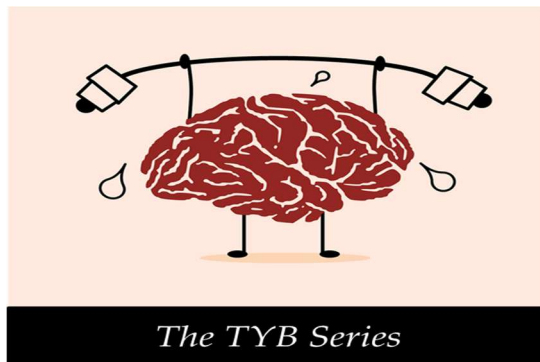


TRAIN YOUR BRAIN

From the Desk of VJ & PJ about "The TYB Series"

Why TYB Series?**Stage 1: Study (During Classroom Coaching / Online Coaching)**

Classes are important for understanding the law – knowing the *concepts* of law thoroughly and knowing the *reasons* behind the provisions of law and *interlinking* the provisions as any provision of law cannot be read in isolation.

Stage 2: Revise (After Coaching)

Revision is extremely important for *remembering* the concepts along with provisions and interlinking the relevant provisions.

Stage 3: Krack (After Revision)

Cracking the exams is highly and extremely important as that is the only target right from the beginning for any student. For that before writing the exams, self-evaluation is must to know if you are prepared for 60+ marks and to know if you are well prepared for **"BEST PAPER AWARD IN INDIRECT TAXES" / "ALL INDIA RANK"**. For this sole and whole purpose, we are launching "The TYB Series" for INDIRECT TAXES.

"TYB Series" is must to know

- ✓ what type of questions that can be asked in exams,
- ✓ how to tackle such questions,
- ✓ how to understand the key words in questions (which will not be more than 2-4 words in any question),
- ✓ how to recollect and apply the provisions that you have learned during coaching & revision and
- ✓ finally to boost your confidence so much that you are prepared for the toughest paper.

How to effectively use TYB Series?

Stage 1: First, take your material that you have used for studying and revising the subject and revise that particular chapter(s) for which questions are being asked.

Stage 2: Then attempt to answer each question with the provisions very clear in your mind. Importantly, mark “key words” (which may be not more than 2-4) in all questions while attempting them. This is to ensure that that you are training yourself to read the question correctly and precisely thereby not missing any key words or any hidden words / understanding – always assuming that there is something tricky / hidden in that question. Have the text near you if ONLY you are not confident about a particular Chapter and make it OPEN BOOK EXAM, but do it only for few selected chapters to get confidence in those chapters.

Stage 3: Finally start evaluating the answers:

Questions that you have answered correctly

- ✓ Hurray!!! – You are thorough with the question
- ✓ Hurray!!! – You are not required to read it again
- ✓ Hurray!!! – You are sure to get full marks for same / similar type of question if asked in exam

Questions that you have answered wrongly

- ✓ Analyze??? – Which key word in question you have missed?
- ✓ Analyze??? – Which provision of law you did not apply inspite of reading the question correctly?
- ✓ Analyze??? – Which interlinked provisions you did not apply inspite of reading the question correctly & applying the main provision?

If mistake was

- ✓ *Due to the fact that you were careless while reading the question and attempting the answer* – Make a note near the question that DO NOT MAKE SILLY MISTAKES. Mark the key word that you carelessly did not give importance and briefly write in few words the nature of mistake (only if required).
- ✓ *Due to the fact that question was excellently drafted or was highly tricky or there were multiple ways to read the question* – Make a note of ratings near the question based on the difficulty level (as given below) and briefly write in few words regarding the nature of trick or the assumptions which were made.
 - ※※ - You have to revise only one / two adjustments in an question
 - ※※※ - You have to revise the question just once / twice
 - ※※※※※ - You have to revise the question multiple times till you achieve confidence.

Result of TYB Series!

- ✓ 80%+ correct answers – You have done outstandingly for this chapter
- ✓ 65%+ correct answers – You have done excellently for this chapter
- ✓ 50%+ correct answers – You have done reasonably good for this chapter
- ✓ <50% correct answers – You have to work harder, revise the chapter one more time and then attempt

From our past experience in coaching, one of the major reasons (90%) for students writing wrong answers is not reading the question correctly. And so after writing exams, you will hear a lot of students (including you) telling that they made a silly mistake. Make one thing very clear – you delete this reason by following above tips and you are sure to shine.

It is always understandable excuse (looking at the vast syllabus) to tell that you did not read a particular provision / a particular chapter and thus, you were not able to crack it. But never have an excuse telling a reason that you have made a silly mistake inspite of knowing the provision / chapter thoroughly.

Always remember that you have to talk to each question in exam hall and know the trick to bring any type of question in your comfort zone. The simple reason is that you know in and out of question and you know the twist(s) given in the question and then answering it becomes a cakewalk.

We know that you enjoyed thoroughly in classes while learning the law. Now, we are sure that you would enjoy thoroughly while applying the law, knowing your mistakes and correcting them.

Sure to hear good results from you in January 2020.

Happy Learning!!

Vishal Jain



Praveen Jain



Connect us @ facebook @ aryan2destiny@gmail.com (Vishal Jain A). Drop your feedback and suggestions @ ca_va_jain@yahoo.com and praveen.ca88@gmail.com.

Telegram App Link for GST Queries of Students

Link for CA Final Students	Link for CA IPCC Students
https://t.me/GST_VJnPJ_CAFinal	https://t.me/GST_VJnPJ_CAIPCC

For booking your Multi-Color Module,

See details on Last Pages

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TOTAL – 628 QUESTIONS

JOB-WORK

- (1) Section ____ defines 'Job Work'.
- (a) 2(78)
 - (b) 2(68)**
 - (c) 2(87)
 - (d) 2(68)
- (2) The job worker cannot contribute even a single input from his side on the inputs supplied by the principal. Comment.
- (a) Correct
 - (b) Incorrect**
 - (c) Partially correct
 - (d) None of the above
- (3) Job worker should always be registered under GST. Comment.
- (a) Yes
 - (b) No**
- (4) Manufacturing alcoholic liquor on behalf of brand name owner is ____.
- (a) Supply**
 - (b) Job work
- (5) In case of job work, value of the material will be included in aggregate turnover of ____ for considering the registration threshold limit.
- (a) Principal**
 - (b) Job work
 - (c) Either (a) or (b)
 - (d) None of the above
- (6) Section ____ make provisions relating to Input Tax Credit in respect of inputs sent for job work.
- (a) 18
 - (b) 19**
 - (c) 143
 - (d) 141
- (7) Section ____ makes provisions for special procedure for removal of goods for job work without payment of tax.
- (a) 18
 - (b) 19
 - (c) 143**
 - (d) 141
- (8) In which of the following forms intimation of job work is required to be made?
- (a) GST ITC-01
 - (b) GST ITC-02

- (c) GST ITC-03
(d) **GST ITC-04**
- (9) Principal can send the goods to the job worker on basis of what document?
(a) Bill of Supply
(b) Tax Invoice
(c) **Delivery Challan**
(d) Any of the above
- (10) Who is a principal as per Section 143?
(a) A person who sends inputs and/or capital goods for job-work
(b) A registered taxable person who sends inputs and/or capital goods for job-work
(c) A registered taxable person who supplies inputs and/or capital goods for job-work
(d) **A registered person**
- (11) What are the possible situations once the job work is completed by the job worker?
(a) Principal may bring back the goods
(b) Principal may ask the job worker to send it to another job worker
(c) Principal may directly sell the goods from place of job worker
(d) **All of the above**
- (12) In case of direct supply of goods to job worker from the supplier, in whose name the invoice shall be issued?
(a) In the name of job worker
(b) In the name of supplier
(c) **In the name of principal**
(d) Both (a) and (b) are correct
- (13) Job worker should always be registered under GST. Comment on the validity of this statement.
(a) Valid
(b) **Invalid**
- (14) It is necessary for the 'principal' to declare the place of business of the job worker as his additional place of business if he wants to supply the goods directly from his place of work. Comment.
(a) **Yes, if Job worker is unregistered**
(b) No, if Job worker is unregistered
- (15) Can a principal supply inputs and/or capital goods from the job-worker's premises?
(a) Yes, only when the job-worker is registered
(b) Yes, even if the job-worker is unregistered by declaring the job-worker's premises as his additional place of business
(c) Yes, irrespective of whether the job-worker is registered or not, principal is engaged in the supply of goods which are notified by the Commissioner on this behalf
(d) **All of the above**
- (16) For which Capital Goods there is exception for not bringing back of goods sent for job work?
(a) Moulds and dies
(b) Jigs and fixtures

- (c) Tools
(d) All of the above
- (17) What amount shall be payable by the Principal in case the goods are not brought back within the time allowed in case of job work?
(a) Tax
(b) Tax + interest
(c) Tax + interest + penalty
(d) None of the above
- (18) What will be the consequence, if the goods are not returned by the job worker within stipulated time?
(a) Tax is payable by the principal with interest from the date on which goods were sent for job work
(b) Principal shall raise tax invoice and include it in his return
(c) The day when job worker would return the goods, he would be treated as supplier and will be liable to pay GST.
(d) All of the above are the subsequent consequences
- (19) If the inputs or capital goods are considered as deemed supply in the hands of principal then, whether ITC of such output tax charged by the principal can be claimed by the Job worker, if registered?
(a) Yes, job-worker can claim the ITC
(b) No, job-worker cannot claim the ITC
- (20) When should a job-worker take registration?
(a) Always
(b) Only if his aggregate turnover exceeds the threshold limits specified under Section 22 of the Act.
(c) Never
(d) None of the above
- (21) From when will the period of one or three years be calculated under Section 143?
(a) The day when such inputs and/or capital goods sent to job-worker
(b) The day when the job-worker receives the said goods, in case where the goods were directly sent to the jobworker
(c) Both (a) and (b)
(d) None of the above
- (22) When will the inputs and/or capital goods sent to job-work become a supply?
(a) When the inputs and/or capital goods sent to jobworker are not received within 1 year or 3 years respectively if extension for further period of 1 year or 2 year respectively has not been granted
(b) When the inputs and/or capital goods sent to jobworker are not supplied, with or without payment of tax, from the job-workers place within 1 year or 3 years respectively if extension for further period of 1 year or 2 year respectively has not been granted
(c) Both under (a) or (b)
(d) None of the above
- (23) Mr. Raj has sent his goods to Mr. Y on job-work on 07-05-20XX. From when it will be considered as deemed supply if no extension has been granted?
(a) 07-05-20X1

- (b) 07-05-20X2
- (c) 31-12-20X1
- (d) Not Taxable

(24) Who is responsible for accountability for any contravention under this Act?

- (a) Principal
- (b) Job-worker
- (c) Manufacturer
- (d) Nobody

(25) Who should discharge the liability of GST on the scrap generated during job-work?

- (a) Job-worker, if registered
- (b) Principal, if job-worker is not registered
- (c) Always principal
- (d) Option (a) or (b)

(26) Can the time limit specified in Section 143 be extended by the commissioner for period of 3 years in case of capital goods?

- (a) Yes, it can be extended
- (b) Yes, it can be extended, but only for period of 2 years
- (c) No, it can not be extended
- (d) None of the above

(27) Commissioner can further extend the time limit specified in Section 143 related to input for period of 2 years if sufficient cause being shown to him. State true or false?

- (a) True
- (b) False

ECO

- (1) What is E-Commerce?
- (a) Supply of goods on an electronic platform for commerce other than the E-Commerce Operator himself
 - (b) Supply of goods or services on an electronic platform for commerce including the E-Commerce Operator
 - (c) Supply of goods and services on an electronic platform for commerce
 - (d) Supply of goods or services or both including digital products over digital or electronic network
- (2) 'E-Commerce Operator' means any person who ____ digital or electronic facility or platform for electronic commerce.
- (a) Owns
 - (b) Manages
 - (c) Operates
 - (d) Any of the above
- (3) Which of the following is a model of E-Commerce business?
- (a) B2B
 - (b) B2C
 - (c) C2C
 - (d) All of the above
- (4) Mr. VJ, a supplier of Flipkart himself supply goods by capturing order through an E-Commerce website. In such case, Mr. VJ will be treated as an:
- (a) Actual Taxable Person
 - (b) E-Commerce Operator
 - (c) Aggregator
 - (d) ISD
- (5) When an E-Commerce Operator is required to register under GST?
- (a) When he is required to collect tax at source under Section 52
 - (b) When his aggregate turnover exceeds the threshold limit
 - (c) It is mandatory to register irrespective of the threshold limit.
 - (d) When he is required to collect tax at source under Section 52 and his aggregate turnover exceeds the threshold limit
- (6) Is every supplier of goods on E-Commerce platform covered under Section 52 required to charge GST from Re.1?
- (a) Yes, since he is the registered taxable person.
 - (b) No
- (7) When can a supplier making supplies of services through E-Commerce Operator opt not to register?
- (a) Always
 - (b) When the E-Commerce Operator is not required to collect tax at source under Section 52
 - (c) When the supplier doesn't cross the threshold, limit specified under section 22.

(d) Option (b) and (c), cumulatively fulfilled

(8) Tax collected by E-Commerce Operators from the actual suppliers of goods is termed as:

- (a) TDS
- (b) TCS
- (c) Service tax
- (d) All of the above

(9)

- A. The E-Commerce Operator may declare the Head Office as its place of business for obtaining registration in that State where it does not have physical presence.
- B. E-Commerce Operator has to obtain separate registration for TCS irrespective of the fact whether E-Commerce Operator is already registered under GST as a supplier or otherwise and has GSTIN

Comment on the above

- (a) A – correct, B – Incorrect
- (b) A – Incorrect, B – Correct
- (c) Both A and B – Correct
- (d) Both A and B – Incorrect



TDS & TCS

- (1) Which section deals with the TDS Provisions in GST?
- (a) Section 51
 - (b) Section 52
 - (c) Section 53
 - (d) Section 54
- (2) Which section deals with the TCS provisions in GST?
- (a) Section 51
 - (b) Section 52
 - (c) Section 53
 - (d) Section 54
- (3) TDS under GST is a system to collect tax by the Government through specified bodies, which are,
- (a) CG / SG
 - (b) Local authority
 - (c) Governmental agencies
 - (d) All of the above
- (4) GST TDS provisions can apply where total contract value of such supply, under a contract, exceeds Rs. ____.
- (a) 1 lakh
 - (b) 1.5 lakhs
 - (c) 5 lakhs
 - (d) 2.5 lakhs
- (5) No TDS shall be made when:
- (a) Location of Supplier and Place of Supply is in a State or Union territory which is different from the State/UT of registration of the Recipient.
 - (b) Location of supplier and place of supply is in same State and location of recipient is in same State
 - (c) Location of supplier and place of supply is in different State and Location of recipient is in different State.
 - (d) None of the above
- (6) No TDS shall be made when:
- (a) Location of Recipient and Place of Supply is in a State or Union territory which is different from the State/UT of registration of the Recipient.
 - (b) Location of Supplier and Location of Recipient is in a State or Union territory which is different from Place of Supply.
 - (c) When supply of goods and / or services takes place between specified persons of clauses (a), (b), (c) and (d) of Section 51(1)
 - (d) (a) and (c)
 - (e) (b) and (c)
 - (f) (a), (b) and (c)

- (7) What is the rate of TDS under CGST Act, 2017?
- (a) 1%
 - (b) 4%
 - (c) 5%
 - (d) 18%
- (8) On what value TDS needs to be deducted?
- (a) Contract value
 - (b) Contract value excluding tax
 - (c) Invoice value including tax
 - (d) Invoice value excluding tax
- (9) M/s Asha (P) Ltd has its place of business in Mysore supplied goods worth Rs.2,75,000 the value of supply includes GST @ 5% during the month of August to a Government Agency located at Bangalore. Determine the amount of tax to be deducted at source.
- (a) CGST – Rs.2,619 and SGST – Rs.2,619
 - (b) CGST – Rs.2,750 and SGST – Rs.2,750
 - (c) CGST – Nil and SGST – Nil
 - (d) None of the above
- (10) Aasma Ltd had supplied goods to a local authority for Rs.7,56,000 (inclusive of GST @ 12%). Determine the interest liability if the amount of tax deducted at source on 15.10.2017 is deposited as on 20.12.2017.
- (a) 149
 - (b) 298
 - (c) 266
 - (d) Nil
- (11) What is the due date for payment of TDS?
- (a) Last day of the month to which payment relates
 - (b) Within 10 days of the subsequent month
 - (c) Within 20 days of the subsequent month
 - (d) Within 15 days of the subsequent month
- (12) What is the due date for issue of TDS Certificate?
- (a) The date of payment of TDS
 - (b) Within 10 days from the date of payment of TDS
 - (c) Within 20 days from the date of payment of TDS
 - (d) Within 5 days from the date of payment of TDS
- (13) Every registered person required to deduct tax at source under Section 51 shall furnish return, in _____, for the month in which such deductions have been made within 10 days after the end of such month.
- (a) Form GSTR-5
 - (b) Form GSTR-6
 - (c) Form GSTR-7
 - (d) Form GSTR-8

- (14) 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
- (15) When should be the E-Commerce Operator collect tax at source?
- (a) On the date when the other supplier makes supplies through operator
 - (b) Day on which the operator remits the consideration to the supplier
 - (c) **When operator collects the consideration on behalf of the supplier in respect of such supply**
 - (d) Option (a) or (c) whichever is earlier
- (16) When will Section 52 apply? Or when should the E-Commerce Operator be liable to collect tax at source?
- (a) E-Commerce Operator shall collect tax at source in respect of all supplies made through it.
 - (b) E-Commerce Operator should collect tax at source only if the supplier of the goods and is registered
 - (c) **E-Commerce Operator shall collect tax at source on the net taxable value of supplies made through it by other supplier where the consideration with respect to such supply is to be collected by the E-commerce operator.**
 - (d) E-Commerce Operator shall collect tax at source only if the net value of taxable supplies exceeds the prescribed threshold limit.
- (17) What is net value of taxable supplies?
- (a) Aggregate value of all the supplies of goods and/or services made during any month by all registered taxable persons through the e-commerce operator
 - (b) Aggregate value of taxable supplies of goods and/or services made during any month by all registered taxable persons through the e-commerce operator reduced by value of taxable supplies returned to the suppliers during the said month
 - (c) **Aggregate value of taxable supplies of goods and/or services, excluding the services notified under Section 9(5) made during any month by all registered persons through the e-commerce operator reduced by the aggregate value of taxable supplies returned to the suppliers during the said month.**
 - (d) Aggregate value of all the supplies of goods and/or services, excluding the services notified under Section 9(5) made during any month by a registered taxable person
- (18) What does “net value of taxable supplies” means?
- (a) This is the difference of aggregate value of all supplies of goods and services and aggregate value of all supplies returned to the suppliers.
 - (b) **This is the difference of aggregate value of taxable supplies of goods and services except services under Section 9(5) of IGST Act and aggregate value of taxable supplies returned to the suppliers**
 - (c) This is the difference of aggregate value of taxable and exempted supplies of goods and services and aggregate value of supplies returned to the suppliers
 - (d) None of the above
- (19) _____ the taxable supplies returned to the supplier on the electronic commerce is _____ as a deduction while calculating the net value.
- (a) No, not allowed

- (b) Yes, allowed
- (c) Yes, not allowed
- (d) No, allowed

(20) Is there any threshold limit for applying the provisions of Section 52 for collecting tax at source?

- (a) TCS applies if net value of taxable supplies exceeds Rs.10,00,000/-
- (b) TCS applies if net value of taxable supplies exceeds Rs.15,00,000/-
- (c) TCS applies if net value of taxable supplies exceeds Rs.20,00,000/-
- (d) No such limit prescribed, tax should always be collected at source if the conditions envisaged under Section 52 are met.

(21) No TCS shall be applicable when:

- (a) Location of Recipient and Place of Supply is in a State or Union territory which is different from the State/UT of registration of the recipient.
- (b) Location of Supplier and Location of recipient is in a State or Union territory which is different from the State/UT of registration of the recipient.
- (c) When supply of goods and / or services takes place between specified persons of clauses (a), (b), (c) and (d) of Section 51(1)
- (d) (a) and (c)
- (e) (b) and (c)
- (f) None of the above

(22) At what rate should the tax be collected at source under CGST Act?

- (a) Not exceeding 0.5%
- (b) Not exceeding 1%
- (c) Not exceeding 2%
- (d) Not exceeding 3%

(23) What is the rate of tax for TCS?

- (a) 0.5% each CGST and SGST
- (b) 2% for IGST
- (c) Both (a) and (b)
- (d) 0.5%

(24) When should the E-Commerce Operator collect tax at source?

- (a) When he collects the consideration on behalf of the supplier in respect of such supply
- (b) On the date when the other supplier makes supplies through it
- (c) Day on which the operator remits the consideration to the supplier
- (d) Option (a) or (b) whichever is earlier
- (e) Option (a) or (b) whichever is later

(25) When should the E-Commerce Operator remit the amount of TCS to government and file the necessary returns with the government?

- (a) Within 10 days after the end of the month in which such amount was collected
- (b) Within 10 days after the end of the month in which such amount was collected, but no time limit for filing the return
- (c) Within 10 days after the end of the month in which such amount was collected, but no time limit for paying the money

- (d) No time limit for both
- (26) Every electronic commerce operator required to collect tax at source under Section 52 shall furnish a statement in _____ containing details of supplies effected through such operator and the amount of tax collected as required under Section 52(1) of the CGST Act.
- (a) Form GSTR-5
 - (b) Form GSTR-6
 - (c) Form GSTR-7
 - (d) **Form GSTR-8**
- (27) Can a supplier take credit of the TCS?
- (a) Yes
 - (b) No
 - (c) Yes, on the basis of the valid return filed
 - (d) **Yes, on the basis of a valid return filed by the e-commerce operator and there is no discrepancy in the returns**
- (28) Is there any matching to be done with the returns filed by supplier and operator?
- (a) Yes, return of e-commerce operator should be matched with every return of supplier
 - (b) No, no such requirement mandated
 - (c) Yes, return of e-commerce operator should be matched with every return of supplier but no consequences if the returns do not match
 - (d) **Yes, return of e-commerce operator should be matched with every return of supplier and if the returns do not match then the amount of discrepancy will be added to the outward tax liability of the concerned supplier, where the value of outward supplies furnished by the operator is more than the value of outward supplies furnished by the supplier, in his return for the month succeeding the month in which the discrepancy is communicated.**
- (29) Evaluate the below question
- A. The e – commerce operator may declare the Head Office as its place of business for obtaining registration in that State where it does not have physical presence.
 - B. E– commerce operator has to obtain separate registration for TCS irrespective of the fact whether e – Commerce operator is already registered under GST as a supplier or otherwise and has GSTIN. Check the correctness of the above statements.
- (a) A – correct, B – Incorrect
 - (b) A – Incorrect, B – Correct
 - (c) **Both A and B – Correct**
 - (d) Both A and B – Incorrect
- (30) When can a supplier making supplies through E-Commerce Operator opt not to register?
- (a) Always
 - (b) When the e-commerce operator is not required to collect tax at source u/s 52
 - (c) When the supplier doesn't cross the threshold, limit specified under section 22.
 - (d) **Option (b) and (c), cumulatively fulfilled**
- (31) Analyse the transactions mentioned below whether provision of TDS and TCS applicable
- (i) Mr. Abhinay, provides architect services to Institute for Rural Development, a Government Agency for Rs.2,80,000/- (inclusive of Rs.30,000 GST) under a contract in October, 2018. Mr.

