

Practical Learning Series

INDIRECT TAXES

For CA Final New Syllabus 2023

Applicable for May 2024 and onwards Examination

Highlights of this Book:

- **Comprehensive Coverage** of all the Topics in the CA Final Syllabus – Indirect Taxes Subject.
- Complete Coverage of **GST Law** in student friendly manner
- Amendments made in GST and in Customs Law by **Finance Act, 2023** duly updated.
- Use of **Tables, Flow Charts and Diagrams** for clarity and easy memory.
- All points relevant to a topic discussed in one place (Act, Rules, Case Law, etc.).
- Complete Coverage of all **Latest Case Laws, Circulars and Notifications**.
- Solved Answers of CA Final Exams and Practical Illustrations in respective Chapters.
- Salient Aspects of **Foreign Trade Policy** have been dealt in separate Chapter.
- **Fast Track Referencer** given separately for easy revision and MCQ's for exam practice



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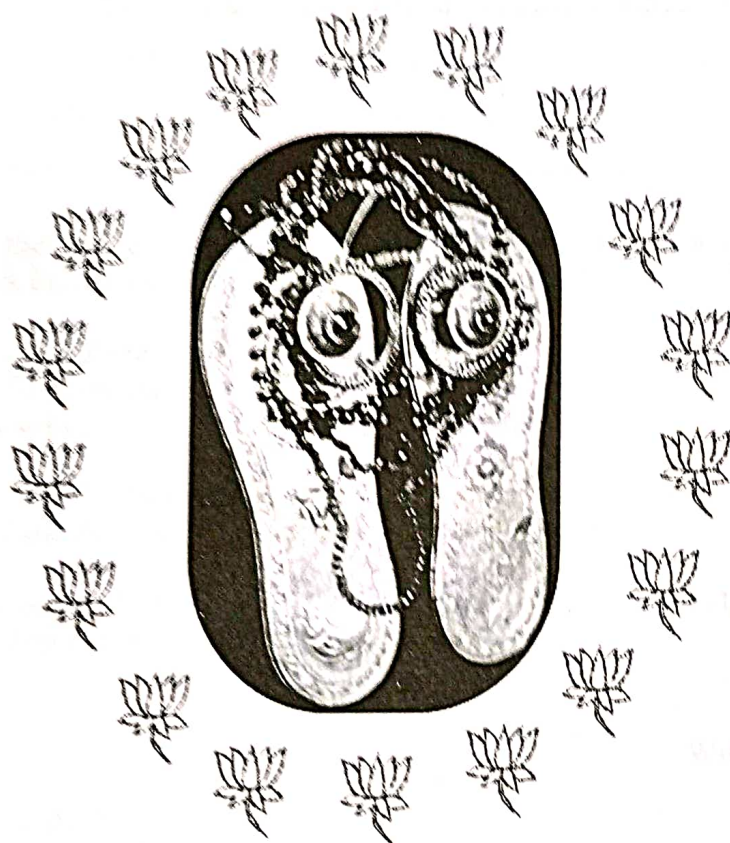
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PRANAMS
TO
THE ACHARYAS OF KANCHI



PREFACE

This First Edition of Padhuka's Practical Learning Series on Indirect Taxes for CA Final, applicable from May 2024 exams onwards, comes with the following features –

- **Comprehensive Coverage** of all the Topics in the CA Final Syllabus – Indirect Taxes Subject.
- Complete Coverage of **GST Law** in student friendly manner
- Amendments made in GST and in Customs Law including by **Finance Act, 2023** duly updated.
- Use of **Tables, Flow Charts and Diagrams** for clarity and easy memory.
- All points relevant to a topic discussed in one place (Act, Rules, Case Law, etc.).
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Our sincere thanks to the **Institute of Chartered Accountants of India** for their permission to use questions from previous examinations and Revision Test Papers (RTP).

Many thanks to the Users of the Previous Editions of Padhuka's Books, for their positive feedback, which reflects the benefits they have reaped from our Books, and also their keen interest to reciprocate with constructive suggestions.

We also thank the efforts and co-operation of the various Service Providers in bringing out this Edition including the support of the Publishers, in quickly getting this Book in the current form.

