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Registration



“No Great mind has ever existed without a touch of madness”.

Think GST !
Think Vishal Sir...!!

Section 22

1. Can a person without GST registration claim ITC and collect tax?

- a. Yes
- b. No
- c. At the discretion of the Government
- d. Cannot claim ITC but have to collect tax from the customers

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

2. What is the threshold limit for requirement of registration under GST?

- a. Rs. 10 lakhs / 20 lakhs in special category states
- b. Rs. 20 lakhs / 5 lakhs in special category states
- c. Rs. 20 lakhs / 10 lakhs in special category states
- d. Rs. 10 lakhs / 5 lakhs in special category states

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

3.

A. A person is not required to pay GST if he is voluntarily registered under GST.

B. Once a person is registered under GST Act, he is bound to pay GST, even if his turnover is below prescribed limit (of Rs. 20 / 10 lakhs)

Comment on the above statements,

- a. A – Correct, B – Incorrect
- b. A – Incorrect, B – Correct
- c. Both A & B – Correct
- d. Both A & B – Incorrect

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

4. In case where a person makes supply from multiple states and his aggregate turnover exceeds threshold limit, he has to get registered.

- a. In all those states
- b. In only one state where turnover is greater than 20 lakhs
- c. In states where turnover is greater than 20 lakhs
- d. In any one of the states

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

5. A person registered in one State is 'unregistered person' in respect of another state.

- a. Correct
- b. Incorrect
- c. Partially correct
- d. None of the above

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

6. A person, resident of UP has business places both at Delhi and Rajasthan. From where he has to take GST Registration?

- a. From UP only
- b. From Rajasthan only
- c. He has to take separate GST Registration both at UP and Rajasthan with different PAN Number
- d. None of above is fully correct

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

7. In case where a company has places of business all over India. Can such a company take a single Centralized GST Registration?

- a. Yes
- b. Optional
- c. No
- d. Registration only in the state where Head Office is located

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

8. In case of job work, once the work is being completed, the value of the goods shall be included in the turnover of _____

- a. Principal
- b. Job worker
- c. Agent
- d. Either of the above

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

9. Where the business carried on by a registered person is transferred as a going concern, then will the transferee be liable to register in GST?

- a. Yes
- b. No
- c. Option of transferee
- d. Depends on terms of transfer

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

10. Every person who is liable to be registered under GST shall apply for registration in form:

- (a) GSTREG-01
- (b) GSTREG-02
- (c) GSTREG-30
- (d) GSTREG-06

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

11. What is the aggregate turnover in a financial year above which a person is required to obtain registration in Punjab?

- (a) Fifteen lakh
- (b) Twenty lakh
- (c) Twenty five lakh
- (d) Twenty Two lakh

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

12. Is the person making supply from territorial waters of India required to registration

- a) No (as the place from where supply is initiated is not Indian land)
- b) Yes (in the state where the person supplies the goods)
- c) No (supply from territorial waters of India is exempt supply)
- d) Yes (in the coastal state or UT where the nearest point

of the appropriate base line is located

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

13 How the aggregate turnover is calculated for computing threshold limit of registration?

- (i) Aggregate value of all taxable supplies(excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and interstate supplies of a person having same PAN computed on all India basis.
 - (ii) Aggregate value of all taxable supplies(excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and interstate supplies of a person computed for each state separately.
 - (iii) Aggregate value of all taxable intrastate supplies, export of goods/services and exempt supplies of a person having same PAN computed for each state separately.
 - (iv) Aggregate value of all taxable supplies(excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and interstate supplies of a person having same PAN computed on all India basis and excluding taxes if any charged under CGST Act, SGST Act and IGST Act.
- (a) (i)
(b) (ii)
(c) (iii)
(d) (iv)

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

14. A new client Mr. Z has recently obtained GST registration and keeps manual accounts. He has got his GSTIN printed on top of every page of new booklet printed for Tax Invoice. Apart from his principal place of business he owns 2 godowns where he keeps stock of his goods and does some wholesale trading. He asks you weather he needs to display the GSTIN registration and GSTIN at any other places?

