

11

Exemption

Think GST !
Think Vishal Sir...!!



Basics:-

1. The action of removing any tax obligation or liability imposed can be called as _____ ?

- a. Refund
- b. Discount
- c. Exemption
- d. Allowance

Ans:- (a) (b) (c) (d)

2. What are the way of granting exemption?

- a. By general exemption notification and by special order
- b. By general and specific exemption notifications
- c. By public notification and by specific announcement in official Gazette
- d. None of the above

Ans:- (a) (b) (c) (d)

3. Under _____ section of CGST / SGST Act and _____ section of IGST Act, Government can issue a general exemption notification.

- a. 6(1) and 11(1)
- b. 11(1) and 6(1)
- c. 11(2) and 6(2)
- d. 6(2) and 11(2)

Ans:- (a) (b) (c) (d)

4. Under _____ section of CGST / SGST Act and _____ section of IGST Act, Government can grant exemption y way of special order.

- a. 6(1) and 11(1)
- b. 11(1) and 6(1)
- c. 11(2) and 6(2)
- d. 6(2) and 11(2)

Ans:- (a) (b) (c) (d)

5. What would be the consequence of challenging a notification not in public interest?

- a. The person shall be solely responsible to prove it.
- b. The person shall not be given any opportunity of being heard.
- c. The person shall have to pay a heavy penalty for challenging it.
- d. Both (b) and (c) are correct.

Ans:- (a) (b) (c) (d)

6. Which of the following statement is correct?

- a. Exemption cannot be claimed by making a refund claim.
- b. Exemption cannot be claimed at adjudication stage if not claimed at investigation stage.
- c. Exemption can be claimed at any stage as it is

a legal right.

d. Exemption cannot be claimed at later stage as the assessee would be debarred, prohibited and estoppel for it.

Ans:- (a) (b) (c) (d)

7. Does exemption from IGST automatically operate as exemption from CGST?

- a. Yes
- b. No
- c. In selected cases
- d. Yes, and from SGST also

Ans:- (a) (b) (c) (d)

8. Is the exemption or exclusion from GST the same thing?

- a. Yes
- b. No
- c. In selected cases
- d. Can't be differentiated

Ans:- (a) (b) (c) (d)

9. If the effective date is not mentioned in the notification, date of issue of notification shall be treated as effective date. Comment.

- a. True
- b. False
- c. Maybe
- d. The situation is not possible

Ans:- (a) (b) (c) (d)

10. Is it necessary to deposit the tax collected wrongly on the supply of goods or services exempted?

- a. No, if he doesn't want to claim ITC
- b. Yes, it is compulsory
- c. No, it's prohibited
- d. None of these

Ans:- (a) (b) (c) (d)

11. Service by way of transfer of _____ is exempt from GST.

- a. Going concern
- b. Goodwill
- c. Patent
- d. Copyright

Ans:- (a) (b) (c) (d)

12. Where there are two possible interpretations of taxing provisions, one which is _____ to the assessee should be preferred.

- a. Against
- b. Less favourable
- c. Favourable
- d. None of the above

Ans:- (a) (b) (c) (d)

Health Care :-

13. Which of the following services provided by Good Health Care Nursing home are not exempt?
- (1) Reiki healing treatment.
 - (2) Plastic surgery conducted to repair cleft lip of a new born baby.
 - (3) Air ambulance services to transport critically ill patients from distant locations to Ayushman Medical Centre.
 - (4) Palliative care for terminally ill patients. On request, such care is also provided to patients at their homes. (Palliative care is given to improve the quality of life of patients who have a serious or life-threatening disease but the goal of such care is not to cure the disease).
 - (5) Alternative medical treatments by way of Ayurveda.
- a. (1) and (3)
 - b. (2) and (4)
 - c. (1)
 - d. (1), (4) and (5).