Constructive Suggestions and Feedback from Users would be highly appreciated, gratefully acknowledged and suitably incorporated.

With Best Wishes

Chennai

December 2023

G Sekar
R S Balaji

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ICAI Syllabus Indirect Tax Laws

Level of Knowledge: Advanced knowledge

Objectives:

- (a) To acquire the ability to analyze and interpret the provisions of the goods and services tax law and recommend solutions to practical problems.
- (b) To develop an understanding of the customs laws and acquire the ability to analyze and interpret the provisions of such laws.
- (c) To develop an understanding of the basic concepts of foreign trade policy to the extent relevant to indirect tax laws, and acquire the ability to analyse such concepts

Contents	Covered In Padhuka's Chapters
Section A: Goods and Services Tax (GST) Law as contained in the Central Goods and Services Tax (CGST) Act, 2017 and Integrated Goods and Services Tax (IGST) Act, 2017 (80 marks)	1 – 20
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Note – If new legislations are enacted in place of the existing legislations relating to GST, Customs, the syllabus will accordingly include such new legislations in place of the existing legislations with effect from the date to be notified by the Institute.

Gurukripa's Guideline Answers to Nov 2023 Exam Questions CA Final – Indirect Taxes (New Syllabus)

Part A Consists of MCQs (30 Marks). **Part B** Descriptive Answers (70 Marks)
Working Notes should form part of the answers. Question No.1 is compulsory (14 Marks).
Answer any four questions from the remaining five questions ($14 \times 4 = 56$ Marks).

Coverage of Questions in Padhuka's Books

Q.No.	Topic	Reference
1	Comprehensive Question – ITC	Refer Illustrations in 6.19
2(a)	Computation of GST Payable – Exemptions	Refer List of Principles in 3.9
2(b)	Valuation under Customs Law	Refer various Illustrations in Chapter 23
3(a)	Time of Supply	Refer provisions u/s 14 Page 5.7
3(b)	Place of Supply and Exemptions – Services	Refer Page 4.7 Para 4.4.3, & Page 3.39
3(c)	Classification of Custom Duties	Refer Page 22.12 Para 22.5.3
4(a)	GST – Payment – Interest on delayed payment	Refer Page 9.11, Para 9.7
4(b)	GST – Accounts & Records	Refer Principles in Page 12.2, Para 12.1.2
4(c)	Valuation under Customs Law – Tariff Valuation	Similar to Page 23.33, Illustration RTP
5(a)	GST – Offences and Penalties	Refer Principles in page 19.6 Para 19.2.2

5(b)	Demand and Recovery	Similar to Page 20.17, Illustration Jul 2021
5(c)	Refund & Drawback	Similar to Page 26.11, Illustration M 15
6(a)	GST – Payment	Refer Principles in Page 9.14, Para 9.8.2
	OR	
6(a)	GST – Liability to pay in certain cases	Refer Principles in Page 10.4, Para 10.2.6
6(b)	GST – Administration Assessment Audit	Refer Principles in Page 14.12, Para 14.2.7
6(c)	Conveyances, Clearance and Warehousing – Procedures	Refer Principles in Page 24.17, Para 24.4.2

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MULTIPLE CHOICE QUESTIONS

Chapter – 1

BASIC CONCEPTS OF GST

Refer More MCQ's in "Padhuka's MCQ Book Bank for CA Final Group 2"

