

T.Y. B.Com – VI SEM (INDIRECT TAXES)

MULTIPLE CHOICE QUESTIONS

- 1) GST stands for _____
 - a) Goods and Supply Tax
 - b) Government Sales Tax
 - c) Goods and Service Tax
 - d) General Sales Tax
- 2) Central Taxes to be subsumed under GST include
 - a) Central Excise Duty
 - b) Service Tax
 - c) Central Sales Tax
 - d) Both (a) & (b)
- 3) State Taxes to be subsumed under GST include
 - a) State VAT
 - b) Central Sales Tax
 - c) Entry Tax
 - d) All of the above.
- 4) One of the principles adopted for subsuming the taxes was that the taxes or levies to be subsumed should be primarily in the nature of
 - a) Direct taxes
 - b) Indirect taxes
 - c) Either (a) & (b)
 - d) None of the above.
- 5) The subsumation of taxes should result in free flow of _____ in intra and inter-state level
 - a) Tax credit
 - b) Goods and services
 - c) Revenue
 - d) Both (a) and (b)
- 6) Chairperson of GST council is ____
 - a) Union Minister of state in charge of revenue
 - b) Union Finance Minister
 - c) One elected person amongst the state finance minister
 - d) Minister in charge of Finance or Taxation
- 7) The Vice-Chairman of GST council is _____
 - a) Union Minister of state in charge of Revenue
 - b) Union Finance Minister
 - c) One elected person amongst the state finance minister
 - d) Minister in charge of Finance or Taxation
- 8) GST would be applicable on _____ of Goods or services.
 - a) Supply
 - b) Manufacturer
 - c) Consumption
 - d) Production
- 9) GST is based on the principal of _____ based consumption.
 - a) Origin

- b) Source
 - c) Destination
 - d) Production.
- 10) Central and Excise duty shall be levied in addition to GST on _____
- a) Petroleum products
 - b) Alcohol products
 - c) Tobacco and tobacco products
 - d) Alcohol for human consumption
- 11) _____ is a tax that is shifted from one taxpayer to another
- a) Direct Tax
 - b) Indirect Tax
 - c) Entry Tax
 - d) GST
- 12) Indirect Tax is a _____
- a) Regressive Tax
 - b) Progressive Tax
 - c) Tax on Tax
 - d) Value added tax
- 13) GST is charged on _____ of goods or services.
- a) Manufacture or provision
 - b) Consumption
 - c) Supply
 - d) Demand
- 14) GST was implemented in India
- a) 1st August 2017
 - b) 1st July 2017
 - c) 1st March 2017
 - d) 1st February 2017
- 15) What is letter 'I' in IGST stand for
- a) International
 - b) Integrated
 - c) Internal
 - d) Indian
- 16) How many taxes will be there in Indian GST
- a) 2
 - b) 5
 - c) 4
 - d) 3
- 17) What are the taxes levied on an intra-state supply
- a) CGST
 - b) SGST and CGST
 - c) IGST
 - d) SGST
- 18) The Government, if it is necessary to do so in public interest, may grant _____ exemption.
- a) General
 - b) Special
 - c) Adhoc

- d) Any of the above.
- 19) _____ is levied on inter-state supply of goods or services or both.
- a) CGST
 - b) SGST
 - c) IGST
 - d) Both (a) & (b).
- 20) Supplier means person supplying _____
- a) Goods
 - b) Services
 - c) Both (a) and (b) together
 - d) (a) or (b) or both
- 21) Supplier _____ person acting as a agent.
- a) Includes
 - b) Excludes
 - c) Means
 - d) None of above.
- 22) Goods supplied or services rendered by _____ are treated as goods / services supplied by _____
- a) Agent, principal
 - b) Principal, agent
 - c) Employer, employee
 - d) Employee, employer
- 23) Services rendered by agent on behalf of principal are treated as rendered by _____
- a) Agent
 - b) Either agent or principal
 - c) Principal
 - d) None of the above.
- 24) _____ is the person liable to pay the consideration
- a) Recipient of supply of goods
 - b) Recipient of supply of services
 - c) Recipient of invoice for supply of goods / services
 - d) Recipient of either (a) or (b)
- 25) In absence of _____, location of supplier of services is usual place of residence of supplier.
- a) Business place
 - b) Fixed establishment
 - c) Both (a) & (b)
 - d) Either (a) or (b)
- 26) Place of business includes _____
- a) Warehouse
 - b) Godown
 - c) Any place where taxable person stores his goods
 - d) All the three
- 27) _____ means place other than registered place of business
- a) Business establishment
 - b) Fixed establishment
 - c) Branch
 - d) Either (a) or (b)

- 28) Inter – state supplies means location of the supplier and place of supply are in _____
- a) Two different states
 - b) 2 different union territories
 - c) A state and a union territory
 - d) All of the above.
- 29) M/s ABC of Gujarat supplies goods to M/s XYZ of Delhi, this will classify as _____
- a) Intra state supply
 - b) Export supply
 - c) Inter state supply
 - d) Deemed supply
- 30) Mr Abhijeet of Pune provides services to Mr Raj of Surat, this will classify as _____
- a) Intra state supply
 - b) Inter state supply
 - c) Exempt supply
 - d) None of the above
- 31) Supply of services imported into the territory of india are treated as _____
- a) Inter state supply
 - b) Intra state supply
 - c) Exempt supplies
 - d) International supplies
- 32) When supplier is located in India and place of supply is outside India, it is treated as _____.
- a) Export supply
 - b) Import supply
 - c) Inter-state supply
 - d) Exempt supply
- 33) Supply of goods / services to _____ is treated as inter-state supply.
- a) Government
 - b) SEZ unit
 - c) SEZ developer
 - d) Both (b) and (c) .
- 34) Where location of supplier and place of supply are same, it is treated as _____
- a) Intra – state supply
 - b) Inter-state supply
 - c) Domestic supply
 - d) Either (a) or (c).
- 35) Where supply of goods does not involve movement of goods, place of supply will be location of such goods at the time of _____
- a) Removal from factory of supplier
 - b) Delivery of recipient
 - c) Either (a) or (b)
 - d) Completion of work on such goods
- 36) Where goods are assembled or installed at site, place of supply is the place where they are _____
- a) Sold
 - b) Stores
 - c) Installed
 - d) All of the above.
- 37) _____ means taking goods out of India to a place outside India

