

Question	Option1	Option2	Option3	Option4
GST was introduced in India with effect from	1.1.2017	1.4.2017	1.1.2018	1.7.2017
GST was introduced in Jammu and Kashmir with effect from	1.8.2017	1.7.2017	1.1.2018	8.7.2017
Constitution Amendment Act, 2016 for GST was	80th	101st	122nd	both a & b
As a result of constitution amendment for GST a Separate List --- has been inserted in the constitution.	Article 246A	Article 146B	Article 122 C	Article 101B
The incidence of tax on tax is called	Tax Cascading	Tax Pyramidding	Tax evasion	Indirect tax
Under GST, 'value addition' refers to	Expenses 'plus' profit	Cost plus tax	Cost plus tax plus profit	Tax plus profit
UTGST is applicable when	Sold from Union territory	Goods are purchased by Central Government	Sold from one union territory to another union territory	There is interstate supply
Integrated Goods and Services Tax is applicable w	Sold in Union territory	Sold from one GST dealer to another GST dealer	Sold within a state	There is interstate supply
SGST is applicable when	Goods are sold within a state	Goods are sold from one GST dealer to a customer	Goods are sold by a GST dealer to another GST dealer	Interstate supply
The tax which was not merged into GST	Counterveiling Duty	Excise duty	Basic Customs Duty	Purchase tax
Goods and service tax is a – tax system	Single point tax	Multipoint tax	Regressive tax	both a & b
Goods and service tax is --	Supply based	Consumption based	Both supply and consumption based	both a & b
When a GST dealer in Kerala sells a product o a GST dealer or customer in Tamilnadu, the tax collected is	SGST	CGST	Integrated GST	UTGST
After introduction of GST import into India is –	Subject to IGST plus BCD	Subject to CGST plus SGST plus BCD	Zero rated	SGST plus CGST plus IGST plus BCD
After introduction of GST supplies to SEZ are	Subject to IGST	Subject to CGST plus SG	Zero rated	SGST plus CGST plus IGST
GST is a matter of jurisdiction of	Union Government	State Government	Both centre and state government	both a & b
Inter-state trade is presently subject to	SGST	CGST	Integrated GST	UTGST
Introduction of GST affects the revenue of	Consuming states	Manufacturing states	All the states	Central Government
The council can take a decision only if there is	Three- fourth majority	Two third Majority	60% majority	Simple majority
GST dealers with annual turnover of --- are not required to use HSN code	Less than Rs. 1.5 crore	less than Rs. 20 lakh	less than Rs. 1 crore	less than Rs. 75 lakh
Dealers whose annual turnover between Rs. 1.5 crore and Rs. 5 crore need to use	Two-digit HSN code	Four digit HSN Codes	Four digit HSN Codes	Eight digit HSN codes

Dealers with annual turnover of Rs. 5 crore and above must use -- for their invoices.	Two-digit HSN code	Four digit HSN Codes	Four digit HSN Codes	Eight digit HSN codes
In the case of import or export of goods, using -- is compulsory	Two-digit HSN code	Four digit HSN Codes	Four digit HSN Codes	Eight digit HSN codes
Under GST law SAC refers to --	Systematic Accounting Code	Service Accounting Code	System administration code	Scientific accounting code
Under GST law, tax rates are determined by	Central Government	State Government	GST Council	Central Government in consultation with state governments
The lowest tax rate under GST is --	0.25%	1%	0.05%	5%
Base metals, gold, silver, articles of jewellery are taxable in India at the rate of	0.25%	1%	3%	5%
The highest GST rate applicable now is ---	100%	18%	28%	50%
Tax Deducted at Source at the rate of 1% is applicable in the case of supplies received by	Any GST dealer	Government Departments	Ecommerce operators	Composite dealers
Tax Collected at Source at the rate of 2% is applicable in the case of	Any GST dealer	Government Departments	E-commerce operators	Composite dealers
Composite tax is applicable for dealer with turnover upto	Rs. 1 Crore	Rs. 20 lakh	Rs. 1.5 Crore	Rs. 10 Crore
Under GST law Compensation cess is applicable on	Luxury articles and demerit goods	All goods	Petroleum products and Alcohols	Consumer goods
Goods which get input tax credit without being liable to collect output tax is called	Exempt goods	White goods	Sin goods	Zero rated goods
.....confers powers to Government of India to collect tax on intra-state supply of goods or services or both.	UTGST Act	IGST Act	CGST Act	SGST Act
Under GST law "Aggregate turnover" of a dealer	Includes taxes paid	Excludes taxes paid	Includes exempt supplies	Turnover plus taxes plus profit
Under GST law "Aggregate turnover" of a dealer is determined	State-wise	All India basis	shop-wise	both a & b
Under GST law "Agriculturist" means	Individual or Hindu Undivided Family only	Individual only	Any entity engaged in agricultural operations	Any one who sells agricultural produces
Business vertical refers to	Joint venture	Different businesses within a group	Competitors in business	both a & b
Goods which are used or intended to be used in the course or furtherance of business are	Demerit goods	Business goods	Capital goods	both a & b