Statement	Ans.
1. The subsumption of which taxes will make the GST – a pucca Destination based Consumption Tax (a) CST and Central Excise (b) VAT and Luxury Tax (c) Service Tax and Purchase Tax (d) Taxes on Lotteries and Entertainment Tax	(a)
2. GST subsumed different types of Indirect taxes including Central Excise Duty and Value Added Tax. (a) 17 (b) 15 (c) 10 (d) 9	(a)
3. Aggregate Turnover Limit for Opting Composition Scheme (a) ₹ 1.50 Crores (b) ₹ 20 Lakhs (c) ₹ 5 Crores (d) ₹ 2.5 Crores	(a)
4. The permissible order of cross utilisation of IGST credit over the tax liabilities (a) SGST, CGST and IGST (b) IGST, UTGST and SGST (c) IGST, CGST & SGST in any manner (d) CGST, SGST and IGST	(c)
5. The recommendation of the GST Council will be (a) Mandatory (b) Advisory in nature (c) Mandatory and sometimes Advisory (d) Mandatory on States only	(b)
6. Factors differentiating Composite Supply & Mixed Supply– (a) Nature of bundling i.e. artificial or natural (b) Existence of Principal Supply (c) Both of the above (d) None of the above	(c)
7. Chairman & Head of the GST Council is? (a) Prime Minister (b) President (c) Union Finance Minister (d) State Finance Minister nominated by GST Council	(c)
8. Which one of the following shall not be treated as supply? (a) Rental (b) Lease (c) Actionable claim (d) License	(c)
9. GST subsumed different types of Indirect taxes including Central Excise Duty , Customs Duty and Value Added Tax (a) True (b) False	(b)

Chapter – 2

GST – LEVY AND COLLECTION OF TAX

Statement	Ans.
1. Which tax shall be levied on an intra-State Supply? (a) CGST (b) SGST (c) CGST and SGST (d) IGST	(c)
2. The rate of tax shall be notified under CGST by– (a) Central Government suo moto (b) State Government suo moto (c) GST Council suo moto (d) Central Government as per the recommendations of the GST Council	(d)
3. What is the maximum rate of tax under UTGST? (a) 14% (b) 28% (c) 20% (d) 30%	(c)
4. Applicability of Reverse Charge – (a) Only on intra state supplies (b) Only on inter-state supplies (c) Both intra and interstate supplies (d) None of the above	(c)
5. GTA Services, provided to an Individual not registered under GST and not a business entity, in this case, who is liable to pay GST – (a) Supplier (b) Recipient (c) Both (d) None of the above	(a)
6. In case of renting of land located inside an Industrial estate, by State Govt. to a manufacturing company, State applicability of GST– (a) Exempted (b) Applicable under Normal Charge (c) Applicable under Reverse Charge (d) None of the above	(b)
7. Sitting Fees received by director of XYZ Ltd. Who is liable to pay GST– (a) Director (b) XYZ Ltd (c) Both of above (d) None of the above	(b)
8. Is it mandatory to register under the Act If all supplies made by a supplier are covered under RCM and if the threshold exceeds the prescribed limit – (a) Yes (b) No	(b)
9. The Reverse Charge Mechanism which is applicable on inward supplies from an Unregistered dealer is dealt in – (a) Section 9(4) (b) Section 9(3) (c) Section 9(3) and 9(4) (d) Section 9(5)	(a)
10. Tax Payable under concessional Tax Scheme as per notification 2/2019 is (a) CGST 6% + SGST 6% (b) CGST 3% + SGST 3% (c) IGST 6% (d) IGST 3%	(b)

Chapter – 3

EXEMPTIONS

Statement	Ans.
1. The Government has Power to grant exemption by– (a) Notification (b) Special Order (c) Both (a) & (b) (d) None of the above	(c)
2. Identify correct statement– (a) Transfer of a machinery is exempted from GST (b) Transfer of a capital asset is exempted from GST (c) Both (a) & (b) (d) None of the above	(d)
3. Identify incorrect 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	(d)
4. Supplies by a hotel, inn, guest house, club or campsite for residential /lodging purposes having tariff of a unit of accommodation below _____ is exempt. (a) ₹ 10,000 (b) ₹ 1,000 (c) ₹ 2,000 (d) ₹ 3,000	(b)
5. Identify from the following which is exempt w.r.t transportation of goods– (a) a goods transport agency to a unregistered person (b) inland waterways (c) an aircraft from a place outside India upto the customs station of clearance in India (d) all the above	(a)
6. Core services of which organization is not exempted – (a) Services provided by the IRDA to insurers (b) Services provided by the SEBI by way of protecting the interests of investors (c) Services by Port Trusts (d) Services by the Reserve Bank of India	(c)
7. Services by educational institution are exempted if the services are to – (a) Any common man (b) Its own students, faculty / staff (c) Both a & b (d) None of the above	(b)
8. Amount charged for service provided to recognized sports body as selector of National Team. (a) Taxable (b) Exempt	(a)
9. Amount charged as business correspondent for the services provided to the urban branch of a nationalized bank with respect to savings bank accounts (a) Taxable under Reverse Charge (b) Taxable under Forward Charge	(a)
10. Funeral Services. (a) Taxable (b) Exempt	(b)