- a) Intra-state supply
 - b) Inter-state supply
 - c) Export of services
 - d) Export of goods
- 38) Place of supply when goods are exported from India is _____
- a) Location of exporter
 - b) Location outside India
 - c) Location of receiver
 - d) None of the above.
- 39) When supply of services is made to a registered person, place of supply is location of _____
- a) Supplier of service
 - b) Recipient of service
 - c) Either (a) or (b), as the case may be
 - d) None of the above
- 40) Where location of immovable property is located in more than one state or union territory, supply of service will be treated as made in _____ .
- a) Outside India
 - b) Location of supplier
 - c) Location of recipient
 - d) None of the above.
- 41) Where immovable property is located in more than one state or union territory, supply of service will be treated as made in _____
- a) State with highest proportion of service supplied
 - b) Each state / union territory proportionate to the value of services separately collected.
 - c) State / union territory as per the contract / agreement.
 - d) Either (b) or (c).
- 42) For services such as Restaurant and catering, personal grooming, fitness, beauty treatment, health services, etc place of supply is the location _____
- a) Of recipient
 - b) Where service is actually performed
 - c) Of supplier
 - d) Of registered person
- 43) Where services in relation to training & performance appraisal are provided to an unregistered person, place of supply is _____
- a) Location of such registered person
 - b) Location of supplier
 - c) Location where service is actually performed
 - d) None of the above.
- 44) Place of supply for services by way of admission to events is _____
- a) Place where event is actually held
 - b) Place of recipient
 - c) Place of supplier
 - d) None of the above.
- 45) Services provided by way of services ancillary to organisation of any of the events or services assigning of sponsorship to such events to an unregistered person, place of supply if event is held outside India will be _____
- a) Place where event is held
 - b) Location of recipient

- c) Location of supplier
 - d) None of the above.
- 46) Place of supply for Goods Transportation services provided to a registered person is _____
- a) Location of supplier
 - b) Location of recipient
 - c) Location where services is provided
 - d) None of above.
- 47) Place of supply of goods transportation services to _____ is location at which the goods are handed over for their transportation.
- a) Registered person.
 - b) Unregistered person.
 - c) Both a and (b).
 - d) Either (a) or (b).
- 48) In a case where passenger transportation service is provided to an unregistered person, place of supply will be _____
- a) Location of recipient
 - b) Location of transporter
 - c) Location of the destination
 - d) Location where journey starts
- 49) The return journey shall be treated as a separate journey _____
- a) If the right to passage for onward and return journey is issued at same time.
 - b) If the right to passage for outward and return journey is issued separately.
 - c) Irrespective of whether the right to passage for outward and return journey is issued at same time or not.
 - d) None of the above.
- 50) _____ means a place where a passenger can disembark to transfer to another conveyance.
- a) Transfer journey
 - b) Change over
 - c) Stopover
 - d) Any of the above.
- 51) Following conditions need to be satisfied for a journey to classify as continuous journey
- i) Single / more than one ticket / invoice is issued at same time.
 - ii) Invoice is issued by a single supplier or agent acting on behalf of more than one supplier.
 - iii) It involves no stop over between any legs of the journey.
- a) (i) and (ii)
 - b) (i) and (iii)
 - c) (ii) and (iii)
 - d) (i), (ii), (iii)
- 52) Stopover means a place where a passenger can disembark to _____
- a) Transfer to another conveyance
 - b) Break his journey to resume it at a later time
 - c) Terminate his journey
 - d) Either (a) or (b).
- 53) For services provided on board a conveyance, place of supply of services will be _____
- a) Location of first scheduled point of departure of hat conveyance for the journey.
 - b) Location of recipient.
 - c) Location where the services are taken on board.
 - d) Location of supplier.

- 54) For telecommunication services, place of supply is _____
- Location where telecommunication line is installed for receipt of services.
 - Location of recipient for registered persons.
 - Location of supplier in any other case.
 - Either (b) or (c).
- 55) In case of Mobile connection for telecommunication and internet services provided on post paid basis, location of _____ becomes the place of supply.
- Billing address of recipient as per PAN.
 - Billing address of recipient as per government records.
 - Billing address of recipient as per records of supplier.
 - Billing address of supplier.
- 56) In case services of mobile connection are provided on pre-paid basis, the location _____ becomes place of supply.
- Of selling agent / re-seller
 - Where pre-payment is received.
 - Location of recipient
 - Any of the above, as the case may be
- 57) For banking and financial services, place of supply is _____
- Location of recipient in records of supplier.
 - Location of supplier
 - Location of head office
 - Either (a) and if (a) is not available then (b).
- 58) If insurance services are provided to _____ then place of supply is location of such person.
- Registered person.
 - Unregistered person
 - Government
 - Either (a) or (c)
- 59) For Advertisement services provided to _____, place of supply shall be taken as being in each of such states / union territories.
- Central Government
 - State Government
 - At statutory body
 - All of the above.
- 60) Provisions of section 13 are applied when location of _____ is outside India.
- Recipient
 - Supplier
 - Either (a) or (b)
 - Both (a) and (b)
- 61) For services provided in respect of goods where its physical availability is important, place of supply is _____
- Location where goods are kept at the time of supply.
 - Location where service is actually performed.
 - Location of recipient
 - Location of supplier
- 62) Where services relating to physical availability of goods are provided from remote areas by way of electronic means, place of supply is _____
- Location where goods are kept at the time of supply.
 - Location where service is actually performed.

