex factory and took them to their warehouse in Tirupur. Payment made to SBI Pune branch. Place of supply is \_\_\_\_\_

- (a) Tirupur                      (c) Mumbai  
(b) Pune                      (d) Chennai

132) A wholesaler in Palakkad sends an agent to procure 1,000 bags of sugar from a factory in Erode. The invoice and other documents are handed over to the agent in Theni as directed by the wholesaler. Later the sugar bags are brought to Palakkad. Amount paid online from SBI branch Cochin. The place of supply is:

- a) Palakkad                      b) Erode                      c) Theni                      d) Cochin

133) Mr. Raj of Mumbai, Maharashtra orders a mobile from Amazon to be delivered to his mother in Lucknow as a gift. M/s ABC (online seller registered in Gujarat) processes the order and sends the mobile accordingly and Mr. Raj is billed by Amazon. Place of supply is:

- (a) Lucknow                      (b) Mumbai                      (c) Gujarat                      (d) None of these

134) A supplier located in Kolkata supplies machinery to a recipient in Delhi. The machinery is installed in the factory of the recipient in Kanpur. Place of supply is \_\_\_\_\_

- (a) Kolkata                      (b) Delhi                      (c) Kanpur                      (d) Not determinable

135) Mr. Raj of Mumbai, Maharashtra orders a mobile from Amazon to be delivered to his mother in Lucknow as a gift. M/s ABC (online seller registered in Gujarat) processes the order and sends the mobile accordingly and Mr. Raj is billed by Amazon. GST to be charged is \_\_\_\_\_

- (a) CGST                      (b) IGST                      (c) CGST plus SGST                      (d) CGST plus UTGST

136) Mr. Ajay is travelling from Mumbai to Chennai by air on behalf of his company Ram Gopal and Sons (registered in Bangalore). In the plane he purchases lunch. The airlines is registered in both Mumbai & Chennai. Place of supply is:

- (a) Mumbai                      (b) Chennai                      (c) Bangalore                      (d) Not determinable

137) Mr. Vinod is travelling to Mumbai via train. The train starts at Delhi. Vinod boards the train at Vadodara (Gujarat) and promptly purchases lunch on board. The lunch has been boarded in Delhi. Place of supply will be

- (a) Vadodara                      (b) Delhi                      (c) Mumbai                      (d) None of these

138) Mr. Anil from Delhi provides interior designing services to Mr. Ajay (Mumbai). The property is located in Ooty (Tamil Nadu). What will be the place of supply?

- (a) Mumbai                      (b) Delhi                      (c) Ooty                      (d) None of these

139) In case of supply of services, the place of supply is \_\_\_\_\_ if recipient is registered.

- (a) Location of recipient                      (c) Place of provision of service  
(b) Location of supplier                      (d) None of these

140) If recipient is unregistered and address not available, what will be the place of supply of service?

- (a) Location of recipient
- (b) Location of supplier
- (c) Place of provision of service
- (d) None of these

141) Raj Hotels in Mumbai, Maharashtra provides catering services to Polaris Ltd. (registered in Gujarat) for their annual sales event in Pune. Place of supply of service is \_\_\_\_

- (a) Mumbai
- (b) Gujarat
- (c) Pune
- (d) None of these

142) Kyathi Industries Ltd. (Gujarat) hires First Source Consultancy (Mumbai) to impart soft-skills training to its employees. The training will be conducted in Pune. In this case, place of supply will be \_\_\_\_

- (a) Pune
- (b) Gujarat
- (c) Mumbai
- (d) None of these

143) Ms. Anita (unregistered) in Bangalore signs up with Gavin Consultancy (Chennai) for training on public speaking. Training is conducted at Mumbai. Determine place of supply.

- (a) Bangalore
- (b) Chennai
- (c) Mumbai
- (d) None of these

144) The place of supply of services to a registered person by way of transportation of goods, including by mail or courier, shall be

- a) The location of such person
- b) Location of transporting agency
- c) Place of payment
- d) None of these.

145) In case of mobile connection for telecommunication and internet services provided on post paid basis, the location of supply is

- a) Place of office of the service provider
- b) Billing address of the recipient of services
- c) Place of payment
- d) Place of supply not relevant

146) The place of supply of banking and financial services shall be

- a) Place of office of the service provider
- b) Location of the recipient of services
- c) Place of payment
- d) Place of supply not relevant

147) A registered person making zero rated supply shall be

- a) Eligible to claim refund
- b) Not eligible for refund
- c) Subject to reverse charge
- d) None of these

148) A DTH company supplies a dish, set-top box, 3 year repairing and subscription of 500 channels for five years services as a package to the customers for Rs. 25,000. This is a

- a) Mixed supply
- b) Composite supply
- c) Joint Supply
- d) Not supply

149) Section 9(4) of the CGST Act deals with

- a) GST                      b) Reverse charge                      c) Composite tax                      d) None of these

150) Which is NOT true about Input Tax Credit is concerned?