- a) Mr. Z is required to display his certificate of registration in a prominent location at his principal place of business only. Name board at entry shall display GSTIN at his principal place of business only.
- b) Mr. Z has to display his certificate of registration in a prominent location at his place of business and at every additional place or places of business. Also, he should display GSTIN in the name board exhibited at the entry of his principal place of business and at every additional place or places of business.
- c) The certificate of registration is not required to be displayed. Only name board at entry of principal and additional places of business shall display GSTIN.
- d) The certificate of registration in a prominent location is required to be displayed only at principal place of business. Name board at entry of principal and additional places of business shall display GSTIN.

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

15. Mr. Champak, located in the State of Himachal Pradesh, a job worker, is engaged in providing job work services relating to silverware articles to his Principal, Mr. Mote Lal, in the State of Rajasthan. The details of his turnover are as under:

For the period July, 2017 to March, 2018: Rs. 19,00,000/-
Mr. Champak, has earned continuous rental income of Rs. 15,000/- per month from his residential flat in Delhi for nine months from July, 2017 to March, 2018. He has also made wholly exempt supplies of handicraft items of Rs. 50,000/- during the period, December, 2017 to March, 2018.

Compute the aggregate turnover of Mr. Champak for the financial year 2017-18 under the CGST Act, 2017, and also state whether he is liable for registration under the Act or not.

- a) Rs. 20,85,000/-; Liable for registration.
- b) Rs. 20,35,000/-; Liable for registration.
- c) Rs. 19,00,000/-; Not liable for registration.
- d) Rs. 19,50,000/-; Liable for registration.

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

Section 23

16 "Mr. X is only supplying services under RCM & the total supplies made during the year was Rs. 100 lakhs."
Comment.

- a) Mr. X must take compulsory registration under GST
- b) Mr. X may operate without registration under GST
- c) Mr. X must take registration as he has exceeded the threshold limit
- d) None of the above

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

17. Persons who are required to pay tax under RCM are

- a) Required to take compulsory registration irrespective of the threshold limit
- b) Required to take compulsory registration only when the threshold limit is crossed
- c) Can pay the tax even without taking registration
- d) Not required to take registration

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

18. Mr. Jeet Ram, an agriculturist, located in the State of Uttar Pradesh, is a re-seller of agricultural produce cultivated from land. The details of his turnover are as under-

- ➔ For the period April, 2017 to June, 2017: Rs. 5,00,000/-
- ➔ For the period July, 2017 to March, 2018: Rs. 20,00,000/-

He has made occasional inter-State taxable supplies also of Rs. 10,00,000/- of handicraft goods to the State of Jammu and Kashmir during the month of March, 2018.

Compute the aggregate turnover of Mr. Jeet Ram for the financial year 2017-18 under the CGST Act, 2017, and also state whether he is liable for registration

under the Act or not.

- a) Rs. Nil; Not liable for registration
- b) Rs. 10,00,000/-; Not liable for registration
- c) Rs. 35,00,000/-; Not liable for registration
- d) Rs. 30,00,000/-; Liable for registration

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

Section 24

19. Person making inter – State supply of taxable services is not required to register if the aggregate turnover is less than the threshold limit applicable in the particular State / UT.

- a. Correct
- b. Incorrect
- c. In all cases of inter – State supply the person should be registered
- d. None of the above

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

20. Mr. A of Delhi is supplying specified handicrafts to Mr. B of UP. Turnover of Mr. A is only 5 lacs. Is he liable to take registration in GST?

- a. Yes
- b. No

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

21. Mr. A of Pune till date is only engaged in making exports and supplies to SEZ units. His aggregate turnover is Rs.15 lacs. Is Mr. liable to registration in GST?

- a. No, as threshold limit is not crossed
- b. Yes, as the value of supply has exceeded Rs.10 lacs
- c. Yes, since it is an inter – state supply
- d. None of the above

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

22. is it mandatory for e-commerce operator to obtain registration?