Chapter - 4

PLACE OF SUPPLY

Statement	Ans.
1. Inter-state supply is, any supply where the location of the supplier and the place of supply are in : (a) Two different States (b) Two different Union territories, or (c) A State and a Union territory (d) All of the above	(d)
2. Place of supply in case of installation of elevator is (a) Where the movement of elevator commences from the supplier's place (b) Where the delivery of elevator is taken (c) Where the installation of elevator is made (d) Where address of the recipient is mentioned in the delivery challan	(c)
3. Place of supply of food taken onboard at Delhi for an aircraft departing from Delhi to Bangalore via Hyderabad is (a) Address of the aircraft carrier mentioned on the invoice of the supplier (b) Delhi (c) Bangalore (d) Hyderabad	(b)
4. Real estate agent in Delhi charges brokerage fee to Company A located in Chandigarh for assistance in getting a commercial property in Kolkata. Which is the place of supply in this case? (a) Delhi (b) Chandigarh (c) Kolkata	(c)
5. Mr. Y residing in Ahmedabad appoints an architect in Delhi to provide Indian traditional home design for his proposed construction at Los Angeles, the place of supply of service is (a) Los Angeles (b) Ahmedabad (c) Delhi	(a)
6. Supply of goods in the course of import into the territory of India is (a) Intrastate supply (b) Inter-State supply (c) Export (d) Neither Export nor Import	(b)
7. Is the SEZ developer or SEZ unit receiving zero rated supply eligible to claim refund of IGST paid by the registered taxable person on such supply? (a) Yes (b) No (c) Partially yes	(b)
8. When the supplier is located in India and the place of supply is outside India amounts to Inter-state Supply of goods/services (a) True (b) False	(a)
9. Intra-State Supply of Services includes supply of Services to or by a Special Economic Zone developer or a Special Economic Zone unit situated in the same state. (a) True (b) False	(b)
10. CGST and SGST shall be levied on Intra state supply of goods/ services. (a) True (b) False	(a)

Chapter – 5

TIME AND VALUE OF SUPPLY

Statement	Ans.
1. What is time of supply of goods under the CGST Act, 2017? (a) Date of issue of invoice (b) Date of receipt of consideration by the supplier (c) Date of dispatch of goods (d) Earlier of (a) & (b)	(d)
2. What is the time of supply of vouchers when the supply with respect to the voucher is not identifiable? (a) Date of issue of voucher (b) Date of redemption of voucher (c) Earlier of (a) & (b) (d) (a) & (b) whichever is later	(b)
3. What is the time of supply of service if the invoice is issued within 30 days from the date of provision of service? (a) Date of issue of invoice (b) Date on which the supplier receives payment (c) Date of provision of service (d) Earlier of (a) & (b)	(d)
4. How is the date of receipt of consideration by the supplier determined? (a) Date on which the receipt of payment is entered in the books of account (b) Date on which the receipt of payment is credited in the bank account (c) Earlier of (a) & (b) (d) (a) & (b) whichever is later	(c)
5. Value of services rendered is ₹ 1,00,000/-. Date of issue of invoice is 5th August 2019. Advance Received is ₹ 25,000/- on 20th July 2019. Balance amount received on 7th August 2019. What is the time of supply for ₹ 1,00,000/- (a) 5th August 2019 for ₹ 1,00,000/- (b) 20th July 2019 for ₹ 1,00,000/- (c) 20th July 2019- ₹ 25,000/- and 5th August 2019 for ₹ 75,000/- (d) 20th July 2019- ₹ 25,000/- and 7th August 2019 for ₹ 75,000/-	(c)
6. There was decrease in tax rate from 24% to 20% w.e.f. 1.6.2019. Which of the following rate is applicable when invoice was issued after change in rate of tax in June 2019 but payment received and goods supplied in April 2019 (a) 20% as it is lower of the two (b) 24% as it is higher of the two (c) 24% as two of the three factors occurred prior to rate change (d) 20% as one of the factors occurred after rate change	(c)
7. The value of supply of goods and services u/s 15, shall be the (a) Transaction value (b) MRP (c) Market Value (d) None of above	(a)
8. When can the transaction value be rejected for computation of value of supply (a) When the buyer and seller are related and price is not the sole consideration (b) When the buyer and seller are related or price is not the sole consideration (c) It can never be rejected (d) When the goods are sold at very low margins	(b)
9. If the goods are supplied to related persons then how should the taxable person ascertain the value of supplies? (a) Seek the help of the GST officer (b) Use the arm's length price as required under the Income Tax law (c) Identify the prices at which goods are sold by the unrelated person to his customer (d) As per Rule 28 of the CGST Rules	(d)