Ans:- (a) (b) (c) (d)

14. Well-Being Hospital has received the following amounts in the month of June, 20XX in lieu of various services rendered by it in the same month. You are required to determine its taxable value for June, 20XX from the details furnished below:

Sr. No.	Particular	₹ in Lakhs
1.	Service provided by cord blood bank unit of the nursing home by way of preservation of stem cells	24
2.	Hair transplant services	100
3.	Naturopathy treatments. Such treatment is a recognized system of medicine in terms of section 2(h) of the Clinical Establishments Act, 2010	80
4.	Plastic surgery to restore anatomy of a child affected due to an accident.	30
5.	Pranic healing treatments. Such treatment is not a recognized system of medicine in terms of section 2(h) of the Clinical Establishments Act, 2010	120
6.	Mortuary services	10

Well-Being Hospital does not have its own ambulances so it avails ambulance services from Life Savers, an ambulance service provider, to transport critically ill patients from various locations to the Hospital. Examine whether Life Savers would be charging any GST from Well Being Hospital on the services provided by them.

Note: All the amounts given above are exclusive of GST. The point of taxation for the services rendered by Well-Being Hospital in the month of June, 20XX fall in the month of June itself.

- a. 220 lakhs
- b. 230 lakhs
- c. 250 lakhs
- d. 300 lakhs

Ans:- (a) (b) (c) (d)

Charitable & Religious Sector:-

15. Which one of the following is true?
- a. Entire income of any trust is exempted from GST
 - b. Entire income of a registered trust is exempted from GST
 - c. Income from specified / defined charitable activities of a trust are exempted from GST
 - d. Incomes from specified / defined charitable activities of a registered trust (u/s 12AA of Income Tax Act) are exempted from GST

Ans:- (a) (b) (c) (d)

16. Services by a person by way of conduct of any _____ is exempt from GST.

- a. Religious Ceremony
- b. Marriage Ceremony
- c. Festival Ceremony
- d. Entertainment Ceremony

Ans:- (a) (b) (c) (d)

17. Open area in the precincts of a temple has been rented for a marriage for a day. In which of the following cases, such renting is exempt from GST?
- (a) Temple is owned by Sanatan Charitable Trust (registered under section 12AA of the Income Tax Act, 1961) and consideration charged is ₹ 9,000.
 - (b) Temple is owned by Sanatan Charitable Trust (registered under section 12AA of the Income Tax Act, 1961) and consideration charged is ₹ 11,000.
 - (c) Temple is owned by Sanatan Charitable Trust (registered under section 12AA of the Income Tax Act, 1961) and consideration charged is ₹ 15,000.
 - (d) None of the above.

Ans:- (a) (b) (c) (d)

18. Divyakripa Trust, an entity registered under section 12AA of the Income-tax Act, 1961, has furnished you the following details with respect to the activities undertaken by it. You are required to compute its taxable value from the information given below for the month of June 2019

Particulars	₹
Amount received for the Yoga camps organized for elderly people	4,83,000
Payment made for the services received from a service provider located in US, for the purposes of providing 'charitable activities'	5,50,000
Amount received for counseling of mentally disabled persons	10,50,000
Amount received for renting of commercial property owned by the trust	1,50,000
Amount received for activities relating to preservation of forests and wildlife	12,35,000

- a. 1,50,000
- b. 5,50,000
- c. 7,00,000
- d. 18,68,000

Ans.: (a) (b) (c) (d)

19. Niwas Sadan Charitable Trust is registered under section 12AA of the Income Tax Act, 1961. It owns and manages a temple located at Mathura meant for general public. The temple compound has residential dwellings, rooms, Kalyan Mandapam, Halls and shops. It provides the following information relating to supply of its services for the month of August 2017. You are required to compute the total taxable value of supply for the month of August 2017 assuming that the given amounts are exclusive of GST:-

	₹
Renting of residential dwellings for use as a residence	18,00,000
Renting of rooms for pilgrims (Charges per day ₹ 1,200)	8,00,000
Renting of rooms for devotees (Charges per day ₹ 750)	6,00,000
Renting of kalyana mandapam (Charges per day ₹ 15,000)	12,00,000
Renting of halls (Charges per day ₹ 7,500)	10,75,000
Renting of shops for business (Charges per month ₹ 9,500)	4,75,000
Renting of shops for business (Charges per month ₹ 12,000)	7,50,000

