

Chapter No	Chapter Name	Question No	Existing Answer	Correct Answer	Remark
1	Introduction of GST	16	e	e	Option (e) should be [(a), (c) & (d)]
2	concept of supply	4 Prac Ques			In question, IGST Credit on capital goods Rs. 1.5 Lakhs)
3	Reverse Charge	25 41	a b	c d	Covered under exemption Sl.No.21B
4	Composition Scheme	27			Ignore
7	Payment of Tax	42 23	c	d	Credit of SGST will be Rs. 20000 and not Rs. 10000
11	Registration	31	b	d	
13	Place of Supply	66 91	a B	d A	
15	Audit and Assessment	11	a	d	
20	Liability to pay	4	a	b	
22	Offence & Penalty	20 21	d a	a d	