- c) Location of recipient
 - d) Location of supplier
- 63) Where supply of service requires physical presence of the recipient, place of supply is _____
- a) Location where service is actually performed
 - b) Location of recipient
 - c) Location of supplier
 - d) Location outside India
- 64) For services supplied by way of admission to an event, the place of supply if supplier / recipient is outside India will be _____
- a) Location of supplier / recipient who is in India
 - b) Location outside India
 - c) Location where the event is actually held.
 - d) Location of the supplier.
- 65) In case of _____, provided at more than one location, including a location in taxable territory, where either the supplier or the receiver is outside India, the place of supply is the location of taxable territory.
- a) Performance based services
 - b) Services relating to immovable property
 - c) Services relating to events
 - d) All of the above.
- 66) Where services relating to events are supplied in more than one state or union territory, place of supply will be _____
- a) In proportion to the value of service provided in each state or union territory.
 - b) The State / Union Territory where highest proportion of service is provided.
 - c) Mutually decided among receiver and supplier.
 - d) Location of taxable territory.
- 67) In case of specified services such as services provided by banking company / Financial institutions / non-banking financial company to its account holders, the place of supply will be _____
- a) Location of receiver of services
 - b) Location of supplier of services
 - c) Location of head office of the supplier of services
 - d) None of the above.
- 68) The liability to pay tax on goods shall arise at the _____.
- a) Dispatch of goods
 - b) Removal of goods
 - c) Time of supply
 - d) Delivery of goods
- 69) Under reverse charge, the liability to pay tax on supply of goods and or services is on _____
- a) Recipient of supply
 - b) Supplier of supply
 - c) (a) or (b) who is India
 - d) Both , 50% each or only
- 70) When an invoice is not issued within prescribed period, time of supply shall be _____
- a) Date of provision of service
 - b) Date of receipt of payment
 - c) (a) or (b) whichever is later
 - d) (a) or (b) whichever is earlier

- 71) Ms Amrita issued an invoice to Ms Ankita on 05.07.2018 for services rendered on 15.07.2018. Ms Ankita paid this amount on 07.07.2018. The rate of tax was changed on 10.07.2018. The time of supply shall be
- 05.07.2018
 - 07.07.2018
 - 10.07.2018
 - 15.07.2018
- 72) _____ of supply is the amount upon which tax is levied and collected.
- Value
 - Cost
 - Turnover
 - Gross value
- 73) Consideration in relation to supply of goods or services or both excludes _____
- Subsidy given by Central Government
 - Subsidy given by State Government
 - Deposit unless appropriated by supplier
 - All of the above.
- 74) Transaction value of supply excludes-----
- Taxes, Duties, Cesses
 - Incidental charges
 - Subsidies linked to price
 - None of the above.
- 75) For a currency when exchanged from or to Indian Rupee, the value of supply shall be equal to (_____ +/- Buying / Selling Rate) Total no of units of currency.
- US \$ exchange rate
 - Previous day closing rate
 - RBI reference rate
 - RBI exchange rate
- 76) Mr Ram exchanged 100\$ to 150. The RBI Reference rate for \$ was ₹60/- and for £ was ₹ 50/- . The value of supply will be _____
- ₹ 60/-
 - ₹ 75/-
 - ₹ 6000/-
 - ₹ 7500/-
- 77) In case of single premium annuity policies, the value of supply of services in relation to life insurance business shall be
- 25% of the single premium charged
 - 15% of the single premium charged
 - 10% of the single premium charged
 - 12.5% of the single premium charged
- 78) Aggregate turnover means aggregate value of _____
- (i) exempt supplies (ii) taxable supplies, (iii) cess, (iv) inter-state supplies
- (i), (ii), (iv)
 - (i), (ii), (iii)
 - (i), (ii)

(d) all (i) to (iv)

79) Aggregate turnover excludes _____

- a) Exempt supplies
- b) Value of inward supplies
- c) Cess
- d) Both (b) and (c)

80) Exempt supply of any goods or services or both which attracts _____ rate of tax.

- a) Nil
- b) Zero
- c) Subsidized
- d) Either (a) or (b)

81) _____ includes non-taxable supply

- a) Aggregate turnover
- b) Exempt supply
- c) Inward supply
- d) Export supply

82) Input tax does not include _____

- a) IGST on import of goods
- b) SGST and UTGST
- c) Tax paid under composition levy
- d) Tax payable section 9(3) and 9(4)

83) Output Tax excludes _____

- a) Cess
- b) Input tax credit
- c) Composition levy
- d) Tax payable on reverse charge basis

84) Input tax credit on Motor vehicles can be claimed only if they are used for supplying services of _____

- a) Transportation of passengers
- b) Transportation of goods
- c) Imparting training on driving
- d) All of the above.

85) Inputs sent for job work not received back by the principal within _____ of being sent out shall be deemed to be supplied by the principal to the job workers

- a) 1 year
- b) 3 years
- c) 6 months
- d) 180 days

86) Capital goods sent for job work not received back by the principal within _____ of being sent out shall be deemed to be supplied by the principal to the job worker

- a) 3 years
- b) 1 year
- c) 6 months
- d) 180 days

87) The input service distributor shall distribute the credit of _____ as central tax or integrated tax.

- a) Central tax

- b) State tax
 - c) Integrated tax
 - d) Both (a) and (c).
- 88) The Government may mandate _____ to deduct tax at source.
- a) Department / establishment of the Central Government
 - b) Department / establishment of the state Government
 - c) Local authority
 - d) Any of the above.
- 89) The deductor has to deduct tax @ _____ from the payment made or credited to the supplier of taxable goods or services or both.
- a) 1%
 - b) 2%
 - c) 10%
 - d) 5%
- 90) The deductor has to deduct tax from deductee where the total value of supply under a contract exceeds _____
- a) ₹ 1,00,000
 - b) ₹ 10 Lakhs
 - c) ₹ 2,50,000
 - d) ₹ 50,000
- 91) The amount deducted as tax shall be paid to the Government within _____ days after the end of the month in which deducted.
- a) 7
 - b) 15
 - c) 10
 - d) 20
- 92) TDS certificate is to be issued by deductor in form _____
- a) GSTR1A
 - b) GSTR2A
 - c) GSTR7B
 - d) GSTR7A
- 93) TDS certificate in Form GSTR-7A is to be issued within _____
- a) 5 days of crediting the amount to the Government
 - b) 7 days of crediting the amount to the Government
 - c) 5 days of crediting the amount to the supplier
 - d) 7 days of crediting the amount to the supplier
- 94) The TDS deductor can obtain registration under GST without requiring _____
- a) TAN
 - b) Aadhar Card
 - c) PAN
 - d) Either (a) or (c)
- 95) Tax deductor / collector has to submit application for grant of registration in Form _____
- a) GST REG-07
 - b) GST REG-06
 - c) GST REG-08
 - d) GST REG-09
- 96) Registration certificate is issued to Tax deductor / collector in Form _____ within 3 working days from the date of submission of the application.