- a. 27,50,000
- b. 32,25,000
- c. 25,50,000
- d. None of the above

Ans.: (a) (b) (c) (d)

Legal Sector:-

20. If the aggregate turnover of in FY 2018-19 of M/s Guruganesh Enterprises, Aurangabad, Maharashtra, India was ₹18.5 lakh, exemption is available for the following services rendered to Guruganesh Enterprises -

- a. Arbitral Tribunal services
- b. Legal services by firm of advocates
- c. Legal services by senior advocate
- d. All of the above

Ans:- (a) (b) (c) (d)

21. Mr Ashok kumar a senior advocate engaged in providing arbitral services pertaining to corporate & legal affairs. During the financial year it has provided the following services:-

- i) Represented in an appeal matter for his client Mr Agarwal being an individual unregistered under GST
- ii) Provided legal consultancy services to M/s

Abinav enterprises having a turnover of ₹ 25,00,000 lakh in previous year being a registered person under GST, for such services a fee of ₹ 42,000 was charged

iii) Mr. Sagar another individual advocate having turnover of ₹ 15 lacs in preceding financial year.

- a. Exempt, Taxable, Exempt
- b. Taxable, Taxable, Taxable,
- c. Exempt, Exempt, Exempt,
- d. Taxable, Exempt, Taxable

Ans: (a) (b) (c) (d)

Agriculture Sector:-

22. Which of the following is not exempted -?

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

Ans:- (a) (b) (c) (d)

23. If services by way of breeding of fish is ₹ 5,00,000 and supply of firm labour is ₹ 2,00,000, the taxable value of supply will be:

- (a) ₹ 5,00,000
- (b) ₹ 2,00,000
- (c) Nil
- (d) ₹ 7,00,000.

Ans:- (a) (b) (c) (d)

24. ABC Ltd. has income from renting of vacant land to a stud farm of ₹ 1,00,000 and leasing of vacant land to a cattle farm of ₹ 50,000. The value of taxable supply will be:

- (a) ₹ 1,00,000
- (b) ₹ 50,000
- (c) ₹ 1,50,000
- (d) Nil.

Ans:- (a) (b) (c) (d)

25. Which of the following services are exempt under GST?

- (a) testing of agricultural produce
- (b) supply of farm labour
- (c) warehousing of agricultural produce
- (d) all of the above

Ans:- (a) (b) (c) (d)

26. Services by way of warehousing of _____ is exempt from GST.

- (i) pulses
- (ii) milk

- (iii)salt
(iv)rice
(a) (i) & (ii)
(b) (iii)
(c) (iv)
(d) all of the above

Ans:- (a) (b) (c) (d)

27. Warehousing of _____ is exempt from GST.

- 1) Rice.
2) Minor forest produce
3) Jaggery
4) Whole gram
a) 1), 2) and 4)
b) 1) and 3)
c) 2), 3) and 4)
d) 3)

Ans:- (a) (b) (c) (d)

28. 'Jain Agro Handlers' furnishes the following details with respect to the services provided by them in the month of June, 20XX:

Sr. No.	Particulars	₹
1.	Supply of farm labour	58,000
2.	Warehousing of Biscuit	1,65,000
3.	Sale of rice on commission basis	68,000
4.	Training of farmers on use of new pesticides and fertilizers developed through Scientific research	10,000
5.	Renting of vacant land and other services to a stud farm (rearing of horses)	1,31,500
6.	Testing undertaken for soil of a farm	1,21,500
7.	Leasing of vacant land to a poultry farm	83,500

Compute the value of taxable service of 'Jain Agro Handlers' for the month of June, 20XX. Assume that point of taxation in respect of all the activities mentioned above falls in the month of June, 20XX itself. GST has been charged separately, wherever applicable.