- (a) ITC can be claimed on input, input services & capital goods  
(b) Dealer should be in possession of tax invoice  
(c) Goods need not be actually received  
(d) Goods & services to be used only for business purposes

151) Input tax credit shall be allowed only on the support of

- a) Delivery note                      b) Payment slip                      c) Credit note                      d) Tax invoice

152) Where the goods are received in lots or instalments input tax credit can be claimed

- a) upon receipt of first lot                      c) Any time at the option of the supplier  
b) upon receipt of the last lot                      d) after full payment of price

153) Input tax credit shall be allowed only against

- a) Any tax payable                      b) Output tax                      c) Composite tax                      d) Refund

154) The details of all inward supplies in GSTR1 will be auto populated in read only document - GSTR \_\_\_\_

- (a) 2                      (b) 2A                      (c) 5                      (d) 6A

155) ITC on CGST can be utilised for set off of:

- (a) CGST only                      (b) CGST & UTGST                      (c) CGST & IGST                      (d) CGST & SGST

156) Order of set off of ITC on IGST will be:

- (a) IGST only                      (c) IGST, SGST & CGST  
(b) IGST, CGST & SGST                      (d) IGST & CGST

157) ITC on SGST can be utilised for set off of:

- (a) SGST only                      (c) SGST & IGST  
(b) SGST & CGST                      (d) SGST, IGST & CGST

158) When an exempt supply in the hands of registered person becomes a taxable supply, such person

- a) can take credit of input tax                      c) liable to pay tax on stock  
b) is not entitled to take credit of input tax                      d) liable to pay reverse charge

159) A registered person, after availing input tax credit, opts for composition levy,

- a) shall be liable to pay the input tax on stock or capital goods  
b) shall not be liable to pay tax

c) liable to pay reverse charge

d) None of these

160) Tax credit in respect of goods or inputs sent for job work can be claimed by

a) Job worker

c) Either by Jobworker or Principal

b) Principal

d) Not eligible for input credit

161) Head office of ABC Ltd., located in Bangalore, incurred annual software maintenance expense on behalf of all branches and received invoice for the same. ITC on the same will be distributed among all branches. This is a case of \_\_\_\_

(a) E-Commerce Operator

(c) Reverse Charge

(b) Input Service Distributor

(d) None of these

162) Which of the following is NOT relating to Input Service Distributor?

(a) Receives tax invoice in respect of input services

(b) Distributes credit on both goods and services

(c) ISD is an office of supplier of services or goods

(d) Distributes to those having same PAN

163) Which of the following is NOT true about an Input Service Distributor?

(a) Mandatory registration

(c) File monthly & annual Return

(b) No threshold limit

(d) Distributes credit on services only

164) An ISD should file monthly returns in form GSTR \_\_\_\_

(a) 6

(b) 5

(c) 4

(d) 6A

165) Due date of filing monthly returns for an ISD is \_\_\_\_ of next month.

(a) 10<sup>th</sup>

(b) 20<sup>th</sup>

(c) 15<sup>th</sup>

(d) 13<sup>th</sup>

166) An ISD should register mandatorily using Form GST REG

(a) 1

(b) 6

(c) 9

(d) 10

167) The tax credit should be allocated to all recipients on the basis of \_\_\_\_ by an input service distributor.

(a) Sales

(b) Profit

(c) Turnover

(d) Supply

168) Input tax credit in respect of food membership of a club belongs to

a) Exempt category

c) Composite tax category

b) Blocked credit category

d) None of these.

169) A composition dealer has to issue a \_\_\_\_

(a) GST Invoice

(b) Bill of Supply

(c) Debit notes

(d) Vouchers



170) A registered person need not issue a tax invoice if the value of supply less than

- a) Rs.100                      b) Rs.200                      c) Rs.500                      d) Rs.1000

171) Invoice in case of supply of goods when there is actual movement of goods should be issued within \_\_\_\_

- (a) Date of removal of goods                      (c) Date of payment  
(b) Date of receipt of goods                      (d) 30 days from actual supply

172) A registered person shall not be entitled to take input tax credit after \_\_\_\_ of issue of invoice

- a) 3 months                      b) 6 months                      c) One year                      d) Two years

173) Invoice in case of supply of goods under reverse charge should be issued within \_\_\_\_

- (a) Date of removal of goods                      (c) Date of payment  
(b) Date of receipt of goods                      (d) 30 days from actual supply

174) In which case, a registered dealer has to issue a payment voucher?

