

12

Place of Supply



1. What is the ceiling limit prescribed on the rate under IGST Act?

- a. 14%
- b. 40%
- c. 26%
- d. 30%

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

2. 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

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

3. 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

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

4. 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 u/s 15
- d. All of the above

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

5. 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

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

6. 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

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

7. 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

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

8. 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

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

9. As per IGST Act, 2017 Export of goods with its grammatical expression and cognate expression means:

- a. Sale to a foreign country
- b. Location of recipient is outside India
- c. Place of supply of goods is outside India
- d. Taking out of India to a place outside India

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

10. 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. payment for such supply is received in convertible foreign exchange
- d. All of the above

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

11. 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

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

12. 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

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

13. 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

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

14. The location of recipient of service includes:

- a. Registered place of business
- b. Fixed establishments
- c. place of residence
- d. All of the above

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

15. Place of business includes _____

- a. Warehouse
- b. Godown
- c. Any place where the person stores goods
- d. All of the above

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

16. Levy of IGST on some goods can made on the recommendations of the Council. Such goods Includes:

- a. Aviation Turbine Fuel
- b. Natural Gas
- c. Tobacco & tobacco products
- d. Both a & b above

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

17. 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

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

18. XYZ Ltd. an ECO carried out supply of taxable services in India. XYZ Ltd. is a US based Company, carried out transactions in all over the world including India. XYZ Ltd appoint Mr. Raj to carry all activity in India on behalf of company so the company can run the business successfully in India. Identify the person liable to pay GST in the given case.

- a. XYZ Ltd.
- b. Recipient of service under reverse charge
- c. Mr. Raj
- d. No tax on such service

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

19. Any supply of goods or service or both is said to be interstate supply only when the location of the supplier and the place of supply are in :

- a. two different states
- b. one state and one union territory
- c. two different union territories
- d. All of the above

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

20. Which of the following supply involving movement of goods 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

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

21. Mr. Veer imported some taxable goods from USA. When the goods was on High Seas Mr. Veer sold the goods to Mr. P State the levy of tax on supply of goods by Mr. Veer to Mr. P
- IGST will be levied on high seas sale
 - IGST will be levied at the time of clearance from custom on value including additions due to high seas sale.
 - No tax will be levied.
 - CGST & SGST will be levied

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

22. Supply of goods or services or both to a unit in SEZ is treated as ----- if the unit is located in same state.
- Inter-state supply
 - Intra-state supply
 - Export supply
 - none of the above

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

23. 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 sec 12(3)(c). Department issued notice to 7 star hotel considering the service as inter-state supply of service on the basis of sec 7(5)(b) being the more specific provision related to SEZ. State whose contention will prevail in this case.
- Assesse (7 Star hotel)
 - Department
 - None of above
 - both a & b above

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

24. What is the location of supplier in case of supplier is located in territorial waters?
- Location in territorial waters

- Coastal State or Union territory where the nearest point of the appropriate baseline is located
- Either (a) or (b)
- None of the above

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

25. ONGC Ltd. engaged in extracting mineral oil from territorial water located near Karnataka. ONGC provides such extraction service to Oil India Ltd. which is located in the state of Tamil Nadu. Identify the place of Supply of service provided by ONGC Ltd.
- Territorial water
 - Karnataka
 - Tamil Nadu
 - None of above

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

SECTION 10

26. Place of supply of goods which involves movement
- location of the supplier of goods
 - location of the recipient of goods
 - place where the movement of goods terminates
 - none of the above

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

27. Sam Ltd. of Maharashtra contracts with Tam Ltd. Rajasthan to sell his old used furniture for ₹ 150000. The goods will be delivered to Tam Ltd. at Gujarat to his new branch (not registered under GST). Identify the place of supply if the delivery was made by Sam Ltd. at his own risk
- Maharashtra
 - Rajasthan
 - Gujarat
 - none of above

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

28. Mr. A of Nasik, Maharashtra sells 10 refrigerators to Mr. B of Pune, Maharashtra for delivery at Mr. B's place of business in

Pune. Determine the place of supply of goods and nature of transaction.

