

# National Testing Agency

**Question Paper Name:** Introduction to GST 09th November 2019 Shift 2  
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**Display Marks:** Yes

## Introduction to GST

**Group Number :** 1  
**Group Id :** 709597281  
**Group Maximum Duration :** 0  
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## Introduction to GST

**Section Id :** 709597358  
**Section Number :** 1  
**Section type :** Online  
**Mandatory or Optional:** Mandatory  
**Number of Questions:** 120  
**Number of Questions to be attempted:** 120  
**Section Marks:** 120  
**Display Number Panel:** Yes  
**Group All Questions:** No

**Sub-Section Number:** 1  
**Sub-Section Id:** 709597455  
**Question Shuffling Allowed :** Yes

**Question Number : 1 Question Id : 70959725631 Question Type : MCQ Option Shuffling : No Display Question Number : Yes**  
**Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

As per Section 2(84) of the CGST Act, "person" includes:

- Individual & firms
- Company
- LLP
- all of them

**Question Number : 2 Question Id : 70959725632 Question Type : MCQ Option Shuffling : No Display Question Number : Yes**  
**Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

What is aggregate turnover as per section 2(26) of the Act does not include :

- (a) the aggregate value of all taxable supplies
- (b) the value of inward supplies on which tax is payable by a person on reverse charge basis
- (c) Exempt supplies, exports of goods or services
- (d) None of the above

**Question Number : 3 Question Id : 70959725633 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

Mr. A has a farm where he undertakes the activity of growing paddy. Does this activity fall under the definition of goods under the CGST Act?

- (a) Yes, growing crops fall under the definition of goods
- (b) No, since agricultural product
- (c) Not specified in taxable schedule
- (d) None of the above

**Question Number : 4 Question Id : 70959725634 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

Define which one of the followings are considered as Deemed Exports as per GST Act

- (a) Supply of goods by a registered person against Advance Authorisation
- (b) Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation
- (c) Supply of goods by a registered person to Export Oriented Unit
- (d) All of the above

**Question Number : 5 Question Id : 70959725635 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

Which are the Union Taxes has been merged in GST Act

- (a) Central Excise Duty
- (b) Service Tax
- (c) Cess on Excise duty
- (d) All of the above

**Question Number : 6 Question Id : 70959725636 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

Which are the State Taxes has been merged in GST Act

- (a) Central Sales Tax
- (b) Value Added Tax (VAT)
- (c) Entry Tax
- (d) All of the above

**Question Number : 7 Question Id : 70959725637 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

Significant Benefits of GST could be stated as :

- (a) Seamless Credit
- (b) Uniform rate of Tax
- (c) No cascading effect
- (d) All of the above

Question Number : 8 Question Id : 70959725638 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Significant advantage for the Industry due to GST implementation would be :

- (a) Application of Single rate across the country
- (b) Availability of input tax credit without any restriction
- (c) Reduction in law compliance hazards
- (d) All of the above

Question Number : 9 Question Id : 70959725639 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Whether a Casual dealer is liable to pay GST

- (a) Yes
- (b) No
- (c) Yes if turnover exceeds threshold limit
- (d) Not payable under any circumstances

Question Number : 10 Question Id : 70959725640 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

What is exempt supply as per Section 2(47) of the CGST Act

- (a) supply of any goods or services or both which attracts nil rate of tax
- (b) Supply which may be wholly exempt from tax under Section 11 of CGST Act, 2017
- (c) As may be notified by Government
- (d) All of the above

Question Number : 11 Question Id : 70959725641 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

What do you mean by Goods as per GST Act

- (a) means every kind of movable property other than money and securities
- (b) includes actionable claim, growing crops, grass and things attached to or forming part of the land
- (c) Not in the nature of any Services
- (d) All of the above

Question Number : 12 Question Id : 70959725642 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Execution of Works Contract is taxable under the following Act :

- (a) Value Added Tax
- (b) Central Excise Duty
- (c) GST
- (d) Transfer of property Act

Question Number : 13 Question Id : 70959725643 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

The term 'supply' has been defined to include :

- (a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;
- (b) import of services for a consideration whether or not in the course or furtherance of business
- (c) Deemed Supply as specified in Schedule II,
- (d) All of the above

**Question Number : 14 Question Id : 70959725644 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

In which cases supply of goods or services without consideration is liable to tax?

