

## MCQ

**Q.1. What are the governing provisions of E – way bill under GST?**

- a. Section 68 of CGST Act
- b. Rule 138 of CGST Rules, 2017
- c. Both (a) and (b)
- d. None of the above

Ans:-

**Q.2 What are the sources available for generation of E – way Bill in India?**

- a. E – way Bill portal
- b. SMS Facility
- c. Android app and Site to Site Integration (API Interface)
- d. All of the above

Ans:-

**Q.3 What shall be limit of generation of e – way bill in case of inter – State movement of goods by a principal to a Job worker?**

- a. Rs. 50,000
- b. Rs. 1,00,000
- c. Rs. 20,000
- d. No limit

Ans:-

**Q.4 In what circumstances the transporter need to issue away bill if the supplier has not issued it?**

- a) If the single consignment document is less than Rs. 50,000
- b) If aggregate of all the consignment exceeds Rs. 50,000 but individually the consignment does not exceed Rs. 50,000
- c) If the aggregate consignment does not exceed Rs. 50,000
- d) None of the above

Ans:-

**Q.5 Is it mandatory to generate an e way bill in case where goods are transported within a State from the place of consignor to the place of transporter and the distance as such is less than 50 kms.**

- a. Yes
- b. No
- c. Optional
- d. None of the above

Ans:-

**Q.6 in how many parts E-way bill has been bifurcated as per Form GST EWB-01**

- a. Part A
- b. Part B
- c. both a & b
- d. None of the above

Ans:-

**Q.7 Can a transporter furnish information in Part A of Form GST EWB – 01?**

- a. No, since the same can be filled only by the Registered person causing movement of goods
- b. Yes, on an authorization received from registered person
- c. As per the opinion of the appropriate authority
- d. None of the above

Ans:-

**Q.8 Is it possible to modify Part A of Form GST EWB-01 without cancelling or drawing the same?**

- a. yes
- b. No
- c. As per the opinion of proper officer
- d. None of the above

Ans:-

**Q.9 Mr. Tushar got his goods transported through an ecommerce operator worth of Rs. 1,00,000. Mr. Tushar however was not able to fill Part A of Form GST EWB – 01. What are the alternatives to stand the viability of such movement of goods?**

- a. Movement of goods shall stand cancelled
- b. E – commerce operator on an authorization from Mr. Tushar shall generate e – way bill
- c. Either A and B at the option of proper officer
- d. None of the above

Ans:-

**Q.10 Mr. Tushar handicraft manufacturers and suppliers from Pune, transported certain handicraft items to Mr. B of Haryana. Value of such handicraft items under transport is worth Rs. 10,000. Who shall be liable to generate E – way bill under the given case?**

- a. Mr. Tushar
- b. Mr. B
- c. Either (a) or (b)
- d. None of the above

Ans:-

**Q.11 In which of the following situations can the conveyance or the goods be detained or seized?**

- a. Transportation of goods without a valid e – way bill
- b. Transportation of goods with wrong GSTIN in the E – way Bill
- c. E – way Bill with default or wrong information
- d. All of the above

Ans:-

**Q.12 Is it feasible for consignor or consignee to furnish details in Part B and generate E – way bill?**

- a. Yes, where such transportation is made by the consignor or consignee in their own vehicle
- b. No, since the same shall be filled by the transporter

- c. Either (a) or (b) at the option of proper officer
- d. None of the above

Ans:-

**Q.13 A person is registered under GST & supplies the goods to his customers. Does he need to get registered on the E – way Bill system?**

- a. Yes
- b. No
- c. As notified by the appropriate authority
- d. None of the above

Ans:-

**Q.14 What shall be the validity of E – way bill in vase of vehicles other than over dimensional cargo?**

- a. One day per 100 kms.
- b. One day per 20 kms.
- c. Both (a) and (b)
- d. None of the above

Ans:-

**Q.15 An over dimensional cargo containing a consignment or goods or cargo, takes a visit of 58 km in total. What shall be the validity of E way bill generated as per the provision under this case?**

- a. 2 days
- b. 3 days
- c. 4 days
- d. None of the above

Ans:-

**Q. 16 Can validity of an expired E – way bill be extended?**

- a. Yes
- b. No
- c. Only in case of trans – shipment or circumstances of exceptional nature
- d. None of the above

Ans:-

**Q.17 What are the documents that need to be carried along with the goods being transported by the transporter?**

- a. A copy of Invoice or Bill of supply
- b. Delivery Challan and bill of Entry
- c. Copy of E – way bill No. generated on the common portal
- d. All of the above

Ans:-

**Q.18 Goods are handed over by consignor to transporter on Friday evening at 17:00 hrs and the transporter starts the movement of goods on Monday evening at 17:00 hrs after generating e-way bill. When will the validity period for e-way**

**bill end if the distance is upto 75 Km?**

- (a) Tuesday at 24:00 hrs
- (b) Monday at 24:00 hrs
- (c) Tuesday at 17:00 hrs
- (d) Saturday at 24:00 hrs