Chapter – 6

INPUT TAX CREDIT

Statement	Ans.
1. Whether definition of Inputs includes capital goods. (a) Yes (b) No (c) Certain capital goods only (d) None of the above	(b)
2. Whether credit on capital goods can be taken immediately on receipt of the goods? (a) Yes (b) No (c) After usage of such capital goods (d) After audit of books of Accounts	(a)
3. To claim ITC, recipient has to satisfy conditions stated u/s 16(2) of CGST Act (a) All (b) Any two (c) Only First two (d) None of the above	(a)
4. In case supplier has deposited the taxes, but the receiver has not received the documents, is receiver entitled to avail credit? (a) Yes it will be auto populated in recipient monthly returns (b) No as one of the conditions of 16(2) is not fulfilled. (c) Yes if the receiver has paid the value (d) None of the above	(b)
5. The tax paying documents in section 16(2) is (a) Tax Invoice provided by the supplier (b) Acknowledged copy of tax paid to department (c) Supply invoice by the recipient (d) Any of the above	(a)
6. The time limit to pay the value of supply with taxes to avail the input tax credit is? (a) 3 Months (b) 9 Months (c) 180 days (d) Till the date of filing of Annual Return	(c)
7. blocked Credits are dealt in (a) Sec.17(4) (b) Sec.18 (c) Sec.17(5) (d) all of the above	(c)
8. Is Input tax fully restricted in case of switchover from taxable to exempt supplies (a) Yes (b) No (c) Proportionately restricted (d) Not restricted	(a)
9. is the time limit beyond which if goods are not returned, the inputs sent for job work shall be treated as supply (a) One year (b) Five years (c) Six months (d) Seven years	(a)
10. The credit attributable to a particular recipient shall be distributed to (a) Only to that recipient (b) To all the recipients (c) To few recipients (d) None of the recipients	(a)

Chapter – 7

REGISTRATION

Statement	Ans.
1. 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 exceeds in a financial year. (c) Not required if he is an supplier to an agriculturist. (d) No, only if based on application made to Central Government	(b)
2. Which of the following forms are used for registration? (a) Form GSTR –1 (b) Form GSTR – 2 (c) Form GST REG–01 (d) Form GST REG	(c)
3. A person having multiple place of business in a State can obtain a separate registration for each such business location. (a) Partly True (b) False (c) True	(c)
4. 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) No, for persons who are required to deduct tax at source u/s 51 shall have TAN in lieu of PAN. (d) Both (b) and (c)	(d)
5. What is the validity of the registration certificate? (a) One year (b) No validity (c) Valid till it is cancelled. (d) Five years.	(c)
6. 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 ₹ 1,000,000/– (c) Imprisonment for a period of 6 months to 3 years. (d) Both (b) and (c)	(a)
7. Where the application for grant of registration has been approved, a certificate of registration in _____ shall be made available to the applicant on the_____ (a) FORM GST REG–06, Common Portal (b) FORM GST CER–06, Common Portal (c) FORM GST CER–06, Jurisdictional office (d) FORM GST REG–10, Company portal	(a)
8. Can an Individual apply for registration to pay tax u/s 10 for any of his other business establishments at his choice? (a) Yes, irrespective of the registration status of other business verticals. (b) No all of his other business establishments also should have obtained registration for paying tax u/s 10. (c) Yes, provided majority of the business are paying tax u/s 10. (d) Yes, if all the business establishments in a state are obtained registration to pay tax u/s 10.	(b)
9. Every registered 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.	(b)
10. Business which has centralized registration under erstwhile Act. (a) Shall obtain a centralized registration under GST Law. (b) Shall obtain separate registration in each state from where it is making taxable supplies (c) Shall obtain registration on temporary basis. (d) No need to apply for registration under GST.	(b)