- (a) Permanent transfer or disposal of business assets where input tax credit has been availed on such assets
- (b) Supply of goods or services or both between related persons or between distinct persons as specified in Section 25, when made in the course or furtherance of business
- (c) Supply of goods by a principal to his agent where the agent undertakes to supply such goods on behalf of the principal;
- (d) All of the above

**Question Number : 15 Question Id : 70959725645 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

Whether gifts given by employer to employee would be considered as supply

- (a) Always Yes
- (b) Yes – if value of the gift exceeds Rs 50,000
- (c) Yes – if value of the gift exceeds Rs 1,00,000
- (d) Yes – if value of the gift exceeds Rs 5,00,000

**Question Number : 16 Question Id : 70959725646 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

Whether Services by an employee to the employer is taxable :

- (a) Always Yes
- (b) Always No
- (c) No if such services are in the course of or in relation to his employment
- (d) None of the above

**Question Number : 17 Question Id : 70959725647 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

What is composite supply?

- (a) supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both,
- (b) naturally bundled and supplied in conjunction with each other in the ordinary course of business
- (c) one of which is a principal supply.
- (d) All of the above

**Question Number : 18 Question Id : 70959725648 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

Discuss what do you mean by "Principal supply " as per Section 2(90) of the CGST Act

- (a) the supply of goods or services which constitutes the predominant element of a composite supply
- (b) to which any other supply forming part of that composite supply is ancillary.
- (c) Both (a) and (b)
- (d) Only (a) and not (b)

**Question Number : 19 Question Id : 70959725649 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

Correct Marks : 1 Wrong Marks : 0

What is mixed supply as per asper Section 2(74) of the CGST Act :

- (a) Where two or more individual supplies of goods or services or any combination thereof takes place
- (b) Such supplies are made in conjunction with each other by a taxable person for a single price
- (c) Such supply does not constitute a composite supply
- (d) All of the above

Question Number : 20 Question Id : 70959725650 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

How would the tax liability be determined in case of Mixed supply ?

- (a) Determined with reference to that particular supply which attracts highest rate of tax
- (b) Determined with reference to that particular supply which attracts highest rate of tax which forms the Principal Supply
- (c) Determined with reference to that particular supply which is substance in nature
- (d) Determined with reference to that particular supply which attracts mean average rate of tax

Question Number : 21 Question Id : 70959725651 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Whether supply of laptop and a carry case would constitute a composite supply

- (a) No
- (b) Yes
- (c) Yes – only if it adds value and being integral part
- (d) Yes – only if laptop could be sold along with the case

Question Number : 22 Question Id : 70959725652 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

What are the taxes that are levied on an inter State supply

- (a) CGST
- (b) SGST
- (c) CGST or UGST
- (d) UGST

Question Number : 23 Question Id : 70959725653 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Under Reverse Charge mechanism, Tax is payable by the following

- (a) Service Provider
- (b) Service Received
- (c) Agent of the provider
- (d) Agent of the receiver

Question Number : 24 Question Id : 70959725654 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Import of Services in any of the Indian States is chargeable to

- (a) SGST
- (b) IGST
- (c) UGST
- (d) CGST and SGST

Question Number : 25 Question Id : 70959725655 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

What is the threshold limit for opting composition scheme in the state of Sikkim

- (a) Rs 1 Crore
- (b) Rs 10 Crore
- (c) Rs 75 Lakhs
- (d) Rs 50 Lakhs

Question Number : 26 Question Id : 70959725656 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

What are different types of supplies covered under the scope of supply

- (a) Supplies made with consideration
- (b) Supplies made without consideration
- (c) Both of the above
- (d) None of the above

Question Number : 27 Question Id : 70959725657 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

What are the supplies on which reverse charge mechanism would apply

- (a) Notified categories of goods or services or both under section 9(3)
- (b) Inward supply of goods or services or both from an unregistered dealer under section 9(4)
- (c) Both the above
- (d) None of the above

Question Number : 28 Question Id : 70959725658 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Which of the following services are covered under Reverse Charge Mechanism of CGST Act, 2017

i. Legal Consultancy ii. Goods Transport Agency iii. Manpower Supply iv. Rent-a-Cab

Options

- (a) i & iii
- (b) i & iv
- (c) i & ii
- (d) All the above

Question Number : 29 Question Id : 70959725659 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

In case of GTA services provided to an Individual not registered under GST and not a business entity, liability to pay GST is on

- (a) Supplier
- (b) Recipient
- (c) Both
- (d) Exempt

Question Number : 30 Question Id : 70959725660 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