- a) Yes
- b) No
- c)
- d)

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

23. Issupplier (operating under an e-commerce operator liable u/s 9(5)) exempt from GST in respect of non-e-commerce supplies

- a) Yes
- b) No
- c) Yes, only in case of non-ecommerce supplies
- d) None of the above

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

24. The persons making inter-State supplies from Madhya Pradesh is compulsorily required to get registered under GST, _____

- (a) if his all India based aggregate turnover exceeds ` 20 lakh in a financial year
- (b) if his all India based aggregate turnover exceeds ` 10 lakh in a financial year
- (c) irrespective of the amount of aggregate turnover in a financial year
- (d) in case of making inter-State supply of taxable goods, irrespective of the amount of aggregate turnover in a financial year

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

25. Mr. Chatpat, an agent of Lalji (P) Ltd. is making taxable supply of goods on behalf of Lalji (P) Ltd. Lalji (P) Ltd. is having aggregate turnover of Rs. 1.5 crore whereas Mr. Chatpat is having aggregate turnover of Rs. 18 lacs. Whether he is required to take registration?

- (a) No, because his turnover is less than Rs. 20 lacs
- (b) Yes, he is compulsorily required to get registered
- (c) He is exempt from taking registration by way of notification
- (d) He can voluntarily apply for registration

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

26. Section 24 of the CGST Act, 2017 requires certain categories of persons who would require compulsory registration irrespective of threshold limit of turnover for obtaining registration. Mr. A has following 4 business ideas in mind, which one of them would not require him to obtain compulsory registration as per Section 24.

- a) Mr. A wants to trade in electronic components, where his area of supply would be majorly outside the State.
- b) Mr. A would like to carry on business relating to electronic commerce operator.
- c) Mr. A would like to trade in general items within the same State and his monthly turnover may go upto INR 1 lakh. He will receive services from a goods transport agency for delivery of goods where he would be liable to pay tax under reverse charge.
- d) Mr. A is a qualified doctor and has recently left his job. He intends to become practitioner. He estimates his monthly receipts to be INR 1,50,000. There is no other income accruing to him

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

27. Which of the following persons is required to obtain compulsory registration?

- (a) Persons exclusively engaged in making supplies tax on which is to be paid by the recipient on reverse charge basis under section 9(3).
- (b) Persons making inter-State supplies of taxable services up to Rs. 20,00,000
- (c) Persons making supplies of services through an ECO (other than supplies specified under section 9(5) of the CGST Act) with aggregate turnover up to Rs.

20,00,000

(d) None of the above.

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

28. State which of the following statement is incorrect:

- (i) An agent, supplying goods on behalf of principal where invoice is issued in the name of principal, is required to get compulsorily registered under GST.
- (ii) Persons who are required to deduct tax under section 51, whether or not separately registered under this Act are compulsory required to get registered under GST without any threshold.
- (iii) Every person supplying online information and database access or retrieval services from a place outside India to a registered person in India is compulsory required to get registered under GST without any threshold.
- (iv) Persons who supply services, other than supplies specified under sub-section (5) of section 9, through such electronic commerce operator who is required to collect tax at source under section 52 are compulsory required to get registered under GST without any threshold.

- (a) (i), (ii)
- (b) (iii), (iv)
- (c) (i), (iii), (iv)
- (d) None of the above

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

Section 25

29. The application shall be forwarded to the _____ who shall examine the application and the accompanying documents for GST registration.

- a. Proper Officer
- b. GSTN
- c. GSTP
- d. GST Portal

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

30. The application for registration after being examined by the proper officer, if the same are found to be in order, approve the grant of registration to the applicant within _____ from the date of submission of application.