Abhinay, is registered under GST. Being a registered supplier, Institute for Rural Development deducted TDS of supplier.

- (ii) M/s. Manmohak Apparels, is registered under GST in Madhya Pradesh. It sells leather handbags across India through e-commerce operator Pingpong. Pingpong, is also registered with Madhya Pradesh GST Authority as TCS collector and collected TCS @ 1% (0.5% CGST + 0.5% SGST) on supplies made through it. M/s. Manmohak Apparels made sales of Rs.3,45,000 and received Sales Returns of Rs.67,700 in the month of October, 2018. Sales are inclusive of tax. Leather handbags are taxable @ 18% GST. Pingpong, collected TCS of Rs.2,350 from M/s Manmohak Apparels.

Which of the transactions are in compliance with Section 51 and Section 52 of CGST Act?

- (a) Only (i)
(b) Only (ii)
(c) Both (i) and (ii)
(d) Neither (i) nor (ii)

(32) In which of the following supplies of goods and services made exclusively to Government departments, agencies etc., TDS is required to be deducted?

- (i) Health Department executed a contract with a local supplier to supply "medical grade oxygen" of Rs.2.6 lakhs (including GST @ 18%) and is making full payment.
(ii) Government school is making a payment of Rs.3.5 lakhs to a supplier for supply of cooked food as mid-day meal under a scheme sponsored by Central/State Government
(iii) Municipal Corporation of Kolkata purchases a heavy generator from a supplier in Delhi. Now, it is making payment of Rs.5 lakhs and IGST @ 18% on Rs.5 lakhs for such purchase.
(iv) Finance Department is making a payment of Rs.3 lakhs (including GST @ 18%) to a supplier of 'printing & stationery'.

Assume all other conditions for deduction of TDS are fulfilled.

- (a) (i), (ii) and (iii)
(b) (ii), (iii) and (iv)
(c) Only (i) and (ii)
(d) Only (iii) and (iv)

IGST ACT, 2017

- (1) The basic principle behind the provision relating to place of supply is that GST is a _____.
(a) **Destination based tax**
(b) Origin based tax
(c) Both (a) and (b)
(d) None of the above
- (2) What is the ceiling limit prescribed on the rate under IGST Act?
(a) 14%
(b) **40%**
(c) 26%
(d) 30%
- (3) Levy of IGST on some goods can be made on the recommendations of the Council. Such goods include:
(a) Aviation Turbine Fuel
(b) Natural Gas
(c) Tobacco & Tobacco Products
(d) **Both (a) & (b) above**
- (4) Unless and until notified, IGST shall not be levied on the inter-State supply of which of the following:
(a) Industrial alcohol
(b) Works contract
(c) **Petroleum**
(d) None of the above
- (5) True or false - "Interstate movement of various modes of conveyance, carrying goods or passengers or for repairs and maintenance is liable to IGST."
(a) True
(b) **False**
(c) Partially True
(d) None of the above
- (6) Does an e-commerce operator having no physical presence in the taxable territory liable to pay tax?
If yes, then how?
(a) He will have to discharge his tax liability in foreign currency
(b) He will not be liable to tax
(c) **He has to appoint a person in the taxable territory for the purpose of paying tax on his behalf**
(d) None of the above
- (7) Will a "NGO" be liable to tax in respect to any commercial sales of goods effected by it?
(a) **Yes**
(b) No
(c) Discretion of NGO
(d) None of the above

- (8) What is the significance of Place of Supply under GST?
- (a) **The place of supply determines whether a transaction is intra – State or inter – State**
 - (b) The place of supply determines the place where the supplier is supposed to deliver his goods
 - (c) The place of supply determines the location of the recipient of goods
 - (d) All the above
- (9) GST is leviable when place of supply is outside India.
- (a) **Correct**
 - (b) Incorrect
 - (c) Partially correct
 - (d) None of the above
- (10) Import of goods into the territory of India shall be deemed to be,
- (a) Intra – State supply
 - (b) **Inter – State supply**
 - (c) Inter – country supply
 - (d) Inter – territory supply
- (11) Supply of goods imported into the territory of India, till they cross the customs frontier of India shall be treated to be a _____ supply.
- (a) Intra – State
 - (b) **Inter – State**
 - (c) Composite
 - (d) Mixed
- (12) Which of the following is an inter-State supply?
- (a) Supplier of goods located in Delhi and place of supply of goods is to an SEZ located in Delhi
 - (b) Supplier of goods located in Delhi and place of supply of goods in Jaipur
 - (c) Supplier of goods located in Delhi and place of supply of goods is to an SEZ located in Chandigarh
 - (d) **All the above**
- (13) Mr. A of Maharashtra provides services to a SEZ located in Maharashtra. What type of tax shall be charged?
- (a) CGST
 - (b) SGST + UTGST
 - (c) **IGST**
 - (d) CGST + SGST / UTGST
- (14) The intra – State supply of goods shall not include
- (a) Supply of goods to a SEZ developer
 - (b) Supply of goods by a SEZ Unit
 - (c) Supplies made to a tourist under Section 15
 - (d) **All of the above**
- (15) Which of the following supply is an intra-State supply?
- (a) Location of supplier in Kerala and place of supply in Tamil Nadu
 - (b) **Location of supplier in Karnataka and place of supply in Karnataka**

- (c) Location of supplier in Kerala and place of supply on Andhra Pradesh
- (d) None of the above

(16)

- A. No GST shall be payable on transshipment of goods at customs station in India for further transport out of India.
- B. In case of import of goods by vessel from out of India to customs port in India, the importer in India is liable to pay GST under reverse charge.

Comment on the above statements.

- (a) **A – Correct, B – Incorrect**
- (b) A – Incorrect, B – Correct
- (c) Both A and B – Correct
- (d) Both A and B – Incorrect

Author's Note: IGST payable on import of goods is not reverse charge.

- (17) Location of recipient also includes the place where a supply is received at more than one establishment, whether the place of business or fixed establishment, the location of the establishment _____ with the receipt of the supply

- (a) **Most directly concerned**
- (b) Indirectly concerned
- (c) Directly concerned
- (d) Same

- (18) The location of recipient of service includes:

- (a) Registered place of business
- (b) Fixed establishments
- (c) Place of residence
- (d) **All of the above**

- (19) If Mr. PK, having his registered office at Andhra Pradesh, and his operating office at Telangana which is also registered and he is providing advisory services to his client who is placed at Karnataka. What would be the location of supplier of services as per Section 2(71) of CGST Act, 2017 in this case?

- (a) **Telangana**
- (b) Andhra Pradesh
- (c) Karnataka
- (d) All of the above

- (20) What is the location of supplier in case of supplier is located in territorial waters?

- (a) Location in territorial waters
- (b) **Coastal State or Union territory where the nearest point of the appropriate baseline is located**
- (c) Either (a) or (b)
- (d) None of the above

- (21) Persons supplying goods or services or both from the territorial waters shall register in _____

- (a) **Coastal State or Union territory**
- (b) State of their residence
- (c) Any state

- (d) State of their place of business
- (22) IGST in case of imports shall be levied on value determined under ____.
- (a) **Section 3 of Customs Tariff Act**
 - (b) Section 15 of CGST Act
 - (c) Section 11 of IGST Act
 - (d) Any one of the above options
- (23) Place of business includes ____.
- (a) Warehouse
 - (b) Godown
 - (c) Any place where the person stores goods
 - (d) **All of the above**
- (24) Any article being imported into India shall be subject to ____.
- (a) Customs Duty including CGST + SGST
 - (b) Customs Duty including UTGST
 - (c) **Customs Duty including IGST**
 - (d) Customs Duty including IGST + CGST + SGST
- (25) Beyond _____, the area is high seas.
- (a) 100 nautical miles
 - (b) **200 nautical miles**
 - (c) 300 nautical miles
 - (d) 500 nautical miles
- (26) In case of high seas sale, GST will be levied only when the ____.
- (a) **Goods are cleared for home consumption**
 - (b) Goods cross customs barrier in the foreign country
 - (c) Goods cross customs barrier in the importing country
 - (d) None of the above
- (27) Goods deposited in warehouse by filing into-bond bill of entry do not attract liability to any customs duty until the they are cleared for home consumption from warehouse
- (a) **True**
 - (b) False
- (28) IGST and GST Compensation Cess will payable at the time of removal from warehouse
- (a) **True**
 - (b) False
- (29) Intec Inc. of USA supplies certain goods to Desi Ltd. of Mumbai. Before goods reach Mumbai port, it supplies those goods to Shudh Desi Ltd. by transfer of documents of title to goods. What kind of transaction is this?
- (a) Transfer
 - (b) **Schedule III transaction**
 - (c) Composite Supply
 - (d) Supply



- (30) Mr. A of MP purchased the goods from the shop of Mr. B in Pune. What shall be the place of supply?
- (a) MP
 - (b) Pune
 - (c) Either (a) or (b)
 - (d) None of the above
- (31) Where supply involves movement of goods, _____ place of supply of goods shall be the location of goods at the time at which the movement of goods terminates for delivery to the recipient.
- (a) By the supplier
 - (b) Whether by the supplier, or the recipient, or by any other person
 - (c) By the recipient
 - (d) By any other person
- (32) What is the place of supply where supply is made before or during the movement of goods by the transfer of documents?
- (a) Suppliers place
 - (b) Place where packing is done
 - (c) Place where the movement terminates for delivery
 - (d) Place where documents has been signed
- (33) In case of Bill – to – ship – to transactions, direction to send goods from place of supplier must be given by
- (a) Agent
 - (b) Principal
 - (c) Recipient
 - (d) Third person whether acting as an agent or otherwise
- (34) Mr. A in Rajasthan delivers goods in Rajasthan itself to B. Such delivery was on direction of C situated at Pune, which of the following is true,
- (a) A will charge IGST to C
 - (b) C will charge IGST to B
 - (c) Both (a) and (b)
 - (d) None (a) and (b)
- (35) Ramesh sold his shop along with the furniture to Suresh. The supply of goods does not involve the movement of goods as the shop was taken as it is by Suresh. The place of supply of such goods shall be:
- (a) place of supply of supplier
 - (b) place of supply of recipient
 - (c) place of such goods at the time of delivery to the recipient
 - (d) place where delivery terminates
- (36) Mr. A (New Delhi) has leased his machine (cost Rs.8,00,000) to Mr. B (Noida, Uttar Pradesh) for production of goods on a monthly rent of Rs.40,000. After 14 months Mr. B requested Mr. A to sell the machine to him for Rs.4,00,000, which is agreed to by Mr. A. Determine place of supply
- (a) Location of Mr. A, New Delhi
 - (b) Location of Mr. B, Noida, Uttar Pradesh

- (c) Location of Machine, Noida
(d) None of above
- (37) What is the place of supply in case of installation of generator?
(a) Place where movement of generator initiated
(b) Place of delivery
(c) Address of the recipient mentioned in the invoice
(d) Place of such installation
- (38) 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 invoice
- (39) Where will be the place of supply of goods supplied in a train which is heading towards Delhi from Thiruvananthapuram if the goods were taken on board from Coimbatore?
(a) Thiruvananthapuram – Kerala
(b) Coimbatore – Tamil Nadu
(c) Delhi
(d) none of the above
- (40) Export of goods means _____.
(a) Taking of goods out of India to a place out of India
(b) Supply of service out of India to a place out of India
(c) None of the above
(d) (a) and (b) both
- (41) With its grammatical variations and cognate expressions Import of goods means:
(a) goods received from foreign supplier
(b) goods brought from SEZ unit
(c) bringing into India from a place outside India
(d) bringing goods from territorial water
- (42) What is the place of supply of goods in case of import in India?
(a) Warehouse at the custom port
(b) Place of delivery after clearance of the goods
(c) Location of the transporter
(d) Location of the importer
- (43) What is the place of supply of goods in case of export from India?
(a) Warehouse at the custom port
(b) Location of the vessel where the loading takes place
(c) Location of the transporter
(d) Location outside India
- (44) Mr. A, a Cost and Management Accountant located in Maharashtra providing Cost Auditing Service. Determine Place of Supply if he provides service to



- (i) A registered person located in Maharashtra
 - (ii) A non-registered person located in MP
 - (iii) A non-registered person whose address does not exist on record
 - (a) Maharashtra, MP, Maharashtra
 - (b) Maharashtra, Maharashtra, Maharashtra
 - (c) Both a & b
 - (d) None of the above
- (45) ABC Laundry (registered in Nagpur) provide laundry services to various customers who are unregistered under GST. The addresses of such customers are also not available in records of ABC Laundry. Determine Place of Supply will be:
- (a) Location of recipient of service
 - (b) Location of supplier of service – Nagpur
 - (c) Location of such person
 - (d) None of the above
- (46) What is the place of supply of services in cases of training and performance appraisal services where the recipient is registered?
- (a) Location of the service recipient
 - (b) Location of the service provider
 - (c) Location where the service are actually performed
 - (d) Location of the company providing services
- (47) A registered supplier supply services of training and performance appraisal to various unregistered person. Identify the POS:
- (a) Location of such person
 - (b) Location of recipient of service
 - (c) Location of supplier of service
 - (d) Location where service is actually performed
- (48) Mr. A, resident from Pune conducts training for employees of B Ltd. being a registered person under GST based out in Delhi at a resort in Ooty. The place of supply in this case is:
- (a) Delhi
 - (b) Pune
 - (c) Ooty
 - (d) None of the above
- (49) Which of the following is correct for, place of supply in case of ancillary services by way of assigning of sponsorship to organization of a cultural event?
- (a) If service provided to the registered person then location of such person.
 - (b) If service provided to the unregistered person then location where event is actually held.
 - (c) If the event is held outside India then location of the service recipient.
 - (d) All of above is correct
- (50) Mega Events, an event management company at New Delhi, organizes an award function for Shah Diamond Merchants of Ahmedabad (registered in Gujarat), at Mumbai Determine the place of supply.
- (a) Ahmedabad

- (b) Mumbai
 - (c) New Delhi
 - (d) All of above can be the place of supply
- (51) An unregistered person receives a service of transportation of goods by courier, the place of supply for such transaction is,
- (a) Location of the unregistered person
 - (b) Location of the registered supplier
 - (c) Location where goods are handed over for their transportation
 - (d) None of the above
- (52) Mr. A of Kanpur is shifting to Pune with his family and for this he hires the courier service from Blue Dart Services registered at Lucknow. Mr. A is an unregistered person in GST. The POS for the supply of Courier Service will be:
- (a) Kanpur
 - (b) Lucknow
 - (c) Pune
 - (d) Location at which goods are handed over for their transportation
- (53) An unregistered person from Delhi sends goods to Germany by courier, the place of supply for such transaction is,
- (a) Location of the unregistered person
 - (b) Location of the registered supplier
 - (c) Location where goods are handed over for their transportation
 - (d) Location outside India
- (54) If NM shipping Co. located in Chennai charges ocean freight charges for transport of goods to California for a customer located in Bangalore, the place of supply of service will be:
- (a) Chennai
 - (b) California
 - (c) Bangalore
- (55) Return journey will be treated as a separate journey, even if right of passage for onwards and return journey is issued at the same time.
- (a) Correct
 - (b) Partially correct
 - (c) Incorrect
 - (d) None of the above
- (56) The POS of supply of passenger transport service by a registered person to a person other than registered person is:
- (a) Location at which the passenger embarks on the conveyance for a continuous journey
 - (b) Location of recipient of such service
 - (c) Location of supplier of such service
 - (d) Location of such person
- (57) Mr. A has booked the flight tickets for a journey from Delhi-Bangalore-Srilanka. Mr. A has been given a single ticket by the Airline Company. Mr. A treated the journey as continuous journey and

considers Delhi as the place of supply of such service as he boards the flight from Delhi. State whether the action taken Mr. A is correct or not in the eyes of law.

- (a) Correct
- (b) **Incorrect**

(58) Mr. C (registered person in Chennai) has come to Delhi on an official trip. He buys prepaid Delhi Metro Card from Delhi Metro (New Delhi) for hassle free commute in the National Capital Region. Determine place of supply for service

- (a) **Chennai**
- (b) New Delhi

(59) What is the place of supply of services in cases directly relating to the immovable property?

- (a) **Location at which immovable property is located**
- (b) Location of the service provider
- (c) Location of the service recipient
- (d) Location of the owner of the property

(60) If Mr. A of Jaipur, is constructing a house in Goa and appoints Mr. B of Pune to provide architectural services with regard to construction of house located in Goa, then the place of supply shall be ____.

- (a) **Goa**
- (b) Jaipur
- (c) Pune
- (d) All of above can be the place of supply

(61) Real estate agent in Delhi charges brokerage fee to Company A located in Kolkata for assistance in getting a commercial property in Kochi. Which is the place of supply in this case?

- (a) Delhi
- (b) Kolkata
- (c) **Kochi**
- (d) None of the above

(62) 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**
- (d) None of the above

(63) When both, the service recipient and provider are of India, then the place of supply shall be the location of ____ if immovable property is located outside India.

- (a) **Service recipient**
- (b) Service provider
- (c) Immovable property
- (d) Either (a) or (b)

(64) 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
- (65) 7 Star Hotel is engaged in providing lodging & boarding services to its customers. The hotel also provides its Banquet to various corporates and non-corporates person. In the month of January 2018 the hotel provides its banquet to Softech Ltd. a unit located in SEZ for few hours. The liability was discharged by the hotel on such supply of service considering it as an intra-state service on the basis of provision of Section 12(3)(c). Department issued notice to 7-star hotel considering the service as inter-state supply of service on the basis of Section 7(5)(b) being the more specific provision related to SEZ. State whose contention will prevail in this case?
- (a) Assesse (7 Star hotel)
(b) Department
(c) None of the above
(d) Both a & b above
- (66) Mr. Timmy Ferreira, a makeup artist at Kolkata, goes to Jaipur, Rajasthan for doing the makeup of Ms. Simran Kapoor, a Bollywood actress based in Mumbai. Determine the place of supply.
- (a) Kolkata
(b) Jaipur
(c) Mumbai
(d) All of above can be the place of supply
- (67) What is the place of supply of service where a restaurant provides catering service at the premise of the customer?
- (a) Address of the restaurant from where the food is supplied
(b) Customer premise where catering service is provided
- (68) Mr. A, a resident of Mumbai, goes to a doctor Mr. B of Bangalore for plastic surgery who took him to a hospital in Chennai and got his surgery done over there. The place of supply will be ____.
- (a) Bangalore
(b) Mumbai
(c) Chennai
(d) All of above can be the place of supply
- (69) Mr. A, a resident of Ghaziabad, Uttar Pradesh, buys a ticket for a circus organized at Gurugram, Haryana by a circus company based in New Delhi. Determine the place of supply
- (a) Ghaziabad
(b) Gurugram
(c) New Delhi
(d) All of above can be the place of supply
- (70) Place of supply of food taken on board 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) Jaipur
(d) Hyderabad

- (71) Palace on wheels, a train running from Pune to Kanyakumari, provides on board entertainment services to its passengers. Mr. A boarded the train from Andhra Pradesh and started watching a movie when the train was crossing Karnataka. What shall be the place of supply?
- (a) **Pune**
 - (b) Kanyakumari
 - (c) Andhra Pradesh
 - (d) Karnataka
- (72) A passenger embarking from Nagpur in flight from Delhi to Pune avails the catering service by making payment. Determine the POS of such catering service.
- (a) **Delhi – being the location of first schedule point of departure**
 - (b) Pune- being the location of last schedule point of the conveyance
 - (c) Nagpur – being the location from where the passenger embarks on the flight
 - (d) none of above
- (73) Mr. A, a resident of Kolkata opens a bank account in Mumbai with ABC Bank Ltd., and submits his residence address of Mumbai, then the place of supply of banking services shall be ____.
- (a) **Mumbai**
 - (b) Kolkata
 - (c) Both (a) and (b)
 - (d) Either (a) or (b)
- (74) Mr. A of Pune goes to bank in Bangalore not having an account with the bank to take a pay order, the place of supply shall be ____.
- (a) **Bangalore**
 - (b) Pune
 - (c) Both (a) and (b)
 - (d) Either (a) or (b)
- (75) Mr. A of Karnataka buys shares from a broker in Pune on NSE (in Mumbai). What will be the place of supply?
- (a) Pune
 - (b) Mumbai
 - (c) **Karnataka**
 - (d) Place of supply is not considered in trading of shares.
- (76) Determine the POS of advertisement services supplied to Central Government in different States or Union Territories.
- (a) place where contract enters into by the supplier
 - (b) place where service is supplied for the first time
 - (c) either a or b above
 - (d) **POS shall be each of such States or Union Territories where the advertisement is broadcasted or run or played**
- (77) The advertising department of Government (located in Delhi) issues a release order to a newspaper for an advertisement on “SarvaShikshaAbhiyan” to be published in newspaper Times of India (TOI) (whose head office is in Mumbai) for the edition of Mumbai, Nagpur, Delhi, Kanpur, Gurgaon. The

release order contain the details such as size of advertisement, language, duration and amount to be paid to such a newspaper. Answer the following questions in reference of above case:

- (i) The place of supply of such advertisement service by TOI shall be:
 - (a) Mumbai – being the head office of TOI
 - (b) Delhi – being the location of Government advertising department
 - (c) **Delhi, Maharashtra, Uttar Pradesh & Haryana**
 - (d) Either a or b above
- (ii) Select the proper alternative for issuing invoice by TOI in case of supply of such service:
 - (a) TOI should issue single invoice for all the editions
 - (b) **TOI should issue separate invoices for each state & union territory based on the editions**
 - (c) TOI should issue separate city wise invoices based on the editions
 - (d) TOI should issue two invoices one for state government & one for central government

(78) As a part of campaign “Clean India”, Central government hires the service of GDC Ltd. (based in Chandigarh) for printing of 5,00,000 leaflets at a total cost of Rs.2,50,000, and this distributed in the States of Punjab, Haryana, Himachal Pradesh & Uttarakhand. The number of leaflets to be distributed in each of the above States are: 1,00,000 in each of the State of Punjab & Haryana and 1,50,000 in the each of the remaining States. This breakup should be indicated in the print order. Answer each of the following in reference of above.