A person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business is	Business person	Casual taxable person	composite dealer	Non resident dealer
Supply of two or more taxable supplies naturally bundled and supplied is called	Mixed supply	Composite supply	Common supply	Continous supply
Goods are packed and transported with insurance, packing materials, transport and insurance. This is a case of	Mixed supply	Composite supply	Common supply	Continous supply
Supply of goods provided, or agreed to be provided, continuously or on recurrent basis, under a contract, is	Mixed supply	Composite supply	Common supply	Continous supply
Indian Oil Corporation Ltd. sends 10,000 litres of petrol every day to a petrol pump and invoices the same every week. This is a case of	Mixed supply	Composite supply	Common supply	Continous supply
Any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business is	Input	Output	Merit goods	White goods
.....refers to receipt of goods or services or both whether by purchase, acquisition or any other means with or without consideration	Outward supply	Inward supply	Taxable supply	both a & b
Two or more individual supplies of goods or services, or any combination thereof, made in conjunction with each other	Mixed supply	Composite supply	Common supply	Continous supply
A supply of a package consisting of canned foods, sweets, chocolates, cakes, dry fruits, aerated drinks and fruit juices when supplied for a single price is	Common supply	Composite supply	Mixed supply	Continous supply
Any person who occasionally undertakes transactions involving supply of goods or services or both, but who has no fixed place of business or residence in India is	Business person	Casual taxable person	composite dealer	Non resident dealer
Output tax of a taxable person,	Includes reverse charge	Excludes reverse charge	Includes composite tax	Includes all the taxes paid

A wholesaler in Ernakulam sends an agent to procure 1,000 bags of sugar from a factory in Chennai. The invoice and other documents are handed over to the agent in Theni as directed by the wholesaler. Later the sugar bags are brought to Ernakulam. Amount paid online from SBI branch Calicut. The place of supply is	Ernakulam	Chennai	Theni	Calicut
The place of supply of goods imported into India	The location of exporter	The location of the importer	State in which imported goods reaches first	place of supply not applicable.
Place of supply of goods exported from India shall be	The location outside India	The location of the exporter	State in which exported goods reaches first	Place of supply not applicable
The managers of ITC Ltd., Kolkata (GST registered) are given one week training in Munnar, by Infosys Ltd. Bangalore, for a sum of Rs. 10 Lakhs. Payment given at Mumbai. The place of supply of service is	Mumbai	Kolkata	Munnar	Bangalore
The managers of ITC Ltd., Kolkata (not registered under GST) are given one week training in Munnar, by Infosys Ltd. Bangalore, for a sum of Rs. 10 Lakhs. Payment given at Mumbai. The place of supply of service is	Mumbai	Kolkata	Munnar	Bangalore
The place of supply of services to a registered person by way of transportation of goods, including by mail or courier, shall be	The location of such person	Location of transporting agency	Place of payment	both a & b
The place of supply of telecommunication service	The location where connection is installed	Place of office of the service provider	Place of payment	Place of supply not relevant
In case of mobile connection for telecommunication and internet services provided on postpaid basis, the location of supply is	Place of office of the service provider	Place of payment	Billing address of the recipient of services	Place of supply not relevant
The place of supply of banking and financial services shall be	Place of office of the service provider	Location of the recipient of services	Place of payment	Place of supply not relevant
Export of goods or services or both or Supply of goods or services to SEZ is	Subject to IGST	Subject to SGST plus CG	Zero rated	Subecto to CGST plus IGST
A registered person making zero rated supply shall be	Eligible to claim refund	Not eligible for refund	Subject to reverse charge	both a & b