- a. 3 working days
- b. 5 working days
- c. 7 working days
- d. 10 working days

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

31. The Number of Digits in the PAN based GSTIN registration Number will be:

- a. 10 Digits
- b. 12 Digits
- c. 14 Digits

d. 15 Digits

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

32. What is the full form of UN?

- a. Un – identified Nation
- b. United Identity Number
- c. Unique Identity Number
- d. United in Nation

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

33. Mr. X becomes liable to pay tax on 1st August, 2018 and has obtained registration on 15th August, 2018. Such person is eligible for input tax credit on inputs held in stock as on:

- a) 1st August, 2018
- b) 31st July, 2018
- c) 15th August, 2018
- d) He cannot take credit for the past period

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

34. Threshold limit of Rs. 20 lakhs for GST registration means for voluntary registration the person should have aggregate turnover of 20 lakhs or more.

- a) Correct - as per IGST Act
- b) Incorrect - for voluntary registration the threshold limit is 10 lakhs
- c) Correct - as per CGST Act
- d) Incorrect - turnover is not relevant for voluntary registration

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

35. Within how many days a person should apply for registration?

- (a) Within 60 days from the date he becomes liable for registration.
- (b) Within 30 days from the date he becomes liable for registration.
- (c) No Time Limit
- (d) Within 90 days from the date he becomes liable for registration.

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

36. A person having _____ business verticals in a State _____ obtain a separate registration for each business vertical.

- (a) Single, shall
- (b) Multiple, shall
- (c) Multiple, may
- (d) Single, May

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

37. Mr. X, a new client, comes to you to apply for a GST Registration for a proprietorship concern and has query on time limit for taking registration? Another question is that he would submit all the required documents of registration now and will not be

available from tomorrow since he is travelling. He is ready to provide Class 2 digital signatures along with required documents. Can application for registration be signed digitally in his absence?

- Mr. X should take registration within 7 days from the date on which he becomes liable to registration. He would not have the option to sign the application using Valid digital signatures.
- Mr. X should take registration within 15 days from the date on which he becomes liable to registration. He would have the option to sign the application using Valid digital signatures.
- Mr. X should take registration within 30 days from the date on which he becomes liable to registration. He would have the option to sign the application using Valid digital signatures.
- Mr. X should take registration within 15 days from the date on which he becomes liable to registration. He would not have the option to sign the application using Valid digital signatures.

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

38. Mr. A wants to register under GST Act and wants to know what is the acceptable Bank account related proof?

- Scanned copy of first page of passbook
 - Scanned copy of relevant page of bank statement
 - Scanned copy of Cancelled cheque without entity or proprietor name
 - Scanned copy of Cancelled cheque containing name of the proprietor or business entity
- I or ii
 - ii or iii
 - i or ii or iv
 - ii or iv

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

39. When there is any change in particular of application of registration then registered person shall inform such change in how many days?

- within fifteen days of such change
- within twenty days of such change
- within thirty days of such change
- within twenty five days of such change

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

40. Certificate of registration is issued in which form?

- Form GST REG-06
- Form GST REG-02
- Form GST REG-03
- Form GST REG-05

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

41. When an application for registration has been submitted by the applicant after the expiry of thirty days from the date of his becoming liable to

registration, the effective date of registration shall be:

- Date of grant of registration
- Date of application for registration
- Within three working days from the date of submission of the application
- Within seven working days from the date of submission of application

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

42. A non-resident taxable person is required to apply for registration:

- within 30 days from the date on which he becomes liable to registration
- within 60 days from the date on which he becomes liable to registration
- at least 5 days prior to the commencement of business
- None of the above

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

Section 27

43. A person applying for registration as a casual taxable person shall be given a temporary reference number by the Common Portal _____.

- For making advance deposit of tax
- After validation of email and phone number with OTP
- For making proper signature with DSC
- None of the above

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

44. Mr. A has been registered as a casual taxable person, for an exhibition program conducted at Delhi. While obtaining registration Mr. A deposited some amount as advance deposit of tax and after end of registration period the amount refundable from such advance deposit is Rs. 20,000. The certificate of registration was in force for the whole period but Mr. A was unaware of furnishing returns u/s 39. What will be the amount refundable to him?