- (i) The POS of such service by GDC Ltd. to Central Government shall be:
 - (a) **Punjab, Haryana, Himachal Pradesh & Uttarakhand**
 - (b) Delhi – location of Central Government Ltd.
 - (c) Chandigarh – location of GDC Ltd.
 - (d) either b or c above
- (ii) What will be the ratio for dissemination of value of such service?
 - (a) value will be apportioned equally in each state
 - (b) **value will be apportioned in the ratio of leaflets distributed i.e. 1: 1: 1.5 : 1.5 for Punjab, Haryana, Himachal Pradesh & Uttarakhand respectively**
 - (c) the value shall be disseminated on the actual number of leaflets distributed in each state
 - (d) either a or c above
- (iii) Determine the manner of invoice to be issued by GDC Ltd. to Central Government
 - (a) single invoice for the entire printing order
 - (b) **State wise separate invoice will have to be issued indicating the value pertaining to that state**
 - (c) State wise separate invoice will have to be issued indicating the number of leaflets distributed in that state
 - (d) One invoice for Punjab & Haryana and another for Himachal Pradesh & Uttarakhand based on ratio of leaflets to be distributed.

(79) The figures for channel viewership for any channel in a State or Union Territory shall be taken from the figures published in this regard by:

- (a) Telecom Regulatory Authority of India
- (b) Censor Board of India
- (c) **Broadcast Audience Research Council**
- (d) last recorded Census

- (80) The value of advertisement service provided through internet disseminated shall be calculated on the basis of the internet subscriber in a State or Union Territory. The internet subscriber figures for a State or Union Territory shall be taken from the figures published by:
- (a) Telecom Regulatory Authority of India
 - (b) Censor Board of India
 - (c) Broadcast Audience Research Council
 - (d) last recorded Census
- (81) Determine the POS in case of advertisement through hoardings on buses in Mumbai, Delhi, Jaipur, Chandigarh.
- (a) The POS shall be in each of Union Territory of Delhi & Chandigarh, and in the States of Maharashtra & Rajasthan
 - (b) The POS shall be the location of supplier
 - (c) The POS shall be the Location of recipient
 - (d) The POS shall be first State or UT from where supply of services started.
- (82) Where the internet subscriber or channel viewership figures relate to a region comprising more than one State or Union Territory, the subscriber or viewership figures for a State or Union Territory of that region shall be calculated by:
- (a) applying the ratio of the population of that State or Union Territory as determined in the latest Census, to such subscriber or viewership figures.
 - (b) applying the ratio of the population of that State or Union Territory as determined in the last Census, to such subscriber or viewership figures.
 - (c) applying the figures published for the last week of a given quarter
 - (d) applying the figures published for the last quarter of a given financial year
- (83) Determine the place of supply for the following telecommunication services
- (i) Mr. X (Kolkata) gets a landline phone installed at his home from Skybel Ltd.
 - (ii) Mr. Y (Mumbai) gets a DTH installed at his home from RT Ltd
 - (iii) Mr. D (Mumbai) takes a post-paid mobile connection in Mumbai from Skybel Ltd.
 - (iv) Mr. E (New Delhi) gets his post-paid bill paid online from Goa
 - (v) Mr. C (Pune) purchases a pre-paid card from a selling agent in Mumbai
- (a) Kolkata, Mumbai, Mumbai, New Delhi, Mumbai
 - (b) Kolkata, Mumbai, Mumbai, Goa, Mumbai
 - (c) Kolkata, Mumbai, Mumbai, New Delhi, Pune
 - (d) Kolkata, Mumbai, Mumbai, Goa, Pune
- (84) Dish TV provided DTH services through its authorised agents to various customers. The addresses of customers exist in records of agents. The POS is:
- (a) Location of supplier if the address of agent is not available
 - (b) Address of the selling agent/distributor at the time of supply
 - (c) Both (a) or (b) above
 - (d) Location where prepayment for such service is received
- (85) In case of mobile connection for telecommunication and internet services provided on pre – payment basis, the place of supply where the service provided by any person to the final subscriber shall be the location of ____.
- (a) Selling agent on the record of the supplier at the time of supply

- (b) Billing address of the recipient of the services on the record of the supplier at the time of supply
(c) **Location where pre-payment received or such vouchers are sold**
(d) Location of telecom service provider
- (86) Place of supply of service for DTH by ABC Pvt. Ltd. located in Mumbai to customer in Patna is:
(a) Mumbai
(b) **Patna**
- (87) Mr. Salman Khan, a resident of Mumbai, has booked a Videocon D2H connection at his other home in Delhi. His friend Shah Rukh Khan, is resident of Kerala, paid the charges for Salman's D2H connection in Delhi at the time of actual installation. Mr. Shah Rukh Khan went to Kolkatta after making the payment. Both Salman Khan and Shah Rukh Khan are not registered in GST. Determine the place of supply of D2H service provided by Videocon to Mr. Salman Khan:
(a) Mumbai
(b) Kerala
(c) **Delhi**
(d) Kolkatta
- (88) Where the leased circuit is installed in more than one State or Union territory, the place of supply of such service shall be:
(a) **location in each of the respective State or Union Territory**
(b) location of recipient of such service
(c) location of supplier of such service
(d) location at which such lines were first installed
- (89) Agency fees paid to foreign banks for arranging finance is _____.
(a) Export of service
(b) **Import of service**
(c) Tax free service
(d) None of the above
- (90) A service is said to be imported into India when the place of supply of such service is:
(a) in taxable territory
(b) **in India**
(c) at the location of recipient
(d) none of the above
- (91) Mr. Palliwal Desai, a registered practicing Chartered Accountant, located in Jaipur, in the State of Rajasthan, is providing professional and consultancy services to its various clients from his firm. He has taken some professional consultancy services from another establishment of its firm in UK. He has not paid any consideration for the same. Such services would have been taxable @ 18% (9% under CGST + 9% under SGST and 18% under IGST), had they been received in India. Also, Mr. Palliwal Desai would have paid Rs.4 lakhs, had he not received the said services from the UK establishment. State the liability of Mr. Palliwal Desai, under CGST / IGST Act, 2017, out of the following options:
(a) **Rs.72,000 as Integrated Tax**
(b) CGST Rs.36,000 & SGST Rs.36,000, since POS is in India
(c) Nil, since no foreign exchange was paid



- (d) Nil, since such services are exempt
- (92) Promoting foreign university course in India is ____.
- (a) Export of service
 - (b) **Not an export of service**
 - (c) Not taxable
 - (d) None of the above
- (93) Which of the following conditions needs to be complied with in case of export of services?
- (a) Supplier must be located in India
 - (b) Recipient must be located outside India
 - (c) Place of supply outside India
 - (d) Consideration should be received in Convertible Foreign Currency
 - (e) Supplier and Recipient must not be merely establishments of same entity
 - (f) **All of the above**
- (94) A taxable service provider wants to claim the benefit of export services. He wants to know the conditions to be fulfilled for a service to be qualify as export of service. The conditions are:
- (a) Supplier of service is located in India
 - (b) Recipient of service is located outside India
 - (c) Place of supply outside India
 - (d) Payment for such supply is received in convertible foreign exchange or in some cases in Indian rupees
 - (e) **All of the above**
- (95) Supply to own establishment located outside India is treated as export in case of:
- (a) Export of Goods
 - (b) Export of Service
 - (c) Export of Goods or Services both
 - (d) **Not treated as export**
- (96) A service is said to be export of service only when the payment for supply of such service is received in convertible foreign exchange. State whether the statement is true or false.
- (a) True
 - (b) False
 - (c) **Partly True, because in some cases Indian rupees can also be accepted if permitted by RBI**
- (97) If ABC Bank in UK charges loan processing charges to XYZ Pvt. Ltd. located in Pune, the place of supply of service will be ____.
- (a) UK
 - (b) **Pune**
 - (c) India
 - (d) None of the above
- (98) The provider of AMC service outside India has entered into an agreement for an aircraft company PQR located in India. The service provider provides repair service to the aircraft when it was in India. The place of service in this case is:
- (a) Outside India

(b) **India**

(99) Mr. A, an importer located in Chennai taken some repairs and maintenance service from Mr. C located in Dubai. The location of machinery is in Chennai. The supply of service by Mr. C to Mr. A is said to be:

- (a) Export of service
- (b) Import of service
- (c) Inter-state supply of service
- (d) **Both (b) & (c) above**

(100) Maintenance and repair service provided within territorial waters to marine vessels owned by foreign companies is ____.

- (a) **Not export of service even if payment is received in convertible foreign exchange**
- (b) Not export of service if payment is received in INR
- (c) Export of service if payment is received in convertible foreign exchange
- (d) Export of service even if payment is received in INR

(101) Goods imported into India for processing or repairs can be exported ____.

- (a) With payment of tax
- (b) **Without payment of tax**
- (c) Without payment of tax under Bond / LUT
- (d) Either (a) or (b)

(102) Mr. X (New Delhi) imports a machine from Germany for being installed in his factory at New Delhi. To install such machine, Mr. X takes the service of an engineer who comes to India from Germany for this specific installation. Determine place of supply.

- (a) Location of Mr. A New Delhi
- (b) Location of supplier, Germany
- (c) **Location of machine, New Delhi**
- (d) None of the above

(103) Mr. Anil of Mumbai avail the hotel service located in China. The place of supply will be:

- (a) Mumbai – under reverse charge
- (b) China – under normal charge
- (c) **China – being the place where hotel (i.e. immovable property) is located**
- (d) Either b or c above

(104) Mr. Mahendra Goyal, an interior decorator provides professional services to Mr. Harish Jain in relation to two of his immovable properties. Determine the place of supply in the transactions below as per provisions of GST law in the following independent situations

Case	Location of Mahendra Goyal	Location of Harish Jain	Properties Situated at
A	Delhi	Mumbai	New York [USA]
B	Delhi	New York	Paris [France]

- (a) **Mumbai, Paris (France)**
- (b) New York (USA), Paris (France)

- (c) Mumbai, New York
(d) Delhi, Paris (France)
- (105) An Indian company located in Pune provided services to a Dubai firm, in relation to organization of IPL in Dubai. Determine the place of supply
(a) **Dubai**
(b) India
(c) Pune
(d) All of above can be the place of supply
- (106) A soil testing company from Japan performed some testing services in India (25%), Nepal (35%) & Bhutan (40%). What will be the place of supply?
(a) **India – being the location in taxable territory**
(b) Bhutan – being maximum portion of service performed there
(c) India, Nepal & Bhutan
(d) Either (a) or (b) above
- (107) A service as a part of contract is provided in Delhi, Germany, Italy and USA. What shall be the place of supply?
(a) **Delhi**
(b) Germany
(c) Italy
(d) USA
- (108) In above question, will the entire amount be liable to GST?
(a) **Yes**
(b) No
(c) No, only amount in respect to services provided in Delhi shall be liable to tax
(d) No idea
- (109) Service on principal to principal basis is _____.
(a) **Not an intermediary service**
(b) An intermediary service
(c) Principal agent supply
(d) None of the above
- (110) For hiring a means of transport including yachts, boat, vessel or aircraft upto a period of one month the place of supply of service is the location of supplier. State whether the statement is true or false.
(a) True
(b) **False**
- (111) Mr. Ambani of Mumbai hires an aircraft of foreign company for 5 days for business tour. Determine the place of supply of service.
(a) Location of supplier of service
(b) **Location of recipient of service**
(c) Location where service is performed
(d) Location where passenger embarks for journey

- (112) Determine the place of supply for the following services: Mr. D, an unregistered person based in New Delhi, leaves for a European holiday. He hires a car from London, UK for 20 days.
- (a) New Delhi
 - (b) European
 - (c) **London, UK**
 - (d) None of the above
- (113) Determine the place of supply for the following services: Mr. D, a registered person based in New Delhi on an official trip leaves to Europe. He hires a car from London, UK for 40 days.
- (a) **New Delhi**
 - (b) European
 - (c) London, UK
 - (d) None of the above
- (114) Mr. A, a foreign tourist, has booked a ticket for New Delhi-Sri Lanka flight from an airline registered in New Delhi for a continuous journey without any stopover. But He embarked on flight from Mumbai. Determine the place of supply.
- (a) New Delhi
 - (b) Sri Lanka
 - (c) **Mumbai**
 - (d) None of the above
- (115) What does OIDAR stand for?
- (a) Other Information and Digitally Authorised Services
 - (b) Online Information and Data Analysis Services
 - (c) **Online Information and Database Access or Retrieval Services**
 - (d) Only Indian Domestic Retrieval Service
- (116) Which of the following shows the meaning of OIDAR?
- (a) Services whose delivery is mediated by information technology over the internet
 - (b) Where the provisions of the digital content is entirely automatic
 - (c) Service involving minimal or no human intervention
 - (d) **All of the above**
- (117) Which among the following is not an example of OIDAR services?
- (a) Advertising on internet
 - (b) Cloud services
 - (c) Provision of e – books, music, software etc.
 - (d) **Online shopping**
- (118) Slide Share, an OIDAR service provider providing services to non-taxable online recipients in different States in India. He shall have:
- (a) Multiple registration in India for different State
 - (b) **Take a single registration under simplified registration scheme**
 - (c) Shall appoint different representative for different scheme
 - (d) None of the above

- (119) If there is intermediary located outside India in above question, who shall be liable for tax in such case?
- (a) Supplier of service
 - (b) Receiver of service
 - (c) **Intermediary**
 - (d) None of the above
- (120) Who shall be liable to pay tax on supply of OIDAR Service where person is located in a not taxable territory and received by non-taxable online recipient?
- (a) **Supplier of service**
 - (b) Receiver of service
 - (c) Any of the above with their own choice
 - (d) None of the above
- (121) If XYZ Ltd a company based out of Bangalore, awards online maintenance contract of its servers located in Mumbai office to Y Inc., a company based out of USA, and as per the terms of the online maintenance Y Inc. shall be required to perform regular maintenance from USA using Internet, then the place of supply is
- (a) Bangalore
 - (b) **Mumbai**
 - (c) USA
- (122) Godaddy Inc. a US based company supplied online data storage services / cloud services to Mr. Ram located in India who is not registered under GST and receives such services for purpose other than business or profession. Identify the person liable to pay tax in each of the following cases:
- (i) If service is supplied directly by Godaddy Ltd., then person liable to pay tax is:
 - (a) Mr. Ram
 - (b) **Godaddy Inc.**
 - (c) representative of Godaddy Inc. in India
 - (d) intermediary appointed by Godaddy Inc.
 - (ii) If service is supplied by an intermediary appointed by Godaddy Inc., then person liable to pay tax is:
 - (a) Mr. Ram
 - (b) Godaddy Inc.
 - (c) Representative of Godaddy Inc. in India
 - (d) **Intermediary appointed by Godaddy Inc.**
- (123) As per Section 14 of IGST Act, 2017, an intermediary is not liable to tax if he satisfies following conditions.
- (i) the invoice or bill or receipt issued by intermediary clearly identifies the service supplied & its supplier in non-taxable territory
 - (ii) intermediary neither collects or process payment in any manner nor is responsible for the payment between the NTOR and the supplier of such service
 - (iii) intermediary involve in the supply does not authorise delivery
 - (iv) the general terms of supply are set by supplier and not by intermediary
- In order to escape from the liability of tax intermediary should satisfy:
- (a) **all of the above conditions**

- (b) any one of the above condition
 - (c) any two of the conditions cumulatively
 - (d) (i), (ii) & (iv)
- (124) In order to prevent double taxation or non-taxation of the supply of an import or export service, or for the uniform application of rules, the _____ shall have the power to notify any description of service or circumstances in which the _____ shall be the place of effective use and enjoyment of a service.
- (a) State Government / Place of Supply
 - (b) Central Government / Place of Supply
 - (c) Government / Place of Supply
 - (d) Central Government / Time of Supply
- (125) Zero rated supply includes:
- (a) Export of goods and services.
 - (b) Supply of goods and services to a SEZ developer or SEZ Unit
 - (c) Supply of goods and services by a SEZ developer or SEZ Unit
 - (d) Both (a) and (b)
- (126) Credit of input tax may be availed for making zero-rated supplies. For this purpose, eligible input tax credit is:
- (a) ITC on taxable inward supplies
 - (b) ITC on exempt supplies
 - (c) ITC on supplies mentioned under Section 17(5)
 - (d) All of the above
- (127) Under zero-rated supply ITC is available only for:
- (a) Input
 - (b) Input Services
 - (c) Capital Goods
 - (d) All of the above except block credit under Section 17(5)
- (128) A registered person making zero-rated supply shall be eligible to claim refund on supply of goods or services or both only if he supplies goods or services or both, subject to some conditions, on payment of integrated tax on such supplies. State whether the statement is valid or invalid in the eyes of law.
- (a) Valid
 - (b) Invalid
- (129) Out of IGST paid to the Central Government, which of the following must be apportioned based on tax rate equivalent to the CGST on similar intra-state supply?
- (a) Interstate supply of goods and services to an unregistered person.
 - (b) Interstate supply of goods and services to a taxable person paying tax under Section 10 of the CGST Act, 2017.
 - (c) Interstate supply of good and services to taxable person not eligible for input tax credit.
 - (d) All of the above.



- (130) Can IGST amount apportioned to a State, if subsequently found refundable to any person and refunded to such person, be reduced from the amount apportioned to such State?
- (a) **Yes**
 - (b) No
 - (c) Partially
 - (d) None of the above
- (131) Out of the IGST paid to the Central Government in respect of import of goods or services, if the registered taxable person does not avail the said credit within the specified period and so remains in the IGST account, what is the treatment?
- (a) Refund it back to the taxable person.
 - (b) Can be claimed after the expiry of the specified period.
 - (c) **Apportion to the Central Government based on rate equivalent to CGST on similar intra-State supply and Apportion to the state where such supply takes place.**
 - (d) None of the above.
- (132) 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**
- (133) 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
- (134) What provisions of CGST have been made applicable to IGST?
- (a) All the provisions
 - (b) Only a few provisions
 - (c) The provisions of CGST Act as would be applicable to IGST has not been mentioned
 - (d) **The exact provisions of CGST Act as would be applicable to IGST have not been enumerated. However, list of items have been mentioned, whose corresponding provisions under CGST would apply to IGST Act.**
- (135) What would the TDS and TCS rates be under IGST?
- (a) TDS and TCS provisions not applicable to IGST since no such provisions have been incorporated under IGST Act
 - (b) TDS and TCS @ 1% each
 - (c) **TDS @ 2% and TCS @ not exceeding 2%**
 - (d) TDS @1% and TCS not exceeding 2%

ACCOUNTS & RECORDS

- (1) What accounts and records are required to be maintained by every registered taxable person at his principal place of business?
- (a) account of production or manufacture of goods
 - (b) inward or outward supply of goods and/or services
 - (c) stock of goods
 - (d) input tax credit availed
 - (e) output tax payable and paid
 - (f) All of the above
- (2) Document includes:
- (a) Written record
 - (b) Printed Record
 - (c) Electronic
 - (d) All of the above
- (3) Every registered person manufacturing goods shall maintain accounts showing
- (a) Quantitative details of raw materials used in the manufacture
 - (b) Quantitative details of services used in the manufacture
 - (c) Quantitative details of the goods so manufactured including the waste and by-products
 - (d) All of the above
- (4) Every agent shall maintain account depicting the:
- (a) Particulars of authorization received by him from each principal separately
 - (b) Particulars including description, value and quantity of goods or services received or supplied on behalf of every principal
 - (c) Details of accounts furnished to every principal
 - (d) Tax paid on receipts or on supply of goods or services effected on behalf of every principal
 - (e) All of the above
- (5) Every registered person executing works contract shall keep separate account showing
- (a) The names and addresses of the persons on whose behalf the works contract is executed;
 - (b) Description, value and quantity of goods or services received for or utilized in the execution of works contract;
 - (c) The details of payment received in respect of each works contract; and
 - (d) The names and addresses of suppliers from whom he received goods or services.
 - (e) All of the above
- (6) Any person having custody over the goods in the capacity of a carrier or a clearing and forwarding agent shall maintain records in respect of
- (a) Records of recipient
 - (b) Records of supplier
 - (c) Records in respect of such goods handled by him on behalf of such registered person

- (d) All of the above
- (7) The clearing and forwarding agent or the carrier of goods shall maintain true and correct records in respect of ____.
- (a) Such goods handled by him on behalf of the registered person
 - (b) Goods supplied by him
 - (c) Goods procured by him
 - (d) All of the above
- (8) In case of supply of tea, coffee, rubber, etc. where the auctioneer claims ITC in respect of the supply made to him by the principal before the auction of such goods and the said goods are supplied only through auction. In this case who is required to maintain the books?
- (a) Supplier and recipient
 - (b) Supplier and auctioneer
 - (c) Supplier
 - (d) Auctioneer
- (9) The books and other records under Section 35 are to be maintained at
- (a) Place where the books are maintained
 - (b) Place of address of the Proprietor / Partner / Director / Principal Officer
 - (c) Principal place of business mentioned in the Certificate of Registration
 - (d) Any of the above
- (10) In case, more than one place of business situated within a state specified in the Registration Certificate, the books and accounts shall be maintained at
- (a) Each place of business pertaining to such place
 - (b) Place where the books of accounts are maintained for all places situated within a state
 - (c) At principal place of business covered mentioned in the Registration Certificate for all places of business in each State
 - (d) Any of the above
- (11) Mr. PK is having 4 places of business out of which its principal place of business is in Chennai. Can he maintain the books only at principal place of business?
- (a) Yes
 - (b) No
 - (c) It doesn't make any difference
 - (d) None of the above
- (12) Accounts are required to be maintained in
- (a) Manual form
 - (b) Electronic form
 - (c) Manual and electronic form
 - (d) Manual or electronic form
- (13) What shall be the treatment of incorrect entries made in the registers, accounts or documents?
- (a) They shall be scored out after informing the proper officer
 - (b) They shall be scored out under written permission by agent
 - (c) They shall be scored out under attestation