- a) place of supply pune, CGST+SGST
- b) place of supply pune, IGST
- c) place of supply Nasik, CGST+SGST
- d) place of supply Nasik, IGST

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

29. where will be the place of supply when goods are supplied on the direction of the third party

- a) Location of the recipient
- b) location of the supplier
- c) location of the third party
- d) none of the above

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

30. 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. Final recipient's place
- d. Place where documents has been signed

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

31. Mr. A in Goa delivers goods in Goa 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)

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

32. 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

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

33. Determine the place of supply of goods for the following

| Supplier and his location | Location of the buyer (third person) | Recipient and his location | Place of delivery of goods |
|---------------------------|--------------------------------------|----------------------------|----------------------------|
| A Ltd, Bangalore | B Ltd, Bangalore | M Ltd, Mumbai | Mumbai, |
| A Ltd, Bangalore | M Ltd, Mumbai | B Ltd, Bangalore | Bangalore |
| A Ltd, Bangalore | S Ltd, Surat | M Ltd, Mumbai | Mumbai, |
| A Ltd, Bangalore | M Ltd, Mumbai | P Ltd, Mumbai | Mumbai, |

- a) Bangalore, Mumbai, Surat Mumbai
- b) Mumbai, Mumbai, Mumbai, Mumbai
- c) Mumbai, Bangalore, Surat , Mumbai
- d) Bangalore, Bangalore, Mumbai, Mumbai

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

34. Mr. X (a supplier registered in Uttar Pradesh having principal place of business at Noida) asks Mr. Y of Ahmedabad, Gujarat to deliver 50 washing machines to his buyer Mr. Z at Jaipur, Rajasthan. what is the places of supply

- a) Noida
- b) Ahmedabad
- c) Jaipur
- d) none of the above

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

35. Place of supply of goods where the supply doesn't involve movement of goods

- a. Location of the goods at the time of purchase order
- b. Location of the goods at the time of delivery to the recipient
- c. Location of the supplier
- d. Location of the recipient

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

36. AB Academy of Mumbai sells the class furniture to CD Academy; the branch is located in Mumbai and the registered office in

Bangalore. The furniture stays in the same classroom. Determine Place of supply and nature of transaction.

- a) place of supply Mumbai, IGST
- b) place of supply Mumbai, CGST+ SGST
- c) place of supply Bangalore, IGST
- d) place of supply Bangalore, CGST+ SGST

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

37. Mr. A (New Delhi) has leased his machine (cost ₹ 8,00,000) to Mr. B (Noida, Uttar Pradesh) for production of goods on a monthly rent of ₹ 40,000. After 14 months Mr. B requested Mr. A to sell the machine to him for ₹ 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

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

38. Place of supply where the goods are assembled or installed?

- a. Place of supplier
- b. Place of recipient
- c. Place of transporter
- d. Place of the such assembly or installation

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

39. Pure Refineries (Mumbai, Maharashtra) gives a contract to PQ Ltd. (Ranchi, Jharkhand) to assemble a power plant in its Kutch, Gujarat refinery. Determine Place of supply.

- a) Mumbai, Maharashtra
- b) Ranchi, Jharkhand
- c) Kutch, Gujarat
- d) None of the above

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

40. R.com Ltd. is having its registered office at New Delhi. It purchases huge generator set from Cummins Ltd. which is located in Pune. R.com Ltd. wants to install this generator set at his branch office located in Pune. The place of supply in this case shall be:

- a. New Delhi – being registered place of R.com Ltd.
- b. Pune – being the place of installation of generator set
- c. Pune – being the place of supplier
- d. Both b & c above

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

41. Place of supply where the goods are supplied on board a conveyance such as vessel, an aircraft, a train or motor vehicle?

- a. Location of supplier
- b. Location of recipient
- c. Location at which such goods are taken on board
- d. None of these

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

42. 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

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

43. Ms. P (New Delhi) boards a New Delhi-Kolkata flight to attend a business meeting at Kolkata. She buys lunch in the flight. The food items were loaded into the aircraft at New Delhi. The Airlines is registered in New Delhi and Kolkata. Determine POS

- a) New Delhi
- b) Kolkata
- c) both a& b
- d) None of the above

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

44. Mr. X (New Delhi) boards the New Delhi-Kota train at New Delhi. He sells the goods taken on board by him (at New Delhi), at Jaipur during the journey.