- Nil
- Rs. 5,000
- Rs. 10,000
- Rs. 20,000

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

45. Persons liable to make estimated Advance Tax deposit to obtain GST Registration are:

- Input Service Distributor
- E – commerce operator
- Casual and Non Resident Taxable Persons
- Aggregator of Branded Services

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

46. The application form for registration by casual taxable person is:

- GST REG-01
- GST REG-02
- GST REG-09

(d) None of the above.

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

47. The form of application for registration, used by a non-resident taxable person is:

- (a) GST REG-01
- (b) GST REG-02
- (c) GST REG-05
- (d) GST REG-09.

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

48 Which of the following statement is true for Mr. X, a casual taxable person?

- (a) Mr. X is not required to take registration under GST.
- (b) Mr. X is required to get registration under GST, if the aggregate turnover in a financial year exceeds ` 20 lakh.
- (c) Mr. X can opt for voluntary registration under GST.
- (d) Mr. X has to compulsorily get registered under GST irrespective of the threshold limit.

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

49 The registration certificate granted to Non resident taxable person is valid for _____ days from the effective date of registration.

- (a) 30
- (b) 60
- (c) 90
- (d) 120

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

50. Registration certificate granted to casual taxable person or non-resident taxable person will be valid for:

- (a) Period specified in the registration application
- (b) 90 days from the effective date of registration
- (c) Earlier of (a) or (b)
- (d) Later of (a) or (b)

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

Section 28

51. Where a change in the constitution of any business results in change of the Permanent Account Number (PAN) of a registered Person, the person shall apply for _____

- a. Fresh Registration
- b. Amendment of Registration
- c. Cancellation of Registration
- d. No effect on registration

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

Section 29/30

52. The proper officer may cancel the registration of taxable person from such date, as he may deem fit, in case where a person who has taken voluntary registration has not commenced business within _____ from the date of registration.

- a. 3 months
- b. 4 months

c. 5 months

d. 6 months

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

53. Any registered taxable person, whose registration is cancelled by the proper office on his own motion, may apply to such officer for revocation of cancellation of the registration within _____ from the date of service of the cancellation order.

a. 7 days

b. 15 days

c. 30 days

d. 45 days

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

54. The proper officer may cancel the registration of taxable person from such date, as he may deem fit, in case where a person paying tax under composition scheme has not furnished returns for _____.

a. 3 consecutive tax periods

b. 4 consecutive tax periods

c. 5 consecutive tax periods

d. 6 consecutive periods

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

55. Which one of the following cannot be a reason for cancellation of registration?

- (a) There is a change in the constitution of business from partnership firm to proprietorship.
- (b) The business has been discontinued.
- (c) A composition taxpayer has not furnished returns for three consecutive tax periods.
- (d) A registered person, other than composition taxpayer, has not furnished returns for three consecutive tax periods.

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

56. Which of the following is correct statement:

"The registration granted to a person is liable to be cancelled if the said person

- (1) does not conduct any business from the declared place of business (1) does not conduct any business from the declared place of business
- (2) issues invoice without supply of goods or services in violation of the (2) issues invoice without supply of goods or services in violation of the provisions of the GST law provisions of the GST law
- (3) violates provisions relating to Anti Profiteering" (3) violates provisions relating to Anti Profiteering"

a) Only 1 & 2

b) Only 1 & 3

c) Only 2 & 3

d) All 1, 2 & 3

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

57. The proper officer will have regard to the following, while cancelling registration ?

- a) whether the business has been discontinued
- b) whether there is any change in the constitution of the

business

- c) whether the taxable person is no longer liable to be registered
- d) All of the above

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

58. What is the validity of the registration certificate?

- (a) One year
- (b) No validity
- (c) Valid till it is cancelled.
- (d) Five years.

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

59. Within how many days an application for revocation of cancellation of registration can be made?

- (a) Within 7 days from the date of service of the cancellation order.
- (b) Within 15 days from the date of issue of the cancellation order.
- (c) Within 45 days from the date of issue of the cancellation order.
- (d) Within 30 days from the date of service of the cancellation order.