Chapter – 8

TAX INVOICE, CREDIT AND DEBIT NOTE

Statement	Ans.
1. Tax invoice must be issued by _____ (a) Every supplier (b) Every taxable person (c) Registered persons not paying tax under composition scheme (d) All the above	(c)
2. A bill of supply can be issued in case of inter-State and intra-State: (a) Exempted supplies (b) Supplies to unregistered persons (c) Both of above (d) None of the above.	(a)
3. An invoice must be issued: (a) At the time of removal of goods (b) On transfer of risks and rewards of the goods to the recipient (c) On receipt of payment for the supply (d) Earliest of the above dates.	(a)
4. The recipient must issue an invoice in the following cases: (a) The supplier fails to issue an invoice (b) The supplier is unregistered (c) The goods or services received are not notified for tax on reverse charge basis (d) All of the above.	(b)
5. The tax invoice should be issued _____ the date of supply of service: (a) Within 30 days from (b) Within 2 months from (c) Within 15 days from (d) On	(a)
6. A credit note is issued by _____ and it is a document accepted for GST purposes: (a) Supplier, for reducing the tax/ taxable value (b) Recipient, for reducing the tax/ taxable value (c) Supplier, for increasing the tax/ taxable value (d) Recipient, for increasing the tax/ taxable value	(a)
7. The receipt voucher must contain: (a) Details of goods or services (b) Invoice reference (c) Full value of supply (d) None of the above	(a)
8. Ram Traders – a Composition Scheme retail dealer has received supply of ₹ 190 (a) Yes (b) No	(b)
9. Dhanush Enterprises – an unregistered trader has received supply of ₹ 358 (a) Yes (b) No	(b)
10. Sandhya – a Student [unregistered] has received supply of ₹158 (a) Yes (b) No	(a)

Chapter – 9

PAYMENT

Statement	Ans.
1. Which of these registers/ledgers are maintained online? (a) Tax liability register (b) Credit ledger (c) Cash ledger (d) All of them	(d)
2. What gets debited to the electronic credit ledger? (a) Matched input tax credit (b) Provisionally input tax credit (c) Unmatched input tax credit (d) All of them	(d)
3. Balance in electronic credit ledger under SGST can be used against which liability? (a) SGST Liability only (b) SGST and IGST liability (c) SGST, IGST and CGST liability (d) None of them	(b)
4. A Company has head office in Bangalore and 4 branches in different states, all registered under GST and one ISD registered unit in Delhi. How many electronic cash ledgers will the company have? (a) 1 (b) 4 (c) 5 (d) 6	(c)
5. What is the validity of challan in FORM GST PMT-06? (a) 1 da (b) 5 days (c) 15 days (d) Perpetual validity	(c)
6. What is the rate of TDS? (a) 1% (b) 4% (c) 5% (d) 18%	(a)
7. At what rate should the tax be collected at source? (a) Not exceeding 0.5% (b) Not exceeding 1% (c) Not exceeding 2% (d) Not exceeding 3%	(c)
8. Is every supplier on e-commerce platform covered under Section 52 required to charge GST from Rs. 1? (a) Yes since he is the registered taxable person. (b) No	(a)
9. The provisions of apportionment of tax also apply to (a) Apportionment of interest (b) Apportionment of penalty (c) Compounding amount realized in connection with tax so apportioned. (d) All of the above	(d)
10. The registered person has paid IGST by treating an intra-State supply as inter-State supply. The officer has levied CGST and SGST as the same is intra-State supply. What is the remedy? (a) Pay CGST and SGST along with applicable interest (b) Pay CGST and SGST and Claim refund of IGST (c) Forgo IGST paid (d) None of the above	(b)