- (a) Reverse Charge                      (c) Export  
(b) Casual Taxable Person                      (d) Composition dealers

175) In which of the following cases, a consignor is permitted to issue a delivery challan in lieu of invoice?

- (a) Transportation of goods for job work                      (c) Transport of consumables  
(b) Permanent transfer of business assets                      (d) None of the above

176) As per Rule 55(2) of CGST Rules, Delivery Challan should be issued in \_\_\_\_

- (a) single copy                      (b) duplicate                      (c) triplicate                      (d) None of these

177) Tax invoice in case of supply of goods should be prepared in

- (a) single copy                      (b) duplicate                      (c) triplicate                      (d) None of these

178) Tax invoice in case of supply of services should be prepared in

- (a) single copy                      (b) duplicate                      (c) triplicate                      (d) None of these

179) When registered dealers makes exempt supplies, he must issue

- (a) Tax invoice                      (c) Voucher  
(b) Bill of supply                      (d) Delivery Challan

180) When the amount payable decreases due to returns or bad quality of goods, the purchaser should issue \_\_\_\_ to the seller.

- (a) Debit note                      (b) Credit note                      (c) Revised Invoice                      (d) Refund voucher

181) When the amount payable increases due to extra delivery of goods or higher rate to be charged, the seller should issue \_\_\_\_ to the purchaser

- (a) Debit note                      (b) Credit note                      (c) Revised Invoice                      (d) Refund voucher

182) Mr. Ram supplied goods of Rs. 1,00,000, to Mr. Raj, who returned goods of Rs 10,000 due to inferior quality. Mr. Ram will later issue

- a) Credit note                      b) Debit note                      c) Tax invoice                      d) Delivery challan

183) Mr. Ajay supplied goods to Mr. James the cost was Rs. 1,00,000 but wrongly billed as Rs. 10,000. Mr. Ajay will later issue

- a) Debit note                      a) Credit note                      c) Tax invoice                      d) Delivery challan

184) The time limit to file credit notes is earlier of annual return filing date or \_\_\_\_\_

- (a) 31<sup>st</sup> December                      (b) 30<sup>th</sup> September                      (c) 31<sup>st</sup> March                      (d) 30<sup>th</sup> June

185) GST tax payment of over \_\_\_\_\_ should be made only through banking channels only.

- (a) Rs. 50000                      (b) Rs. 10000                      (c) Rs. 15000                      (d) Rs. 20000

186) Electronic Cash Ledger should be maintained in \_\_\_\_\_

- (a) GST PMT-05                      (b) GST PMT-02                      (c) GST PMT-01                      (d) GST PMT-07

187) Electronic Credit Ledger should be maintained in \_\_\_\_\_

- (a) GST PMT-05                      (b) GST PMT-02                      (c) GST PMT-01                      (d) GST PMT-07

188) Electronic Liability Ledger should be maintained in \_\_\_\_\_

- (a) GST PMT-05                      (b) GST PMT-02                      (c) GST PMT-07                      (d) GST PMT-01

189) The eligible input tax will be automatically credited to the

- a) Electronic Credit Ledger                      c) Electronic Liability ledger  
b) Electronic cash ledger                      d) None of these

190) TDS provision applicable only when the total value of supply, under a contract, exceeds

- a) Rs. 1,00,000                      b) Rs. 1,50,000                      c) Rs. 2,00,000                      d) Rs. 2,50,000

191) Tax deductor should pay the amount of TDS deducted to the Government within \_\_\_\_\_

- (a) 10 days of next month                      (c) last day of the month  
(b) 10 days of making deduction                      (d) none of these

192) Registration form for tax deductors under GST is \_\_\_\_\_

- (a) GST REG-01                      (b) GST REG-07                      (c) GST REG-06                      (d) GST REG-05

193) TDS is not allowed in the case of

- a) A department or State Government                      c) Governmental agencies  
b) Local authority                      d) E-commerce operators

194) E-commerce operators should submit return of TCS

- a) Monthly                      b) Every three months                      c) Every year                      d) Monthly and Annually

195) GST registration is mandatory if the aggregate turnover in a financial year exceeds