- a. 4,86,000
b. 4,48,000
c. 3,64,500
d. 2,96,500

Ans:- (a) (b) (c) (d)

29. You are required to compute the value of taxable services in respect of the following transactions made available by A. Ltd dealing in agriculture related services in the month of December 2019

Sr. No.	Particulars	₹ in Lakhs
1.	Renting of Agro-machinery	5
2.	Cultivation of Ornamental flowers	2.5
3.	Processing of Tomato ketchup	3

4.	Plantation of Rubber	3.5
5.	Processing of Potato Chips	1.5
6.	Pest control to protect Agricultural Produce	2.0
7.	Warehousing of minor forest produce	1.70
8.	Artificial insemination of horses	3.75

- a. 11.75 lakhs
b. 8.25 lakhs
c. 5.25 lakhs
d. 6.95 lakhs

Ans: (a) (b) (c) (d)

Transport Sector:-

30. Transportation of passengers exempted if -

- a. It is by air-conditioned stage carriage
b. It is by air-conditioned contract carriage
c. It is by non-air-conditioned stage carriage for tourism, charter or hire
d. None of the above

Ans:- (a) (b) (c) (d)

31. Transportation of passengers is exempted -

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

Ans:- (a) (b) (c) (d)

32. Transportation of goods is not exempted if it is -

- a. by a goods transport agency / courier agency
b. by inland waterways
c. by an aircraft from a place outside India upto the customs station of clearance in India
d. by all the above mentioned

Ans:- (a) (b) (c) (d)

33. Transportation of agricultural produces, milk, salt and food grain including flour, pulses and rice, 'relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap', newspaper or magazines registered with the Registrar of Newspapers - is exempted

- a. If it is by a goods transport agency
b. If it is by a rail - within India
c. If it is by a vessel - within India
d. If it is by all of the above

Ans:- (a) (b) (c) (d)

34. Transportation of goods by _____ are exempt from GST.

- (i) road
(ii) inland waterways
(iii) goods transportation agency

(iv) courier agency

- (a) (i) & (ii)
(b) (iii) & (iv)
(c) (i) and (iv)
(d) (i) [except (iii) & (iv)] & (ii)

Ans:- (a) (b) (c) (d)

35. Transportation of ____ by rail from Chennai to Gujarat are exempt from GST. (i) pulses (ii) military equipments (iii) electric equipments (iv) biscuits

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

Ans:- (a) (b) (c) (d)

36. Transport of _____ by rail are exempt from GST:

- (a) Milk
(b) Salt
(c) Defence equipments
(d) All of the above

Ans:- (a) (b) (c) (d)

37. Determine whether the following are liable to GST or not

- (i) O mini is a radio taxi operator. Value of services provided is ₹ 1,00,000
(ii) Value of services provided by a Company running air-conditioned buses for point to point travel is ₹5,00,000. The buses do not stop to pick or drop the passengers during the journey
(iii) Value of services provided by a Company running non air-conditioned buses for point to point travel is ₹1,00,000. The buses do not stop to pick or drop the passengers during the journey
a. Taxable, Taxable, Taxable
b. Exempt, Exempt, Exempt
c. Taxable, Exempt, Exempt
d. Taxable, Taxable, Exempt

Ans:- (a) (b) (c) (d)

38. M/s. Commercial Goods Services, a Goods Transport Agency, furnishes the following information in respect of services provided for the year ending March 31, 2019. Determine the Value of Taxable Services.

Sr. No.	Particulars	₹
1.	Service Provided to M/s XYZ co. Ltd (A GST registered person)	30,00,000

2.	Freight for transport of food grains and pulses	1,50,000
3.	GTA Service to an Unregistered Person (not falling in notified category)	6,00,000
4.	Composite Service which include Packing / unpacking, loading, unloading in the course of transportation by road	2,00,000

- a. Nil
b. 30,00,000
c. 6,00,000
d. 2,00,000

Ans:- (a) (b) (c) (d)

39. Calculate the value of taxable service of 'X' Transport Company engaged in the business of transport of goods by road. Give reasons for taxability or exemption of each item. No freight is received from any of the specified category of consignor/consignee. Suitable assumptions may be made wherever required.