Ans:-

**Q.19. Mr. Aniket transported cargo worth Rs. 10,000 to Mr. Chaitanya in Nepal. Who shall be required to generate E – way bill under this case?**

- a. Mr. Aniket
- b. Mr. Chaitanya
- c. E – way bill generation is exempted
- d. Both (a) and (b)

Ans:-

**Q.20. An Army battalion took a shift from Maharashtra to Kashmir. As a consequence there was movement of goods from such place. Is the Ministry of Defense liable to generate e – way bill under this case?**

- a. Yes
- b. No
- c. As notified by the appropriate authority
- d. None of the above

Ans:-

**Q.21. Government of Goa for the purpose of certain construction in Goa, transported sandstones from MP through rail transport. Does such transportation require generation of E – way bill by the government?**

- a. Yes
- b. No
- c. As notified by the Central Government
- d. None of the above

Ans:-

**Q.22. Mr. A transported certain goods worth Rs. 2 lakhs to Mr. B. the goods initially were transported by a truck. However, due to some technical faults, truck failed to reach the destination. As a consequence the goods were shifted to other lorry. Is e – way bill updation mandatory under the given case?**

- a. Yes
- b. No
- c. At the option of proper officer
- d. None of the above

Ans:-

**Q.23. What is the significant of consolidated E – way bill?**

- a. Useful where single consignment is being transported through multiple vehicles
- b. Useful where multiple consignments are being transported in one conveyance

- c. Useful in both the cases
- d. None of the above

Ans:-

**Q.24. Who can create consolidated E – way bill under the GST regime?**

- a. Consignor
- b. Consignee
- c. Transporter
- d. All of the above

Ans:-

**Q.25. M/s ABC enterprises from Pune is assigned to repair a boiler at the premises of M/s XYZ of Ahmedabad. For this Job he needs to move his tools and equipment valuing above Rs. 50,000. Does such movement require generation of E – way Bill?**

- a. Yes
- b. No
- c. At the option of proper officer
- d. None of the above

Ans:-

**Q.26. What is the time limit provided for cancellation of E – way bill?**

- a. Within 15 hours of generation of E – way bill
- b. Within 24 hours of generation of E – way bill
- c. Within 48 hours of generation of E – way bill
- d. None of the above

Ans:-

**Q.27. What is the time period provided for acceptance of details of E – way bill by the supplier or recipient under rule 138(1)?**

- a. Within 72 hours of such details provided on the portal
- b. Time of delivery of goods
- c. Earlier of a and b
- d. None of the above

Ans:-

**Q.28. M/s ABC Associates, a CA firm of Pune provides certain services to their clients who are unregistered under GST. Who shall generate e – way bill in the given case?**

- a. M/s ABC Associates
- b. Client
- c. Not applicable in case of services
- d. None of the above

Ans:-

**Q.29. M/s ABC having unit 1 at central location of Pune, transfers goods to his unit 2 at industrial area, worth of Rs. 3,00,000. The distance being covered under such movement is less than 50**

**kms. Whether E – way bill is required to be generated?**

- a. Yes
- b. No
- c. At the option of proper officer
- d. None of the above

Ans:-

**Q.30. Mr. A sold certain goods to Mr. B. However, when the goods reached the godown, they were checked and Certain goods were found defective and thus were returned. Does such sales return require generation of E – way Bill?**

- a. Yes
- b. No
- c. At the option of appropriate authority
- d. None of the above

Ans:-

**Q.31. M/s ABC is having a turnover of less than 1.5 crores and does not mention HSN code on his E – way Bill. Whether such E- way bill generation is possible without HSN codes?**

- a. Yes
- b. No
- c. At the option of proper officer
- d. None of the above

Ans:-

**Q.32 For the purpose of making E – way Bill, what type shall be selected from the below options in case the goods which are being sent for fair or exhibition?**

- a. Exports
- b. Job work
- c. Other than supply
- d. Sales

Ans:-

**Q.33 Is possible to move goods in multiple vehicles under one invoice?**

- a. Yes
- b. No
- c. Yes, only in case goods are transported in CKD / SKD form
- d. None of the above

Ans:-

**Q.34 If an invoice is to be split into 10 separate vehicles, how many e-way bill needs to be generated?**

- a) 10
- b) 1
- c) 2
- d) 3

Ans:-

**Q.35. E – way bill is required in transportation of which of the below mentioned items?**

- a. Jewellery
- b. Petroleum crude
- c. Pearls
- d. None of the above

Ans:-

**Q.36. It is possible that in a vehicle there may be 25 consignments, out of which e – way bill for 20 consignments is available and only five consignments are without e – way bill. In such case, detention and confiscation should be of \_\_\_\_\_.**

- a. 5 consignments
- b. 20 consignments
- c. 25 consignments
- d. 15 consignments