- a) GST REG-07
 - b) GST REG-06
 - c) GST REG-08
 - d) GST REG-09
- 97) Every registered person required to deduct tax at source shall furnish a return in Form _____
- a) GSTR-1
 - b) GSTR-5
 - c) GSTR-9
 - d) GSTR-7
- 98) The details furnished by deductor U/r 66(1) shall be made available to each suppliers in _____ and _____.
- a) Part C of GSTR2A, Part B of GSTR-4A
 - b) Part C of GSTR2, Part B of GSTR-4
 - c) Part C of GSTR2A, GSTR 4A
 - d) Part C of GSTR2, GSTR4.
- 99) Annual return should be accompanied by _____ and _____ if the accounts are required to be audited.
- a) Balance sheet, Profit and Loss A/c
 - b) Audited annual accounts, Tax Audit Report
 - c) Audited annual accounts, GST Report
 - d) Audited annual accounts, Reconciliation statement
- 100) _____ means the supply of goods or services or both including digital products over digital or electronic network.
- a) Electronic commerce
 - b) Electronic commerce operator
 - c) Digital commerce
 - d) Digital commerce operator
- 101) _____ means any person who owns, operates or manages digital or electronic facility or plat form for electronic commerce.
- a) Electronic commerce supplier
 - b) Electronic commerce operator
 - c) Digital commerce supplier
 - d) Digital commerce operator
- 102) Every deposit made towards tax, interest, penalty, fee or any other amount shall be credited to _____.
- a) Electronic cash ledger
 - b) Electronic credit ledger
 - c) Electronic liability Register
 - d) Electronic Account Ledger
- 103) The input tax credit as per the returns filed by registered person shall be credited to _____.
- a) Electronic cash ledger
 - b) Electronic credit ledger
 - c) Electronic liability Register
 - d) Electronic Account Ledger
- 104) The amount available in the electronic cash ledger can be utilized for payment of _____.
- a) Taxes

- b) Penalty
 - c) Cess
 - d) All of the above.
- 105) The amount available in the Electronic credit ledger can be utilised for payment of _____.
- a) Output tax
 - b) Penalty
 - c) Cess
 - d) All of the above.
- 106) The sequence for utilisation of amount of input tax credit available in Electronic credit ledger is
- a) CGST, SGST, UTGST and IGST
 - b) CGST, UTGST, SGST and IGST
 - c) IGST, CGST, SGST and UTGST
 - d) IGST, SGST, CGST and UTGST
- 107) Input Tax credit of CGST can be utilised towards payment of _____
- a) CGST and SGST
 - b) CGST and UTGST
 - c) CGST and IGST
 - d) CGST only
- 108) Input Tax credit of SGST can be utilised towards payment of _____
- e) SGST and CGST
 - f) SGST and ISST
 - g) SGST and UTGST
 - h) SGST only
- 109) Input Tax credit of _____ cannot be utilized for making payment of CGST.
- a) SGST
 - b) UTGST
 - c) IGST
 - d) Both (a) and (b)
- 110) All liabilities of taxable person are recorded and maintained in _____
- a) Electronic cash ledger
 - b) Electronic credit ledger
 - c) Electronic liability register
 - d) 0Electronic account ledger
- 111) The balance is _____ may be refunded.
- a) Electronic cash ledger
 - b) Electronic credit ledger
 - c) Both (a) or (b)
 - d) None of the above.
- 112) Interest @ _____ is payable on delayed payment of taxes.
- a) 18%
 - b) 15%
 - c) 28%
 - d) 24%
- 113) Over the counter payment through authorised banks is restricted to _____ per challan per tax period.
- a) ₹ 10,000

- b) ₹ 20,000
 - c) ₹ 0
 - d) ₹ 50,000
- 114) The challan generated in form GST PMT 06 is valid for _____
- a) 3 days
 - b) 7 days
 - c) 10 days
 - d) 15 days
- 115) CPIN stands for _____
- a) Common PAN identification number
 - b) Challan paid identification number
 - c) Common portal identification number
 - d) Challan portal identification number
- 116) A unique identification number shall be generated at common portal for each _____.
- a) Debit or credit to the electronic cash or credit ledger.
 - b) Debit to electronic cash ledger and credit to electronic credit ledger
 - c) Debit to electronic credit ledger and credit to electronic cash ledger.
 - d) Debit or credit to electronic liability register.
- 117) A unique identification number shall be generated at the common portal for each _____.
- a) Debit in electronic liability register
 - b) Credit in electronic liability register
 - c) Debit / credit in electronic liability register
 - d) None of the above.
- 118) A person is liable to be registered under GST Law where his aggregate turnover exceeds _____
- a) ₹ 40 lakhs
 - b) ₹ 20 lakhs
 - c) Either (a) or (b) as the case may be
 - d) ₹ 15 lakhs
- 119) Aggregate turnover includes _____
- a) Exempt supplies
 - b) Inward supplies
 - c) Either (a) or (b)
 - d) Both (a) and (b)
- 120) Aggregate turnover excludes _____
- a) Central Tax
 - b) State tax
 - c) Cess
 - d) all the above.
- 121) Agriculturist means _____ who undertakes cultivation of land by own labour or by the labour of family.
- a) Individual
 - b) Hindu undivided family
 - c) Any person
 - d) Either (a) or (b).