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

60. Which of the following statements are correct?

- (i) Revocation of cancellation of registration under CGST/SGST Act shall be deemed to be a revocation of cancellation of registration under SGST/CGST Act.
 - (ii) Cancellation of registration under CGST/SGST Act shall be deemed to be a cancellation of registration under SGST/CGST Act.
 - (iii) Revocation of cancellation of registration under CGST/SGST Act shall not be deemed to be a revocation of cancellation of registration under SGST/CGST Act.
 - (iv) Cancellation of registration under CGST/SGST Act shall not be deemed to be a cancellation of registration under SGST/CGST Act.
- (a) (i) and (ii)
 - (b) (i) and (iv)
 - (c) (ii) and (iii)
 - (d) (iii) and (iv)

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

61. Mr. Y was registered under VAT and got provisional registration under GST during migration to GST. Registration formalities were completed by submitting the required documents and registration certificate was obtained. After working for few months, he found that he will not cross the threshold limit required for obtaining registration nor will he fall into any case where registration is compulsory. Thus, he decides to surrender the GST number. He has following queries: -

- 1) What would happen to stock of goods and GST liability held on the date of cancellation of GST number?
- 2) Can he claim input tax credit and collect tax after cancellation of GST? What would you suggest your client on the above matter?

a) After cancellation of registration, Mr. Y can sell the stock without any tax liability since GST number is cancelled. Whatever is the GST liability, except during the month of cancellation, has to be discharged. After cancellation of GST, he can collect GST from his customer but he cannot claim any input tax credit of GST paid by him.

b) Before cancellation of GST, Mr. Y has to pay an amount equivalent to the credit of input tax in respect of inputs held in stock on the day immediately preceding the date of such cancellation or the output tax payable on such goods, whichever is higher. After cancellation, of GST, he cannot collect GST from his customer nor can he claim any input tax credit of GST paid by him.

c) Before cancellation of GST, Mr. Y has to pay an amount equivalent to the credit of input tax in respect of inputs held in stock on the day immediately preceding the date of such cancellation or the output tax payable on such goods, whichever is lower. After cancellation of GST, he cannot collect GST from his customer nor can he claim any input tax credit of GST paid by him.

d) After cancellation of registration, he can sell the stock without any tax liability since GST number is cancelled. Whatever is the GST liability, except during the month of cancellation, has to be discharged. After cancellation of GST, he cannot collect GST from his customer, but he can claim input tax credit of GST paid by him.

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

SEZ

62. ABC, is a SEZ situated in Noida, UP. It wants to set up another SEZ in UP. Which of the SEZ needs to be registered in GST?

- a. SEZ 1
- b. SEZ 2
- c. Both SEZ needs to be separately registered
- d. Both SEZ shall operate in a single registration

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

ICAI BGM:-

63. Whether all persons are mandatorily required to obtain registration?

- a. Yes
- b. Not required if he is an agriculturist or person exclusively engaged in supplying exempt goods or services, if specified threshold limit does not exceed in a financial year.
- c. Not required if he is an agriculturist or person exclusively engaged in supplying exempt goods or services.
- d. No, only if specified threshold exceeds in a financial year then only need to obtain.

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

64. Which one of the following is true?

- a. A person can't collect tax unless he is registered.
- b. Registered person not liable to collect tax till his aggregate turnover exceeds Rs. 20 lakhs / Rs. 10 Lakhs as the case maybe.
- c. A person can collect the tax during the period of his provision al registration.
- d. Both (a) and (b) are correct

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

65. Which one of following statements are correct?

- a. Voluntary registration is not possible under GST.
- b. Voluntarily registered person not liable to comply with all the provisions of the GST.
- c. A person may get himself registered voluntarily and shall comply with all the provisions of GST.
- d. None of the above.