In case of services by an insurance agent to Ms. ABC Insurance Co. Ltd., GST is to be paid by

- (a) Insurance Agent
- (b) ABC Insurance Co. Ltd.
- (d) Both
- (e) None of the above

Question Number : 31 Question Id : 70959725661 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

In case of lottery procured from State Government by a lottery distributor, GST is payable by:

- (a) Lottery distributor
- (b) State Government
- (c) Both the above
- (d) None of the above

Question Number : 32 Question Id : 70959725662 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Reverse charge under section9(3) of the CGST Act is applicable on:-

- (a) Only on notified services
- (b) Only on notified goods
- (c) Notified goods & services
- (d) None of the above

Question Number : 33 Question Id : 70959725663 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

If Tobacco leaves procured from an Agriculturist by a registered person, then: -

- (a) Reverse charge is applicable
- (b) Normal charge is applicable
- (c) Joint charge is applicable
- (d) None of the above

Question Number : 34 Question Id : 70959725664 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Reverse charge is applicable:

- (a) Only on intra-State supplies
- (b) Only on inter-State supplies
- (c) Both intra-State and inter-State supplies
- (d) None of the above

Question Number : 35 Question Id : 70959725665 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Banking services provided by Department of post :

- (a) Taxable & Reverse Charge Mechanism is applicable
- (b) Taxable & Normal Charge is applicable
- (c) Exempt from GST
- (d) Nil rated

Question Number : 36 Question Id : 70959725666 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

When can credit for tax paid under reverse charge be taken

- (a) Same month
- (b) Next Month
- (c) Any of the months
- (d) None of the months

Question Number : 37 Question Id : 70959725667 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Whether services supplied by individual Direct Selling Agents (DSAs) to banks/ non-banking financial company (NBFCs) will be covered under Reverse Charge Mechanism:

- (a) Yes
- (b) No
- (c) Yes, subject to notification
- (d) Yes only when NBFC fails to comply

Question Number : 38 Question Id : 70959725668 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Which of the following persons can opt for composition scheme

- (a) Person making any supply of goods which are not leviable to tax under this Act;
- (b) Person making any inter-State outward supplies of goods and services(except restaurant services);
- (c) Person effecting supply of goods through an e-commerce operator liable to collect tax at source
- (d) Person providing restaurant services

Question Number : 39 Question Id : 70959725669 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

What is the rate applicable under IGST to a registered person being a hotelier (providing restaurant and accommodation services ) opting to pay taxes under composition scheme

- (a) 1%
- (b) 0.5%
- (c) 2.5%
- (d) Not eligible for composition scheme thus liable to pay normal tax

Question Number : 40 Question Id : 70959725670 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Mr. Ravi, a trader in Delhi has opted for composition scheme of taxation under GST. Determine the rate of total GST payable by him under composition scheme:

- (a) 0.5% CGST & 0.5% SGST
- (b) 2.5% CGST & 2.5% UTGST
- (c) 5% IGST
- (d) 5% UTGST

Question Number : 41 Question Id : 70959725671 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Can a registered person opt for composition scheme only for one out of his 3 business verticals having same Permanent Account Number

- (a) Yes
- (b) No
- (c) Yes, subject to prior approval of the Central Government
- (d) Yes, subject to prior approval of the concerned State Government



Question Number : 42 Question Id : 70959725672 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Can a registered person under composition scheme claim input tax credit

- (a) Yes
- (b) No
- (c) Input tax credit on inward supply of goods only can be claimed
- (d) Input tax credit on inward supply of services only can be claimed

Question Number : 43 Question Id : 70959725673 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Can a registered person opting for composition scheme collect tax on his outward supplies

- (a) Yes
- (b) No
- (c) Yes, if the amount of tax is prominently indicated in the invoice issued by him
- (d) Yes, only on such goods as may be notified by the Central Government

Question Number : 44 Question Id : 70959725674 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Which of the following will be excluded from the computation of 'aggregate turnover'

- (a) Value of taxable supplies
- (b) Value of exempt Supplies
- (c) Non-taxable supplies
- (d) Value of inward supplies on which tax is paid on reverse charge basis

Question Number : 45 Question Id : 70959725675 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Whether a Composite dealer is eligible for availing Input Tax Credit

- (a) Can not avail
- (b) Can avail on Input Goods
- (c) Can avail only on Input Services
- (d) Can avail on Capital Goods

Question Number : 46 Question Id : 70959725676 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Whether an application/ intimation needs to be made by supplier opting for composition scheme