- 122) Agriculturist means an individual or Hindu undivided family who undertakes cultivation of land by _____
- a) Own labour
 - b) The labour of family
 - c) Servants on wages or hired labour
 - d) Any of the above.
- 123) Every person liable for registration U/s 22 or 24 shall apply for registration within _____ from the date on which he becomes liable for registration
- a) 1 month
 - b) 60 days
 - c) 30 days
 - d) 90 days.
- 124) A person seeking registration under GST shall be granted _____ registration in one state / union territory.
- a) Single
 - b) Multiple based on place of business
 - c) Maximum 2
 - d) None of the above.
- 125) A person who has obtained or required to obtained more than one registration, will be treated ____.
- a) Defaulter
 - b) Casual taxable person
 - c) Distinct person
 - d) Invalid
- 126) Every person shall have _____ in order to be eligible for grant of registration.
- a) Aadhar card
 - b) TAN Number
 - c) VAT / Service Tax Number
 - d) PAN Number
- 127) The first 2 digit of GSTIN represent _____
- a) Entity code
 - b) Country code
 - c) State code
 - d) Checksum character
- 128) GSTIN has one character which is the _____
- a) Entity code
 - b) Checksum character
 - c) State code
 - d) Country code
- 129) If application for registration is _____, the registration shall be effective from the date on which the person becomes liable for registration.
- a) Made within 30 days
 - b) Not made within 30 days
 - c) Made within 60 days
 - d) Not made within 60 days.
- 130) If application for registration is _____, the registration shall be effective from the date of grant of registration.
- a) Made within 30 days

- b) Not made within 30 days
 - c) Made within 60 days
 - d) Not made within 60 days
- 131) Every person to whom a _____ has been granted shall submit an application for registration within _____ days.
- a) Temporary registration, 60 days
 - b) GST Number, 90 days
 - c) Temporary registration, 90 days
 - d) GST Number, 60 days
- 132) The Certification of registration issued to a casual taxable person or non-resident taxable person shall be valid for _____
- a) The period specified in the application for registration.
 - b) 90 days from the effective date of registration.
 - c) Either (a) or (b), whichever is earlier
 - d) Either (a) or (b), whichever is later.
- 133) The amount deposited as advance deposit of tax by casual Taxable person or non-resident taxable person at the time of registration is credited to _____
- a) Electronic cash ledger
 - b) Electronic credit ledger
 - c) Electronic liability ledger
 - d) Electronic cess ledger
- 134) The _____ shall not affect the liability of the person to pay tax and other dues.
- a) Amendment to registration.
 - b) Cancellation of registration
 - c) Change in constitution of business
 - d) Either (a) or (b).
- 135) 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.
- 136) Accounts are required to be maintained in _____
- a) Manual form
 - b) Electronic form
 - c) Manual and electronic form
 - d) Manual or electronic form
- 137) Can all the records be maintained in an electronic form?
- a) Yes
 - b) Only if authenticated by digital signature
 - c) Few records
 - d) No
- 138) First return filed under GST is _____
- a) GSTR-1
 - b) GSTR-3A
 - c) GSTR-2
 - d) GSTR-3B
- 139) 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
- 140) Every registered taxable person shall be entitled to take credit of input tax in his return and such input tax credit shall be credited to
- a) Personal Ledger Account
 - b) Refund account
 - c) Electronic Cash Ledger
 - d) Electronic Credit Ledger
- 141) Any registered taxable person who fails to furnish the details and file the return within the due date prescribed shall be liable to
- a) Interest at the rate of 1% per month
 - b) Late fee of Rs 100 for every day upto Rs 5000
 - c) Both (a) and (b)
 - d) None of the above.
- 142) Which of these registers / ledgers are maintained online?
- a) Tax liability register
 - b) Credit ledger
 - c) Cash ledger
 - d) All of them
- 143) 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
- 144) Balance in electronic credit ledger can be utilised against which liability?
- a) Output tax payable
 - b) Interest payable
 - c) Penalty
 - d) All of the above.
- 145) 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.
- 146) Balance in electronic credit ledger under CGST can be used against which liability?
- a) CGST liability only
 - b) CGST and IGST liability only
 - c) CGST, IGST and SGST liability
 - d) None of them
- 147) Balance in electronic credit ledger under SGST can be used against which liability?
- a) SGST liability only
 - b) SGST and IGST liability only
 - c) SGST, IGST and CGST liability
 - d) None of them
- 148) 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
- 149) What is the rate of TDS?
- a) 1%
 - b) 4%
 - c) 5%
 - d) 18%
- 150) Who is considered as an e-commerce operator, who _____ digital or electronic facility or platform for electronic commerce
- a) Owns
 - b) Operates
 - c) Manages
 - d) Any of the above.
- 151) When an e-commerce operator is required to register under GST?
- a) When he is required to collect tax at source u/s 52.
 - b) When his aggregate turnover exceeds the threshold limit
 - c) When he is required to discharge tax on the taxable supply or services made by the supplier through him u/s 9(5).
 - d) It is mandatory to register irrespective of the threshold limit.
- 152) Refunds will not be allowed in cases of:-
- a) Exports made on payment of tax
 - b) Exports made without payment of tax
 - c) Where tax on inputs are higher than tax on outputs
 - d) All of the above.
- 153) The Tourist can claim refund of following taxes paid
- a) CGST and SGST/UTGST on supply of Goods and services
 - b) IGST on supply of goods consumed in Jammu & Kashmir
 - c) Tax paid on the supply of scotch to be taken out of India
 - d) None of the above.
- 154) How many countries have dual GST model?
- a) 8
 - b) 10
 - c) 14
 - d) None of these.
- 155) Which of the following country is first one to implement GST?
- a) USA
 - b) France
 - c) China
 - d) Switzerland
- 156) Which of the following country has the maximum GST tax slab?
- a) China
 - b) USA
 - c) Australia
 - d) India
- 157) Which of the following country has the second highest tax slab?
- a) Australia
 - b) Netherland
 - c) Argentina

- d) Ireland
- 158) The tax IGST charged by _____ Government.
- a) Central
 - b) State
 - c) Concerned department
 - d) Both a and b
- 159) The maximum rate prescribed under IGST now is _____
- a) 5%
 - b) 12%
 - c) 18%
 - d) 28%
- 160) In India GST was first proposed in _____
- a) 1993
 - b) 1996
 - c) 1999
 - d) 2000
- 161) GST comes under which amendment bill?
- a) 118
 - b) 120
 - c) 122
 - d) 115
- 162) Under which Act GST was introduced?
- a) 100
 - b) 101
 - c) 102
 - d) 103
- 163) GST council formation based on Article number _____
- a) 279A
 - b) 289A
 - c) 266A
 - d) 255A
- 164) The headquarters of GST council is _____
- a) Mumbai
 - b) New Delhi
 - c) Ahmedabad
 - d) Hyderabad
- 165) Who is the chairman of GST council?
- a) President of India
 - b) Prime Minister
 - c) Finance Minister
 - d) RBI Governor
- 166) _____ is GST Finance Ministers first panel chairman.
- a) Amit Mitra
 - b) Amit Malhodra
 - c) Amit Chandresekar
 - d) Amit Sastri
- 167) _____ is the first state to ratify GST bill
- a) Andhra Pradesh