- (d) Can be easily rectified. No special procedure
- (14) Can all the records be maintained in an electronic form?
- (a) Yes
 - (b) No
 - (c) May be
 - (d) Yes, if authenticated by digital signature
- (15) Mr. VJ believes in working in paperless environment, so he maintains the records in electronic format. Is he eligible to maintain the accounts and records in electronic form?
- (a) Yes
 - (b) No
 - (c) Mandatory to maintain accounts manually
 - (d) Discretion of owner
- (16) Who among the following, even if not registered, is required to maintain records
- (a) Owner or operator of warehouse
 - (b) Owner or operator of godown
 - (c) Owner or operator of any other place used for storage of goods
 - (d) Every transporter
 - (e) All the above
- (17) Who has to maintain records under Section 35, irrespective of, whether he is a registered person or not?
- (a) Every owner or operator of warehouse or godown
 - (b) Every owner or operator of any other place used for storage of goods
 - (c) Every transporter
 - (d) All of the above
- (18) Who is required to maintain records under Section 35?
- (a) Every registered person
 - (b) Every owner or operator of warehouse or godown or any other place used for storage of goods
 - (c) Every transporter
 - (d) All of the above
- (19) Transporter who is registered in more than one State or Union Territory having the same PAN, he may apply for a unique common enrolment number in
- (a) Form GST REG – 01
 - (b) Form GST ENP - 02
 - (c) Form GST ENR – 02
 - (d) Form GST REG – 02
- (20) Taxable person has to maintain his records for a period of:
- (a) expiry of 72 months from the due date of filing of Annual Return for the year
 - (b) expiry of 40 months from the due date of filing of Annual Return for the year
 - (c) expiry of 30 months from the due date of filing of Annual Return for the year
 - (d) expiry of 90 months from the due date of filing of Annual Return for the year

- (21) If due date of filing the annual return is 31.12.2019, then the books of record of 2018-19 must be maintained for how many years?
- (a) 31.12.2023
 - (b) 31.12.2020
 - (c) 31.12.2025
 - (d) 31.12.2024
- (22) The time period prescribed for maintenance of accounts and records, if the taxable person is a party to an appeal or revision shall be
- (a) 2 years after final disposal of such appeal or revision or proceeding, or until the expiry of 36 months from the last date of filing of Annual Return for the year pertaining to such accounts and records, whichever is later
 - (b) 2 year after final disposal of such appeal or revision or proceeding, or until the expiry of 60 from the last date of filing of Annual Return for the year pertaining to such accounts and records, whichever is later
 - (c) 1 year after final disposal of such appeal or revision or proceeding, or until the expiry of 72 months from the last date of filing of Annual Return for the year pertaining to such accounts and records, whichever is later
 - (d) 1 year after final disposal of such appeal or revision or proceeding, or until the expiry of 40 months from the last date of filing of Annual Return for the year pertaining to such accounts and records, whichever is later
- (23) What are the consequences if taxable goods are found in a place other than those declared without valid documents?
- (a) Proper officer shall impose penalty
 - (b) Proper officer shall determine the amount of tax on such goods
 - (c) No consequences
 - (d) Either of the above specified options
- (24) If any person transports any goods or stores any such goods while in transit without the documents prescribed under the Act (i.e. invoice and a declaration) or supplies or stores any goods that have not been recorded in the books or account maintained by him, then such goods shall be ____.
- (a) Liable for detention
 - (b) Liable for detention along with any vehicle on which they are being transported
 - (c) Not be detained, only the vehicle carrying it shall be detained
 - (d) Confiscated
- (ICAI – Final – RTP – May 2019)
- (25) Which of the following statements are true with respect to accounts and records?
- (1) All accounts and records are to be retained for 6 years.
 - (2) Stock record is to be maintained by all registered dealers except the dealers registered under composition scheme.
 - (3) Stock record is to be maintained by all registered dealers including composition dealers.
 - (4) Monthly production records are to be maintained by all dealers except composition dealers.
 - (5) Monthly production records are to be maintained by all dealers including composition dealers.
 - (6) Records are to be maintained at principal place of business.
- (a) 1, 2, 5, 6
 - (b) 1, 3, 5

- (c) 1, 3, 4
- (d) 1, 2, 4, 6



AUDIT & ASSESSMENT

- (1) Assessment includes ____.
- (a) Self-Assessment
 - (b) Re-Assessment
 - (c) Provisional Assessment
 - (d) All of the above
- (2) Under which assessment the taxable person self-assess the taxes payable and furnish a return for each tax period?
- (a) Self-assessment
 - (b) Provisional assessment
 - (c) Summary assessment
 - (d) Best judgment assessment
- (3) Whether all the returns submitted under Section 39 will be scrutinised?
- (a) No, 50% of the returns submitted under Section 39 will be scrutinised.
 - (b) Yes, all the returns submitted under Section 39 will be scrutinised.
 - (c) No, returns submitted under Section 39 will be self-assessed and proper officer may select any return for scrutiny under this Section.
 - (d) No, 35% of the returns submitted under Section 39 will be scrutinised.
- (4) Whether any time limit has been specified to issue notice for scrutiny?
- (a) 6 months from the end of the respective financial year.
 - (b) No time limit has been prescribed as of now, however same may be prescribed in the rules.
 - (c) 1 Year from the end of the respective financial year.
 - (d) 3 Years from the end of the respective financial year.
- (5) In case no satisfactory explanation is furnished for the discrepancies within a period of 30 days of being informed by the proper officer or such further period as may be permitted proper officer may initiate appropriate action:
- (a) Under Section 65 (Audit)
 - (b) Section 66 (Special Audit)
 - (c) Section 67 (Inspection, Search Seizure)
 - (d) Proceed to determine the tax and other dues under Section 73 or Section 74.
 - (e) Any of the above.
- (6) A taxable person may apply for provisional assessment:
- (a) When the taxable person is not able to determine the value of goods and/or services
 - (b) When the taxable person is not able to determine the rate of tax.
 - (c) (a) or (b)
 - (d) (a) and (b)
- (7) The provisional assessment sought by a taxable person can be used by:

- (a) The taxable person who has sought the provisional assessment.
(b) The friends and relatives of the taxable person who has sought the provisional assessment.
(c) The holding/subsidiary company of the taxable person who has sought the provisional assessment.
(d) None of the above.
- (8) The payment of tax on provisional basis may be allowed, if the taxable person:
(a) Executes a bond as may be prescribed
(b) With such surety or security as the proper officer may deem fit, binding the taxable person for differential tax if any
(c) (a) or (b)
(d) (a) and (b)
- (9) In case of provisional assessment, along with bond the applicant is also required to furnish a bank guarantee of the amount as determined by the proper officer but it shall not exceed _____.
(a) 12% of the bond value
(b) 25% of the bond value
(c) 30% of the bond value
(d) 50% of the bond value
- (10) What is the time period within which the proper officer is required to reply on application for provisional assessment?
(a) 90 days from the date of decision of applicant
(b) 60 days from the date of decision of applicant
(c) 90 days from the date of receipt of such request
(d) 60 days from the date of receipt of such request
- (11) What is the time period specified for the final assessment order by the proper officer?
(a) 1 month from the date of provisional assessment
(b) 3 months from the date of provisional assessment
(c) 6 months from the date of provisional assessment
(d) 9 months from the date of provisional assessment
- (12) If final order is not passed within 6 months, time period specified in Section 60(1) may, on sufficient cause being shown and for reasons to be recorded in writing, be extended:
(a) By the Joint/Additional Commissioner for a further period of 6 months and by the Commissioner for such further period not exceeding 4 Years.
(b) By the Commissioner for a further period of 6 months.
(c) By the Joint/Additional Commissioner for a further period of 1 year.
(d) By the Joint/Additional Commissioner for a further period of 1 year and by the Commissioner for a further period of 6 months.
- (13) Whether any additional interest/penalty/prosecution will be leviable for non-payment of tax determined under provisional assessment?
(a) Only interest specified under Section 50 will be liable.
(b) Interest under Section 50 + Penalty of Rs.10,000.
(c) Only Penalty @ 50% of the default amount.
(d) No Penalty, only Prosecution.

- (14) What will be the consequences when tax payable under final order passed is more than tax paid based on provisional assessment?
- (a) Only Differential tax payable has to be paid on determination of final assessment.
 - (b) Differential tax payable has to be paid on determination of final assessment along with interest specified under Section 50.
 - (c) Differential tax payable has to be paid on determination of final assessment along with interest specified under Section 50 and penalty of Rs.20,000.
 - (d) Differential tax payable has to be paid on determination of final assessment along with penalty of Rs.20,000.
- (15) Under provisional assessment, if a registered person liable to pay tax has not paid on due date, then he shall be liable to pay interest @ _____ from the first day after due date till the actual date of payment.
- (a) 6% p.a.
 - (b) 12% p.a.
 - (c) 18% p.a.
 - (d) 24% p.a.
- (16) What shall be interest payable to the taxable person if he is entitled to a refund consequent to the order for final assessment?
- (a) Interest shall be payable only after 6 months after the Final Assessment.
 - (b) Interest shall be payable only after 3 months after the Final Assessment.
 - (c) Interest shall be paid on such refund as provided in Section 56.
 - (d) No interest shall be payable on the refund.
- (17) What is the rate of interest for refund if not paid within 60 days of the final assessment order?
- (a) 6% p.a.
 - (b) 9% p.a.
 - (c) 18% p.a.
 - (d) 24% p.a.
- (18) What is the rate of interest for refund and if the order is passed by the Court for such refund?
- (a) 9% p.a.
 - (b) 12% p.a.
 - (c) 18% p.a.
 - (d) 24% p.a.
- (19) Under provisional assessment, if a registered person liable to pay tax has not paid on due date, then he shall be liable to pay interest @ _____ from the first day after due date till the actual date of payment.
- (a) 6% p.a.
 - (b) 12% p.a.
 - (c) 18% p.a.
 - (d) 24% p.a.
- (20) Whether any additional interest / penalty / prosecution will be leviable for non-payment of tax determined under provisional assessment?

- (a) Only interest specified under Section 50 will be liable.
- (b) Interest u/s 50 + Penalty of Rs.10,000.
- (c) Only Penalty @ 50% of the default amount.
- (d) No Penalty, only Prosecution

(21)

- A. Best judgment assessment is total guess work of the proper officer.
- B. Best judgment assessment cannot be best on whims & fancies
- (a) A & B correct
- (b) A & B Incorrect
- (c) A – Correct, B – Incorrect
- (d) A- Incorrect, B – Correct

(22) What are the consequences, where a registered person fails to furnish the return required under Section 39 or Section 45, even after 15 days of the service of a notice under Section 46?

- (a) The proper officer may proceed to assess the tax liability of the said person to the best of his judgement.
- (b) issue an assessment order within a period of five years from the date specified under Section 44
- (c) (a) or (b)
- (d) (a) and (b)

(23) Where a taxable person fails to obtain registration even though liable to do so, the proper officer may proceed for _____ to assess the tax liability of such taxable person for the relevant tax periods

- (a) Provisional Assessment
- (b) Summary Assessment
- (c) Self-Assessment
- (d) Best Judgment Assessment

(24) The time-limit for issuance of order of Best Judgment assessment is:

- (a) 5 years from the date specified for furnishing of the annual return for the financial year to which the tax not paid relates.
- (b) 4 years from the date specified for furnishing of the annual return for the financial year to which the tax not paid relates.
- (c) 3 years from the date specified for furnishing of the annual return for the financial year to which the tax not paid relates.
- (d) None of the above

(25) What is the consequence, where a taxable person fails to obtain registration even though liable to do so?

- (a) Proper officer may assess the tax liability to the best of his judgement.
- (b) Issue a show cause notice and pass assessment order after providing opportunity of being heard.
- (c) (a) or (b)
- (d) (a) and (b)

(26) What are the pre requisites for proper officer to pass assessment order under Section 63?

- (a) Period selected for assessment has to be within 5 years from the end of due date for filing annual return of relevant period.

- (b) Show cause notice has to be issued before passing assessment order.
(c) Opportunity of being heard has to be given before passing assessment order.
(d) All of the above.
- (27) What is the time period allowed to an unregistered taxable person for furnishing a reply to the proper officer in case of best judgment assessment by the proper officer?
(a) 15 days
(b) 21 days
(c) 30 days
(d) 45 days
- (28) Where a taxable person fails to obtain registration even though liable to do so, the proper officer may proceed for _____ to assess the tax liability of such taxable person for the relevant tax periods
(a) Provisional Assessment
(b) Summary Assessment
(c) Self - Assessment
(d) Best of his judgment
- (29) If the liability of a person to take registration arises at any time in FY 2017-18 for any reason. What will be the due-date for issuing best judgment assessment by the proper officer?
(a) 31.12.2021
(b) 31.12.2022
(c) 31.12.2023
(d) 31.12.2024
- (30) Is there any time limit specified to furnish the return after serving of assessment order?
(a) Yes, Return has to be filed by registered person who has failed to submit return under Section 39 or Section 45 within 15 days from service the assessment order.
(b) Yes, Return has to be filed by registered person who has failed to submit return under Section 39 or Section 45 within 30 days from service the assessment order.
(c) Yes, Return has to be filed by registered person who has failed to submit return under Section 39 or Section 45 within 45 days from service the assessment order.
(d) No time limit has been specified.
- (31) If the registered person furnishes a valid return within _____ of the service of the assessment order under Section 62 (1), the said assessment order shall be deemed to have been withdrawn.
(a) 30 days
(b) 60 days
(c) 1 month
(d) 2 months
- (32) Whether the registered person will get immunity from interest & late fee leviable if assessment order passed under Section 62(1) is withdrawn?
(a) Taxable person will get immunity only from late fee under Section 47.
(b) No, taxable person will still be liable for interest under Section 50 and late fee under Section 47. Therefore, no immunity has been provided for the same.
(c) Taxable person will get immunity from late fee under Section 47 as well as interest under Section 50.

- (d) Taxable person will get immunity only from interest under Section 50.
- (33) Mr. VJ has failed to furnish a return under Section 39 even after 15 days of notice for which proper officer issued a notice for assessment. What is the condition for which such best judgment assessment order shall be deemed to have been withdrawn?
- (a) File a valid return within 30 days of serving notice
 - (b) File a valid return within 15 days of serving notice
 - (c) File a valid return within 30 days of serving of assessment order
 - (d) File a valid return within 45 days of serving notice
- (34) What are the conditions where the proper officer may opt for summary assessment of an assessee?
- (a) Evidence showing tax liability
 - (b) Prior permission of Additional Commissioner or Joint Commissioner
 - (c) To protect the Interest of Revenue
 - (d) All of the above
- (35) Whether proper officer can proceed suo-moto in assessing the tax liability of a taxable person on possession of relevant evidence?
- (a) No, the proper officer has to obtain prior permission of Additional / Joint Commissioner to proceed to assess the tax liability.
 - (b) No, the proper officer has to obtain prior permission of Chief Commissioner to proceed to assess the tax liability.
 - (c) No, the proper officer has to obtain prior permission of Principle Chief Commissioner to proceed to assess the tax liability.
 - (d) Yes, the proper officer can proceed suo-moto in assessing the tax liability of a taxable person on possession of relevant evidence.
- (36) The order under Section 64 may be withdrawn:
- (a) On an application made by taxable person,
 - (b) If the Additional / Joint Commissioner considers that such order is erroneous.
 - (c) (a) or (b)
 - (d) The order passed under Section 64 cannot be withdrawn.
- (37) What is the condition for withdrawal of assessment order made under summary assessment?
- (a) Application made by the taxable person within 30 days or his own motion (Additional / Joint Commissioner)
 - (b) If the Additional / Joint Commissioner considers that such order is erroneous
 - (c) (a) & (b)
 - (d) Order passed as such cannot be withdrawn
- (38) In case of summary assessment, where the taxable person is not identified and such tax liability is related to supply of goods, then the person ____ shall be treated as taxable person and shall be liable to pay tax.
- (a) Supplying such goods
 - (b) In charge of such goods
 - (c) Delivering such goods
 - (d) None of the above

- (39) What types of audits are envisaged in GST Law?
- (a) Special Audit
 - (b) Audit by professionals
 - (c) Audit by tax authorities
 - (d) All of the above
- (40) General Audit under Section 65 can be undertaken in case of:
- (a) Taxable Person
 - (b) Unregistered Person
 - (c) Registered Person
 - (d) All of above
- (41) Who is authorised to undertake the audit of a registered person?
- (a) The Commissioner of CGST/Commissioner of SGST
 - (b) Any officer authorised by Commissioner of CGST/Commissioner of SGST by way of a general or a specific order.
 - (c) (a) or (b)
- (42) Whether any reason to believe or evidence is required for initiation of audit under Section 65?
- (a) Reason to believe is a prerequisite for initiation of audit under Section 65.
 - (b) Proper evidence is a prerequisite for initiation of audit under Section 65.
 - (c) (a) & (b)
 - (d) No, Section 65 does not specify any such requirements
- (43) The tax authorities may conduct audit under Section 65 at:
- (a) the place of business of the registered person
 - (b) the place of residence of the registered person.
 - (c) the office of the tax authorities.
 - (d) (a) or (c)
- (44) The tax authorities may conduct audit under Section 65:
- (a) For multiple financial years or part thereof
 - (b) For a single financial year or part thereof
 - (c) For a single financial year only
 - (d) (a) and (b)
- (45) Where the audit can be conducted?
- (a) At the place of business of registered person
 - (b) At the office of the commissioner
 - (c) At the office of the person authorized by the commissioner
 - (d) All of the above
- (46) Prior to the conduct of audit under Section 65 the registered person shall be informed, by way of a notice, sufficiently in advance:
- (a) not less than 15 working days
 - (b) not less than 30 working days
 - (c) not less than 10 working days
 - (d) No prior intimation required

- (47) The time limit for completion of the audit under Section 65(1) is:
- (a) 6 months from the date of commencement of audit
 - (b) 3 months from the date of commencement of audit
 - (c) 1 year from the date of commencement of audit
 - (d) None of the above.
- (48) Where the Commissioner is satisfied that audit under Section 65 in respect of such registered person cannot be completed within three months from the date of commencement of audit the time limit can be extended:
- (a) by a further period not exceeding 6 months
 - (b) by a further period not exceeding 3 months
 - (c) by a further period not exceeding 9 months
 - (d) no extension of time limit is permissible
- (49) M/s. SRK Ltd. has been served by an audit notice by the tax authorities on 01-10-2018. Documents asked for was submitted to the authorities in 10-10-2018. What will be the last date within which the audit is to be completed?
- (a) 31.10.2018
 - (b) 09.11.2018
 - (c) 01.01.2018
 - (d) 09.01.2018
- (50) "Commencement of Audit" shall mean the date on which the records and other documents
- (a) Date on which all the documents & information called for by the tax authorities, are made available by the registered person
 - (b) The actual institution of audit at the place of business
 - (c) (a) or (b), whichever is earlier
 - (d) (a) or (b), whichever is later
- (51) During the course of audit, the authorized officer may require the registered person:
- (a) to afford him the necessary facility to verify the books of account or other documents as he may require
 - (b) to furnish such information as he may require and render assistance for timely completion of the audit
 - (c) (a) and / or (b)
 - (d) Only (a)
- (52) On conclusion of audit by the tax authorities, the proper officer shall, within _____, inform the registered person, whose records are audited about the findings.
- (a) 15 days
 - (b) 30 days
 - (c) 45 days
 - (d) 60 days
- (53) Special Audit is conducted under Section _____.
- (a) 61
 - (b) 62

- (c) 65
(d) 66
- (54) Special audit under Section 66 can be directed at any stage of scrutiny, enquiry, investigation or any other proceedings having regard to nature and complexity of the case if, any officer not below the rank of Assistant Commissioner:
- (a) is of the opinion that the value has not been correctly declared
 - (b) the credit availed is not within the normal limits
 - (c) assessee does not co-operate
 - (d) (a) or (b)
- (55) Special Audit can be directed by a proper officer if he is of the opinion that:
- (a) Value requires verification
 - (b) Value has been overstated
 - (c) Value has not been correctly stated
 - (d) All of above
- (56) Who can direct the registered person to get its records specially audited under Section 66?
- (a) An officer not below the rank of Assistant Commissioner, with the prior approval of the Commissioner
 - (b) An officer not below the rank of Joint / Additional, with the prior approval of the Chief Commissioner
 - (c) An officer not below the rank of Chief Commissioner, with the prior approval of the Principle Chief Commissioner
 - (d) None of the above.
- (57) Who is authorised to conduct the special audit including books of account under Section 66?
- (a) Chartered Accountant as may be nominated by the Commissioner.
 - (b) Cost and Works Accountant as may be nominated by the Commissioner.
 - (c) (a) or (b)
 - (d) Any officer as may be nominated by the Additional Director.
- (58) For the purpose of Special audit, CA or CMA is nominated by the ____.
- (a) Commissioner
 - (b) Any Officer authorized by the Commissioner
 - (c) Deputy / Assistant Commissioner of Central Tax
 - (d) Additional Commissioner / Joint Commissioner of Central Tax
- (59) The time limit to submit a report of the audit under Section 66 is:
- (a) Within the period of 90 days without any extension of time
 - (b) within the period of 60 days without any extension of time
 - (c) within the period of 90 days. The Assistant Commissioner may, on an application made to him in this behalf or for any material and sufficient reason, extend the said period by another 90 days.
 - (d) None of the above.
- (60) The expenses of audit under Section 66 is determined and paid by:
- (a) The Commissioner
 - (b) The Deputy/Assistant Commissioner with prior approval of the Commissioner

- (c) The registered person
(d) Any of the above
- (61) What is the option available to the proper officer if in the course of audit he finds out that tax not paid or short paid or erroneously refunded or ITC wrongly availed?
(a) Opt for Advance Ruling
(b) Give opportunity of being heard
(c) Initiate action of demand & recovery under Section 73 or under Section 74
(d) Any of the above
- (62) What shall be the period of audit in case the same is performed by the professionals under Section 35?
(a) Calendar Year
(b) Financial Year
(c) Either (a) or (b), depending at the option of the professional
(d) Either (a) or (b), depending at the option of the person who is getting the books audited
- (63) Every registered person whose aggregate turnover during a financial year exceeds the prescribed limit of _____ shall get his accounts audited by a Chartered Accountant or a Cost Accountant.
(a) Rs.2 crore
(b) Rs.1.5 crore
(c) Rs.1 crore
(d) Tax audit
- (64) If a turnover during a financial year exceeds the prescribed limit, then accounts get audited by
(a) Chartered Accountant
(b) Cost Accountant
(c) Either (a) or (b)
(d) Both (a) and (b)
- (65) Every registered taxable person who is required to get his accounts audited under Section 35(5) shall furnish electronically
(a) Annual return
(b) Audited copy of annual accounts
(c) Reconciliation statement reconciling the value of supplies declared in the return and the financial statement
(d) All of the above
- (66) The reconciliation statements must be prepared based on _____.
(a) Audited Financial Statements & Annual Return of GST
(b) Unaudited financial statements & Annual return of GST
(c) Books of account & the GST Portal
(d) GSTR-3B & GSTR-2A

