

MCQs:-

Students, let's try to solve it



Q. 1. _____ was first country to adopt GST as indirect system of taxation.

- (a) France
- (b) Germany
- (c) UK
- (d) India

Ans:-

Q. 2. The GST is recommended by the _____ on implementation of the Fiscal Responsibility and Budget Management (FRBM) Act, 2003

- (a) Kelkar Task Force
- (b) Chidambaram Task Force
- (c) Jaitely Task Force
- (d) None of the above

Ans:-

Q 3. What kind of tax can be transferred from one person to another?

- (a) Direct tax
- (b) Indirect tax
- (c) Both of the above
- (d) None of the above

Ans:-

Q 4. What is the difference between a direct & an indirect tax?

- (a) Charge of levy
- (b) Nature of transfer
- (c) Different collection pattern of tax
- (d) All of the above

Ans:-

Q 5. When did the GST act come into force?

- (a) Year 2015
- (b) Year 2016

(c) Year 2017

(d) None of the above

Ans:-

Q 6. Which of the following constitutional amendment governs GST act?

- (a) 101 st amendment,
- (b) 122 nd amendment,
- (c) 152 nd amendment
- (d) 140 th amendment,

Ans:-

Q 7. What kind of tax is GST called as..?

- (a) Consumption based tax
- (b) Movement based tax
- (c) Destination based tax
- (d) None of the above

Ans:-

Q 8. Which of the following is the main motive of the government behind the introduction of the Goods & Service tax act?

- (a) To bring uniformity of taxes in the country
- (b) To increase the government revenue
- (c) To replace all indirect taxes
- (d) All of the above

Ans:-

Q 9. Which article of the Constitution outlines the composition and functions of the GST Council ?

- (a) 270
- (b) 279-A
- (c) 246-A
- (d) 269-A

Ans:-

Q 10. GSTN is a -----

- (a) Non-profit organisation
- (b) Profit organisation

(c) None of the above

(d) One Person company

Ans:-

Q 11. From the following who will be the members of the GST Council?

1. Union Finance Minister
2. Union Minister of State in charge of Revenue or Finance
3. Chief Ministers of States

(a) 1 & 3

(b) 1 & 2

(c) 2 & 3

(d) All of the above

Ans:-

Q 12. Who amongst the following will be considered as the chairman of GST Council ?

- (a) Union Minister of State
- (b) Union Finance Minister
- (c) Minister of state revenue
- (d) Chief Minister of state

Ans:-

Q 13. Which of the following functions are performed by Goods & Service Network (GSTN)?

- (a) Facilitating registration
- (b) Computation & settlement of IGST
- (c) Matching of tax payment details with banking network
- (d) All of the above

Ans:-

Q 14. What does dual GST concept mean?

- (a) Charging CGST & IGST
- (b) Charging SGST & IGST
- (c) Charging both CGST & SGST

(d) None of the above

Ans:-

Q 15. What kinds of taxes are subsumed under GST?

- (a) Central excise duty
- (b) State VAT/Sales Tax
- (c) Central Sales Tax
- (d) Service Tax
- (e) All of the above

Ans:-

Q 16. Which of the taxes are out of purview of GST?

- (a) Property tax & stamp duty
- (b) Additional duties of Custom (CVD & SAD)
- (c) Excise duty on Alcohol
- (d) Entertainment tax by local body
- (e) Only (a) & (c)

Ans:-

Q 17. Which of the following good will not be covered under the GST act?

- (a) Cooking gas
- (b) Liquor
- (c) Petrol
- (d) Both b & c above

Ans:-

Q 18. GST is levied on supply of all goods and services except:

- (a) Alcoholic liquor for human consumption
- (b) Tobacco
- (c) Health care services
- (d) All of the above

Ans:-

Q 19:- How many Companies are given permission to act as GST Suvidha Providers?

- a) 30

b) 34

c) 40

d) 20

Ans:-

Q 20. The Authority shall consists of?

- a) 1 Chairman & 1 Technical member
- b) 1 Chairman & 2 Technical members
- c) 1 Chairman & 3 Technical members
- d) 1 Chairman & 4 Technical members

Ans:-

Q 21. Who will notify the rate of tax to be levied under CGST?

- a) Central government suo moto
- b) State government suo moto
- c) GST council suo moto
- d) Central government as per recommendations of the GST council

Ans:-

Q 22. The proceeds of the GST Compensation Cess leviable under section 8 shall be distributed among States as and when collected.

- a) Yes
- b) No

Ans:-

Q 23. If a state loses revenue because of abolition of central sales tax, Central Government will pay compensation in the form of GST compensation cess for:

- a) 1 year
- b) 3 years
- c) 5 years
- d) 10 years.

Ans:-

Q 24. Which of the following statement is correct ?

- a) GST is based on principle of 'pay as you earn'.
- b) GST is a destination based tax.
- c) GST is technically paid by consumers but it is actually funded by suppliers.
- d) All of the above

Ans:-

Q 25. The term 'public interest' is -----vague and uncertain.

- a) Definitely
- b) not
- c) To an extent
- d) Both (a) and (c) are correct

Ans:-

Q 26. Whether IGST revenue is to be apportioned to state?

- a) No
- b) Yes- apportioned to origin state
- c) Yes- apportioned to destination state
- d) Discretion of Parliament

Ans:-

Q 27. Who will legislate GST law?