- b) Assam
 - c) Arunachal Pradesh
 - d) Bihar
- 168) _____ is the first state that passed GST bill.
- a) Gujarat
 - b) Uttar Pradesh
 - c) Bihar
 - d) Telangana
- 169) GST threshold limit of North Eastern States is _____ lakhs.
- a) 5
 - b) 10
 - c) 12
 - d) 15
- 170) GST threshold limit of Normal states is _____ lakhs.
- a) 12
 - b) 15
 - c) 20
 - d) 25
- 171) The Central Board of Excise and Customs (CBEC) announced that every year _____ will be considered as GST day.
- a) 1st April
 - b) 1st March
 - c) 1st June
 - d) 1st July
- 172) Smart phones will be taxed at _____ under GST.
- a) 0%
 - b) 5%
 - c) 12%
 - d) 18%
- 173) Under GST, insurance is taxed _____ percent.
- a) 0%
 - b) 5%
 - c) 12%
 - d) 18%
- 174) Who will notify the rate of tax to be levied under CGST?
- a) GST council suo moto
 - b) Central Government suo moto
 - c) State Government suo moto
 - d) Central Government as per the recommendations of the GST council.
- 175) Destination of goods under section 2(52) of the CGST Act does not include ____
- a) Grass
 - b) Money and Securities
 - c) Actionable claim
 - d) Growing crops
- 176) What are the different types of supplies covered under the scope of supply?
- a) Supply made with consideration
 - b) Supply made without consideration
 - c) Both of the above.

- d) None of the above.
- 177) What are the factors differentiating composite supply and mix supply?
- a) Nature of bundling i.e. artificial or natural
 - b) Existence of principal supply
 - c) Both of the above.
 - d) None of the above.
- 178) What would be the tax rate is applicable in case of composite supply?
- a) Tax rate is applicable on principal supply
 - b) Tax rate applicable on ancillary supply
 - c) Tax rate as applicable on respective supply
 - d) None of the above.
- 179) Alcoholic liquor for human consumption is subject to _____
- a) CGST
 - b) SGST
 - c) IGST
 - d) None of the above.
- 180) Goods and Service Tax is a tax levied on goods and services at each point of _____
- a) Demand
 - b) Cash Sales
 - c) Supply
 - d) Manufacturing
- 181) M/s Jignesh Enterprises of Mumbai supplies Goods to M/s Jyoti Associates Rajasthan, this will classify as _____
- a) Export supply
 - b) Import supply
 - c) Intra state supply
 - d) Inter state supply
- 182) For services of Beauty treatment, the place of supply is the location ____
- a) Of recipient
 - b) Where services are actually performed
 - c) Of supplier
 - d) Of registered person
- 183) Maximum time for availing input tax credit is _____
- a) The date of filing of the Annual Return
 - b) Due date of filing of Return for the month of September
 - c) Earliest of (a) and (b) above.
 - d) Later of (a) and (b) above.
- 184) Taxable minimum turnover limit in GST that is applicable in the state of Maharashtra is _____
- a) ₹ 10 lakhs
 - b) ₹ 20 lakhs
 - c) ₹ 25 lakhs
 - d) ₹ 75 lakhs
- 185) Shyam purchased goods for which the tax invoice was ₹ 84,000 including IGST of @ 12%. The input tax credit under IGST shall be ____
- a) ₹ 9,000
 - b) ₹ 4,500
 - c) ₹ 10,080

- d) None of the above.
- 186) Mr Ujwal has an outward tax liability under IGST of ₹ 40,000. The unutilised input tax credit available under CGST is ₹ 10,000/- and under SGST is ₹ 10,000/-, the net liability payable would be
- a) ₹ 20,000
 - b) ₹ 40,000
 - c) ₹ 60,000
 - d) None of the above.
- 187) Transaction value of supply includes _____
- a) Subsidies
 - b) Incidental Charges
 - c) Taxes, duties other than GST
 - d) All of the above.
- 188) Application for cancellation of registration can not be made by a person who has voluntarily registered for a period of _____ from the effective date of registration.
- a) 6 months
 - b) 3 months
 - c) 1 month
 - d) 1 year.
- 189) Where a change in constitution of any business results in the change of permanent account number of a registered person, the said person shall apply for _____
- a) Amendment for registration in form GST REG-01
 - b) Fresh registration in form GST REG-01
 - c) Amendment for registration in form GST REG – 14
 - d) Fresh registration in form GST REG-14.
- 190) Non-resident taxable person can file return in form _____
- a) GSTR 1A
 - b) GSTR 4
 - c) GSTR 5
 - d) GSTR 10
- 191) _____ has to file return in the form GSTR-1, GST2 and GSTR3.
- a) Input service distributor
 - b) Casual taxable person
 - c) Non-resident taxable person
 - d) Both (b) & (c).
- 192) _____ can claim input credit of all inward supplies.
- a) Casual taxable person
 - b) Non resident taxable person
 - c) None of the above.
 - d) Both (a) & (b).
- 193) _____ can claim input credit only in respect of import of goods and / or services.
- a) Exporter of Goods and / or services
 - b) Non-Resident taxable person
 - c) Casual Taxable person
 - d) Both (b) and (c).
- 194) A non-resident person having _____ may take registrations as a casual taxable person.
- a) TAN Number