INSPECTION, SEARCH & SEIZURE AND ARREST

- (1) Section ____ deals with the provisions of Inspection, Search and Seizure drafted to deter tax evasion.
(a) 67-72
(b) 138-141
(c) 60-67
(d) 130-136
- (2) Is it mandatory that 'reasons to believe' must exist before issuing authorization for Inspection or Search and Seizure by the proper officer?
(a) Yes
(b) No
- (3) ____ denotes an action of a Government machinery to go, look through examine carefully a place, area, person, object etc. in order to find something concealed or for the purpose of discovering evidence of a crime.
(a) Search
(b) Seizure
(c) Inspection
(d) Recovery
- (4) ____ means the taking into custody of a person under some lawful command or authority.
(a) Seizure
(b) Arrest
(c) Inspection
(d) Search
- (5) A team of officers visited to conduct search at Mr. X's home. Just after conducting the search, witnesses and Mr. X again asked the officers to offer themselves for their personal search. Do witnesses and Mr. X have such right?
(a) Yes, they have such rights
(b) No, they don't have such rights
(c) No, they can ask only at start.
(d) None of the above
- (6) Initiation of action under Section 67 is by a Proper Officer not below the rank of ____.
(a) Superintendent
(b) Inspector
(c) Joint Commissioner
(d) Commissioner

- (7) Who will authorize the conduct of inspection?
- (a) GST Commissioner
 - (b) Proper Officer not below the rank of Joint Commissioner
 - (c) State Commissioner
 - (d) Central Commissioner
- (8) Which are the places of business / premises which can be inspected by the proper officer under this section?
- (a) Any places of business of a taxable person
 - (b) Any places of business of a taxable person engaged in the business of transporting goods
 - (c) Any places of business of an owner or an operator of a warehouse or go down or any other place.
 - (d) All of the above
- (9) Section 68 authorizes the proper officer to conduct transit checks for inspection of goods. Comment.
- (a) Yes
 - (b) No
 - (c) Partially Correct
 - (d) None of the above
- (10) In which of the following cases, the proper officer has the power of making conduct of inspection, search and seizure?
- (a) The taxable person has suppressed any transaction relating to supply of goods or services
 - (b) The taxable person has claimed ITC in excess of his entitlement
 - (c) The taxable person engaged in the business of transporting goods is keeping goods which have escaped payment of tax
 - (d) All of the above
- (11) If a taxable person has done the following act, inspection can be ordered
- (a) Suppression of any transaction of supply of goods or services
 - (b) Suppression of stock of goods in hand
 - (c) Contravention of any provision of the GST law to evade tax
 - (d) All of the above
- (12) The seized goods, documents or books can be retained by such officer for any long, whether he requires it or not. Comment.
- (a) Yes, he can do so under Section 67(3).
 - (b) No, he can't do so.
 - (c) Yes, he can do so with permission of the assessee.
 - (d) No, he can retain them only for so long as he requires for carrying out inspection only.
- (13) What is the time period within which the seized goods, documents or books should be returned if they have not been used for the said purpose?
- (a) 10 days
 - (b) 15 days
 - (c) 30 days
 - (d) 45 days

- (14) Can the seized goods be released on provisional basis upon execution of a bond and furnishing of security or on payment of applicable tax, interest and penalty?
- (a) Yes
 - (b) No
 - (c) At proper officer's discretion
 - (d) None of the above
- (15) Seized goods can be released on _____ basis under Section 67(6).
- (a) Provisional
 - (b) Permanent
 - (c) Temporary
 - (d) Periodical
- (16) Who can be the proper officer in case of release of seized goods on provisional basis?
- (a) Joint Commissioner
 - (b) Assistant Commissioner
 - (c) Commissioner
 - (d) Both (a) and (c)
- (17) What if the seized goods provisionally released are not returned by the assessee on the appointed date?
- (a) The proper officer shall re-seize the goods
 - (b) The proper officer shall encash the security bond
 - (c) The proper officer shall give him the opportunity of being heard
 - (d) None of the above
- (18) What is the maximum time limit within which the seized goods should be released in case of non-serving of notice?
- (a) 60 days
 - (b) 6 months
 - (c) 6 days
 - (d) 12 months
- (19) Mr. Chotu used to deal perishable goods. Mr. Motu, a Commissioner on valid grounds seized these goods. Can such officer dispose of these goods to recover the tax dues?
- (a) Yes
 - (b) No
 - (c) Yes, only after permission from the GST Council
 - (d) None of the above
- (20) Is it necessary to prepare inventory of the perishable or hazardous nature seized goods?
- (a) Yes
 - (b) No
- (21) The provisions of _____ relating to search and seizure shall apply to search and seizure under Section 67 of this Act.
- (a) Code of Civil Procedures
 - (b) Code of Criminal Procedures

- (c) Code of Ethics
(d) Income Tax Raids-Rules and Regulations
- (22) _____ means serious category of offences in respect of which a police officer has the authority to make an arrest.
(a) Penal offences
(b) Non-cognizable offence
(c) Cognizable offence
(d) All of the above
- (23) Is officer bound to communicate the grounds of arrest in case of non-bailable and cognizable offences?
(a) Yes
(b) No
- (24) If a person is arrested for a cognizable offence, he must be informed in writing of the grounds of arrest and he must be produced before a Magistrate within _____.
(a) 24 hours of his warrant
(b) 24 hours of his arrest
(c) 24 hours of his seizure
(d) 48 hours of his arrest
- (25) All arrests should be made as per the provisions of _____.
(a) Code of Criminal Procedure, 1973
(b) Civil Procedure Code
(c) Indian Penal Code
(d) Foreign Exchange Management Act
- (26) Section 70 provides to proper officer _____.
(a) Power to arrest
(b) Power to summon
(c) Power to conduct judicial proceedings
(d) None of the above
- (27) When can the proper officer issue summons to call up on a person?
(a) To give evidence
(b) To produce a document
(c) To produce any other thing in an enquiry
(d) All of the above
- (28) What can be the consequences of non-appearance to summons?
(a) Prosecution under Section 172, 174, 175 and 193 of the Indian Penal Code as the case maybe
(b) Arrest under Code of Criminal Procedure, 1973
(c) Arrest under Foreign Exchange Management Act
(d) None of the above
- (29) Which records are required to be submitted under Section 71(1)?
(a) Statements of annual financial accounts, duly audited, wherever required

- (b) Cost audit report, if any, under Section 148 of the Companies Act, 2013
- (c) The income tax audit report, if any, under Section 44AB of the Income-Tax Act
- (d) All of the above

(30) The records should be submitted within _____ from the day when the demand in respect to the records maintained by the person is made.

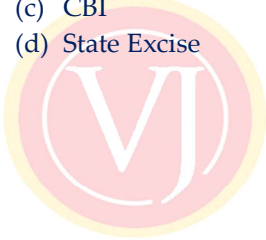
- (a) 15 working days
- (b) 10 working days
- (c) 25 working days
- (d) 30 working days

(31) Who are allowed to assist the proper officer for execution of this Act?

- (a) Police Officer
- (b) Railways Officer
- (c) Customs Officer
- (d) All of the above

(32) The _____ Officer is empowered to assist the proper officer.

- (a) Police / Customs
- (b) Health
- (c) CBI
- (d) State Excise



DEMAND & RECOVERY

- (1) Which section deals with the provisions regarding issue of notice and raising of demand in cases where fraud, misstatement or suppression of facts is not alleged?
- (a) Section 73
 - (b) Section 74
 - (c) Section 75
 - (d) Section 76
- (2) Which section deals with the provisions regarding issue of notice and raising of demand in cases where fraud, misstatement or suppression of facts is alleged?
- (a) Section 73
 - (b) Section 74
 - (c) Section 75
 - (d) Section 76
- (3) Section 74 covers the provisions when the tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilized by ____.
- (a) Reason of fraud
 - (b) Any wilful statement
 - (c) Suppression of facts
 - (d) All of the above
- (4) Time limit for issue of order under Section 73 / Section 74 is 3 years / 5 years from the ____.
- (a) Last date of the financial year to which the tax belongs
 - (b) Last date of the furnishing annual return to which the tax belongs
 - (c) Date of issue of SCN
 - (d) Date of voluntary payment made by the assessee
- (5) What is the time limit for issue of order in case of reasons other than fraud, misstatement or suppression?
- (a) 1 Year
 - (b) 2 Years
 - (c) 3 Years
 - (d) 5 Years
- (6) The notice should be issued at least ____ before time limit of issue of order under Section 73.
- (a) 1 month
 - (b) 2 months
 - (c) 3 months
 - (d) 6 months
- (7) What is the time limit for issue of order in case reasons of fraud, misstatement or suppression?
- (a) 30 months

- (b) 18 months
(c) 5 Years
(d) 3 Years
- (8) The notice should be issued at least _____ before time limit of issue of order under Section 74.
(a) 1 month
(b) 2 months
(c) 3 months
(d) 6 months
- (9) Where the service of notice or issuance of order is stayed by a Court order, is the period of such stay be excluded in computing the period specified in sub-sections (2) and (10) of Section 73 or in sub-sections (2) and (10) of Section 74?
(a) Yes
(b) No
(c) At proper officer's discretion
(d) None of the above
- (10) What is the time limit for issue of order in pursuance of the direction of the Appellate Authority or Appellate Tribunal or a Court, from the date of communication of the said direction?
(a) 30 months
(b) 18 months
(c) 2 Years
(d) 5 Years
- (11) SCN stands for _____.
(a) Special Cause Notification
(b) Show Cause Notice
(c) Serve the Cause Notice
(d) Suppression Cause Notice
- (12) Repeat notices can be sent to the assessee on the same grounds on which once a SCN has been issued. Comment.
(a) Yes
(b) No
(c) Partially correct
(d) None of the above
- (13) Repeat notices are sent as _____.
(a) Detailed SCN
(b) Statement which contains the details of the tax
(c) Demand order
(d) Supplement to main SCN
- (14) Notice can be served by which of the following modes?
(a) By registered post
(b) By sending a communication to his email
(c) By making it available on common portal

(d) All of the above

(15) Which of the following is a correct method of serving notice?

- (i) By giving it to any adult member of the family residing with the taxable person
 - (ii) By making it available on the common portal
 - (iii) By sending a courier to a person regularly employed by him in connection with the business
 - (iv) By registered post with acknowledgement due to his authorised representative
 - (v) Affixing a copy on the notice board of the office of the concerned officer who issued such notice
- (a) (ii), (iv)
(b) (i), (iii), (v)
(c) (i), (ii), (iii), (iv)
(d) (i), (ii), (iii), (iv) and (v)

(16) Is it obligatory on the part of the Department to take on record the assessee's representation during adjudication and issue of order?

- (a) Yes
(b) No
(c) At proper officer's discretion
(d) If requested by notice

(17) What is the maximum number of times a hearing can be adjourned?

- (a) 1
(b) 3
(c) 5
(d) None of the above

(18) Is the interest and penalty also payable under Section 73(1) of the Act?

- (a) Yes
(b) No
(c) Only Interest
(d) Only Penalty

(19) What is the rate of interest that needs to be paid in case of default as per Section 73 / Section 74?

- (a) 5%
(b) 12%
(c) 18%
(d) 28%

(20) Whether interest is payable on the tax short paid or not paid even if it is not specified in the order determining the tax liability?

- (a) Yes
(b) No
(c) Only if concluded by an order later Tax collected but not paid to Government (Section 76)

(21) What is the maximum penalty leviable in Section 73?

- (a) 10% of the tax or Rs.10,000, whichever is higher
(b) 10% of the tax or Rs.10,000, whichever is lower
(c) 25% of the tax or Rs.10,000, whichever is higher

- (d) 25% of the tax or Rs.10,000, whichever is lower
- (22) What is the maximum penalty leviable under Section 74?
- (a) 100% of the taxes
 - (b) 100% of the value of goods
 - (c) 50% of the taxes
 - (d) 50% of the value of goods
- (23) Whether penalties under any other provisions of the Act be imposed in respect of adjudication proceedings under Section 73 or Section 74?
- (a) Yes
 - (b) No
 - (c) At proper officer's discretion
 - (d) None of the above
- (24) What is the maximum amount of demand for which the officer can issue an order under Section 73 in case of other than fraud, misstatement or suppression?
- (a) Amount of tax + Interest + Penalty of 10% of tax
 - (b) Amount of tax + Interest + Penalty of 10% of tax or Rs.10,000, whichever is higher
 - (c) Rs.10,000
 - (d) Amount of tax + Interest + Penalty of 25% of tax
- (25) What is the maximum amount of demand for which the officer can issue an order under Section 74 in case fraud, misstatement or suppression?
- (a) Amount of tax + Interest + Penalty of 15% of tax
 - (b) Amount of tax + Interest + Penalty of 25% of tax
 - (c) Amount of tax + Interest + Penalty of 50% of tax
 - (d) Amount of tax + Interest + Penalty of 100% of tax
- (26) Whether the amount of tax demanded in the order can exceed the amount specified in the notice?
- (a) Yes
 - (b) No
 - (c) At proper officer's discretion
 - (d) None of the above
- (27) Penalty is not leviable under Section 73 of the Act, in case the tax along with interest is paid within _____ days from the issue of SCN.
- (a) 10 days
 - (b) 15 days
 - (c) 20 days
 - (d) 30 days
- (28) What would be the rate of penalty under Section 73 of the CGST Act, if the person has not paid the amount (tax plus interest) within 30 days of SCN / Demand Order?
- (a) 5 %
 - (b) 10 % of tax or Rs.10,000 whichever is higher
 - (c) 8 % of tax plus interest
 - (d) 10 % of tax plus interest

- (29) If the voluntary payment of tax made by a person under Section 73(5) falls short, can he be again issued for such short payment?
- (a) Yes, he shall be issued GST DRC-01 for full amount
 - (b) No, the short paid amount shall be waived off as a result of voluntary payment
 - (c) Yes, GST DRC-01 shall be issued for the short paid amount only
 - (d) No, because the issue gets closed as soon as the person makes voluntary payment
- (30) What is the rate of penalty for default under Section 74 if the payment has been made within 30 days of SCN?
- (a) 10 %
 - (b) 12 %
 - (c) 15 %
 - (d) 25 %
- (31) Different designations have been prescribed to function as a proper officer on the basis of _____ for issue of notice and demand.
- (a) Subordinate level of Central Tax Officers
 - (b) Seniority level of Central Tax Officers
 - (c) Monetary limit of the tax involved
 - (d) Type of tax involved
- (32) What is the prescribed monetary limit of Central Tax for Superintendent of Central Tax for issuance of show cause notices and orders under Section 73 and Section 74?
- (a) Not exceeding Rs.10 lakhs
 - (b) Above Rs.10 lakhs and not exceeding Rs.1 Crore
 - (c) Above Rs.1 Crore without any limit
 - (d) Not exceeding Rs.20 lakhs
- (33) What is the prescribed monetary limit of Integrated Tax for Superintendent of Central Tax for issuance of show cause notices and orders under Section 73 and Section 74 read with Section 20 of the IGST Act?
- (a) Not exceeding Rs.10 lakhs
 - (b) Above Rs.10 lakhs and not exceeding Rs.1 Crore
 - (c) Above Rs.1 Crore without any limit
 - (d) Not exceeding Rs.20 lakhs
- (34) What is the prescribed monetary limit of Central Tax for Deputy or Assistant Commissioner of Central Tax for issuance of show cause notices and orders under Section 73 and Section 74?
- (a) Not exceeding Rs.10 lakhs
 - (b) Above Rs.10 lakhs and not exceeding Rs.1 Crore
 - (c) Above Rs.1 Crore without any limit
 - (d) Any amount without any limit
- (35) What is the prescribed monetary limit of Integrated Tax for Deputy or Assistant Commissioner of Central Tax for issuance of show cause notices and orders under Section 73 and Section 74 read with Section 20 of the IGST Act?
- (a) Not exceeding Rs.20 lakhs

- (b) Above Rs.20 lakhs and not exceeding Rs.2 Crore
(c) Above Rs.2 Crore without any limit
(d) Any amount without any limit
- (36) What is the prescribed monetary limit of Central Tax for Additional or Joint Commissioner of Central Tax for issuance of show cause notice and orders under Section 73 and Section 74?
(a) Not exceeding Rs.10 lakhs
(b) Above Rs.10 lakhs and not exceeding Rs.1 Crore
(c) Above Rs.1 Crore without any limit
(d) Any amount without any limit
- (37) What is the prescribed monetary limit of Integrated Tax for Additional or Joint Commissioner of Central Tax for issuance of show cause notices and orders under Section 73 and Section 74 read with Section 20 of the IGST Act?
(a) Not exceeding Rs.20 lakhs
(b) Above Rs.20 lakhs and not exceeding Rs.2 Crore
(c) Above Rs.2 Crore without any limit
(d) Any amount without any limit
- (38) Mr. PK wrongly availed the input tax credit Rs.10 lakhs of CGST & SGST. Who is the required proper officer to issue a show cause notice against such wrongful availment?
(a) Superintendent of Central Tax
(b) Deputy or Assistant Commissioner of Central Tax
(c) Additional or Joint Commissioner of Central Tax
(d) Any of the above
- (39) Mr. A defaulted in payment of IGST amounting to Rs. 1.5 crore. The Proper Officer treated this default on the part of the taxpayer being made with the intention of fraud. Which of the following Proper Officer can issue a show cause notice to the taxpayer under section 74 of CGST Act, 2017 in this case?
(a) Assistant Commissioner of Central Tax
(b) Additional Commissioner of Central Tax
(c) Joint Commissioner of Central Tax
(d) Superintendent of Central Tax
- (40) Any amount of tax collected shall be deposited to the credit of the Central or State Government:
(a) Only when the supplies are taxable
(b) Regardless of whether the supplies in respect of which such amount was collected are taxable or not
(c) Only when the supplies are not taxable
(d) None of the above
- (41) Is there any time limit for issue of notice under Section 76 in cases where tax collected but not paid?
(a) No time limit
(b) 1 Year
(c) 3 Years
(d) 5 Years

- (42) Within how many years should the proper officer issue an order from the date of issue of notice under Section 76?
- (a) 1 Year
 - (b) 2 Years
 - (c) 3 Years
 - (d) 4 Years
- (43) Whether the person who has borne the incidence of amount apply for refund of surplus left after adjustment towards tax collected but not paid under Section 76?
- (a) Yes
 - (b) No
 - (c) At proper officer's discretion
 - (d) None of the above
- (44) In case the person does not deposit tax collected in contravention of Section 76, is the same recoverable with interest?
- (a) Yes
 - (b) No
 - (c) At proper officer's discretion
 - (d) None of the above
- (45) What happens if a taxable person has paid CGST & SGST or, as the case may be, CGST & UTGST (in SGST / UTGST Act) on a transaction considered by him to be an intra-state supply but which is subsequently held to be an inter-state supply?
- (a) Seek refund
 - (b) Adjust against future liability
 - (c) Take re-credit
 - (d) File a suit for recovery
- (46) What happens if a taxable person has paid IGST (in IGST Act) on a transaction considered by him to be an inter-state supply but which is subsequently held to be an intra-state supply?
- (a) Seek refund
 - (b) Adjust against future liability
 - (c) Take re-credit
 - (d) File a suit for recovery
- (47) Whether a taxable person who has paid IGST on a transaction considered by him to be an inter-state supply, but which is subsequently held to be an intra-state supply is required to pay interest?
- (a) Yes
 - (b) No
 - (c) At proper officer's discretion
 - (d) None of the above
- (48) Whether a taxable person who has paid CGST & SGST or, as the case may be, CGST & UTGST on a transaction considered by him to be an intra-state supply, but which is subsequently held to be an inter-state supply is required to pay interest?
- (a) Yes
 - (b) No

- (c) At proper officer's discretion
(d) None of the above
- (49) Mr. DK a taxable person has paid IGST on a transaction considered by him to be an interstate supply, but which is subsequently held to be an intra-state supply. Mr. DK, then, made payment of CGST & SGST. Which is of the following statements is incorrect for the given situation?
(a) Refund of IGST shall be allowed only after payment of CGST & SGST
(b) Refund of IGST can be allowed even before the payment of CGST & SGST
(c) Interest will not be payable in this case
(d) Provision of unjust enrichment will not apply to such refund
- (50) The time limit for payment of tax demand is _____ from the date of service of the order.
(a) 3 months
(b) 90 days
(c) 6 months
(d) 1 Year
- (51) If it is expedient in the interest of the revenue, can the proper officer after recording reasons in writing, require a taxable person to make payment of tax demand within shorter period as may be specified by him?
(a) Yes
(b) No
(c) With prior permission of not below the rank of Joint Commissioner
(d) None of the above
- (52) _____ means when the proper officer by the notice in writing inform the person who has to make the payment to the defaulter to pay their amount due directly to the Central / State Government & get valid discharge of his liability towards the defaulter to that extent.
(a) Garnishee Proceedings
(b) Fraud Proceedings
(c) Payment Proceedings
(d) All of the above
- (53) Recovery at amount payable by a defaulter can be made from:
(a) Customer
(b) Bank
(c) Post office
(d) All of the above
- (54) After how many days, the proper officer may cause the sale of distressed property?
(a) 30 days
(b) 60 days
(c) 90 days
(d) 120 days
- (55) In which manner the detained goods can be sold?
(a) By auction / E-auction
(b) Market sale at market price

- (c) Scrap sale
(d) Retail sale
- (56) Notice of auction should be issued at least before _____ except in case of _____.
(a) 10 days, non-perishable goods
(b) 15 days, perishable goods
(c) 20 days, perishable goods
(d) 25 days, non-perishable goods
- (57) The proper officer may prepare a certificate signed by him specifying the amount due from such person & send it to the _____ of the district to collect it as _____ in district in which such person owns any property or resides or carries on his business.
(a) Collector, Land revenue
(b) Director, Rent revenue
(c) Collector, Interest revenue
(d) Director, Land revenue
- (58) The following amounts due cannot be paid through installments,
(a) Short paid tax for which notice has been issued
(b) Concealed tax
(c) Self-assessed tax shown in Return
(d) Arrears of tax
- (59) Maximum number of monthly installments permissible under Section 80 is:
(a) 36
(b) 12
(c) 48
(d) 24
- (60) Which officer has the power to grant permission for payment of tax through installment?
(a) Commissioner
(b) Principal Commissioner
(c) Assistant Commissioner
(d) Both (a) and (b)
- Author's Note:** Whenever in GST law, Commissioner is used, it always includes Principal Commissioner as well.
- (61) Which of the following acts by a person are treated as void when it is done after any amount has become due from him?
(a) Creates charge on property
(b) Parts with the property belonging to him
(c) Parts with the property in his possession
(d) All of the above
- (62) What all modes of transfers covered under Section 81?
(a) Sale
(b) Mortgage
(c) Any other mode of transfer

(d) All of the above

(63) When transfer of property would be considered void?