- (a) No
- (b) Yes
- (c) Yes subject to approval
- (d) None of the above

Question Number : 47 Question Id : 70959725677 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Migrating from old registration to GST registration to New in case of Composition need to fill

- (a) Form GST CMP-05
- (b) Form GST CMP-08
- (c) Form GST CMP-01
- (d) Form GST CMP-10

Question Number : 48 Question Id : 70959725678 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Obtaining new registration under GST laws for composition dealer shall apply in

- (a) Part A of Form GST REG-1.
- (b) Part B of Form GST REG-1.
- (c) Part D of Form GST REG-2.
- (d) Part A of Form GST REG-2

Question Number : 49 Question Id : 70959725679 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Whether a supplier of services is eligible to pay tax under composition scheme

- (a) No
- (b) Yes
- (c) Only Export Supply
- (d) Only Import Supply

Question Number : 50 Question Id : 70959725680 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

The value of supply of goods and services shall be the

- (a) Transaction value
- (b) MRP
- (c) Market Value
- (d) None of above

Question Number : 51 Question Id : 70959725681 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

The value of supply should include

- (a) Any non-GST taxes, duties, cesses, fees charged by supplier separately
- (b) Interest, late fee or penalty for delayed payment of any consideration for any supply of goods or services
- (c) Subsidies directly linked to the price except subsidies provided by the Central and State Government
- (d) All of the above

Question Number : 52 Question Id : 70959725682 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

When can the transaction value be rejected for computation of value of supply

- (a) When the buyer and seller are related and price is not the sole consideration
- (b) When the buyer and seller are related or price is not the sole consideration
- (c) It can never be rejected
- (d) When the goods are sold at very low margins

Question Number : 53 Question Id : 70959725683 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

What deductions are allowed from the transaction value

- (a) Discounts offered to customers, subject to conditions
- (b) Packing Charges, subject to conditions
- (c) Amount paid by customer on behalf of the supplier, subject to conditions
- (d) Freight charges incurred by the supplier for CIF terms of supply, subject to conditions

Question Number : 54 Question Id : 70959725684 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

If the goods are supplied to related persons then how should the taxable person ascertain the value of supplies

- (a) Seek the help of the GST officer
- (b) Use the arm's length price as required under the Income Tax law
- (c) Identify the prices at which goods are sold by the unrelated person to his customer
- (d) As per Rule 28 of the CGST Rules

Question Number : 55 Question Id : 70959725685 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Rule 30 of the CGST Rules inter alia provides value of supply of goods or services or both based on cost shall be .....% of cost of production or manufacture or the cost of acquisition of such goods or the cost of provision of such services

- (a) 100
- (b) 10
- (c) 110
- (d) 120

Question Number : 56 Question Id : 70959725686 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

As per Rule 31 of the CGST Rules, residual method for determination of value of supply of goods or services or both will apply when:

- (a) Value of supply cannot be determined under Rules 27 to 30
- (b) Value of supply determined is more than the open market value of goods
- (c) Value of supply determined is more than the Value of supply of like kind and quality
- (d) All of the above

Question Number : 57 Question Id : 70959725687 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

In the case of supply of services, the supplier may opt for Rule 31 ignoring Rule 30 of the CGST Rules?

- (a) True
- (b) False
- (c) True subject to fulfilment of all condition
- (d) None of the above

Question Number : 58 Question Id : 70959725688 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

In terms of Rule 32(7) of the CGST Rules, the value of taxable services provided by such class of service providers as may be notified by the Government, on the recommendations of the Council, as referred to in paragraph 2 of Schedule I of the CGST Act between distinct persons as referred to in section 25, where ITC is available, shall be deemed to be .....

- (a) Rs. 10,000/-
- (b) Arm's length price as required under the Income Tax law
- (c) NIL
- (d) As per the contract between the supplier and recipient

**Question Number : 59 Question Id : 70959725689 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

What will be the value of supply if Khosla Electronics supply Sony television set for Rs 85000 along with the exchange of an old TV and if the price of the Sony television set without exchange is Rs 1,00,000, the open market value of the Sony television set is:

- (a)Rs 85,000
- (b) Rs 1,00,000
- (c) Rs 15,000
- (d)Rs 1,15,000

**Question Number : 60 Question Id : 70959725690 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

Mr. Ghosh located in Siliguri purchases 10,000 Hero ink pens worth Rs 4,00,000 from Ravi Wholesalers located in Kolkata . Mr. Mohan's wife is an employee in Lekhana Wholesalers. The price of each Hero pen in the open market is Rs 52 each. The supplier additionally charges Rs 5,000 for delivering the goods to the recipient's place of business. The value of such supply will be:

- (a) Rs 5,20,000
- (b)Rs 5,25,000
- (c)Rs 4,00,000
- d)Rs 4,05,000

**Question Number : 61 Question Id : 70959725691 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

Which of these registers/ledgers are maintained online

- (a)Tax liability register
- (b)Credit ledger
- (c)Cash ledger
- (d)All of them

**Question Number : 62 Question Id : 70959725692 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

Payment made through challan will be credited to which registers/ledgers

- (a) Electronic Tax liability register
- (b)Electronic Credit ledger
- (c)Electronic Cash ledger
- (d)All of them

**Question Number : 63 Question Id : 70959725693 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

What is deemed to be the date of deposit in the electronic cash ledger

- (a) Date on which amount gets debited in the account of the taxable person
- (b) Date on which payment is initiated and approved by the taxable person
- (c) Date of credit to the account of the appropriate Government
- (d) Earliest of the above three dates

**Question Number : 64 Question Id : 70959725694 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

What gets debited to the electronic credit ledger

- (a) Matched input tax credit
- (b) Provisionally input tax credit
- (c) Unmatched input tax credit
- (d) All of them

Question Number : 65 Question Id : 70959725695 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Balance in electronic credit ledger can be utilized against which liability

- (a) Output tax payable
- (b) Interest
- (c) Penalty
- (d) All of them

Question Number : 66 Question Id : 70959725696 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Balance in electronic credit ledger under IGST can be used against which liability

- (a) IGST Liability only
- (b) IGST and CGST liability
- (c) IGST, CGST and SGST liability
- (d) None of them

Question Number : 67 Question Id : 70959725697 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Balance in electronic credit ledger under CGST can be used against which liability

- (a) CGST Liability only
- (b) CGST and IGST liability
- (c) CGST, IGST and SGST liability
- (d) None of them

Question Number : 68 Question Id : 70959725698 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Balance in electronic credit ledger under SGST can be used against which liability

- (a) SGST Liability only
- (b) SGST and IGST liability
- (c) SGST, IGST and CGST liability
- (d) None of them

Question Number : 69 Question Id : 70959725699 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

What should the taxable person do if he pay's tax under wrong GSTIN

- (a) Pay again under right GSTIN and claim refund
- (b) Auto-adjustment
- (c) Adjustment on application/request
- (d) Raise ISD invoice and transfer

**Question Number : 70 Question Id : 70959725700 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

Taxable person made an online payment of tax. Due to technical snag CIN was not generated but my bank account is debited. What need to be done than

- (a) Wait for 24 hours for re-credit
- (b) Approach bank
- (c) File application with department
- (d) File return without challan

**Question Number : 71 Question Id : 70959725701 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

What is the due date for payment of tax?

- (a) Last day of the month to which payment relates
- (b) Within 10 days of the subsequent month
- (c) within 20 days of the subsequent month
- (d) Within 15 days of the subsequent month

**Question Number : 72 Question Id : 70959725702 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

A taxable person failed to pay tax and/or file returns on time. He should pay interest on

- (a) Gross tax payable
- (b) Gross tax payable & input credit claimed
- (c) Net tax payable
- (d) No interest payable, if reasonable cause is shown

**Question Number : 73 Question Id : 70959725703 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

Whether definition of Inputs includes capital goods.

- (a) Yes
- (b) No
- (c) Certain capital goods only
- (d) None of the above

**Question Number : 74 Question Id : 70959725704 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

Is it mandatory to capitalize the capital goods in books of Accounts

- (a) Yes
- (b) No
- (c) Optional
- (d) None of the above

**Question Number : 75 Question Id : 70959725705 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

Whether credit on capital goods can be taken immediately on receipt of the goods

- (a) Yes
- (b) No
- (c) After usage of such capital goods
- (d) After capitalizing in books of Accounts

Question Number : 76 Question Id : 70959725706 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

The term “used in the course or furtherance of business” means

- (a) It should be directly co-related to output supply
- (b) It is planned to use in the course of business
- (c) It is used or intended to be used in the course of business
- (d) It is used in the course of business for making outward supply

Question Number : 77 Question Id : 70959725707 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Under section 16(2) of CGST Act how many conditions are to be fulfilled for the entitlement of credit?