- a) Rs. 20 lakh                      b) Rs. 50 lakh                      c) Rs. 75 lakh                      d) Rs. 1 Crore

196) In specified category states GST registration is mandatory if the aggregate turnover in a financial year exceeds

- a) Rs. 1 Crore                      b) Rs. 10 lakh                      c) *Rs. 20 Lakh*                      d) Rs. 75 lakh

197) GST registration is not compulsory in the case of

- a) Casual taxable persons making taxable supply                      c) Non-resident making taxable supply  
b) Persons under reverse charge;                      d) Person dealing in exempt goods alone

198) A casual taxable person or a non-resident taxable person shall apply for registration at least \_\_\_\_\_ prior to the commencement of business

- a) 3 days                      b) 5 days                      c) 10 days                      d) 15days

199) GSTIN is a \_\_\_\_\_ digit code

- (a) 10                      (b) 12                      (c) 15                      (d) 13

200) The certificate of registration issued to a casual taxable person or a non-resident taxable person shall be valid for a period of

- a) 30 days                      b) 90 days                      c) 6 months                      d) one year

## Answer Key

|        |        |         |         |         |         |
|--------|--------|---------|---------|---------|---------|
| 1 - a  | 35 - c | 69 - d  | 103 - c | 137 - b | 171 - a |
| 2 - d  | 36 - d | 70 - d  | 104 - c | 138 - c | 172 - c |
| 3 - d  | 37 - a | 71 - c  | 105 - b | 139 - a | 173 - b |
| 4 - a  | 38 - d | 72 - d  | 106 - a | 140 - b | 174 - a |
| 5 - c  | 39 - c | 73 - b  | 107 - b | 141 - c | 175 - a |
| 6 - c  | 40 - b | 74 - c  | 108 - a | 142 - b | 176 - c |
| 7 - a  | 41 - d | 75 - d  | 109 - c | 143 - a | 177 - c |
| 8 - c  | 42 - c | 76 - a  | 110 - a | 144 - a | 178 - b |
| 9 - a  | 43 - d | 77 - a  | 111 - c | 145 - b | 179 - b |
| 10 - c | 44 - c | 78 - a  | 112 - d | 146 - b | 180 - a |
| 11 - b | 45 - c | 79 - b  | 113 - c | 147 - a | 181 - a |
| 12 - a | 46 - a | 80 - a  | 114 - a | 148 - b | 182 - a |
| 13 - b | 47 - a | 81 - d  | 115 - b | 149 - b | 183 - a |
| 14 - d | 48 - c | 82 - a  | 116 - b | 150 - c | 184 - b |
| 15 - c | 49 - c | 83 - b  | 117 - a | 151 - d | 185 - b |
| 16 - c | 50 - b | 84 - b  | 118 - a | 152 - b | 186 - a |
| 17 - c | 51 - a | 85 - a  | 119 - b | 153 - b | 187 - b |
| 18 - c | 52 - b | 86 - d  | 120 - a | 154 - b | 188 - d |
| 19 - c | 53 - a | 87 - b  | 121 - d | 155 - c | 189 - a |
| 20 - b | 54 - b | 88 - b  | 122 - c | 156 - b | 190 - d |
| 21 - c | 55 - c | 89 - c  | 123 - a | 157 - c | 191 - a |
| 22 - c | 56 - b | 90 - d  | 124 - a | 158 - a | 192 - b |
| 23 - c | 57 - a | 91 - a  | 125 - c | 159 - a | 193 - d |
| 24 - a | 58 - b | 92 - a  | 126 - a | 160 - b | 194 - d |
| 25 - d | 59 - b | 93 - a  | 127 - b | 161 - b | 195 - a |
| 26 - b | 60 - c | 94 - c  | 128 - b | 162 - b | 196 - b |
| 27 - d | 61 - b | 95 - a  | 129 - a | 163 - c | 197 - d |
| 28 - c | 62 - b | 96 - c  | 130 - a | 164 - a | 198 - b |
| 29 - b | 63 - d | 97 - z  | 131 - c | 165 - d | 199 - c |
| 30 - b | 64 - d | 98 - b  | 132 - b | 166 - a | 200 - b |
| 31 - c | 65 - a | 99 - c  | 133 - b | 167 - c |         |
| 32 - b | 66 - b | 100 - c | 134 - c | 168 - b |         |
| 33 - a | 67 - d | 101 - d | 135 - b | 169 - b |         |
| 34 - a | 68 - b | 102 - c | 136 - a | 170 - b |         |