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

66. PAN issued under the Income Tax Act is mandatory for grant of registration.

- a. It is one of the documents listed.
- b. Yes, but non-resident taxable person may be granted registration on the basis of any other document.
- c. Yes, but persons required to deduct tax at source u/s 51 may have TAN in lieu of PAN.
- d. Both (b) and (c)

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

67. An E-commerce operator should get registered?

- a. Yes, irrespective of threshold limit
- b. No, required to register only if his aggregate turnover exceeds the threshold limit.
- c. Yes, if he is located in North-western states.
- d. He is required to register if he is liable to collect tax at source and /or his aggregate turnover exceeds the threshold limit.

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

68. Which of the following requires amendment in the registration certificate?

- a. Change of name of the registered person
- b. Change in constitution of the registered person
- c. Addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business
- d. All of the above

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

69. What are the consequences of obtaining registration by misrepresentation?

- a. Liable to cancellation of registration by proper officer.
- b. Liable to a fine not exceeding Rs. 1,000,000
- c. Imprisonment for a period of 6 months to 3 years.
- d. Both (b) and (c)

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

70. Does cancellation of registration under CGST affect the liability under SGST/IGST for period prior to cancellation of registration?

- a. Cancellation of registration will immune his liability under CGST only.
- b. Cancellation of registration will immune his liability under IGST only.
- c. Cancellation of registration will immune his liability under SGST and CGST but not under IGST.
- d. Cancellation does not affect the liability of taxable person to pay tax and other dues under CGST/SGST/IGST Act.

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

71. Within how many days an application for revocation of cancellation of registration can be made?

- a. Within 7 days from the date of service of the cancellation order.
- b. Within 15 days from the date of issue of the cancellation order.
- c. Within 45 days from the date of issue of the cancellation order.
- d. Within 30 days from the date of service of the cancellation order.

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

72. Can a person apply for registration to pay tax u/s 10 for any of his business verticals at his choice?

- a. Yes, irrespective of the registration status of other business verticals.
- b. No all of his other business verticals also should have obtained registration for paying tax under section 10.
- c. Yes, provided majority of the business verticals are paying under section 10.
- d. Yes, if all the business vertical in a state are obtained registration to pay tax under section 10

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

73. Every registered taxable person shall display his certificate of registration in a prominent location at his principal and at every other place of business also GSTIN shall be displayed on the name board at the entry of such places.

- a. No, certificate of registration to be displayed only at a registered place of business and GSTIN need not be displayed on the name board.
- b. Yes, above statement is correct.
- c. No, GSTIN to be displayed only on the invoices.
- d. Above statement is correct subject to certificate of registration to be displayed only at registered place of business

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

74. Under what circumstances physical verification of business premises is mandatory?

- Physical verification of business premises is a discretionary power of proper officer.
- If additional information for registration asked by the proper officer is not submitted within specified time.
- If certificate of registration is obtained on misrepresentation of facts.
- If photograph of the business premise is not uploaded in the common portal within specified time.

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

75. Does a Medical Service Provider needs to get registered under GST, if his aggregate turnover (u/s 2 (6) is more than Rs. 20 Lakhs but has taxable supply of only an amount of Rs. 2.4 Lakh p.a.?

- No
- Yes

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

76. Do I, a Mutual fund Distributor working in Delhi, need to register under GST, having income less than Rs. 20 Lakhs but working for offices that are registered in Mumbai and have branch offices in Delhi?

- No
- Yes

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

Answers:-

1	b	11	b	21	c	31	b	41	a	51	a	61	d	71	d
2	c	12	d	22	a	32	c	42	c	52	d	62	c	72	b
3	b	13	d	23	b	33	b	43	a	53	c	63	c	73	b
4	a	14	b	24	d	34	d	44	a	54	a	64	a	74	a
5	a	15	a	25	b	35	b	45	c	55	d	65	c	75	b
6	d	16	b	26	d	36	c	46	a	56	d	66	d	76	a
7	c	17	a	27	d	37	c	47	d	57	d	67	d		
8	a	18	d	28	c	38	c	48	d	58	c	68	d		
9	a	19	a	29	a	39	a	49	c	59	d	69	a		
10	a	20	b	30	a	40	a	50	c	60	a	70	c		