- (a) All four conditions
- (b) Any two conditions
- (c) Conditions not specified
- (d) None of the above

Question Number : 78 Question Id : 70959725708 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Whether credit on inputs should be availed based on receipt of documents or receipt of goods

- (a) Receipt of goods
- (b) Receipt of Documents
- (c) Both
- (d) Either receipt of documents or Receipt of goods

Question Number : 79 Question Id : 70959725709 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

In case supplier has deposited the taxes but the receiver has not received the documents, is receiver entitled to avail credit

- (a) Yes, it will be auto populated in recipient monthly returns
- (b) No as one of the conditions of 16(2) is not fulfilled
- (c) Yes, if the receiver can prove later that documents are received subsequently
- (d) None of the above

Question Number : 80 Question Id : 70959725710 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Input tax credit on capital goods and Inputs can be availed in one installment or in multiple installments?

- (a) In thirty-six installments
- (b) In twelve instalments
- (c) In one instalment
- (d) In six instalments

Question Number : 81 Question Id : 70959725711 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

**Correct Marks : 1 Wrong Marks : 0**

The time limit to pay the value of supply with taxes to avail the input tax credit

- (a) Three months
- (b) Six Months
- (c) One hundred and eighty days
- (d) Till the date of filing of Annual Return

**Question Number : 82 Question Id : 70959725712 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

Can the recipient avail the Input tax credit for the part payment of the amount to the supplier within one hundred and eighty days?

- (a) Yes, on full tax amount and partly value amount
- (b) No, he can't until full amount is paid to supplier
- (c) Yes, but proportionately to the extent of value and tax paid
- (d) Not applicable, as is eligible to claim refund in respect of exports of goods

**Question Number : 83 Question Id : 70959725713 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

Whether credit can be availed without actual receipt of goods where goods are transferred through transfer of document of title before or during the movement of goods

- (a) Yes
- (b) No
- (c) Yes, in specific instances
- (d) Can be availed only after transfer of document of title after movement of goods

**Question Number : 84 Question Id : 70959725714 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

Whether depreciation on tax component of capital goods and Plant and Machinery and whether input tax credit is Permissible

- (a) Yes
- (b) No
- (c) Input tax credit is eligible if depreciation on tax component is not availed
- (d) None of the above

**Question Number : 85 Question Id : 70959725715 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

Proportionate credit for capital goods is allowed, if the condition fulfilled

- (a) For business and non-business purpose
- (b) For business or non-business purpose
- (c) Both of the above
- (d) None of the above

**Question Number : 86 Question Id : 70959725716 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

All outward supply details need to be filed in Return Form No

- (a) GSTR 2
- (b) GSRT 1
- (c) GSTR 7
- (d) GSTR 3

**Question Number : 87 Question Id : 70959725717 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**



Correct Marks : 1 Wrong Marks : 0

The details of outward supplies of goods or services shall be submitted by

- (a) 10th of the succeeding month
- (b) 18th of the succeeding month
- (c) 15th of the succeeding month
- (d) 20th of the succeeding month

Question Number : 88 Question Id : 70959725718 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Details of Outward supplies shall include

- (a) Invoice
- (b) Credit and Debit notes
- (c) Revised invoice issued in relation to outward supplies
- (d) All the above

Question Number : 89 Question Id : 70959725719 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

The details submitted by the outward supplier in Form GSTR 1 shall be furnished to the recipient regular dealer in form

- (a) GSTR 4A
- (b) GSTR 5A
- (c) GSTR 2A
- (d) GSTR 6A

Question Number : 90 Question Id : 70959725720 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

The details submitted by the outward supplier in Form GSTR 1 shall be furnished to the recipient compounding dealer in form

- (a) GSTR 4A
- (b) GSTR 5A
- (c) GSTR 2A
- (d) GSTR 6A

Question Number : 91 Question Id : 70959725721 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

The details submitted by the outward supplier in Form GSTR 1 shall be furnished to the input service distributor in form

- (a) GSTR 4A
- (b) GSTR 5A
- (c) GSTR 2A
- (d) GSTR 6A

Question Number : 92 Question Id : 70959725722 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Which of the following is true?