Half share of IGST moves always to	Selling state	Buying state	Equally to selling state and buying state	both a & b
Gifts not exceeding --- in a year by an employer to employee shall not be treated as supply.	Rs. 5,000	Rs. 10,000	Rs. 50,000	Rs. 1,00,000
Lease, tenancy, easement or licence to occupy land is a supply of	Goods	Services	Both goods and services	both a & b
Letting out of the building or residential complex is a supply of	Goods	Services	Both goods and services	both a & b
Transfer of the title in goods is a supply of	Goods	Services	Both goods and services	both a & b
Transfer of right in goods or of undivided share in goods 'without the transfer of title' is	supply of Goods	supply of Services	supply of Both goods and services	both a & b
Transfer of title in goods under an agreement which stipulates that property in goods shall pass at a future date upon payment of full consideration, is a supply of -	Both goods and services	Services	Goods	both a & b
Any treatment or process which is applied to another person's goods is a supply of	Goods	Services	Both goods and services	both a & b
Goods held or used for the purposes of the business are put to any private use or made available to any person for use, is a supply of	Goods	Services	Both goods and services	both a & b
Construction of a complex, building, civil structure intended for sale to a buyer, wholly or partly is supply of –	Goods	Services	Both goods and services	both a & b
Where the entire consideration has been received after issuance of completion certificate or after its first occupation is	Transfer of Goods	Transfer of immovable property	Transfer of services	both a & b
Mr. A an architect, agrees to design and construct a building for Mr. B, for a sum of Rs.1Crore. The construction completed and the amount received by Mr. A. This is supply of	Goods	Services	Both goods and services	both a & b
Transfer of the 'right to use any goods' for any purpose for consideration is supply of	Goods	Services	Both goods and services	both a & b
Works contract is a supply of	Goods	Services	Both goods and services	both a & b

GST registration is mandatory if the aggregate turnover in a financial year exceeds	Rs. 20 lakh	Rs. 50 lakh	Rs. 75 lakh	Rs. 1 Crore
In specified category states GST registration is mandatory if the aggregate turnover in a financial year exceeds	Rs. 1 Crore	Rs. 10 lakh	Rs. 20 Lakh	Rs. 75 lakh
GST registration is not compulsory in the case of	Casual taxable persons making taxable supply	Persons under reverse charge	Non-resident making taxable supply	Person dealing in exempt goods alone
GST registration is not compulsory in the case of	Input Service Distributor	Electronic commerce operator	Dealer in Exempt goods	Persons making any inter-state taxable supply
A person who is liable to be registered shall apply for registration within --- from the date on which he becomes liable to registration	10 Days	15 Days	30 Days	90 days
If a person liable to be registered has operation in more than one State, he should	Obtain registration in all states	obtain registration in any one state	registration is optional	Registration not mandatory
A casual taxable person or a non-resident taxable person shall apply for registration at least --- prior to the commencement of business	3 days	5 days	10 days	5days
Unique Identity Number' is not relevant in the case of	United Nations Organisation	Multilateral Financial Institution Consulate	Embassy of foreign countries	GST dealers
TAN refers to	Tax Deduction and Collection Account Number	Tax acknowledgement number	Tax accounting Number	Tax Assessment Number
If the proper officer does not take any action within a period of three working days from the date of submission of the application for GST registration -	Fresh application shall be submitted	Implies Rejection of registration	Deemed registration	implies registration not required.
GSTIN refers to	GST Information Number	GST Information and Network	General sales tax identification number	GST identification Number
GST number does not include	PAN	State Code	Aadhaar Number	Alphabet Z
A person getting registered online	gets simultaneous registration under CGST Act and SGST Act or UTGST Act.	gets CGST registration	gets SGST registration only	does not get complete registration under GST

The certificate of registration issued to a casual taxable person or a non-resident taxable person shall be valid for a period of	30 days	90 days	6 months	one year
As a result of any surve or search if the proper officer finds that a person liable to registration, he will be given	Deemed registration	Suomoto registration	Cancelled registration	suspected registration
Registration once granted	Can be amended	Cannot be amended	is temporary	both a & b
Which of the following is not a reason for cancellation of registration?	Business has been discontinued	Business transferred fully	Taxable person is no longer liable to be registered	Shifted the business place
Whcih of the following is not a reason for cancellation of registration by proper officer?	contravened the provisions of the Act or the rules	Not furnished returns in time	has not paid tax in time	Registration has been obtained by means of fraud
Cancellation of registration	cannot be revoked	can be revoked	can be revoked by GST council	is not possible
Which among the following is not compulsory among he accounts and records maintained by the GST dealers	Inward and outward supplies	Stock of goods	Input tax credit availed	Sundry Debtors
Every registered person should keep and maintain the prescribed books of accounts and records	At all the offices	at principal place of business	wherever requested by the GST officers	electronically
Maintaining books of accounts in electronic form is	compulsory	optional	compulsory if turnover is more than 1 crore	compulsory if turnover is more than 10 crore
When turnover during a financial year exceeds -- the accounts and other records must be audited by a chartered accountant or a cost accountant	1 crore	2 crore	5 crore	10 crore
Every registered person required to keep and maintain books of account or other records	for a period of 2 years	for a period of 3 years	for a period of 5 years	for a period of 6 years
GSTR-1 has to be mandatorily done by the	30th of next month	20th of next month	15th of next month	10th of the next month