- b) PAN Number
 - c) Aadhar Number
 - d) Both (b) and (c).
- 195) Details furnished by operator are made available to suppliers in their form _____
- a) GSTR-4A
 - b) GSTR-8A
 - c) GSTR-2A
 - d) GSTR-4
- 196) The proper officer issue form GST -08 for _____
- a) Discrepancy in furnishing of return
 - b) Grant of registration
 - c) Cancellation of registration
 - d) Amendment in registration
- 197) The proper officer issue form GST -06 for _____
- a) Discrepancy in furnishing of return
 - b) Grant of registration
 - c) Cancellation of registration
 - d) Amendment in registration
- 198) Persons required to collect the tax at source has to submit _____ in the form of GST REG-07.
- a) Application for grant of registration
 - b) Application for cancellation of registration
 - c) Application for amendment of registration
 - d) Details of tax collected.
- 199) Details of supplies furnished by every operator shall be matched with the corresponding details of _____ furnished by the concerned supplier.
- a) Outward supplies
 - b) Inward supplies
 - c) Supplies
 - d) Both (a) & (b).
- 200) _____ needs to compulsorily get registered under GST
- a) E-commerce operator
 - b) Supplier supplying the goods or services through an operator
 - c) Both (a) and (b)
 - d) None of the above.
- 201) Recipient of supply of goods or services or both means _____
- a) Person liable to pay consideration
 - b) Person to whom goods are delivered
 - c) Person to whom service is rendered
 - d) All of the above.
- 202) Where supply is made from place of business for which registration is obtained, location of supplier of services is _____
- a) Location of place of business
 - b) Location of fixed establishment
 - c) Location of establishment most directly concerned
 - d) Location of usual place of resident of supplier
- 203) Where supply is made from place other than place of business, location of supplier of services is _____

- a) Location of place of business
 - b) Location of fixed establishment
 - c) Location of establishment most directly concerned
 - d) Location of usual place of resident of supplier
- 204) Where supply is made from more than one establishment, location of supplier of services is _____
- a) Location of place of business
 - b) Location of fixed establishment
 - c) Location of establishment most directly concerned
 - d) Location of usual place of resident of supplier.
- 205) In absence of _____, location of supplier of services is usual place of residence of supplier.
- a) Business place
 - b) Fixed establishment
 - c) Both (a) and (b)
 - d) Either (a) or (b)
- 206) In absence of _____, location of recipient of services is location of usual place of residence of recipient.
- a) Business establishment
 - b) Fixed establishment
 - c) Either (a) or (b)
 - d) Both (a) and (b)
- 207) Place of business includes _____
- a) Place where ordinary business is carried out
 - b) Place where books of accounts are maintained.
 - c) Place where person is engaged in business through agent.
 - d) All of the above.
- 208) Supply of goods imported into territory of India, shall be treated as _____ till they cross custom frontiers of India.
- a) Intra-state supplies
 - b) Inter-state supplies
 - c) Import supplies
 - d) Exempt supplies
- 209) _____ means bringing goods into India from a place outside India
- a) Intra-state supply
 - b) Inter-state supply
 - c) Import of goods
 - d) Import of services.
- 210) When supply of services is made to a person who is not registered, place of supply is location of _____
- a) Recipient, if address is available
 - b) Supplier, if address is available
 - c) Supplier, in any other case
 - d) Either (a) or (c)
- 211) Services provided in relation to immovable property where services are directly related to immovable property the place of supply is the location where immovable property is _____
- a) Located

- b) Intended to be located
 c) Either (a) or (b)
 d) None of the above.
- 212) Where services in relation to training and performance appraisal to a registered person are provided, place of supply is _____
 a) Location of such registered person
 b) Location of supplier
 c) Location where training is provided
 d) None of the above.
- 213) Place of supply of services where location of supplier or location of recipient is outside India as per the default section for its determination _____
 a) Location of recipient
 b) Location of supplier
 c) Either (a) or (b)
 d) (a), or (b) if (a) is not available.
- 214) Where the value of a supply of goods or services or both is not determinable by any preceding rules, Rule 30 states the value shall be _____ cost of production / manufacture / acquisition of such goods or provision of such services
 a) 100% of
 b) 110% of
 c) Equal to
 d) 90% of
- 215) In cases where RBI Reference rate for a currency is not available, the value shall be _____
 a) 0.1% of the gross value of transaction.
 b) 1% of the gross amount of Indian Rupees
 c) 0.1% of the gross amount of Indian Rupees
 d) 2% of the gross amount of Indian Rupees
- 216) The value of supply of services in relation to booking tickets for travel by air provided by an air travel agent shall be deemed to be an amount calculated _____
 a) @ 5% of the basic fare in case of domestic bookings
 b) @ 10% of the basic fare in case of domestic bookings
 c) @ 5% of the basic fare in case of international bookings
 d) @ 10% of the basic fare.
- 217) Ashok booked a ticket for Delhi from Ajay, an air travel agent at basic fare of ₹ 10,000/-. Ashok also booked a ticket for Dubai at basic fare of ₹ 20,000/- from Aman, another air travel agent. The deemed value of supply for Ajay and Aman will be _____
 a) ₹ 5,000/-, Nil
 b) Nil, ₹ 500/-
 c) ₹ 500/-, ₹ 2000/-
 d) ₹ 500/-, ₹ 1000/-
- 218) Mr Bean was appointed to supervise the procedure of IPO issue of company ABC Ltd. For this, Mr Bean paid a sum of ₹ 2500/- to Registrar of companies on behalf of company ABC Ltd. Hence this ₹ 2500/- paid by company ABC Ltd to Mr Bean will _____
 a) Not form part of value of supply of Mr Bean
 b) Form part of value of supply of Mr Bean
 c) Form part of value of supply, if charged in Bill
 d) Be included in the value of supply of actual value

- 219) If the payment to the supplier of goods or services is not made within _____ from the date of issue of invoice, the input tax credit on such goods or services cannot be availed.
- a) 6 months
 - b) 180 days
 - c) 45 days
 - d) 30 days
- 220) A person who has been granted registration under GST act, is entitled to take credit of input tax in respect of _____ from the day immediately preceding the date from which he becomes liable to pay tax.
- a) Inputs held in stock
 - b) Inputs contained in semi finished goods held in stock
 - c) Inputs contained in finished goods held in stock
 - d) All the above.
- 221) M/s ABC credited the amount of ₹ 10,000 deducted as TDS to the government on 10.01.2018. M/s ABC issued the certificate of this amount on 30.03.2018. the amount of late fees payable will be _____
- a) ₹ 7900
 - b) ₹ 5000
 - c) ₹ 7400
 - d) ₹ 12900
- 222) Where an electronic commerce operator does not have _____ in the taxable territory, any person representing such e-commerce operator for any purpose in the taxable territory shall be liable to pay tax
- a) Fixed place of business
 - b) Place of business residence
 - c) Physical presence
 - d) Registration
- 223) An e-commerce operator neither having physical presence in the taxable territory nor a representative in the said territory, shall _____
- a) Not supply goods and / or services in that taxable territory
 - b) Not be liable for collecting and paying taxes on supply in such taxable territory
 - c) Ask the recipient to pay taxes on his behalf.
 - d) Appoint a person in the taxable territory for the purpose of paying taxes.
- 224) The option to appoint any person in the taxable territory in absence of representative and / or physical presence of e-commerce operator, is allowed in respect of supply of _____
- a) Goods
 - b) Services
 - c) Both a and b
 - d) None of the above
- 225) Every electronic commerce operator shall collect an amount @ 1% of the net value of taxable supplies made through it by other suppliers where the consideration of supplies is to be collected by the _____
- a) E-commerce operator
 - b) Supplier
 - c) Any of the above
 - d) Agency of the supplier