- (a) The Commissioner may extend the time limit for furnishing the details of outward supplies by notification for valid reasons
- (b) The details of outward supplies shall include details of debit notes, credit notes and revised invoices issued in relation to outward supplies
- (c) The details of outward supplies shall be submitted in Form GSTR-1 by all the registered taxable person other than ISD, non-resident tax payer and a person paying tax under section 10, section 51 and section 52
- (d) All the above

Question Number : 93 Question Id : 70959725723 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

The details submitted by the supplier in Form GSTR 1 are communicated to the registered taxable person in

- (a) Form GSTR 1A on 17th of the succeeding month
- (b) Form GSTR 2A after the data entry in Form GSTR 1
- (c) Form GSTR 2A after the due date of filing Form GSTR 1
- (d) Form GSTR 1A on 15th of the succeeding month

Question Number : 94 Question Id : 70959725724 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

The details of inward supplies of goods or services in Form GSTR 2 shall be submitted by

- (a) 10th of the succeeding month
- (b) 18th of the succeeding month
- (c) 15th of the succeeding month
- (d) 20th of the succeeding month

Question Number : 95 Question Id : 70959725725 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Details of Inward supplies shall include

- (a) Inward supplies of goods and services communicated in Form GSTR 2A
- (b) Inward supplies in respect of which tax is payable under reverse charge mechanism
- (c) Inward supplies of goods and services not declared by suppliers
- (d) All the above

Question Number : 96 Question Id : 70959725726 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Any modification / deletion done by the recipient to the details contained in Form GSTR 2 shall be communicated to the supplier in:

- (a) Form GSTR 1A
- (b) Form GSTR 3A
- (c) Form GSTR 6A
- (d) Form GSTR 2A

Question Number : 97 Question Id : 70959725727 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

The supplier on receiving the communication in Form GSTR 1A shall accept, reject or modify the details by:

- (a) 18th of the succeeding month
- (b) 20th of the month succeeding the quarter
- (c) 17th of the succeeding month
- (d) 10th of the succeeding month

Question Number : 98 Question Id : 70959725728 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

A registered taxable person other than ISD, non-resident tax payer & a person paying tax under section 10, 51 or 52, shall file its periodical in:

- (a) Form GSTR 3 by 18th of the month succeeding the quarter
- (b) Form GSTR 4 by 18th of the month succeeding the quarter
- (c) Form GSTR 4 by 18th of the succeeding month
- (d) Form GSTR 3 by 20th of the succeeding month

**Question Number : 99 Question Id : 70959725729 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

Every tax payer paying tax under section 10 (Composition levy) shall file the return in

- (a) Form GSTR 3 by 18th of the month succeeding the quarter
- (b) Form GSTR 4 by 18th of the month succeeding the quarter
- (c) Form GSTR 4 by 18th of the succeeding month
- (d) Form GSTR 4 by 20th of the month succeeding the quarter

**Question Number : 100 Question Id : 70959725730 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

The certificate of details of tax deducted by the deductor shall be furnished to the deductee in Form

- (a) GSTR 7
- (b) GSTR 7A
- (c) GSTR 2A
- (d) GSTR 1A

**Question Number : 101 Question Id : 70959725731 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

The books and other records u/s 35 are to be maintained at

- (a) Place where the books and accounts are maintained
- (b) Place of address of the Proprietor/ Partner/Director/Principal Officer
- (c) Principal place of business mentioned in the Certificate of Registration
- (d) Any of the above

**Question Number : 102 Question Id : 70959725732 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

In case, more than one place of business situated within a state specified in the Registration Certificate, the books and Accounts shall be maintained at

- (a) Each place of business pertaining to such place
- (b) Place where the books of accounts are maintained for all places situated within a state
- (c) At principal place of business covered mentioned in the Registration Certificate for all places of business in each State
- (d) Any of the above

**Question Number : 103 Question Id : 70959725733 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

103. Accounts are required to be maintained in

- (a) Manual form
- (b) Electronic form
- (c) Manual and electronic form
- (d) Manual or electronic form

Question Number : 104 Question Id : 70959725734 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Who among the following, even if not registered, is required to maintain records

- (a) Owner or operator of warehouse
- (b) Owner or operator of godown
- (c) Every transporter
- (d) All the above

Question Number : 105 Question Id : 70959725735 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

What accounts and records are required to be maintained by every registered taxable person at his principal place of business

- (a) account of production or manufacture of goods
- (b) inward or outward supply of goods and/or services
- (c) stock of goods and input tax credit availed and output tax payable and paid
- (d) All of the above

Question Number : 106 Question Id : 70959725736 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Can all the records be maintained in an electronic form