Ans:-

**Q.37. What are the areas where transportation of goods does not require generation of E-way bill?**

- a) Goods transported from Customs port, airport, air cargo complex or land customs station to Inland Container Depot (ICD) or Container Freight Station (CFS) for clearance by Customs
- b) Goods transported under Customs Bond from ICD to Customs port or from one custom station to another
- c) Consignor transporting goods to or from between place of business and a weigh-bridge for weighment at a distance of 20 kms, accompanied by a Delivery challan
- d) All of the above

Ans :

**Q.38. In which of the following situations E-way bill will not be required?**

- i) When the goods valuing INR 55,000 are transported using bullock cart
  - ii) When the goods are transported from the customs port, airport, air cargo complex and land custom station to an inland container depot or a container freight station for clearance by customs. Goods value - INR 2,00,000/-
  - iii) When the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel
  - iv) When empty cargo containers are being transported
- a) i
  - b) i,ii
  - c) i,ii,iii

d) All of the above

Ans:-

**Q.39. Mr. Chipku wants to transport exempted goods i.e. wood charcoal worth Rs. 75,000 along with taxable goods worth Rs. 48,000 (excluding GST amounting to Rs. 1,000) from Delhi to Gujarat. Which of the following statements is true in this situation?**

- (a) E-way Bill is mandatorily required to be issued for both taxable as well as exempted goods.
- (b) E-way Bill is not required.
- (c) E-way Bill is mandatorily required to be issued only for taxable goods.
- (d) E-way Bill is mandatorily required to be issued only for exempted goods.

Ans:-

**Q.40 Rakesh & Company has got multiple retail outlets of cosmetic products in Mumbai. He receives an order from a customer of Kerala worth Rs. 1,20,000/- at one store. While checking the stock he found that order worth Rs. 55,000/- can be fulfilled from his one store situated in Dadar and remaining goods worth Rs. 65,000/- can be sent from his another store situated in Malad. He instructs both the stores to bill separately the goods to Kerala customer.**

**Which one of the below is TRUE?**

- a) He would be required to prepare one e-way bill since one order shall be considered as one consignment for the purpose of e-way bills.
- b) He will not be required to prepare e-way bill.
- c) Rakesh & Company would be required to prepare 3 e-way bills. One for movement from Dadar Store, one for movement from Malad store and one consolidated for movement from Transporter to Customer.
- d) He would be required to prepare two separate e-way bills since each invoice value exceeds Rs. 50,000/- and each invoice shall be considered as one consignment for the purpose of generating e-way bills.

Ans:-

**Q.41. M/s Gyaan Publishing House, registered under GST in Delhi is engaged in printing and selling of books as well as trading of stationery items. He has provided following information of a consignment which is to be supplied to Mumbai: -**

- (i) Taxable value of supplies indicated on tax invoice: Rs. 35,000/-
- (ii) Value of exempted supplies: Rs. 8,000/-
- (iii) Value of goods to be sent to job worker on

delivery challan: Rs. 15,000/-

Calculate the consignment value for the purpose of generating e-way bill for inter-State supply of goods.

Assume rate of tax on taxable goods to be 18%.

- a) Rs. 35,000/-
  - b) Rs. 50,000/-
  - c) Rs. 56,300/-
  - d) Rs. 64,300/-
- Ans:-

**Q.42.** Mr. Motilal, a trader registered in Delhi, receives an order from Mr. Chotilal, registered in Noida, Uttar Pradesh, for supply of goods of Rs. 1,00,000/- taxable @18%. Mr. Motilal, agrees to supply the goods exfactory. Mr. Motilal, supplied goods on 3-Nov-2018 and issued a tax invoice of Rs. 1,18,000/- (Rs. 1,00,000/- + 18,000/- IGST) in the name of Mr. Chotilal. Mr. Chotilal, arranged his own vehicle for transportation of goods from Delhi to Noida. However, during transportation of goods, the vehicle of Mr. Chotilal, was stopped and checked by the Proper Officer. The Proper officers found that there was no eway bill along with the tax invoice. The owner of the goods decided to pay the penalty and got the goods released himself. According to the provisions of section 129 of the CGST Act, 2017, what is the amount to be paid for release of goods and who shall make the payment,-

- (a) Payment of applicable tax and penalty equal to 100% of the tax payable by Mr. Motilal, i.e. Rs. 18,000/- tax + Rs. 18,000/- penalty
- (b) Payment of applicable tax and penalty equal to 100% of the tax payable by Mr. Chotilal i.e. Rs. 18,000/- tax + Rs. 18,000/- penalty
- (c) Payment of applicable tax and penalty equal to 100% of the value of goods by Mr. Motilal i.e. Rs. 18,000/- tax + Rs. 1,00,000/- penalty
- (d) Payment of applicable tax and penalty equal to 50% of the value of goods by Mr. Chotilal i.e. Rs. 18,000/- tax + Rs. 50,000/- penalty

Ans:-

**Answer:-**

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