Chapter – 10

LIABILITY TO PAY TAX DUES IN CERTAIN CASES

Statement	Ans.
1. Who is liable to pay the tax in case of Principal and Agent? (a) Principal (b) Agent (c) Both jointly and severally (d) Jointly	(c)
2. In case of amalgamation between two companies, such companies shall be treated as two distinct companies till – (a) Till the date of the Court order (b) Till the effective date of merger (c) Till the date of cancellation of registration (d) None of the above	(a)
3. Commissioner will notify the amount of liability within how many days of intimation (a) 3 months (b) 30 days (c) 60 days (d) 6 months	(a)
4. Retiring partner should intimate the retirement to (a) Department (b) Government (c) Commissioner (d) All of the above	(c)
5. Intimation to the Commissioner has to be given within _____ (a) 1 month (b) 60 days (c) 90 days (d) 45 days	(a)
6. In case of business carried on by minor or other incapacitated person through Guardian/ Agent who is liable to pay tax? (a) Guardian (b) Friend (c) Business Partner (d) None	(a)
7. The Court of Wards, Administrative General, etc. must be appointed by (a) Supreme Court (b) High Court (c) Any court (d) None of the above	(c)
8. Who is liable to pay tax if the business of an individual is discontinued before his death? (a) Board of Directors or Manager (b) Any member of his person who is willing to pay (c) Legal representative of taxable person (d) Employee	(c)
9. The dues recoverable under this section includes (a) Only Interest (b) Any dues which are recoverable under this Act (c) Only tax (d) Only Penalty	(b)
10. The expression 'firm' would include a _____ (a) Company (b) LLP (c) HUF (d) AOP	(b)

Chapter – 11

RETURNS

Statement	Ans.
1. The details of outward supplies of goods or services shall be submitted by (a) 10th of the succeeding month (b) 18th of the succeeding month (c) 15th of the succeeding month (d) 20th of the succeeding month	(a)
2. The details submitted by the outward supplier in Form GSTR 1 shall be furnished to the recipient regular dealer in form (a) GSTR 4A (b) GSTR 5A (c) GSTR 2A (d) GSTR 6A	(c)
3. The details submitted by the outward supplier in Form GSTR 1 shall be furnished to the input service distributor in form (a) GSTR 4A (b) GSTR 5A (c) GSTR 2A (d) GSTR 6A	(d)
4. The details submitted by the supplier in Form GSTR 1 are communicated to the registered taxable person in (a) Form GSTR 1A on 17th of the succeeding month (b) Form GSTR 2A on 15th of the succeeding month (c) Form GSTR 2A after the due date of filing Form GSTR 1 (d) Form GSTR 1A on 15th of the succeeding month	(c)
5. The details of inward supplies of goods or services in Form GSTR 2 shall be submitted by (a) 10th of the succeeding month (b) 18th of the succeeding month (c) 15th of the succeeding month (d) 20th of the succeeding month	(c)
6. Any modification / deletion done by the recipient to the details contained in Form GSTR 2 shall be communicated to the supplier in: (a) Form GSTR 1A (b) Form GSTR 3A (c) Form GSTR 6A (d) Form GSTR 2A	(a)
7. The certificate of details of tax deducted by the deductor shall be furnished to the deductee in Form (a) GSTR 7 (b) GSTR 7A (c) GSTR 2A (d) GSTR 1A	(b)
8. The details of inward supply furnished by the registered taxable person shall be matched with the (a) Corresponding details of outward supply furnished by the corresponding taxable person (b) Additional duty of customs paid under section 3(5) of the Customs Tariff Act, 1975 (c) For duplication of claims of input tax credit (d) All of the above	(d)
9. Find the correct match of annual returns to be filed (a) Registered taxable person – Form GSTR 8 (b) Input service distributor – Form GSTR 9 (c) Non Resident taxable person – Form GSTR 9B (d) Compounding taxable person – Form GSTR 9A	(d)
10. The final return shall be filed by the registered taxable person within (a) 3 months of the date of cancellation (b) Date of order of cancellation (c) Later of the (a) or (b) (d) Earlier of the (a) or (b)	(c)