- (a) Yes
- (b) No
- (c) May be
- (d) Yes, if authenticated by digital signature

Question Number : 107 Question Id : 70959725737 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Whether inventory records maintenance is mandatory under GST or only accounting insufficient

- (a) Only Accounting records to be maintained
- (b) Accounting & Stock records to be maintained
- (c) Accounting, Inwards, Outward Supply, Input Tax Credit, Inventory records to be maintained
- (d) Only Sales records to be maintained

Question Number : 108 Question Id : 70959725738 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

A taxable person failed to pay tax and/or file returns on time. He should pay interest on

- (a) Gross tax payable
- (b) Gross tax payable & input credit claimed
- (c) Net tax payable
- (d) No interest payable, if reasonable cause is shown

Question Number : 109 Question Id : 70959725739 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

From which date interest is liable in case of excess input tax credit claimed

- (a) From the late date of the month in which credit is claimed
- (b) From the due date for filing GSTR-02 of the month in which credit is claimed
- (c) From the due date for filing GSTR-03 of the month in which credit is claimed
- (d) From the date of utilization of credit.

Question Number : 110 Question Id : 70959725740 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Is compounding of offence made after making payment of tax, interest and penalty involved in such offences

- (a) Yes, after payment of taxes
- (b) No – not applicable
- (c) Yes but alongwith interest & penalty
- (d) None of the above

Question Number : 111 Question Id : 70959725741 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Before imposing the penalty, is it mandatory required to give an opportunity of being heard personally

- (a) Always Yes
- (b) Yes subject to situation
- (c) No
- (d) Either (a) or (b)

Question Number : 112 Question Id : 70959725742 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

What are the general disciplines to be followed while imposing penalties

- (a) based on jurisprudence,
- (b) Based on principles of natural justice
- (c) Based on principles governing international trade and agreements.
- (d) All of them

Question Number : 113 Question Id : 70959725743 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Whether non-filing of information return or furnish statistics as required would attract penalty and what is the quantum of penalty.

- (a) Yes, Rs 500 per day
- (b) Yes, Rs 100 per day
- (c) Yes, Rs 1000 per day
- (d) Yes, Rs 50 per day

**Question Number : 114 Question Id : 70959725744 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

A person who occasionally undertakes transactions involving supply of goods or services or both, whether as principal or agent or in any other capacity, but who has no fixed place of business or residence in India is

- (a) Non resident taxable person
- (b) Composition dealer
- (c) Registered person
- (d) Casual taxable person

**Question Number : 115 Question Id : 70959725745 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

What are the factors differentiating Composite Supply & Mixed

- (a) Nature of bundling i.e. artificial or natural
- (b) Existence of Principal Supply
- (c) Both of the above
- (d) None of the above

**Question Number : 116 Question Id : 70959725746 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

Services by a Recovery Agent to M/s ZZZ bank Ltd., is liable for

- (a) M/s ZZZ bank Ltd
- (b) Recovery Agent
- (c) Both the above
- (d) None of the above

**Question Number : 117 Question Id : 70959725747 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

M/s. PQR Ltd. has availed rent-a-cab service from M/s ABC Travels (Proprietor) service then which one of the following is true

- (a) Reverse charge is applicable as this is a notified service.
- (b) Reverse charge is applicable if ABC Travels is not registered.
- (c) Joint charge is applicable
- (d) None of the above

**Question Number : 118 Question Id : 70959725748 Question Type : MCQ Option Shuffling : No Display Question Number : Yes Single Line Question Option : No Option Orientation : Vertical**

**Correct Marks : 1 Wrong Marks : 0**

Transportation of passengers is exempted

- (a) In an air conditioned railway coach
- (b) In a vessel for public tourism purpose between places in India
- (c) In a metered cab/auto rickshaw / e rickshaw
- (d) In all the above mentioned

Question Number : 119 Question Id : 70959725749 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

Which of the following is not exempted

- (a) Health care service to human beings by authorized medical practitioners / para medics
- (b) Health care services to Animals/Birds
- (c) Slaughtering of animals
- (d) Rearing horses

Question Number : 120 Question Id : 70959725750 Question Type : MCQ Option Shuffling : No Display Question Number : Yes  
Single Line Question Option : No Option Orientation : Vertical

Correct Marks : 1 Wrong Marks : 0

The Tourist can claim refund of:

- (a) CGST and SGST/UTGST on supply of Goods and services
- (b) IGST on supply of goods
- (c) Tax paid on the supply of goods to be taken out of India
- (d) None of the above