Sr. No.	Particulars	₹
1.	Total freight charges received by 'X' during the year	13,50,000
2.	Freight charges received for transporting fruits	1,25,000
3.	Freight collected for transporting small consignment for persons who paid less than ₹ 750 for each consignment	75,000
4.	Freight collected for transporting goods in small vehicles for persons who paid less than ₹ 1,500 per trip	1,50,000

- a. 10,00,000
b. 13,50,000
c. 12,25,000
d. 11,25,000

Ans. (a) (b) (c) (d)

40 Discuss whether GST is chargeable in respect of goods transport agency service in each of the following cases

- (i) Transportation of organic manures ₹ 50,000.
(ii) Transportation of goods by a single goods carriage ₹ 1,800
(iii) Transportation of military equipment's ₹ 25,000
(iv) Transportation of polyester fiber ₹ 15,000

- a. Exempt, Exempt, Taxable, Taxable
b. Exempt, Taxable, Exempt, Taxable
c. Taxable, Taxable, Taxable, Exempt
d. Exempt, Exempt, Exempt, Taxable

Ans.: (a) (b) (c) (d)

Renting of Immovable property/ Hotel/ INN, etc.:-

41. Renting of residential dwelling for any purpose is exempt from GST. Comment.
- Yes, it can be rented for usage of any purpose.
 - No, it should have been rented for residential purpose only.
 - No, it should have been rented for commercial purpose only
 - No, it should have been rented for charitable purpose only.

Ans:- (a) (b) (c) (d)

42. Mr. Narayan Goel has booked a room on rent in Sunshine Hotel for the purpose of lodging on 10.08.20XX. GST is not payable by Mr.Narayan Goel in case rent for the same is _____
- ₹ 800
 - ₹ 6000
 - ₹ 11000
 - ₹ 1500

Ans:- (a) (b) (c) (d)

43. XYZ Ltd. has a Hotel which he runs in Manali, for which he charges the following tariffs and gives the following details. Calculate the taxable value.

Room Type	Declared Tariff	Discount offered	No. of room days	Booking Room days
A	1,500	300	10*30=300 [It basically means that 10 such rooms are in the hotel of which occupancy on an Average was 70%]	25

- 2,62,500
- 2,10,000
- 2,52,000
- Nil

Ans:- (a) (b) (c) (d)

Entertainment Sector:-

44. Kesar Maharaj, a registered supplier, gave a classical dance performance in an auditorium. The consideration charged for the said performance is ` 1,60,000. Such performance is not for promotion of any product/services. Rate of CGST and SGST on such services is 9% each. Assuming the services supplied by him to be intra-State supplies, which of the following statements are true?
- GST liability of Kesar Maharaj is Nil as services provided by him are exempt.
 - Kesar Maharaj is liable to pay CGST and SGST of ` 14,400 and ₹ 14,400 respectively.

- Kesar Maharaj is liable to pay CGST and SGST of ₹ 900 and ₹ 900 respectively.
 - None of the above
- Ans:- (a) (b) (c) (d)

45. Which of the following are services exempt from GST?
- Services by an artist by way of a performance in folk or classical art forms of painting/sculpture making etc. with consideration therefor not exceeding ₹ 1.5 lakh.
 - Services by an artist by way of a performance in modern art forms of music/ dance/ theatre with consideration therefor not exceeding ₹ 1.5 lakh.
 - Services by an artist by way of a performance in folk or classical art forms of music/ dance/theatre with consideration therefor not exceeding ₹ 2.5 lakh.
 - Services by an artist by way of a performance in folk or classical art forms of music/ dance / theatre with consideration therefor not exceeding ₹ 1.5 lakh.