- (a) Transaction is done to defraud the Government revenue
- (b) Transaction is done without the intention to defraud the Government revenue
- (c) Any of the above

(64) When transfer of property would not be considered void?

- (a) Transaction is done for adequate consideration and without the notice of the pendency of proceedings under the Act
- (b) Transaction is done without the notice of such tax or other sum payable
- (c) With previous permission of the proper officer
- (d) All of the above

(65) What liabilities can be recovered on account of first charge on the property of such taxable person or such person as per Section 82 of the CGST Act, 2017?

- (a) Tax
- (b) Interest
- (c) Penalty
- (d) All of the above

(66) Whether any amount payable under this Act by the taxable person is a first charge on his property?

- (a) Yes
- (b) No
- (c) None of the above

(67) Whether property of a taxable person be provisionally attached to protect the revenue?

- (a) Yes
- (b) No
- (c) None of the above

(68) Who is competent authority for passing an order for provisional attachment?

- (a) Deputy Commissioner
- (b) Commissioner
- (c) GST Council
- (d) Assistant Commissioner

(69) Provisional attachment can be done under Section 83:

- (a) Before completion of proceedings
- (b) After completion of proceedings
- (c) After 3 attempts to recover dues
- (d) Only if there is risk of delinquency in payment of dues Continuation and validation of certain recovery proceedings (Section 84)

(70) Till what period does the order passed for provisional attachment is valid?

- (a) Infinite period
- (b) 10 Years
- (c) 1 Year

- (d) Till the end of such proceedings
- (71) The provisional attachment shall cease after _____ from the date of order.
- (a) 6 months
 - (b) 1 year
 - (c) 1 month
 - (d) 3 months
- (72) Who can issue fresh notice for enhanced demand by appeal, revision of application or other proceedings:
- (1) Commissioner
 - (2) Assistant Commissioner
 - (3) Joint Commissioner
 - (4) Any of above
- (73) Commissioner shall issue a fresh notice to recover the Government dues, if:
- (a) Demand amount is enhanced
 - (b) Demand amount is reduced
 - (c) Both (a) and (b)
 - (d) Neither (a) nor (b)
- (74) When Commissioner is not required to serve fresh notice to recover the Government dues?
- (a) Demand amount is reduced
 - (b) Already proceedings of recovery of Government dues is served before disposal of appeal, revision of application or other proceedings
 - (c) Demand amount is enhanced
 - (d) Both (a) and (b)
- (75) In terms of Rule 142 (7) of the CGST Rules, any rectification of order, in accordance with the provisions of Section 161, shall be made by the proper officer in:
- (a) Form GST DRC-07
 - (b) Form GST DRC-08
 - (c) Form GST DRC-09
 - (d) Form GST DRC -10
- (76) Bond/Security shall be in the form of _____ equivalent to the amount of applicable tax, interest and penalty
- (a) Bank guarantee
 - (b) Letter head
 - (c) power of attorney
 - (d) demand draft
- (77) Checkers has self-assessed tax liability under IGST Act, 2017, as Rs.80,000. He fails to pay the tax within 30 days from the due date of payment of such tax. Determine the interest and penalty payable by him with the following particulars available from his records:
- (i) Date of collection of tax 18th December, 20XX
 - (ii) Date of payment of tax 26th February, 20X1

(iii) No Show Cause Notice (SCN) has been issued to him so far, while he intends to discharge his liability, even before it is issued to him, on the assumption that no penalty is leviable on him as payment is made before issue of SCN.

(a) Interest Rs.1,460 and Penalty Rs.8,000

(b) Interest Rs.1,460 and Penalty Nil

(c) Interest Rs.1,946, Penalty Rs.8,000

(d) Interest Rs.1,946, Penalty Rs.10,000

Author's Note: The above understanding is as per CBIC Circular which has stated that Penalty under Section 73 for not paying self-assessed tax will be initiated only after proceedings have been initiated under Section 73. Thus, as proceedings have not been initiated under Section 73, there shall be no penalty even if self-assessed tax has been paid after 30 days of due-date of payment.

(78) Rochester Private Limited has been issued a show cause notice (SCN) on 31.08.2021 under section 73(1) of the CGST Act, 2017 on account of short payment of tax during the period between 01.07.2017 and 31.12.2017. As per section 73, in the given case, SCN can be issued latest by ____.

(a) 31.12.2021

(b) 30.09.2021

(c) 30.06.2021

(d) 31.12.2020

(79) Rochester Private Limited has been issued a show cause notice (SCN) on 31.08.2021 under section 73(1) of the CGST Act, 2017 on account of short payment of tax during the period between 01.07.2017 and 31.12.2017. As per section 73, in the given case, ORDER can be issued latest by ____.

(a) 31.12.2021

(b) 30.09.2021

(c) 30.06.2021

(d) 31.12.2020

(80) For the purposes of Section 79, the word person shall include

(a) Include "distinct persons" as referred to in Section 25(4) or Section 25(5)

(b) Include "distinct persons" as referred to in Section 25(4)

(c) Not Include "distinct persons" as referred to in Section 25(4)

(d) Not Include "distinct persons" as referred to in Section 25(4) or Section 25(5)

LIABILITY TO PAY IN CERTAIN CASES

- (1) Which section specifies the provisions for liability in case of transfer of business?
- (a) **Section 85**
 - (b) Section 86
 - (c) Section 87
 - (d) Section 88
- (2) Who shall be liable to pay the tax, interest or penalty due up to the time of such transfer of business?
- (a) Transferor
 - (b) Transferee
 - (c) **Transferor and Transferee jointly and severally**
 - (d) Either (a) or (b)
- (3) Who shall be liable to pay the tax, interest or penalty with effect from the date of transfer of business?
- (a) Transferor
 - (b) **Transferee**
 - (c) Transferor and transferee jointly and severally
 - (d) Either (a) or (b)
- (4) Mr. Amitabh Bachchan, a registered person transfers his business to Mr. Abishek Bachchan as a going concern. Is Mr. Abishek Bachchan liable to be registered in GST?
- (a) **Yes**
 - (b) No
- (5) Which section specifies the provisions for liability of agent and principal?
- (a) Section 85
 - (b) **Section 86**
 - (c) Section 87
 - (d) Section 88
- (6) _____ means a person, including a factor, broker, commission agent, arhatia, Del-credere agent, an auctioneer or any other mercantile agent, by whatever name called, who carries on the business of supply or receipt of goods or services or both on behalf of another.
- (a) **Agent**
 - (b) Arhatia
 - (c) Principal
 - (d) Job worker
- (7) Who shall be liable to the tax, interest or penalty where an agent supplies or receives any goods on behalf of his principal?
- (a) Principal
 - (b) Agent
 - (c) **Principal and agent jointly and severally**

- (d) Either (a) or (b)
- (8) When two or more companies are amalgamated, the liability to pay tax on supplies between the effective date of amalgamation order and date of amalgamation order would be on
- (a) Transferee
 - (b) **Respective companies**
 - (c) Any one of the companies
 - (d) None of the above
- (9) 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
- (10) Within how much time the liquidator is required to give intimation of his appointment to the Commissioner?
- (a) **30 days**
 - (b) 45 days
 - (c) 60 days
 - (d) 90 days
- (11) Intimation regarding appointment of liquidator should be given to the Commissioner within 30 days of
- (a) Liquidation
 - (b) Cancellation of registration
 - (c) **Appointment of Liquidator**
 - (d) Order of Court
- (12) Commissioner will notify the amount of liability within how ____ of intimation
- (a) **3 months**
 - (b) 30 days
 - (c) 60 days
 - (d) 6 months
- (13) Within how much time the Commissioner is required to notify the liquidator of the amount payable in respect of tax, interest or penalty?
- (a) 1 month
 - (b) 2 months
 - (c) **3 months**
 - (d) 4 months
- (14) Who shall be liable to pay the dues of tax, interest and penalty of the private company in case of its winding up whether before or after its liquidation?
- (a) Shareholders
 - (b) Every person who is director at the time of winding up of the company shall jointly and severally be liable.

- (c) Every person who was director of the company at time during the period, for which the tax was due, shall jointly and severally be liable.
- (d) Liquidator
- (15) The director shall not be liable under Section 88 if he proves to the satisfaction of the Commissioner that such non-recovery is not attributed to any gross neglect, misfeasance or breach of duty in relation to the affairs of the company. Comment.
- (a) Correct
- (b) Incorrect
- (c) Partially correct
- (d) None of the above
- (16) When shall the Director be not liable to pay the tax dues if the company is not able to pay?
- (a) Liquidator refuses to pay
- (b) Auditor refuses to pay
- (c) If the non-recovery is not due to gross neglect of the Director
- (d) None of the above
- (17) When shall the Director of a Private Limited Company be not liable to pay the tax, interest or penalty, if the company is not able to pay?
- (a) In all cases
- (b) Company refuses to pay
- (c) If the non-recovery is not due to gross neglect misfeasance or breach of duty of the Director
- (d) None of the above
- (18) Retiring partner should intimate the retirement to
- (a) Department
- (b) Government
- (c) Commissioner
- (d) All of the above
- (19) Within how much time the retiring partner is required to make intimation to the Commissioner?
- (a) 15 days
- (b) 1 month
- (c) 45 days
- (d) 2 months
- (20) If the intimation is delayed to the Commissioner, then the retiring partner is liable to pay tax, interest or penalty till:
- (a) The intimation of the date of retirement of partner is received by the Commissioner
- (b) Till the date of acceptance of intimation by the Department
- (c) Till the date of retirement
- (d) Till the date of show cause notice
- (21) Who shall be liable in case of businesses carried on by the guardians, trustees or agents of a minor or other incapacitated person on their behalf?
- (a) Minor or incapacitated person
- (b) Guardians, trustees or agents but after giving some exemptions

- (c) Guardians, trustees or agents by treating such as major or capacitated person
(d) Liability shall arise when such minor will become major only
- (22) 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 of the above
- (23) If the estate or any portion of the estate of a taxable person is under the control of the Court of Wards, Administrative General etc., and the tax due from such taxable person is liable to be paid by
(a) Court of Wards.
(b) Taxable Person
(c) Legal representative of taxable person
(d) None of the above
- (24) 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
- (25) The legal representative or any other person of an individual who is dead is liable to pay tax, only if
(a) The business has been carried on by the legal representative
(b) The business has been carried by any other person
(c) The business has been carried by the legal representative or any other person
(d) None of the above
- (26) Who shall be liable to pay tax, interest or penalty in case of the death of the person if his business is carried on even after his death?
(a) Tax will be waived off
(b) His legal representatives or any other person, who are carrying on the business
(c) His son, even if he is not carrying on business
(d) His spouse, in any scenario
- (27) Who shall be liable to pay tax, interest or penalty in case of the death of the person if his business gets discontinued after his death?
(a) Tax will be waived off
(b) His legal representatives (for full amount)
(c) His legal representatives (for an amount the deceased person's estate is capable of)
(d) None of the above
- (28) Which section deals with the provisions for determining liability in case of partition of HUF or AOP?
(a) 91(2)
(b) 92(2)
(c) 93(2)
(d) 94(2)

- (29) Who shall be liable to pay tax, interest or penalty in case of partition of HUF or AOP?
- (a) Only Karta or head of AOP
 - (b) All the members of HUF or AOP jointly or severally
 - (c) Only major members
 - (d) All members except Karta
- (30) As per Section 93 section, the member or group of members of HUF or AOP is/are liable to pay tax on taxable supplies
- (a) Even after its partition
 - (b) Up to the time of partition
 - (c) Both (a) and(b)
 - (d) None of the above
- (31) In case of discontinuance of HUF business, the liability would arise till the date of
- (a) Discontinuance
 - (b) Court verdict
 - (c) As mutually agreed upon by the HUF members
 - (d) Determination of liability by the Department
- (32) In case of discontinuance of the AOP, the liability of the member exists in respect of the tax dues imposed ____.
- (a) Prior to the date of discontinuance
 - (b) After the date of discontinuance
 - (c) Both prior and after the date of discontinuance
 - (d) None of the above
- (33) In case of reconstitution of partnership firm who will be liable to pay tax, interest or penalty?
- (a) All the partners of the firm prior to the date of reconstitution and after the date of reconstitution shall be jointly and severally
 - (b) All the partners of the firm prior to the date of reconstitution shall be jointly and severally
 - (c) All the partners of the firm after the date of reconstitution shall be jointly and severally
 - (d) None of the above
- (34) The expression 'firm' would include a ____.
- (a) Company
 - (b) LLP
 - (c) HUF
 - (d) AOP
- (35) The dues recoverable under Section 85 to Section 94 includes
- (a) Only Interest
 - (b) Any dues which are recoverable under this Act
 - (c) Only Tax
 - (d) Only Penalty

REFUND

- (1) Which Section governs the provisions regarding refund in GST?
- (a) Section 53
 - (b) Section 45
 - (c) Section 54
 - (d) Section 52
- (2) Can a person also claim refund if he has paid excess tax by mistake?
- (a) Yes
 - (b) No
 - (c) Partially correct
 - (d) None of above
- (3) Which among the following are zero rated supplies?
- (a) Exports
 - (b) Supplies to SEZ
 - (c) Exports and Imports
 - (d) Both (a) and (b) above
- (4) Refunds will not be allowed in cases of:
- (a) Exports made on which export duty is levied
 - (b) Exports made without payment of tax
 - (c) Inverted duty structures where tax on inputs are higher than tax on outputs
 - (d) None of the above
- Author's Note:** In case where Export duty is levied refund of accumulated ITC is not allowed, however refund on payment of IGST is allowed.
- (5) Refund will not be allowed in case of ____.
- (a) Supplies by SEZ Units or Developer
 - (b) Deemed exports
 - (c) Inverted duty structures
 - (d) Exports of goods or services
- (6) Which of the following statement is incorrect?
- (a) Refund of unutilized input tax credit shall be allowed in case of exports including zero-rated supplies
 - (b) Refund of unutilized input tax credit shall be allowed in case it has been accumulated on account of rate of tax of inputs is higher than the rate of tax on output supplies.
 - (c) Refund of unutilized input tax credit shall be allowed in cases where the goods exported out of India are subject to export duty.
 - (d) Refund of unutilized input tax credit shall not be allowed in case the supplier of goods and services avails duty drawback of GST.

- (7) Drawback in relation to any goods manufactured in India and exported, means the rebate of duty, tax or cess chargeable on any _____ inputs or on any domestic inputs or input services used in the manufacture of such goods.
- (a) Manufactured
 - (b) Exported
 - (c) Purchased
 - (d) Imported
- (8) Governments has notified supplies of goods in respect of which no refund of unutilized input tax credit shall be allowed vide _____.
- (a) Notification No. 05/2017-Central Tax (Rate)
 - (b) Notification No. 06/2017-Central Tax (Rate)
 - (c) Notification No. 09/2017- Central Tax (Rate)
 - (d) Notification No. 11/2017- Central Tax (Rate)
- (9) Goods and services are to be exported, _____ are not to be exported.
- (a) Labour
 - (b) Money
 - (c) Taxes
 - (d) All of the above
- (10) In GST, exports can be done,
- (a) With payment of IGST
 - (b) Without payment of IGST
 - (c) (a) or (b)
 - (d) None of the above
- (11) Which of the following options is not available to exporters?
- (a) Pay IGST on exports and claim refund of IGST
 - (b) Clear goods for export without payment of IGST and claim refund of ITC
 - (c) If part supplies are exports, he can utilize that credit for payment of GST on supplies within India
 - (d) None of the above
- (12) A registered taxable person is eligible to claim refund in respect of export of goods and services in the following cases:
- (a) Under bond, without payment of IGST and claim refund of unutilized input tax credit.
 - (b) On payment of IGST and claim refund of IGST paid on such goods and services.
 - (c) None of the above
 - (d) Both (a) and (b)
- (13) The SEZ developer or SEZ unit exporting goods and / or services shall not be eligible to claim refund of IGST paid by the registered taxable person on such supply. Comment.
- (a) True
 - (b) False
- (14) A SEZ developer or SEZ unit shall not be eligible to claim refund of taxes in respect of its inward supplies. Comment.
- (a) True

- (b) False
- (15) 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
- (16) The supply of goods to SEZ unit is treated as in the hands of the supplier:
- (a) Exempt Supply – Reversal of credit
(b) Deemed Taxable Supply – No reversal of credit
(c) Export of Supplies – No reversal of credit
(d) Non-Taxable Supply – Outside the Scope of GST
- (17) Mr. DK purchased goods in India Rs.1 lakh paying GST Rs.18,000. Later he exported such goods for Rs.3 lakhs on paying IGST Rs.36,000 after utilization of ITC. What is the amount of refund he can claim?
- (a) Rs.18,000
(b) Rs.36,000
(c) Rs.54,000
(d) Rs.1,00,000
- (18) Mr. VK purchased goods in India Rs.1 lakh paying GST Rs.18,000. Later he exported such goods for Rs.3 lakhs without payment of tax under LUT. What is the amount of refund he can claim?
- (a) Rs.18,000
(b) Rs.36,000
(c) Rs.54,000
(d) Rs.1,00,000
- (19) Mode of calculation of refund of ITC in zero rated supplies is as follows:
- (a) Refund Amount = $[(\text{Turnover of zero-rated supply of goods} + \text{Turnover of zero-rated supply of services}) * \text{Net ITC}] / \text{Adjusted Total Turnover}$
(b) Refund Amount = $[(\text{Turnover of zero-rated supply of goods} + \text{Turnover of zero-rated supply of services}) * \text{Net ITC}] / \text{Gross Total Turnover}$
(c) Refund Amount = $(\text{Turnover of zero-rated supply of goods} * \text{Net ITC}) / \text{Adjusted Total Turnover}$
(d) Refund Amount = $(\text{Turnover of zero-rated supply of services} * \text{Net ITC}) / \text{Adjusted Total Turnover}$
- (20) Mode of calculation of refund in case of inverted duty structure:
- (a) Refund Amount = $[(\text{Turnover of inverted rated supply of goods and services} * \text{Net ITC}) / \text{Adjusted Total Turnover}] - \text{Tax payable on such inverted rated supply of goods and services}$
(b) Refund Amount = $[(\text{Turnover of inverted rated supply of goods and services} * \text{Net ITC}) / \text{Gross Total Turnover}] - \text{Tax payable on such inverted rated supply of goods and services}$
(c) Refund Amount = $[(\text{Turnover of supply of goods and services} * \text{Net ITC}) / \text{Adjusted Total Turnover}] - \text{Tax payable on such supply of goods and services}$
(d) Refund Amount = $[(\text{Turnover of inverted rated supply of goods and services} * \text{Net ITC}) / \text{Net Turnover}] - \text{Tax payable on such inverted rated supply of goods and services}$

- (21) M/s. Raman Plastics, is a manufacturer of plastic toys. It is registered person under GST in Shimla, Himachal Pradesh. It procures its raw materials from Punjab. During the month of April-20XX, it purchased material of Rs. 35.00 Lakh and paid IGST thereon amounting to Rs. 6.30 Lakh. It supplied 30% of its production in the State of Jammu and Kashmir, whereas the 70% of its production was supplied taxable @ 0.1% to a merchant exporter during the month of Apr-20XX. The returns for the month of April, 20XX, the due date of which is 20th May 20XX were filed on 25th May 20XX. The last date upto which the taxpayer can claim refund of input tax credit on account of inverted duty structure is
- (a) 20-May-20X2
 - (b) 19-May-20X2
 - (c) 25-May-20X2
 - (d) 24-May-20X2
- (22) Deemed exports are covered in ____.
- (a) Section 145
 - (b) Section 146
 - (c) Section 147
 - (d) Section 148
- (23) In case of deemed export, refund application can be made by ____.
- (a) Recipient only
 - (b) Supplier only
 - (c) Either by supplier or by recipient
 - (d) None of the above
- (24) What is the full form of EPCG?
- (a) Export Promotion Custom Goods
 - (b) Export Performance Capital Goods
 - (c) Deemed Export Promotion Credit Goods
 - (d) Export Promotion Capital Goods
- (25) Comment: Merchant exporter cannot pay IGST on exported goods & claim refund of IGST, if supplier has supplied goods on concessional tax rates.
- (a) Correct
 - (b) Incorrect
 - (c) Partially correct
 - (d) None of the above
- (26) In case where exporter is entitled to obtain inputs at concessional rate @ 0.10%,
- A. Export on payment of IGST is not permissible.
 - B. If still IGST is paid on export of goods or services, it is refundable.
- Comment on the above statements,
- (a) A – Correct, B – Incorrect
 - (b) A – Incorrect, B – Correct
 - (c) Both A and B – correct
 - (d) Both A and B – incorrect



- (27) 'Tourist' means a person not normally resident in India, who enters India for a stay of not more than _____ for legitimate non-immigrant purposes.
- (a) 6 months
 - (b) 12 months
 - (c) 9 months
 - (d) 3 months
- (28) Tourist means a person:
- (a) Not normally resident in India
 - (b) Stays for not more than 6 months in India
 - (c) Stays for legitimate and Non-Immigrant purpose
 - (d) All the above
- (29) Should tourists be chargeable to tax, if they have visited India for immigrant purpose?
- (a) Yes, as they have visited India and Indian laws shall be applicable to tourists also.
 - (b) No, as they are not residents of India.
 - (c) No, chargeability of tax requires citizenship of the person.
 - (d) No, because tourists cannot claim ITC.
- (30) Supplies of goods made to international tourists shall always be an Inter-state supply as per provisions of Section 8(1) of the Act irrespective of the location of supplier & place of supply. Comment.
- (a) Yes
 - (b) No
 - (c) Partially correct
 - (d) None of the above
- (31) Which tax shall be charged on supply of goods to the tourists?
- (a) CGST + SGST
 - (b) IGST
 - (c) UTGST
 - (d) GST Compensation Cess
- (32) Section 15 of _____ deals with the provisions of refund of integrated tax to International Tourist.
- (a) IGST Act
 - (b) CGST Act
 - (c) SGST Act
 - (d) UTGST Act
- (33) Tourist can claim refund of
- (a) CGST and SGST/UTGST on supply of Goods and services
 - (b) IGST on supply of goods
 - (c) Tax paid on the supply of scotch to be taken out of India
 - (d) None of the above
- (34) At what time tourists can claim refund?
- (a) After reaching their own country
 - (b) After leaving India