- a) New Delhi
- b) kata

- c) Jaipur
- d) None of the above

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

45. Ms. S, an unregistered person, (New Delhi) is travelling from New Delhi to Kanpur, Uttar Pradesh in a train. The train starts at New Delhi and stops at three stations before reaching Kanpur. The food items were loaded into the train at Aligarh (Uttar Pradesh) 2nd station. Ms. S buys dinner on board the train. Determine POS

- a. New Delhi
- b. Kanpur
- c. Aligarh
- d. none of the above

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

SECTION 11

46. 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

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

47. 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

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

48. No GST shall be payable on transshipment of goods at customs station in India for further transport out of India.

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

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

49. Determine the place of supply of goods. (i) XYZ Ltd of Jaipur imported certain goods from PQR of Canada. The goods were imported through vessel and delivery of goods was taken at Mumbai Port. (ii) Ms. M imports electric kettles from China for her Kitchen Store in Noida, Uttar Pradesh. Ms. M is registered in Uttar Pradesh.

- a. Jaipur, Noida
- b. Jaipur, China
- c. Canada, China
- d. Canada, Noida

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

50. Determine the place of supply of goods. M Ltd located in Mumbai is exporting its goods on the basis of its order received from N Ltd located in Singapore.

- a. Mumbai
- b. Singapore
- c. both a & b
- d. none of the above

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

SECTION 12

51. 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

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

52. Mr. A, a Cost and Management Accountant located in Maharashtra providing Cost Auditing Service. Determine Place of Supply if he provides service to
(a) A registered person located in Maharashtra
(b) A non-registered person located in MP
(c) 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

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

53. 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

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

54. Mr. P of Mumbai, an interior decorator has provided service of beautification of a flat in Mumbai. The flat belongs to a person who is resident of Kashmir. What is the place of supply?

- a. Location of mr P Mumbai
- b. location of flat , Mumbai
- c. Pune
- d. All of above can be the place of supply

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

55. Mr. X, a consulting engineer based in Mumbai, Maharashtra renders professional services in respect of an immovable property of Mr. Y (Bangalore) located in Australia.

- a) Mumbai
- b) Bangalore
- c) Australia
- d) All of above can be the place of supply

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

56. Mr. Alex, a Chartered Accountant practicing in Jaipur has undergone plastic surgery in a Chennai based hospital and for this it hires services of senior doctor & consultant from USA. The POS shall be:

- a. location of recipient of service – Jaipur
- b. location of supplier of service – USA
- c. location where service is actually performed – Chennai

Ans: (a) (b) (c)

57. 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. answer:

- a) Kolkata
- b) Jaipur
- c) Mumbai
- d) All of above can be the place of supply

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

58. 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

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

59. 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

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

60. 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

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

61. 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

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

62. 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

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

63. Mr. C (registered person in Chennai) has come to Delhi on a vacation. 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 answer:

- a. Chennai
- b. New Delhi

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

64. Mr. X is travelling from Delhi to Mumbai in an Airjet flight. He desires to watch an English movie during the journey by making the necessary payment.

- a. Delhi – being the location of first schedule point of departure
- b. Mumbai - being the location of last schedule point of the conveyance
- c. Delhi – being the location from where the passenger embarks on the flight
- d. none of above

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

65. Determine the place of supply for the following telecommunication services

- a) Mr. X (Kolkata) gets a landline phone installed at his home from Skybel Ltd.
- b) Mr. Y (Mumbai) gets a DTH installed at his home from RT Ltd
- c) Mr. D (Mumbai) takes a post-paid mobile connection in Mumbai from Skybel Ltd.
- d) Mr. E (New Delhi) gets his post-paid bill paid online from Goa
- e) 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

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

66. Identify the POS in case of supply of banking, stock broking and other financial service supplied to any person:

- a. location of such person
- b. location of the recipient of services on records of supplier
- c. location of supplier of service if location of recipient is not on records of supplier
- d. Either b or c above

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

67. 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

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

68. The advertising department of Government (located in Delhi) issues a release order to a newspaper for an advertisement on "Sarva Shiksha Abhiyan" 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

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

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

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

69. As a part of campaign "Clean India", PQR Ltd. from Delhi hires the service of GDC Ltd. (based in Chandigarh) for printing of 500000 leaflets at a total cost of ₹ 250000, 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 : 100000 in each of the State of Punjab & Haryana & 150000 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 PQR Ltd. shall be:

- a. Punjab, Haryana, Himachal Pradesh & Uttarakhand
b. Delhi – location of PQR Ltd.
c. Chandigarh – location of GDC Ltd.
d. either b or c above

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

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

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

iii) Determine the manner of invoice to be issued by GDC Ltd. to PQR Ltd.

