

National Testing Agency

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Introduction to GST

Group Number :	1
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Introduction to GST -1

Section Id :	940918163
Section Number :	1
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Number of Questions :	50
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Section Marks :	100
Enable Mark as Answered Mark for Review and Clear Response :	Yes
Sub-Section Number :	1
Sub-Section Id :	940918228
Question Shuffling Allowed :	Yes

Question Number : 1 Question Id : 9409187417 Question Type : MCQ Option Shuffling : No Is Question Mandatory : No Correct Marks : 2 Wrong Marks : 0

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

1. Individual & firms
2. Company
3. LLP
4. All of options

Options :

94091827777. 1

94091827778. 2

94091827779. 3

94091827780. 4

Question Number : 2 Question Id : 9409187418 Question Type : MCQ Option Shuffling : No Is Question Mandatory : No Correct Marks : 2 Wrong Marks : 0

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

1. the aggregate value of all taxable supplies
2. the value of inward supplies on which tax is payable by a person on reverse charge basis
3. Exempt supplies, exports of goods or services
4. Export goods

Options :

94091827781. 1

94091827782. 2

94091827783. 3

94091827784. 4

Question Number : 3 Question Id : 9409187419 Question Type : MCQ Option Shuffling : No Is Question Mandatory : No

Correct Marks : 2 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?

1. Yes, growing crops fall under the definition of goods
2. No, since agricultural product
3. Not specified in taxable schedule
4. Exempted goods

Options :

94091827785. 1

94091827786. 2

94091827787. 3

94091827788. 4

Question Number : 4 Question Id : 9409187420 Question Type : MCQ Option Shuffling : No Is Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

which is not considered as Deemed Exports as per GST Act

1. Supply of goods by a registered person against Advance Authorisation
2. Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation
3. Supply of goods by a registered person to Export Oriented Unit
4. Supply by Unregistered person

Options :

94091827789. 1

94091827790. 2

94091827791. 3

94091827792. 4

Question Number : 5 Question Id : 9409187421 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

Which Union Tax has not been merged in GST Ac

1. Central Excise Duty
2. Service Tax
3. Cess on Excise duty
4. Customs Act

Options :

94091827793. 1

94091827794. 2

94091827795. 3

94091827796. 4

Question Number : 6 Question Id : 9409187422 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

Which Tax has not been merged in GST Act

1. Central Sales Tax
2. Value Added Tax (VAT)
3. Entry Tax
4. Taxes levied by local bodies

Options :

94091827797. 1

94091827798. 2

94091827799. 3

94091827800. 4

Question Number : 7 Question Id : 9409187423 Question Type : MCQ Option Shuffling : No Is Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

Which is not significant benefit of GST

1. Seamless Credit
2. Uniform rate of Tax
3. No cascading effect
4. Double taxation

Options :

94091827801. 1

94091827802. 2

94091827803. 3

94091827804. 4

Question Number : 8 Question Id : 9409187424 Question Type : MCQ Option Shuffling : No Is Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

Significant advantages for the Industry due to GST implementation do not include

1. Application of Single rate across the country
2. Availability of input tax credit without any restriction
3. Reduction in law compliance hazards
4. High sale price

Options :

94091827805. 1

94091827806. 2

94091827807. 3

94091827808. 4

Question Number : 9 Question Id : 9409187425 Question Type : MCQ Option Shuffling : No Is Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

Whether a Casual dealer is liable to pay GST

1. Yes
2. No
3. Yes if turnover exceeds threshold limit
4. Not payable under any circumstances

Options :

94091827809. 1

94091827810. 2

94091827811. 3

94091827812. 4

Question Number : 10 Question Id : 9409187426 Question Type : MCQ Option Shuffling : No Is Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

What is not treated as exempt supply as per Section 2(47) of the CGST Ac

1. Supply of any goods or services or both which attracts nil rate of tax
2. Supply which may be wholly exempt from tax under Section 11 of CGST Act, 2017
3. As may be notified by Government
4. 1% rate of GST

Options :

94091827813. 1

94091827814. 2

94091827815. 3

94091827816. 4

Question Number : 11 Question Id : 9409187427 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

Which is not Goods as per GST Act

1. Every kind of movable property
2. Includes actionable claim, growing crops, grass and things attached to or forming part of the land
3. Not in the nature of any Services
4. Money and securities