Ans:- (a) (b) (c) (d)

46. Services by way of admission to _____ are exempt from GST.
- Museum
 - National park
 - Tiger reserve
 - All of the above

Ans:- (a) (b) (c) (d)

47. Compute value of taxable supplies and GST from following sums received by M/s SKC Ltd. (exclusive of GST)

- Holding a dance programme, entry tickets whereof were sold for ₹250 per person ₹30 lacs
 - Admission to Planetarium: ₹ 4 lakh, entry ticket whereof is ₹ 350 per person
 - Holding an cricket match between India and South Africa organized by BCCI, entry tickets whereof were sold for ₹ 550 per person : ₹ 610 lacs
 - Holding an Indian Premier League (IPL) Match between Pune warriors & Royal Challengers entry ticket whereof were sold for ₹ 250 per person : ₹80 Lacs
 - Holding an award function, entry tickets whereof were sold for ₹200 per person : ₹ 40 lacs
- 610 lakhs
 - 640 lakhs
 - 690 Lakhs
 - 614 lakhs

Ans:- (a) (b) (c) (d)

48. Mr. Navab, a performing artist, provides the

following information relating to August, 2018.

Receipts from: Compute value of Taxable supply

Particulars	₹
Performing classical dance	98,000
Performing in television serial	2,80,000
Services as brand ambassador	12,00,000
Coaching in recreational activities relative to arts	2,10,000
Performing western dance	90,000

Above figures are exclusive of GST.

a. 18,78,000

b. 17,80,000

c. 16,68,000

d. 15,70,000

Ans:- (a) (b) (c) (d)

Banking & Financial Sector:-

49. Bank extended housing loan of ₹ 20,00,000 to Mr. A.

The taxable value of supply will be:

(a) ₹ 20,00,000

(b) Nil, as not service

(c) Nil, as exempted vide notification

(d) None of the above.

Ans:- (a) (b) (c) (d)

50. New Bank of India Ltd. provides the following information for the month of April, 2018. Compute the value of taxable service

Sr. No.	Particulars	₹
1.	Interest Received on various loans including home loan	2000
2.	Administrative charges and folio charges collected	120
3.	Value of sale and purchase of forward contract	100
4.	Charges for credit card and debit card facilities extended	200
5.	Charges for ATM card transaction	200
6.	Commission received for DD, transfer and cheque collection	200
7.	Margin earned on reverse repo transactions	400

a. 720

b. 1120

c. 920

d. 820

Ans: (a) (b) (c) (d)

Education Sector:-

51. Renting of property to an educational body is:

(a) taxable

(b) not chargeable to GST

(c) Not at all supply

(d) None of the above.

Ans:- (a) (b) (c) (d)

52. Fortune Ltd. provides the following information relating to their services for the month for August, 2019, Compute the value of taxable supply.

Particulars	₹
Gross receipts from	
Running a Boarding School (including receipts for providing residential dwelling services ₹12,00,000)	28,00,000
Conducting private tuitions	16,00,000
Education services for obtaining a qualification recognised by law of a foreign country	8,00,000
Conducting modular employable skill course, approved by National Council of vocational training	10,00,000
Fees from prospective employers for campus interview	6,00,000
Renting of furnished flats for temporary stay to different persons	6,80,000

a. 36,80,000

b. 46,80,000

c. 74,80,000

d. 64,80,000

Ans:- (a) (b) (c) (d)

53. Which of the following activity is taxable

I. Indiana Engineering College, a recognised educational institution, has conducted an entrance test examination for various courses run by it and charged entrance fees from the applicants.

II. IIM of Ahmedabad provides Executive Development Programs at their premises located in Ahmedabad.

III. A course in a college leads to dual qualification which is recognized by law.

IV. Vocational training provided by private ITIs in designated trades and in other than designated trades

a. II, IV

b. I, III

c. II, III

d. I, II, III, IV

Ans:- (a) (b) (c) (d)

Sportsman Sector:-

54. Whether the following services are exempt under this head or taxable?

Sr. No.	Particular	Amount in ₹
1.	Services provided to a recognized sports body by an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organized by a recognized sports body	12,40,000
2.	Service of a player to a franchisee which is not a recognized sportsbody	6,80,000

3.	Services by a recognized sports body to another recognized sports body	1,20,000
4.	Services by individuals such as selectors, commentators, curators, technical experts	6,90,000
5.	Services of an individual as umpire, referee when provided directly to a recognized sports body	1,20,000

- a. 9,30,000
b. 13,70,000
c. 14,90,000
d. 16,10,000

Ans:- (a) (b) (c) (d)

Government Sector:-

55. Services provided to the Central Government, State Government or Union Territory or local authority or a Government Authority by way of _____ are exempt.