- (c) At the time of purchase of goods
(d) At the time of taking exit at port / airport
- (35) Mr. Putin comes to India as a tourist. Here he purchased some goods worth Rs.2,00,000 having tax element of say Rs.40,000. He is taking all the goods to his native country. What amount of the tax shall be allowed as refund?
(a) Rs.40,000
(b) Rs.2,00,000
(c) Rs.80,000
(d) 0
- (36) Mr. Trump comes to India as a tourist. Here he took some services worth Rs.2,00,000 having tax element of say Rs.40,000. What amount of tax shall be allowed as refund?
(a) Rs.40,000
(b) Rs.2,00,000
(c) Rs.80,000
(d) 0
- (37) Who are notified under Section 55?
(a) UN or specialized agencies
(b) Foreign Diplomatic Mission
(c) Both (a) and (b)
(d) Neither (a) nor (b)
- (38) Supplier supplying goods or services to UN Agencies should indicate _____ in the invoice so that recipient can claim refund.
(a) UIN
(b) GST
(c) UNN
(d) GSTIN
- (39) A specialised agency of the UNO can claim refund of tax paid on _____.
(a) Intra-State supply of goods and/or services
(b) Inter-state supply of goods and/or services
(c) Inward supply of goods and/or services
(d) All of the above
- (40) What is the time limit for filing of refund application by a specialised agency of the UNO?
(a) Before the expiry of 18 months from the last day of the quarter in which such inward supply received
(b) Before expiry of 18 months from the last day of the month in which such inward supply received
(c) Before expiry of 6 months from the last day of the quarter in which such inward supply was received
(d) Before expiry of 6 months from the last day of the month in which such inward supply was received
- (41) A registered person claiming refund of balance in electronic cash ledger may make such a claim in:
(a) Application for refund

- (b) Annual Return
 - (c) Returns filed at the end of tax periods
 - (d) None of the above
- (42) Refund application is to be filed before the expiry of _____ from the relevant date.
- (a) 2 years
 - (b) 1 year
 - (c) 180 days
 - (d) 260 days
- (43) The applicant is not required to furnish documentary evidence if the amount of refund claimed is less than:
- (a) Rs.6 lakhs
 - (b) Rs.2 lakhs
 - (c) Rs.10 lakhs
 - (d) Rs.20 lakhs
- (44) The process of claiming refund is fully electronic due to the existence of GSTN. Comment.
- (a) Yes, it's fully electronic
 - (b) No, it's fully manual
 - (c) No, it's partially electronic and partially manual
 - (d) None of the above
- (45) Only supply of goods or services to SEZ unit is not an absolute evidence for claiming refund, the assurance from the specified officer of the zone in the form of receipt is also required. Validate the statement.
- (a) Correct
 - (b) Incorrect
 - (c) Partially correct
 - (d) None of the above
- (46) Is there any provision of provisional payment of refund in case of exports or not?
- (a) Yes
 - (b) No
 - (c) Partially correct
 - (d) No clarification in the Act
- (47) Refunds would be allowed on a provisional basis in case of refund claims on account of zero rated supplies of goods and / or services made by registered persons. At what percentage, would such provisional refunds be granted?
- (a) 70%
 - (b) 65%
 - (c) 80%
 - (d) 90%
- (48) What is the period under which the proper officer shall issue provisional refund order?
- (a) Within 3 days from the date of acknowledgment
 - (b) Within 7 days from the date of acknowledgment

- (c) Within 12 days from the date of acknowledgment
(d) Within 15 days from the date of acknowledgment
- (49) Rule ____ of CGST rules is in respect of refunds in case of exports.
(a) 96
(b) 90
(c) 97
(d) 93
- (50) ____ will be treated as application for refund in case of IGST paid on goods exported.
(a) GSTR-3
(b) Form GST RFD-1A
(c) Shipping Bill / Bill of Export
(d) FIRC
- (51) Refund claim of IGST paid by an exporter of goods shall be processed by ____.
(a) GSTN
(b) Customs Department
(c) GST Department
(d) CBIC
- (52) The exporter is required to execute ____, prior to exports, binding him to pay tax with interest in case export is not done.
(a) Bond or LUT
(b) Letter of Credit
(c) Bank Guarantee
(d) All of the above
- (53) What is the full form of LUT?
(a) Letter of Undertaking
(b) Letter of Unutilized ITC
(c) Letter of Unique Identification
(d) Loading Under Transit
- (54) What is the validity period of Letter of Undertaking?
(a) 1 year
(b) 1 Financial Year
(c) 2 year
(d) 2 Financial Years
- (55) All exporters registered under GST can export goods or services without payment of IGST, on execution of LUT, except those who have been prosecuted for offence under any law where tax evade exceeds ____.
(a) Rs.100 lakhs
(b) Rs.150 lakhs
(c) Rs.200 lakhs
(d) Rs.250 lakhs

- (56) What is the time period within which an exporter has to pay tax with interest in case of failed export by executing a bond?
- (a) Within 15 days after 3 months from issue of invoice
 - (b) Within 15 days after 2 months from issue of invoice
 - (c) Within 7 days after 3 months from issue of invoice
 - (d) Within 7 days after 2 months from issue of invoice
- (57) Mr. PK had furnished LUT for export of goods. Later it was found that Mr. PK was ineligible to submit LUT. What would be the status of the LUT?
- (a) LUT shall be rejected from the date of finding ineligibility
 - (b) LUT shall be deemed to have been rejected ab initio
 - (c) LUT shall be valid till the end of the financial year
 - (d) LUT can be made valid after penalty
- (58) Export where Letter of Undertaking is not required?
- (a) Export of exempted goods
 - (b) Export of non-GST goods
 - (c) Both (a) and (b)
 - (d) None of the above
- (59) In case the date of filing GSTR-1 has been extended by commissioner, the supplier shall furnish information relating to export invoices in ____ after return in Form ____ has been furnished
- (a) GSTR-1A / GSTR-3B
 - (b) Table 6A of GSTR-1 / GSTR-3B
 - (c) GSTR-1A / GSTR-2
 - (d) Table 6A of GSTR-1 / GSTR-2
- (60) The proper officer shall issue the order for the refund claim within 60 days from the date of ____?
- (a) Receipt of application
 - (b) Acknowledgment of application
 - (c) Start of processing of refund
 - (d) None of the above
- (61) In which of the following forms acknowledgment of refund application is received?
- (a) GST-RFD-01A
 - (b) RFD-04/06/07
 - (c) GST-RFD-01B
 - (d) GST-RFD-02
- (62) Refund shall not be paid to the applicant if the amount of refund is less than
- (a) Rs.1,000
 - (b) Rs.5,000
 - (c) Rs.7,000
 - (d) Rs.10,000
- (63) Refund of IGST shall not be paid to the applicant if the amount of refund is less than
- (a) Rs.2,000
 - (b) Rs.1,000

- (c) Rs.7,000
(d) Rs.10,000
- (64) The sanctioned refund amount can be adjusted against the payments which the assessee is liable to pay but remains unpaid under the erstwhile law.
(a) Tax
(b) Penalty
(c) Interest and other amounts
(d) All of the above
- (65) The time limit available to proper officer to pass final order after accepting the refund application is
(a) Within 60 days from the date of receipt of application.
(b) Within 80 days from the date of receipt of application.
(c) Within 90 days from the date of receipt of application.
(d) Within 30 days from the date of receipt of application.
- (66) What is the maximum time limit allowed to proper officer for issuing order (whether in favor or against) the refund application?
(a) 15 days
(b) 60 days
(c) 45 days
(d) 6 months
- (67) What is the rate of interest to be payable in case of delay in sanctioning the refund claimed?
(a) Not exceeding 6%
(b) Not exceeding 8%
(c) Not exceeding 10%
(d) Not exceeding 12%
- Note:** Government vide Notification No. 13/2017–CT has prescribed the rate of interest @ 6%.
- (68) The interest shall be payable @ ____ for withholding the refund amount.
(a) 5%
(b) 7%
(c) 6%
(d) 6.5%
- (69) Application of Doctrine of ____ is made while making application for refund claim.
(a) Unjust enrichment
(b) Reasonableness
(c) Equity and Justice
(d) Equity and good conscience
- (70) Refund amount is credited to ____, if the amount is refundable and Doctrine of Unjust Enrichment is not applicable. Refund amount is credited to ____, if the amount is refundable and Doctrine of Unjust Enrichment is applicable.
(a) Bank Account of the Registered Applicant, Consumer Application Fund
(b) Bank Account of the Unregistered Applicant, Consumer Application Fund
(c) Bank Account of the Registered Applicant, Consumer Welfare Fund

- (d) Consumer Welfare Fund, Bank Account of Registered Applicant
- (71) The following is a list of situations where the principle of unjust enrichment does not apply:
- (a) **Export of goods / services**
 - (b) Zero rated supply of goods / services
 - (c) Refund of tax paid in Provisional assessment
 - (d) All of the above
- (72) Who will establish Consumer Welfare Fund?
- (a) State Government
 - (b) Central Government
 - (c) GST Council
 - (d) **Both (a) and (b)**
- (73) In case of IGST, 50% will be credited to Central Consumer Fund and balance 50% to State Consumer Welfare Fund. Validate.
- (a) **True**
 - (b) False
 - (c) Partially correct
 - (d) None of above
- (74) Mr. A has claimed refund of GST of INR 10,000/-. He asks you the possibilities where refund can be withheld by the department?
- (a) If a person has failed to furnish any return, refund will be withheld till he files such return.
 - (b) If the registered person is required to pay any tax, interest, or penalty which has not been stayed by the appellate authority / Tribunal court, till he pays such interest or penalty, refund will be withheld. The proper officer can also deduct unpaid taxes, interest, penalty, late fee, if any, from the refundable amount.
 - (c) The commissioner can withhold any refund if the order of refund is under appeal and he is of the opinion that grant of such refund will adversely affect revenue in the said appeal on account of malfeasance or fraud committed.
 - (d) **In all of the above circumstances, refund can be withheld**
- (75) M/s. Sunlight Associates, is a management consultancy firm located in Delhi and has certain foreign clients to whom the firm provides business support services. In regard to one of the foreign client, certain services were rendered in the month of January, 2018 and the invoice was duly raised. The firm undertakes such export of services against Letter of Undertaking, i.e. without payment of integrated tax. However, it is likely that the payment against such invoice would not be received till March, 2019. Is M/s. Sunlight Associates, required to pay integrated tax on such transaction if the payment is not received till March, 2019? In case integrated tax is payable, is M/s. Sunlight Associates, entitled to claim refund on this account? State which of the following option is correct
- (a) Integrated tax is payable by M/s. Sunlight Associates, but refund of payment of such tax is not allowed
 - (b) Integrated tax is payable by the foreign client and M/s. Sunlight Associates can claim ITC of such payment made
 - (c) **Integrated tax is payable by M/s. Sunlight Associates, and refund of payment of such tax is allowed**
 - (d) Integrated tax is not payable and refund of accumulated ITC is allowed

(76) M/s. Global Exports (P) Ltd. made following supplies as under:

- (i) Exports of taxable goods made on 01-Jun-20XX with payment of tax. GST returns were duly filed in time. However, GST RFD-01 has not been filed.
- (ii) Exports of exempted goods were made on 15-Jul-20XX under letter of undertaking. However, input tax credit in respect of manufacturing of such goods is Rs.50,000/-. Refund application GST RFD-01 is filed on 30-Apr 20X1 i.e. after end of financial year 20XX-X1.
- (iii) Goods supplied to export oriented unit on 29-Jul-20XX and return for the month of July, 20XX was filed on 20-Aug-20XX. Input tax credit in respect of such supply is Rs.26,000/- and an undertaking was received from the recipient that it will not claim input tax credit and supplier may seek refund. GST RFD-01 is filed on 01-Dec-20X2.
- (iv) Supply of services outside India were made on 11-Aug 20XX and payment was received on 10-Oct-20XX. Input tax credit in respect of such supply is Rs.48,000/- GST RFD-01 is filed on 30-Sep-20X2.

Determine in which of above mentioned transactions, refund is available to M/s. Global Exports (P) Ltd.?

- (a) (ii), (iii) and (iv)
- (b) (i), (ii) and (iv)
- (c) (iii) and (iv)
- (d) (i) and (ii)

(77) M/s XYZ Ltd. filed an application for refund of tax amounting Rs.10 lakhs on 1st October 2018. The refund was granted on 25th December 2018. Compute the amount of interest, if any payable to XYZ Ltd. as per the provision of Section 56 of CGST Act 2017.

- (a) Rs.4,110
- (b) Rs.13,973
- (c) Rs.9,863
- (d) Nil

(78) Deemed Export provisions is applicable to

- (a) Deemed export provision is applicable only to goods
- (b) Deemed export provision is applicable only to services
- (c) Deemed export provision is applicable both to goods and services
- (d) Deemed export provision is applicable when goods and services are supplied to SEZ units/ developers

(79) What are the conditions applicable before claiming deemed exports?

- (a) Goods must be manufactured in India
- (b) Goods must not leave India
- (c) Goods must be notified by Central Government
- (d) All the above

(80) Canteen Stores Department under the Ministry of Defence, are entitled to claim a refund of ____% of IGST paid by it on all inward supplies of goods received by it for the purposes of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD.

- (a) 25
- (b) 50
- (c) 100

(d) 125



ADVANCE RULING

- (1) Advance Ruling means a decision provided by the _____ to an applicant on matters of the GST.
- (a) Central Board of Indirect Taxes & Customs
 - (b) Authority for Advance Ruling (AAR) or Appellate Authority for Advance Ruling (AAAR)
 - (c) Central or State Government
 - (d) Any of the above
- (2) Who may make an application for Advance Ruling?
- (a) Applicant
 - (b) Jurisdictional officer
 - (c) Both Applicant and Jurisdictional officer
 - (d) Concerned Officer
- (3) What is the meaning of applicant for Advance Ruling?
- (a) Person registered under the Act.
 - (b) Person desirous of obtaining registration under the Act.
 - (c) Tourist as defined under section 15 of IGST Act, 2017.
 - (d) (a) or (b)
- (4) An applicant desirous of obtaining an advance ruling under this chapter may make an application in such form
- (a) GST ARA - 01
 - (b) GST ARA - 02
 - (c) GST ARA - 03
 - (d) GST ARA - 04
- (5) An applicant may seek Advance Ruling in relation to supply of goods and/or services
- (a) being undertaken by him
 - (b) proposed to be undertaken by him
 - (c) already undertaken by him
 - (d) all of the above
- (6) Under which of the following matters Advance Ruling can be sought?
- (a) E-way Bill requirements
 - (b) Input credit admissibility of tax paid
 - (c) Transitional Credits
- (7) Advance Ruling cannot be sought in respect of:
- (a) admissibility of input tax credit
 - (b) classification of goods and / or services
 - (c) whether applicant is required to be registered
 - (d) whether applicant is entitled to refund
- (8) Authority for AR (AAR) or Appellate Authority for AR (AAAR) shall be constituted
- (a) Under respective State GST Act

- (b) Under Central GST Act
 - (c) Both under Central GST and State GST Act
- (9) Where shall the Authority for AR be located?
- (a) The Authority shall be located in each State /Union Territory.
 - (b) The Authority shall be located in Centre.
 - (c) The Authority shall be located in both Centre &State.
 - (d) None of the above.
- (10) Authority for AR shall comprise of:
- (a) One member from amongst the officers of Central Tax and one member from amongst the officers of State Tax / Union Territory Tax.
 - (b) One sitting High Court Judge.
- (11) A member of Authority for AR shall not be below the rank of:
- (a) Deputy Commissioner
 - (b) Assistant Commissioner
 - (c) Joint Commissioner
 - (d) Commissioner
- (12) The fee for filing an application for Advance Ruling to Authority for AR is:
- (a) Rs.5,000 under CGST Act
 - (b) Rs.5,000 under SGST Act
 - (c) Rs.5,000 each under CGST Act and SGST Act
 - (d) Rs.10,000 under any of the above Act
- (13) Authority for AR shall not admit an application if:
- (a) show cause notice has been issued
 - (b) appeal has been filed to Appellate Tribunal against the Adjudication Order
 - (c) appeal has been filed before the Hon'ble High Court
 - (d) All of the above cases
- (14) When can the Authority for AR reject the application for the Advance Ruling?
- (a) Issue raised is already decided in case of the applicant under this Act
 - (b) Issue raised is already pending in case of the applicant under this Act
 - (c) Both (a) & (b)
 - (d) None of the above
- (15) What is the time period within which the application made to the Authority for AR be withdrawn?
- (a) 10 days of date of application
 - (b) 10 days of date of first hearing
 - (c) 30 days
 - (d) No provision of withdrawal
- (16) On receipt of an application for Advance Ruling, Authority for AR shall
- (a) Call for hearing
 - (b) Specify a date of hearing
 - (c) Forward a copy of the same to the concerned officers

- (d) None of the above
- (17) Authority for AR after examining the application and relevant records shall:
- (a) pass an order admitting the application
 - (b) pass an order rejecting the application
 - (c) pass an order admitting or rejecting the application
 - (d) allow the applicant to amend the application
- (18) What is the time period within which the Authority for AR shall pronounce the Advance Ruling?
- (a) 30 days from receipt of an application
 - (b) 60 days from receipt of an application
 - (c) 90 days from receipt of an application
 - (d) 180 days from receipt of an application
- (19) A copy of Advance Ruling by Authority of AR signed and certified shall be sent to ____.
- (a) Applicant
 - (b) Concerned Officer
 - (c) Jurisdictional Officer
 - (d) All of the above
- (20) What procedure should be followed if, the members of the Authority for AR differ on any question on which the Advance Ruling is sought?
- (a) The members of the authority shall state the point or points on which they differ and make a reference to the Appellate Authority for AR for hearing and decision on such question
 - (b) The Authority will not take any decision and reject the application
 - (c) The Authority will remand the case to jurisdictional officer
 - (d) None of the above
- (21) Appellant Authority for AR shall comprise of:
- (a) Chief Commissioner of Central Tax as designated by the Board and Commissioner of State Tax / Union Territory Tax, having jurisdiction over the applicant.
 - (b) Principal Chief Commissioner of Central tax and Commissioner of State tax/ union Territory tax, having jurisdiction over the applicant.
 - (c) Two sitting High Court Judges.
 - (d) None of the above.
- (22) An appeal against the ruling of Authority for AR shall be filed ____.
- (a) before the Appellate Tribunal
 - (b) before the Commissioner (Appeal)
 - (c) in the jurisdictional office of the respective State Appellate Authority for AR
 - (d) in the jurisdictional office of the Central Appellate Authority for AR
- (23) The fee for filing an appeal before Appellate Authority for AR by the Applicant is:
- (a) Rs.25,000 under CGST Act
 - (b) Rs.25,000 under SGST Act
 - (c) Rs.10,000 each under CGST Act and SGST Act
 - (d) Rs.25,000 under any of the above Act

- (24) The fee for filing an appeal before Appellate Authority for AR by the Department is
- (a) Rs.5,000 under CGST Act
 - (b) Rs.5,000 under SGST Act
 - (c) Rs.10,000 each under CGST Act and SGST Act
 - (d) None of the above
- (25) Who can appeal to the Appellate Authority for AR?
- (a) Jurisdictional CGST / SGST Officer or the Applicant
 - (b) Any Taxable Person
 - (c) Any citizen concerned about the ruling passed
 - (d) All of the above
- (26) Appeal before Appellate Authority for AR can be filed within how many days?
- (a) 30 days
 - (b) 60 days
 - (c) 90 days
 - (d) 120 days
- (27) What is the time period within which the appeal before the Appellate Authority for AR against the ruling of the authority be filed?
- (a) 15 days + 30 days extension
 - (b) 15 days + 60 days extension
 - (c) 30 days + 30 days extension
 - (d) 30 days + 60 days extension
- (28) Within how many days of filing of appeal or reference, the Appellant Authority for AR shall be pronounced
- (a) 30 days
 - (b) 60 days
 - (c) 90 days
 - (d) 120 days
- (29) Who will get the copy of order of Advance Ruling pronounced by the Appellate Authority for AR?
- (a) Applicant Taxpayer
 - (b) Concerned Central / State Officer and Other Jurisdictional State/Central Officer
 - (c) Authority for AR
 - (d) All of the above
- (30) If the members of Appellate Authority for AR differ on any point or points referred to in appeal, then it shall be deemed that ____.
- (a) No Advance Ruling can be issued in respect of the questions covered under the appeal
 - (b) Such application for ruling is withdrawn
 - (c) Advance ruling is filed before the court
 - (d) Advance ruling is passed for whatever is beneficial to the applicant
- (31) When can Advance Ruling order be rectified?
- (a) When mistake apparent from the record
 - (b) When there is interest of revenue

- (c) When injustice prevail over the justice
(d) All of the above
- (32) Who can apply for rectification of error on record?
(a) Applicant
(b) Concerned officer or Jurisdictional Officer
(c) Advance Ruling Authority or the Appellate Authority on its own accord can rectify the error
(d) All of the above
- (33) Who has the power to amend the order issued under Section 98 or Section 101, to rectify any error apparent from record?
(a) Authority for AR
(b) Appellate Authority for AR
(c) Authority for AR or, as the case may be, Appellate Authority for AR
(d) None of the above
- (34) What is the time period within which rectification of order is to be passes?
(a) 3 months from the date of order
(b) 3 months from the date of communication of order
(c) 6 months from the date of order
(d) 6 months from the date of communication of order
- (35) When should the opportunity of hearing be given to applicant or the appellant for rectification of advance ruling?
(a) If the rectification has the effect of enhancing the tax liability.
(b) If the rectification has the effect of reducing the amount of admissible input tax credit.
(c) (a) or (b)
(d) None of the above
- (36) Advance Ruling pronounced by the Authority for AR or Appellate Authority for AR shall be binding on:
(a) The applicant who sought the advance ruling.
(b) The jurisdictional officer in respect of the applicant.
(c) (a) and (b)
(d) None of the above
- (37)
A. Advance Ruling is binding on all departmental officers.
B. Advance Ruling is binding on all tax payers.
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
- (38) What is the condition under which the Advance Ruling shall not be binding?
(a) Applicant is unsatisfied with the ruling
(b) Ruling is general in nature

- (c) **Change in law or facts**
(d) None of the above
- (39) What is the condition under which the Advance Ruling shall not be binding?
(a) Applicant is unsatisfied with the ruling
(b) Ruling is general in nature
(c) **Change in law or facts**
(d) None of the above
- (40) When can the Authority declare the advance ruling pronounced as void?
(a) **If ruling is obtained by suppression of material facts**
(b) If the applicant is in the business of supplies on which clarification has been sought
(c) If the applicant does not engage in the business of supplies after 6 months of obtaining the ruling
(d) If a Supreme Court judgment is pronounced on the same issue and the judgment is exactly the opposite of the clarification issued under the ruling
- (41) What is the nature of proceedings conducted by the Authority for AR or Appellate Authority for AR?
(a) Administration proceedings
(b) Special proceedings
(c) **Judicial proceeding**
(d) Any of the above
- (42) Authority for AR or Appellate Authority for AR shall for some specified purpose of exercising its powers, have all the powers of a _____.
(a) Supreme Court
(b) High Court
(c) State Court
(d) **Civil Court**
- (43) When can the Authority declare the advance ruling pronounced as void?
(a) **If ruling is obtained by suppression of material facts**
(b) If the applicant is in the business of supplies on which clarification has been sought
(c) If the applicant does not engage in the business of supplies after 6 months of obtaining the ruling
(d) If a Supreme Court judgment is pronounced on the same issue and the judgment is exactly the opposite of the clarification issued under the ruling