- 226) _____ shall mean aggregate value of taxable supplies made by all registered persons through operator reduced by the aggregate value of taxable supplies returned to the suppliers
- a) Aggregate value of taxable supplies
 - b) Gross value of taxable supplies
 - c) Net value of taxable supplies
 - d) Value of taxable supplies
- 227) The amount of tax collected is to be paid to the Government within _____ days after the end of the month in which tax is collected.
- a) 5
 - b) 7
 - c) 10
 - d) 15
- 228) Every operator who collects the amount of tax U/s 52(1) shall furnish _____ before 31st December following the end of Financial year.
- a) Reconciliation statement
 - b) Annual statement
 - c) Undertaking
 - d) Declaration
- 229) An operator can rectify any omission or incorrect particulars in furnishing the statement U/s 52(4) subject to payment of _____
- a) Taxes
 - b) Interest
 - c) Penalty
 - d) Late fee
- 230) Mr Ashish submitted the statement U/s 52(4) for the month of August 2017 on 07.09.2017. Also his Annual statement is submitted in the month of October 2018. Any rectification of mistake in the statement filed on 07.09.2017 will not be allowed after _____
- a) August 2018
 - b) September 2017
 - c) September 2018
 - d) October 2018
- 231) Where the details of outward supplies furnished by operator do not match with the corresponding details furnished by the concerned supplier the discrepancy shall be communicated _____
- a) By supplier to operator
 - b) By operator to supplier
 - c) To operator or supplier
 - d) To operator and supplier
- 232) In case an operator fails to furnish the information required by the notice served to him U/s 52(2) within 15 days of date of service, he will be liable to pay penalty of maximum _____
- a) ₹ 5000
 - b) ₹ 10000
 - c) ₹ 25000
 - d) ₹ 20000

- 233) Every electronic commerce operator required to collect tax at source has to furnish a statement in form _____
- a) GSTR-1
 - b) GSTR-5
 - c) GSTR-7
 - d) GSTR-8
- 234) Interest @ _____ is payable in case of excess claim of credit / excess reduction of output tax liability.
- a) 18%
 - b) 15%
 - c) 28%
 - d) 24%
- 235) The Electronic liability Register shall be maintained in form _____
- a) GST PMT-01
 - b) GST PMT-05
 - c) GST PMT-02
 - d) GST PMT-04
- 236) The electronic liability Register shall be debited by the amount payable towards tax, interest, late fee or any other amount payable determined _____
- a) As per the return furnished
 - b) By proper officer
 - c) Both (a) and (b)
 - d) None of the above
- 237) Payment of every liability by a registered person shall be made by debiting _____
- a) Electronic credit ledger
 - b) Electronic cash ledger
 - c) Electronic liability register
 - d) Both a or b
- 238) Payment of every liability by a registered person shall be made by _____
- a) Crediting electronic credit ledger
 - b) Crediting electronic cash ledger
 - c) Crediting electronic liability register
 - d) Debiting electronic liability register
- 239) Electronic credit ledger shall be maintained in form _____
- a) GST PMT-01
 - b) GST PMT – 02
 - c) GST PMT -03
 - d) GST PMT-04
- 240) Electronic cash ledger shall be maintained in form _____
- a) GST PMT-01
 - b) GST PMT-02
 - c) GST PMT-04
 - d) GST PMT-05
- 241) A challan generated in form _____ is required for making the payment of taxes, penalty, interest or any other dues.
- a) GST PMT-06
 - b) GST PMT-07
 - c) GST PMT-08

- d) GST PMT-09
- 242) CPIN is _____ digit unique number
- a) 15
 - b) 14
 - c) 10
 - d) 27
- 243) The unique identification number relating to discharge of any liability shall be indicated in the corresponding entry in _____
- a) Electronic liability register
 - b) Electronic cash ledger
 - c) Electronic credit ledger
 - d) Both (b) and (c)
- 244) Any person engaged exclusively in the business of supplying goods or services or both that are _____ is not liable for registration under GST LAW
- a) Not liable to tax
 - b) Wholly exempt from tax
 - c) Both (a) and (b)
 - d) None of the above.
- 245) An agriculturist is not liable to obtain registration under GST to the extent of _____
- a) Supply of produce out of cultivation of land
 - b) Supply of produce of specified crops
 - c) Supply of produce out of cultivation of land upto ₹ 10 lakhs
 - d) Supply of produce of specified crops upto ₹ 10 lakhs
- 246) _____ is required to compulsorily get registered under the GST Act, if taxable supplies are made.
- a) E-Commerce operator
 - b) Casual Taxable person
 - c) Non-Residents
 - d) All the above.
- 247) _____ is a taxable person who occasionally undertakes transactions involving supply of goods or services but has no fixed place of business residence in India
- a) Casual taxable person
 - b) Non-Resident Taxable person
 - c) Input service Distributor
 - d) Either (a) or (b)
- 248) A casual taxable person or non-resident taxable person shall apply for registration _____
- a) Within 5 days from commencement of business
 - b) Within 60 days from commencement of business
 - c) At least 15 days prior to commencement of business
 - d) At least 5 days prior to commencement of business
- 249) Every registered person shall display his _____ at his principal place of business and at every additional place of business
- a) Certificate of Registration
 - b) GST Number
 - c) Either (a) or (b)
 - d) Both (a) and (b)

250) A person required to _____ tax at source shall submit application for grant of registration in form GST REG-07.

- a) Pay
- b) Deduct
- c) Collect
- d) Both (b) and (c).