Options :

94091827817. 1

94091827818. 2

94091827819. 3

94091827820. 4

Question Number : 12 Question Id : 9409187428 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

Execution of Works Contract is taxable under the following Act :

1. Value Added Tax
2. Central Excise Duty
3. GST
4. Transfer of property Act

Options :

94091827821. 1

94091827822. 2

94091827823. 3

94091827824. 4

Question Number : 13 Question Id : 9409187429 Question Type : MCQ Option Shuffling : No Is Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

The term 'supply' does not include

1. All forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, etc. by person in the course or furtherance of business;
2. Import of services for a consideration whether or not in the course or furtherance of business
3. Deemed Supply as specified in Schedule II
4. Supply without consideration in general

Options :

94091827825. 1

94091827826. 2

94091827827. 3

94091827828. 4

Question Number : 14 Question Id : 9409187430 Question Type : MCQ Option Shuffling : No Is Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

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

1. Permanent transfer or disposal of business assets where input tax credit has been availed on such assets
2. 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
3. Supply of goods by a principal to his agent where the agent undertakes to supply such goods on behalf of the principal;
4. Supply without consideration in general

Options :

94091827829. 1

94091827830. 2

94091827831. 3

94091827832. 4

Question Number : 15 Question Id : 9409187431 Question Type : MCQ Option Shuffling : No Is Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

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

1. Always Yes
2. Yes – if value of the gift exceeds Rs 50,000
3. Yes – if value of the gift exceeds Rs 1,00,000
4. Yes – if value of the gift exceeds Rs 5,00,000

Options :

94091827833. 1

94091827834. 2

94091827835. 3

94091827836. 4

Question Number : 16 Question Id : 9409187432 Question Type : MCQ Option Shuffling : No Is Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

Whether Services by an employee to the employer is taxable :

1. Always Yes
2. Always No
3. No if such services are in the course of or in relation to his employment
4. Yes, if such services are in the course of relation to his employment

Options :

94091827837. 1

94091827838. 2

94091827839. 3

94091827840. 4

Question Number : 17 Question Id : 9409187433 Question Type : MCQ Option Shuffling : No Is Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

What is not composite supply

1. Supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both,
2. Naturally bundled and supplied in conjunction with each other in the ordinary course of business
3. One of which is a principal supply.
4. Where two or more individual supplies of goods or services or any combination thereof takes place

Options :

94091827841. 1

94091827842. 2

94091827843. 3

94091827844. 4

Question Number : 18 Question Id : 9409187434 Question Type : MCQ Option Shuffling : No Is Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

Discuss what do you mean by "Principal supply " as per Section2(90)of the CGST Act.

1. the supply of goods or services which constitutes the predominant element of a composite supply
2. To which any other supply forming part of that composite supply is ancillary.
3. Both (1) and (2)
4. Only (1) and not (2)

Options :

94091827845. 1

94091827846. 2

94091827847. 3

94091827848. 4

Question Number : 19 Question Id : 9409187435 Question Type : MCQ Option Shuffling : No Is Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

What is not mixed supply as per asper Section2(74)of the CGST Act :

1. Where two or more individual supplies of goods or services or any combination thereof takes place
2. Such supplies are made in conjunction with each other by a taxable person for a single price
3. Such supply does not constitute a composite supply
4. Naturally bundled and supplied in conjunction with each other in the ordinary course of business

Options :

94091827849. 1

94091827850. 2

94091827851. 3

94091827852. 4

Question Number : 20 Question Id : 9409187436 Question Type : MCQ Option Shuffling : No Is Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

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

1. Determined with reference to that particular supply which attracts highest rate of tax
2. Determined with reference to that particular supply which attracts highest rate of tax which forms the Principal Supply
3. Determined with reference to that particular supply which is substance in nature
4. Determined with reference to that particular supply which attracts mean average rate of tax

Options :

94091827853. 1

94091827854. 2

94091827855. 3

94091827856. 4

Question Number : 21 Question Id : 9409187437 Question Type : MCQ Option Shuffling : No Is Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

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

1. No
2. Yes
3. Yes – only if it adds value and being integral part
4. Yes – only if laptop could be sold along with the case