- a. In relation to any function entrusted to a Panchayat under article 243G of the Constitution
b. In relation to any function entrusted to a Municipality under article 243W of the Constitution
c. In relation to any function entrusted to a Municipality under article 243G of the Constitution
d. Both (a) and (b)

Ans:- (a) (b) (c) (d)

56. Which of the following services is exempt?

- a. Basic mail services
b. Speed post services
c. Express parcel post services
d. Life insurance services

Ans:- (a) (b) (c) (d)

57. Government granted exemption to PSU's but did not give the same to private sector. Comment.

- a. Permissible
b. Not permissible
c. Discriminatory
d. Both (b) and (c)

Ans:- (a) (b) (c) (d)

58. Which is a wrong statement?

- a. All services of Department of Post are exempted
b. All services by State/Central Governments/local authorities in relation to an aircraft or a vessel in a Port or an Airport are exempted
c. All services by State/Central Governments/local authorities in relation to

transport of passengers are exempted
d. All the above mentioned

Ans:- (a) (b) (c) (d)

59. Compute the value of taxable service in the following case

Particulars	₹
Services provided by Government to various individuals by way of issuance of driving licence	1,05,000
Services provided by BIRAC approved bio-incubators to incubates	15,00,000
Transportation of passengers by ropeway	5,20,000
Express parcel post services provided by the Hasanchowk Post Office to various individuals *Amount charged does not exceed ₹ 5,000 in any of the transactions	8,00,000

- a. 13,20,000
b. 14,25,000
c. 28,20,000
d. 29,25,000

Ans:- (a) (b) (c) (d)

Miscellaneous :-

60. Core services of which organization is not exempted -

- a. Services provided by the Insurance Regulatory and Development Authority of India to insurers
b. Services provided by the Securities and Exchange Board of India set up under the Securities and Exchange Board of India Act, 1992 (15 of 1992) by way of protecting the interests of investors
c. Services by Port Trusts
d. Services by the Reserve Bank of India

Ans:- (a) (b) (c) (d)

61. Services by a Non-Profit entity (Registered or Unregistered) are exempted

- a. If they are to its own members provided the contribution received is up to ₹ 7500 per month from a member
b. If they are to its own members, provided the contribution received is up to ₹ 7500 per month from a member towards sourcing goods/services from any third person for common use of members
c. If they are to its own members, provided the contribution is less than ₹ 7500 per month from a member towards sourcing goods/services from any third person for common use of members
d. If they are to its own members, provided the contribution is up to ₹ 7500 per month per

member for common use specified members

Ans:- (a) (b) (c) (d)

62. Which of the following schemes of the life insurance business is exempted?

- (a) Janashree Bima Yojana
- (b) Aam Aadmi Bima Yojana
- (c) Varishtha Pension Bima Yojana
- (d) All of the above.

Ans:- (a) (b) (c) (d)

63. Which of the following services are not exempt from GST?

- (a) Yoga camp conducted by a charitable trust registered under section 12AA of the Income-tax Act, 1961.
- (b) Services provided by business correspondent to the rural branch of a bank with respect to Savings Bank Accounts
- (c) Services provided by cord blood bank for preservation of stem cells.
- (d) Service provided by commentator to a recognized sports body

Ans:- (a) (b) (c) (d)