APPEALS & REVISION

- (1) Which of the following can be considered as the authorized representatives for the purposes of this Act?
- (a) A CA/CS with a valid certificate of practice
 - (b) A Lawyer practicing in any court in India
 - (c) A retired officer of the Tax Department of any State Government or of the Excise Dept. whose rank was minimum Group-B gazetted officer.
 - (d) **All of the above**
- (2) Which of the following are not covered in the ambit of Adjudicating Authority?
- (i) Revisional Authority
 - (ii) Appellate Authority for Advance Ruling
 - (iii) CBIC
 - (iv) Commissioner
 - (v) Anti profiteering Authority
- (a) All of the above
 - (b) **All except (iv)**
 - (c) All except (iv) & (v)
 - (d) (i) & (ii)
- (3) Which of the provisions of this Act governs appeal to the Appellate Authority?
- (a) **Section 107 of the CGST Act**
 - (b) Section 108 of the CGST Act
 - (c) Rules 108 of CGST Rules
 - (d) Both (a) & (c)
- (4) What is the time limit provided for filing an appeal by aggrieved assessee to an Appellate Authority?
- (a) 3 months from issue of order
 - (b) **3 months from communication of order**
 - (c) 1 month from receipt of order
 - (d) Cannot file an appeal
- (5) What is the further extension in terms of time period provided to aggrieved assessee for filing an appeal to an Appellate Authority?
- (a) 15 days
 - (b) **1 month**
 - (c) 1.5 months
 - (d) 2 months
- (6) What is the time limit provided to the Commissioner to get an appeal filed against any order passed or proceedings carried under an Adjudicating Authority under the Act?
- (a) 3 months

- (b) 4 months
(c) 5 months
(d) 6 months
- (7) What is the further extension in terms of time period provided to officer authorized by Commissioner for filing an appeal to an Appellate Authority?
(a) 15 days
(b) 1 month
(c) 1.5 months
(d) 2 months
- (8) Where any appeal is filed by any authorized officer under the direction or order of Commissioner, who shall be considered as appellant for the purpose of this appeal?
(a) The Commissioner
(b) The Authorized Officer filing such appeal
(c) Either (a) or (b) at the option of appellate authority
(d) None of the above
- (9) Mr. A furnished an application form GST APL -01 for filing an appeal against an order issued by the department on 22nd September, 20XX. Consequently, a provisional acknowledgement was issued to him immediately. Mr. A also furnished a certified copy of order to the appellate authority on 27th September, 20XX. What shall be the date of filing of appeal in this case?
(a) 22nd September, 20XX
(b) 27th September, 20XX
(c) Either (a) or (b) at the option of appellate authority
(d) None of the above
- (10) Mr. A furnished an application form GST APL -01 for filing an appeal against an order issued by the department on 22nd September, 20XX. Consequently a provisional acknowledgement was issued to him immediately. Mr. A also furnished a certified copy of order to the appellate authority on 30th September, 20XX. What shall be the date of filing of appeal in this case?
(a) 22nd September, 2018
(b) 30th September, 20XX
(c) Either (a) or (b) at the option of appellate authority
(d) None of the above
- (11) What are the conditions to be fulfilled for filing an appeal by aggrieved Assessee to an Appellate Authority?
(a) The appellant should have paid all amount of tax, interest, fine, fee and penalty arising from impugned order, which is undisputed.
(b) A sum equal to *lower of* 10% of the remaining amount of tax in dispute arising from such order or Rs.25 crores.
(c) Both (a) & (b)
(d) None of the above
- (12) Adjudicating authority determined Rs.50 lakhs as tax, interest and penalty to be payable by Mr. X on account of wrong availment of input tax credit. Mr. X wants to prefer an appeal before the first

Appellate Authority against such orders. Out of Rs.50 lakhs, Mr. X admitted Rs.15 lakhs as his liability and wants to litigate for Rs.35 lakhs. Calculate the amount of pre deposit to be paid by Mr. X.

- (a) Rs.18,50,000
- (b) Rs.22,00,000
- (c) Rs.50,00,000
- (d) Rs.15,00,000

(13) Can an Appellate Authority refer back a case to the Adjudicating Authority who passed the order or decision against which appeal has been made?

- (a) Yes
- (b) No
- (c) At the option of Appellate Authority
- (d) None of the above

(14) What is the recommendatory time period prescribed to the Appellate Authority to decide an appeal under the Act?

- (a) 6 months
- (b) 1 Year
- (c) 2 Years
- (d) 3 Years

(15) A copy of order passed by the Appellate Authority shall be sent to:

- (a) Adjudicating authority
- (b) Appellant
- (c) Jurisdictional Commissioner of CGST and SGST/UTGST
- (d) All of the above

(16) Which provision of CGST Act governs the powers of Revisional Authority?

- (a) Section 107
- (b) Section 108
- (c) Section 109
- (d) None of the above

(17) Can the “revisional authority” order for staying of operation of any order passed by its subordinates pending such revision?

- (a) Yes
- (b) No
- (c) As per the opinion of proper officer
- (d) None of the above

(18) What is the time limit provided for filing an appeal by aggrieved Assessee before Tribunal?

- (a) 3 months + Extension of 6 months
- (b) 6 months + Extension of 3 months
- (c) 3 months + Extension of 3 months
- (d) 6 months + Extension of 6 months

(19) What is the time limit provided for filing an appeal by aggrieved Department before Tribunal?

- (a) 3 months + Extension of 6 months

- (b) 6 months + Extension of 3 months
(c) 3 months + Extension of 3 months
(d) 6 months + Extension of 6 months
- (20) What is the time limit for filing memorandum of cross objections before Tribunal?
(a) 15 days + Extension of 15 days
(b) 30 days + Extension of 30 days
(c) 45 days + Extension of 45 days
(d) 60 days + Extension of 60 days
- (21) What shall be the date of filling an appeal with the Appellate Tribunal where certified copy of order appeal against is filled within 7 days?
(a) Date of issue of provisional acknowledgement
(b) Date of filling of certified copy of order appealed against
(c) Earlier of (a) or (b)
(d) None of the above
- (22) What are the conditions to be fulfilled for filing an appeal by aggrieved Assessee to an Appellate Tribunal?
(a) The appellant should have paid all amount of tax, interest, fine, fee and penalty arising from impugned order, which is undisputed.
(b) A sum equal to *lower of* additional 20% of the remaining amount of tax in dispute arising from such order or Rs.50 crore
(c) Both (a) & (b)
(d) None of the above
- (23) What are the instances under which an appeal shall be refused to be admitted by the Appellate Tribunal?
(a) Where amount of tax or ITC involved is less than Rs.50,000
(b) Where amount of difference in tax or ITC is less than Rs.50,000
(c) Where amount of Fine, Fee or Penalty determined in an order is less than Rs.50,000
(d) Any of the above
- (24) What is the amount provided for filing of appeal or restoration of appeal to Tribunal?
(a) Rs.1,000 per lakh amount of Tax or ITC involved.
(b) Rs.1,000 per lakh amount of Fine, Fee, or penalty
(c) Either of (a) or (b) subject to the maximum of Rs.25,000
(d) Either of (a) or (b) subject to the maximum of Rs.50,000
- (25) Does the presence of each member of any bench is mandatory for hearing any appeal in the law?
(a) Yes, the presence is mandatory
(b) No, the presence is not mandatory
(c) At the option of constituting Authority
(d) None of the above
- (26) What shall be the due course of action, in case of hearing of any appeal, where any member of the bench is not present during such hearing?
(a) The hearing shall stand cancelled

- (b) Such hearing shall be made by bench of remaining two members
(c) Hearing shall be handed over to superior authority
(d) None of the above
- (27) What are the instances under which an appeal can be heard by a single member of the Bench?
(a) Tax or Input Tax Credit amount involved in appeal does not exceed Rs.5 lakhs
(b) Difference in the tax or ITC amount does not exceed Rs.5 lakhs
(c) Fine, Fee or Penalty determined in an order appealed against does not exceed Rs.5 lakhs
(d) Any of the above
- (28) What are the principles to be followed by the Appellate Tribunal while disposing any proceedings before it?
(a) Code of Civil Procedure, 1908
(b) Principle of Natural Justice
(c) Both (a) & (b)
(d) None of the above
- (29) Who shall a person appeal if aggrieved by the order of decision of State or Area Benches of Appellate Tribunal?
(a) Supreme Court
(b) High Court
(c) District Court
(d) None of the above
- (30) Who shall a person appeal if aggrieved by the order of decision of National or Regional Benches of Appellate Tribunal?
(a) Supreme Court
(b) High Court
(c) District Court
(d) None of the above
- (31) What are the instances under which an order passed by the Appellate Tribunal could be amended by the Tribunal itself?
(a) Where any error is apparent from record
(b) If any error is brought to its notice by the Commissioner or Commissioner of State tax or the Commissioner of the Union Territory tax or the other party to the Appeal
(c) Both (a) & (b)
(d) None of the above
- (32) What are the instances under which no amendment shall be made without giving the party an opportunity of being heard by the Appellate Tribunal?
(a) Enhancing assessment
(b) Reducing the amount of refund or ITC
(c) Increasing liability of other party
(d) All of the above
- (33) What shall be the ultimate solution in case where there stands difference in the opinion of members of Benches constituted under Section 109 CGST Act?

- (a) Opinion of President of National Bench shall prevail
 - (b) Opinion of Members of National Bench shall be preferred
 - (c) Opinion of Majority shall be accepted
 - (d) None of the above
- (34) What is the time limit for filing an appeal before the High Court?
- (a) 60 days
 - (b) 120 days
 - (c) 180 days
 - (d) 360 days
- (35) How many Judges are required for hearing any appeal against an order of State or Area Bench of Appellate Tribunal in High Court?
- (a) A Single Judge
 - (b) A bench of not less than 2 Judges
 - (c) A bench of not less than 5 Judges
 - (d) None of the above
- (36) What shall be decision of the Bench of the judges in any hearing where conflict arises among the judges in such Bench?
- (a) Decision of Chief Justice of High Court shall prevail
 - (b) Decision of senior most and experienced Judge is prevailed
 - (c) Decision of majority shall be considered apt for such purpose
 - (d) None of the above
- (37) If a case involves a substantial question of law and does not involve any issue relating to place of supply, an appeal against orders passed by the State Bench or Area Bench of the Appellate Tribunal shall lie to:
- (a) Supreme Court
 - (b) High Court
 - (c) Appellate Authority
 - (d) None of the above.
- (38) Who shall a person appeal if aggrieved by the order of decision of High Court?
- (a) Supreme Court
 - (b) High Court
 - (c) District Court
 - (d) None of the above
- (39) What is non-appealable order or decisions?
- (a) An order of the Commissioner or other Authority empowered to direct transfer of proceedings from one officer to another officer.
 - (b) An order pertaining to the seizure or retention of books of account, registered and other documents.
 - (c) An order sanctioning prosecution under this Act.
 - (d) All of the above

- (40) What shall be the period for which interest shall be paid to the Appellant on the refund of amount paid by him as required by the Appellate Authority and Appellate Tribunal?
- (a) From the date of payment till the date of order of such refund
 - (b) From the date of order till the date of refund
 - (c) From the date of payment of such amount till the date of refund
 - (d) None of the above
- (41) Who are the persons this disqualified to stand as Authorised representative as per the provisions of the GST Act?
- (a) Any person dismissed or removed from Government Service
 - (b) Any person is convicted of an offence connected with any proceedings under CGST Act, SGST Act, IGST Act or UTGST Act
 - (c) Any person found guilty of misconduct by the prescribed authority or been adjudged as insolvent
 - (d) Any of the above
- (42) What is the time period provided within which a retired officer of commercial tax department of any State Government or Union Territory or of Board cannot represent himself as an authorized representative?
- (a) 6 months
 - (b) 1 Year
 - (c) 2 Years
 - (d) 3 Years
- (43) What are the instances under which additional evidence is called upon and allowed to be submitted by the appellant with the Appellate Tribunal?
- (a) Where the adjudicating authority or, Appellate Authority has refused to admit evidence which ought to have been admitted
 - (b) Where the Appellant was prevented by sufficient cause from producing the evidence which he was called upon to produce by the adjudicating Authority or, as the case may be, the Appellate Authority
 - (c) Where the Appellant was prevented by sufficient cause from producing before the adjudicating Authority or, as the case may be, the Appellate Authority any evidence which is relevant to any ground of Appeal.
 - (d) Any of the above
- (44) Appellate Authority or the Appellate Tribunal shall not take any additional evidence produced unless the adjudicating Authority or an officer authorised in this behalf by the said authority has been allowed a reasonable opportunity ____.
- (a) To examine the evidence or documents or to cross-examine any witness produced by the appellant.
 - (b) To produce any evidence or any witness in rebuttal of the evidence produced by the appellant under sub-rule
 - (c) Either (a) or (b)
 - (d) None of the above

(45) Any amount of demand debited in the electronic liability register shall stand ----- given by the appellate authority or Appellate Tribunal or Court & the electronic liability register shall be credited accordingly.

- (a) Reduced to the extent of relief
- (b) Increased to the extent of relief
- (c) Similar to the extent of relief
- (d) Either (a) or (b)



OFFENCES & PENALTIES

- (1) SPK Ltd. supplies taxable services worth Rs.1,00,000 and charged IGST @ 18% i.e. to Mr. KPS without issuing any invoice. It shall be liable to a penalty of ____ under Section 122(1) of CGST Act.
- (a) Rs.10,000
(b) **Rs.18,000**
(c) Rs.1,20,000
(d) None of the above
- (2) Shagun started supply of goods in Vasai, Maharashtra from 01.01.20XX. Her turnover exceeded Rs 20 lakh on 25.01.20XX. However, she didn't apply for registration. Determine the amount of penalty, if any, that may be imposed on Shagun under section 122(1) of the CGST Act, 2017 on 31.03.20XX, if the tax evaded by her, as on said date, on account of failure to obtain registration is Rs 1,26,000
- (a) Rs.10,000
(b) **Rs.1,26,000**
(c) Rs.12,600
(d) None of the above
- (3) Any registered person supplying goods on which tax not paid or short paid or input tax credit wrongly availed for any reason, other than the reason of fraud or any willful misstatement or suppression of facts to evade tax, shall be liable to pay a penalty of
- (a) Rs.10,000
(b) 10% of the tax due from such person
(c) (a) or (b), whichever is lower
(d) **(a) or (b), whichever is higher**
- (4) Any registered person supplying goods on which tax is not paid or short paid or input tax credit wrongly availed for any reason of fraud or any willful misstatement or suppression of facts to evade tax, shall be liable to pay a penalty of
- (a) Rs.10,000
(b) Tax due from such person
(c) (a) or (b), whichever is lower
(d) **(a) or (b), whichever is higher**
- (5) Mr. Topinath, an unregistered person in Delhi, who has an aggregate turnover of Rs 16 lakh sells mobile phones to Mr. Gopinath, a person registered under GST in Uttar Pradesh. Whether any penalty is leviable on Mr. Topinath, for such supply and if yes, what is the maximum amount of penalty that can be levied on Mr. Topinath:-
- (a) No penalty since there is no default on part of Mr. Topinath as his turnover is below threshold limit.
(b) Yes; an amount equivalent to the tax evaded or Rs 10,000/-, whichever is lower.
(c) Yes; an amount equivalent to the turnover or Rs 10,000/-, whichever is higher.
(d) **Yes; an amount equivalent to the tax evaded or Rs10,000/-, whichever is higher.**

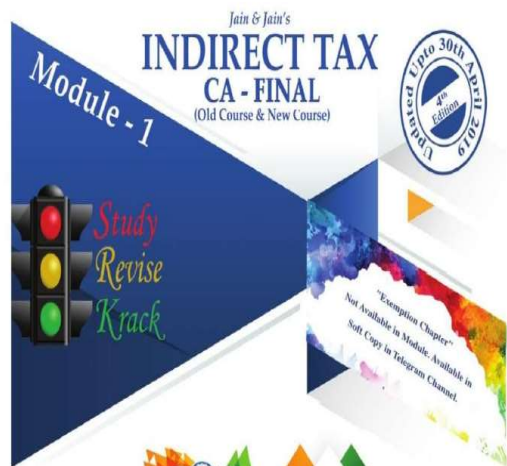
- (6) Any person who aids or abets any of the offences specified under Section 122(1) shall be liable to a penalty
- (a) Up to 5,000
 - (b) Up to 10,000
 - (c) Up to 15,000
 - (d) Up to 25,000
- (7) Mr. DK fails to appear before the officer of central tax even after the issue of summon for appearance to give evidence or produce a document in an enquiry. He shall be liable to a penalty _____ under Section 122(3) of CGST Act.
- (a) < Rs.10,000
 - (b) < Rs.5,000
 - (c) < Rs.20,000
 - (d) < Rs.25,000
- (8) Any person, who contravenes any of the provisions of this Act or any rules made there under for which no penalty is separately provided for in this Act, shall be liable to penalty which may extend to
- (a) Rs.5,000
 - (b) Rs.10,000
 - (c) Rs.20,000
 - (d) Rs.25,000
- (9) Mr. Bahubali has opened up a new branch office. In this office is he required to display his GSTIN? What shall be the penalty in case he doesn't display the same?
- (a) Yes, penalty of maximum Rs.25,000
 - (b) Yes, no penalty
 - (c) No, no penalty
 - (d) Yes, no penalty as only the head office needs to display the GSTIN
- (10) A breach shall be considered a 'minor breach' if the amount of tax involved is
- (a) < Rs.1,000
 - (b) < Rs.3,000
 - (c) < Rs.5,000
 - (d) < Rs.10,000
- (11) 'Seizure' means ____.
- (a) Goods become the property of Government
 - (b) Goods are taken in custody by the department
 - (c) Goods are sold by the Government
 - (d) Revenue from goods forfeited by the Government
- (12) 'Confiscation' means ____.
- (a) Goods become the property of Government
 - (b) Goods are taken in custody by the department
 - (c) Goods are sold by the Government
 - (d) Revenue from goods forfeited by the Government
- (13) Is there any time limit in which the release of the detained or seized goods can be sought?

- (a) Yes, after the payment of tax & penalty within 14 days of the date of detention of goods
 - (b) Yes, after the payment of tax & penalty within 15 days of the date of detention of goods
 - (c) No, there is no such limit
 - (d) No, they will only be released on the Court order
- (14) Redemption fine in lieu of confiscation shall not exceed
- (a) Rs.10,000
 - (b) The taxable value of goods
 - (c) The market price of the goods confiscated, less the tax chargeable thereon
 - (d) The amount of tax payable on goods
- (15) What happens after the offence has been compounded?
- (a) Proceeding shall be continued
 - (b) Proceedings, if initiated shall be dropped
 - (c) Person has to pay all the pending dues
 - (d) All of the above
- (16) In which of the following cases, compounding of offence is not allowed under section 138 of CGST Act, 2017?
- (i) a person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f) of section 132(1).
 - (ii) a person who has been allowed to compound once in respect of any offence, other than those in clause (i) in respect of supplies of value upto one crore rupees.
 - (iii) a person who has been accused of committing an offence under this Act which is also an offence under any other law for the time being in force.
 - (iv) a person who has been convicted for an offence under this Act by a Court.
- (a) (i), (iii), (iv)
 - (b) (ii), (iii)
 - (c) (ii), (iii), (iv)
 - (d) All of the above
- (17) _____ includes intention, motive, knowledge of a fact, and belief in, or reason to believe, a fact.
- (a) The state of mind
 - (b) The wrong action
 - (c) The culpable mental state
 - (d) Any of the above
- (18) Amar Akbar Antony & Co., a partnership firm committed an offence. Who shall be liable for the same?
- (a) All the partners
 - (b) All the partners unless they prove offence committed without their knowledge
 - (c) All the employees
 - (d) None of the above
- (19) Sukanya, a registered supplier, failed to pay the GST amounting to Rs. 5,000 for the month of January, 20XX. The proper officer imposed a penalty on Sukanya for failure to pay tax. Sukanya believes that it is a minor breach and in accordance with the provisions of section 126 of the CGST

Act, 2017, no penalty is impossible for minor breaches of tax regulations. In this regard, which of the following statements is true?

- (a) Penalty is leviable on Sukanya since the breach is considered as a 'minor breach' only if amount of tax involved is less than Rs. 5,000
- (b) Penalty is not leviable on Sukanya since the breach is considered as a 'minor breach' if amount of tax involved is upto Rs. 5,000
- (c) Penalty is leviable on Sukanya since the breach is considered as a 'minor breach' only if amount of tax involved is Nil.
- (d) None of the above.



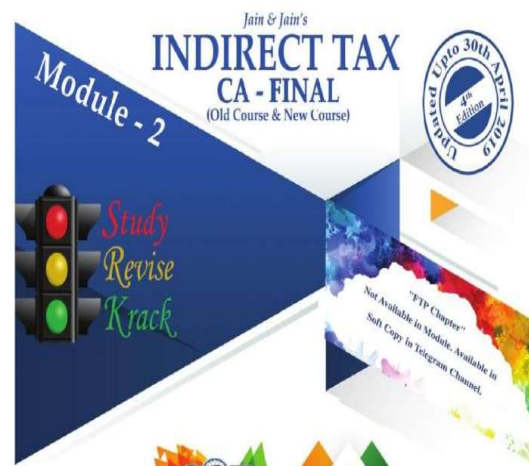


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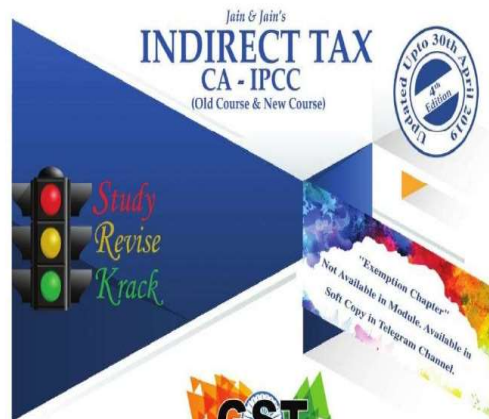
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Telegram App Link for GST Queries of Students

Link for CA Final Students	Link for CA IPCC Students
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