Options :

94091827857. 1

94091827858. 2

94091827859. 3

94091827860. 4

Question Number : 22 Question Id : 9409187438 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

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

1. CGST
2. SGST
3. CGST or UGST
4. UGST

Options :

94091827861. 1

94091827862. 2

94091827863. 3

94091827864. 4

Question Number : 23 Question Id : 9409187439 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

Under Reverse Charge mechanism, Tax is payable by the following

1. Service Provider
2. Service Received
3. Agent of the provider
4. Agent of the receiver

Options :

94091827865. 1

94091827866. 2

94091827867. 3

94091827868. 4

Question Number : 24 Question Id : 9409187440 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

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

1. SGST
2. IGST
3. UGST
4. CGST and SGST

Options :

94091827869. 1

94091827870. 2

94091827871. 3

94091827872. 4

Question Number : 25 Question Id : 9409187441 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

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

1. Rs 1 Crore
2. Rs 10 Crore
3. Rs 75 Lakhs
4. Rs 50 Lakhs

Options :

94091827873. 1

94091827874. 2

94091827875. 3

94091827876. 4

Question Number : 26 Question Id : 9409187442 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

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

1. From the late date of the month in which credit is claimed
2. From the due date for filing GSTR-02of the month in which credit is claimed
3. From the due date for filing GSTR-03of the month in which credit is claimed
4. From the date of utilization of credit

Options :

94091827877. 1

94091827878. 2

94091827879. 3

94091827880. 4

Question Number : 27 Question Id : 9409187443 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

What are the supplies on which reverse charge mechanism would not apply

1. Health care service to human beings by authorized medical practitioner
2. Health care services to Animals/Bird
3. Slaughtering of animals
4. Rearing horses

Options :

94091827881. 1

94091827882. 2

94091827883. 3

94091827884. 4

Question Number : 28 Question Id : 9409187444 Question Type : MCQ Option Shuffling : No Is Question Mandatory : No

Correct Marks : 2 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

1. i & iii
2. i & iv
3. i & ii
4. Supply of goods

Options :

94091827885. 1

94091827886. 2

94091827887. 3

94091827888. 4

Question Number : 29 Question Id : 9409187445 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 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

1. Supplier
2. Recipient
3. Supplier and Recipient
4. Exempt

Options :

94091827889. 1

94091827890. 2

94091827891. 3

94091827892. 4

Question Number : 30 Question Id : 9409187446 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

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

1. Insurance Agent
2. ABC Insurance Co. Ltd.
3. Both options mentioned
4. None of these

Options :

94091827893. 1

94091827894. 2

94091827895. 3

94091827896. 4

Question Number : 31 Question Id : 9409187447 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

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

1. Lottery distributor
2. State Government
3. Both the options
4. None of these

Options :

94091827897. 1

94091827898. 2

94091827899. 3

94091827900. 4

Question Number : 32 Question Id : 9409187448 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

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

1. Only on notified services
2. Only on notified goods
3. Notified goods & services
4. Any goods

Options :

94091827901. 1

94091827902. 2

94091827903. 3

94091827904. 4

Question Number : 33 Question Id : 9409187449 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

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

1. Reverse charge is applicable
2. Normal charge is applicable
3. Joint charge is applicable
4. Exempted supply

Options :

94091827905. 1

94091827906. 2

94091827907. 3

94091827908. 4

Question Number : 34 Question Id : 9409187450 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

Reverse charge is applicable:

1. Only on intra-State supplies
2. Only on inter-State supplies
3. Both intra-State and inter-State supplies
4. In notified areas

Options :

94091827909. 1

94091827910. 2

94091827911. 3

94091827912. 4

Question Number : 35 Question Id : 9409187451 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

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

1. GSTR4A
2. GSTR 5A
3. GSTR 2A
4. GSTR 6A

Options :

94091827913. 1

94091827914. 2

94091827915. 3

94091827916. 4

Question Number : 36 Question Id : 9409187452 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

When can credit for tax paid under reverse charge be taken

1. Same month
2. Next Month
3. Any of the months
4. None of the months

Options :

94091827917. 1

94091827918. 2

94091827919. 3

94091827920. 4

Question Number : 37 Question Id : 9409187453 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 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:

1. Yes
2. No
3. Yes, subject to notification
4. Yes only when NBFC fails to comply

Options :

94091827921. 1

94091827922. 2

94091827923. 3

94091827924. 4

Question Number : 38 Question Id : 9409187454 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

Which of the following persons can opt for composition scheme

1. Person making any supply of goods which are not leviable to tax under this Act;
2. Person making any inter-State outward supplies of goods and services(except restaurant services;
3. Person effecting supply of goods through an e-commerce operator liable to collect tax at source
4. Person providing restaurant services

Options :

94091827925. 1

94091827926. 2

94091827927. 3

94091827928. 4

Question Number : 39 Question Id : 9409187455 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 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

1. 1%
2. 0.5%
3. 2.5%
4. Not eligible for composition scheme thus liable to pay normal tax

Options :

94091827929. 1

94091827930. 2

94091827931. 3

94091827932. 4

Question Number : 40 Question Id : 9409187456 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 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:

1. 0.5% CGST & 0.5% SGST
2. 2.5% CGST & 2.5% UTGST
3. 5% IGST
4. 5% UTGST

Options :

94091827933. 1

94091827934. 2

94091827935. 3

94091827936. 4

Question Number : 41 Question Id : 9409187457 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

Which of these registers/ledgers are not maintained online under GST

1. Tax liability register
2. Credit ledger
3. Cash ledger
4. Debtors ledger

Options :

94091827937. 1

94091827938. 2

94091827939. 3

94091827940. 4

Question Number : 42 Question Id : 9409187458 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

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

1. Electronic Tax liability register
2. Electronic Credit ledger
3. Electronic Cash ledger
4. Debtors ledger

Options :

94091827941. 1

94091827942. 2

94091827943. 3

94091827944. 4

Question Number : 43 Question Id : 9409187459 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

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

1. Date on which amount gets debited in the account of the taxable person
2. Date on which payment is initiated and approved by the taxable person
3. Date of credit to the account of the appropriate Government
4. Earliest of the above three dates

Options :

94091827945. 1

94091827946. 2

94091827947. 3

94091827948. 4

Question Number : 44 Question Id : 9409187460 Question Type : MCQ Option Shuffling : No Is Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

Which is not debited to the electronic credit ledger

1. Matched input tax credit
2. Provisionally input tax credit
3. Unmatched input tax credit
4. Collection of cash

Options :

94091827949. 1

94091827950. 2

94091827951. 3

94091827952. 4

Question Number : 45 Question Id : 9409187461 Question Type : MCQ Option Shuffling : No Is Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

Balance in electronic credit ledger can not be utilized against which liability

1. Output tax payable
2. Interest
3. Penalty
4. Credit purchase

Options :

94091827953. 1

94091827954. 2

94091827955. 3

94091827956. 4

Question Number : 46 Question Id : 9409187462 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

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

1. IGST Liability only
2. IGST and CGST liability
3. IGST, CGST and SGST liability
4. SGST liability

Options :

94091827957. 1

94091827958. 2

94091827959. 3

94091827960. 4

Question Number : 47 Question Id : 9409187463 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

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

1. CGST Liability only
2. CGST and IGST liability
3. CGST, IGST and SGST liability
4. UTGST liability

Options :

94091827961. 1

94091827962. 2

94091827963. 3

94091827964. 4

Question Number : 48 Question Id : 9409187464 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

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

1. SGST Liability only
2. SGST and IGST liability
3. SGST, IGST and CGST liability
4. None of these

Options :

94091827965. 1

94091827966. 2

94091827967. 3

94091827968. 4

Question Number : 49 Question Id : 9409187465 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 Wrong Marks : 0

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

1. Pay again under right GSTIN and claim refund
2. Auto-adjustment
3. Adjustment on application/request
4. Raise ISD invoice and transfer

Options :

94091827969. 1

94091827970. 2

94091827971. 3

94091827972. 4

Question Number : 50 Question Id : 9409187466 Question Type : MCQ Option Shuffling : No Is

Question Mandatory : No

Correct Marks : 2 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 then

1. Wait for 24 hours for re-credit
2. Approach bank
3. File application with department
4. File return without challan

Options :

94091827973. 1

94091827974. 2

94091827975. 3

94091827976. 4