64. Which of the following activity is taxable under GST:-

- (i) Services by a hotel having declared tariff of ₹ 1,200 but amount charged from customer is ₹ 800
 - (ii) Transportation of passengers by non-air-conditioned railways
 - (iii) Transportation of passengers by vessel predominantly for tourism purpose for places located in India
 - (iv) Transportation of agriculture produce by air from one place to another place in India
 - (v) Services by way of loading, unloading, packing, storage or warehousing of rice
 - (vi) Service provided by GTA where consideration charged for transportation of goods for a single carriage is Rs. 900
- (a) (i), (v), (vi)
 - (b) (iii), (iv), (v)
 - (c) (iii), (iv)
 - (d) (iv), (v)

Ans:- (a) (b) (c) (d)

65. Which of the following activity is taxable under GST?

- (i) Supply of food by a hospital to patients (not admitted) or their attendants or visitors.
- (ii) Transportation of passengers by non-air-conditioned railways
- (iii) Services by a brand ambassador by way of folk

dance performance where consideration charged is ₹1,40,000.

- (iv) Transportation of agriculture produce by air from one place to another place in India
- (v) Services by way of loading, unloading, packing, storage or warehousing of rice
- (vi) Service provided by GTA where consideration charged for transportation of goods for a single

carriage is Rs. 900

- (a) (i), (v), (vi)
- (b) (iii), (iv), (v)
- (c) (i), (iii), (iv)
- (d) (iv), (v)

Ans:- (a) (b) (c) (d)

66. Which of the following activities are exempt from GST?

- (a) Religious pilgrimage organised by Todarmal Charitable Trust.
- (b) Loading, packing and warehousing of jaggery and pulses.
- (c) Milling of paddy into rice.
- (d) None of the above.

Ans:- (a) (b) (c) (d)

67. Which of the following statements is true?

- 1. Services provided by Government ITIs to individual trainees are exempt from GST.
- 2. Services provided by the State Governments and Private Service Providers by way of transportation of patients in ambulance are exempt from GST.
- 3. Services of renting of shops in a hospital are exempt from GST being health care services.
- 4. Services provided by Police to PSUs are taxable.

- (a) 1, 2 & 4
- (b) 2, 3 & 4
- (c) 3. & 4.
- (d) All of the above.

Ans:- (a) (b) (c) (d)

68. Examine the following independent services provided in the month of August, 2019 and compute the value of taxable supply

Sr. No.	Particulars	₹
1.	Services by way of waxing of apples to provide it an artificial sheen for increasing its marketability	1,00,000
2.	Admission to a Railway Museum	50,000
3.	Transportation of patients to ABC Nursing Home and Bheem Multispecialty Hospital, in an ambulance owned by XYZ Ltd.	1,20,000
4.	Admission to a Telly Award Function [Value per ticket per person is ₹ 510]	5,10,000
5.	Transportation of milk by a goods transport agency	1,50,000

- a. 5,60,000
- b. 6,60,000
- c. 5,10,000
- d. 6,30,000

Ans:- (a) (b) (c) (d)

69. Which of the following is taxable supply

- a. Transport facility provided by a School to its students through a fleet of buses and cabs owned by the School.
- b. Transport facility provided by a School to its students through a private Bus/Cab Operator.
- c. Service provided by a private transport operator to a School in relation to transportation of students to and from a School.
- d. Service provided in relation to repair or maintenance of aircraft owned by a State Government.

Ans:- (a) (b) (c) (d)

Answer:-

1	c	11	a	21	a	31	c	41	b	51	a	61	b
2	a	12	c	22	d	32	a	42	a	52	a	62	d
3	b	13	c	23	c	33	d	43	b	53	a	63	d
4	c	14	a	24	a	34	d	44	b	54	b	64	c
5	a	15	d	25	d	35	a	45	d	55	d	65	c
6	c	16	a	26	c	36	d	46	d	56	a	66	d
7	b	17	a	27	a	37	d	47	a	57	a	67	a
8	b	18	a	28	c	38	a	48	d	58	d	68	c
9	a	19	a	29	b	39	a	49	b	59	a	69	d
10	b	20	d	30	d	40	b	50	a	60	c		