- a) State Legislature
- b) Parliament
- c) Both
- d) Depends upon nature of supply

Ans:-

Q 28. Presently GST law/Act extends to —

- a) All States (except the State of J&K)
- b) All States as well as all Union territories
- c) All States (except the State of J&K) and All Union territories
- d) All States (except the State of Telangana) but including Union territories

Ans:-

Q 29. The recommendation of the GST Council will be

- a) Mandatory
- b) Only Advisory Power
- c) Mandatory and sometimes Advisory
- d) Mandatory on States only

Ans:-

Q 30. Which One of the following states does not fall under special category given under Article 279A of the Constitution

- a) Himachal Pradesh
- b) Uttarakhand
- c) Chhattisgarh
- d) Jammu & Kashmir

Ans:-

Q. 31. Goods and Services Tax (Compensation to the States) Act, 2017 is popularly known as -----.

- a) GST CSA
- b) GST Compensation Cess Act
- c) GST Cess Act
- d) GST Compensation Act

Ans:-

Q 32. GST is levied on which of the following?

- a) Sale of goods
- b) Manufacture of goods
- c) Provision of services
- d) Supply of goods/ services

Ans:-

Q 33. Which of the following would attract levy of CGST & SGST?

- a) Inter-state supplies
- b) Intra-state supplies

c) Any of the above

d) None of the above

Ans:-

Q 34. What are the taxes levied on an intra-state supply?

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

Ans:-

Q 35 If any supply made by a trader from Delhi to another trader in Delhi, the supply will be subject to:

- a) CGST and SGST
- b) CGST and UTGST
- c) IGST
- d) SGST and UTGST.

Ans:-

Q 36. Which of the following supplies will be classified as Inter-state supply?

- a) Supply within same state
- b) Supply within same union territory
- c) Supply between two different states/ union territory
- d) None of the above

Ans:-

Q 37. What is Integrated Goods and Services Tax?

- (a) Tax imposed on import or export of goods and services
- (b) Tax imposed on value additions to exports
- (c) Tax imposed on interstate trade
- (d) Both a & c above

Ans:-

Q 38. The items which will be taxable both under current Central Excise Law and GST even after the implementation of the GST Act.

a) Motor Spirit

b) Alcoholic Liquor for Human Consumption

c) Tobacco and Tobacco Products

d) Natural Gas

Ans:-

Q 39. What does "I" stand for IGST or CT for CGST or Stand for SGST ?

- a) International , Central, State
- b) Integrated, Central, State
- c) Integral , Central, State
- d) Intra, Central, State

Ans:-

Q 40. ITC of CGST can be utilised for payment of

- a) Only CGST
- b) Only SGST
- c) 1st CGST & then IGST
- d) 1st SGST & then IGST

Ans:-

Q 41. ITC of SGST can be utilised for payment of

- a) Only CGST
- b) Only SGST
- c) 1st CGST & then IGST
- d) 1st SGST & then IGST

Ans:-

Q 42. ITC of IGST can be utilised for payment of

- a) Only CGST
- b) Only SGST
- c) Only CGST & SGST
- d) 1st IGST then CGST & SGST in any order

Ans:-

Q 43. For purposes of GST law, the territory of "India" shall be taken to cover up following:

- a) Sea Area upto 12 nautical miles from base line
- b) Sea Area upto 200 nautical miles from base line

c) Air space above its territory and territorial waters

d) All of the above

Ans:-

Q 44. Which of the following type of GST is payable on all Inter-State supply of goods and /or services ?

a) State GST (SGST)

b) State GST (SGST) & Integrated GST (IGST)

c) Central GST (CGST) & integrated GST (IGST)

d) Integrated GST (IGST)

Ans:-

Q 45. Which of the following is not the role of GSTN in GST regime?

a) Facilitating registration, forwarding return to Central and State authorities.

b) Computation and Settlement of IGST, matching tax payment details with banking network

c) Providing platform for litigation

d) Providing various MIS reports to Central and State Governments, providing analysis on tax payers profile, running the matching engine, reversal and reclaim of Input tax credit

Ans:-

Q 46. Officers under SGST Act shall be deemed to be the officers appointed under:

a. Income tax Act, 1961

b. Customs Act, 1962

c. CGST Act

d. None of the Above

Ans:-

Q 47. Officers under which Act shall be deemed to be the officers appointed under the provisions of CGST Act:

a. Central Excise Act, 1944

b. Central Sales Tax Act, 1956

c. Delhi Value Added Tax Act, 2004

d. Customs Act, 1962

Ans:-

Q 48. The officers appointed under which of the following Acts are authorised to be the proper officers for the purposes of the CGST Act, 2017:

a. State Goods and Services Tax Act

b. Union Territory Goods and Services Tax Act

c. Both (a) and (b)

d. None of the above

Ans:-

Q 49. The Commissioner may, subject to such conditions and limitations as may be specified in this behalf by him, delegate his powers to:

a. Any other officer who is sub-ordinate to him

b. Any other officer who is senior to him

c. Both (a) and (b)

d. None of the above

Ans:-

Answer:-

1	a	21	d	41	d
2	a	22	b	42	d
3	b	23	c	43	d
4	d	24	b	44	d
5	c	25	b	45	c
6	a	26	c	46	c
7	c	27	c	47	a
8	d	28	b	48	c
9	b	29	b	49	a
10	a	30	c		
11	b	31	b		
12	b	32	d		
13	d	33	b		
14	c	34	c		
15	e	35	a		
16	e	36	c		
17	d	37	d		
18	a	38	c		
19	b	39	b		
20	d	40	c		