- 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.

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

70. 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

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

71. 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

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

SECTION 13

72. 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

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

73. A software company located in United States of America (USA) takes services of a software company located in Bangalore to service its software in USA. The Indian software company provides its services through electronic means from its office in India.

- a. United States of America (USA)
- b. Bangalore
- c. None of the above
- d. both a & b of the above

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

74. 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

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

75. Mr. C, an architect (New Delhi), provides professional services to Mr. Z of New York in relation to his immovable property located in Pune. Determine the place of supply

- a. New Delhi
- b. New York
- c. Pune
- d. All of above can be the place of supply

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

76. 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 Mr. Mahendra Goyal | Location of Mr. Harish Jain | Properties situated at |
|------|--------------------------------|-----------------------------|------------------------|
| 1 | Delhi | Mumbai | New York (USA) |
| 2 | Delhi | New York | Paris (France) |

:

- a. Mumbai, Paris (France)
- b. New York (USA), Paris (France)
- c. Mumbai, New York
- d. Delhi, Paris (France)

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

77. 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

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

78. 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

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

79. 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

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

80. A Craft Company from China conducted an exhibition of handy crafts goods in various parts of India such as in Rajasthan (40%), Maharashtra (30%), West Bengal (20%) and Assam (10%). State the place of supply of such service.

- a. Rajasthan
- b. Maharashtra
- c. China

d. Rajasthan, Maharashtra, West Bengal & Assam

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

81. 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

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

82. 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

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

83. 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

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

84. Mr. Oswal, of Delhi a stock broker arranges securities for Mr. Alex of Netherland a foreign investor. The transaction is carried out at BSE Mumbai. The POS shall be:

a. Delhi

b. Mumbai

c. Netherland

d. none of the above

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

85. The place of supply of goods transport service, where the goods are transported through means other than mail or courier is:

a. location of supplier of service

b. location of recipient of service

c. location of destination of goods

d. either b or c above

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

86. The place of supply of goods transport service performed by mail is the place of destination of goods as per the provisions of law. State whether the statement is true or false.

a. True

b. False

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

87. 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.

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

88. Mr. A has booked the flight tickets for a journey from Delhi-Bangalore- Shrilanka. 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. X is correct or not in the eyes of Law.

a. Correct

b. Incorrect

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

89. A movie-on-demand is provided as on-board entertainment during the Bangalore- Delhi leg of a Singapore-Bangalore-Delhi flight against a charge of ` 500 per passenger in addition to the fare of ` 25,000 per passenger. What will be the place of provision of service in this case?

a. Bangalore

b. Singapore

c. Delhi

d. None of the above

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

Answers:

| | | | | | | | | | | | | | |
|----|---|----|---|----|---|----|---|--------|---|----|---|----|---|
| 1 | b | 16 | d | 31 | c | 46 | d | 61 | d | 73 | b | 88 | a |
| 2 | a | 17 | c | 32 | d | 47 | d | 62 | a | 74 | c | 89 | b |
| 3 | a | 18 | c | 33 | a | 48 | a | 63 | a | 75 | c | | |
| 4 | d | 19 | d | 34 | a | 49 | a | 64 | a | 76 | a | | |
| 5 | b | 20 | b | 35 | b | 50 | b | 65 | a | 77 | a | | |
| 6 | c | 21 | c | 36 | b | 51 | b | 66 | a | 78 | a | | |
| 7 | d | 22 | a | 37 | c | 52 | a | 67 | d | 79 | a | | |
| 8 | b | 23 | b | 38 | d | 53 | a | 68.i | c | 80 | d | | |
| 9 | d | 24 | b | 39 | c | 54 | b | 68.ii | b | 81 | b | | |
| 10 | d | 25 | b | 40 | b | 55 | b | 69.i | a | 82 | b | | |
| 11 | a | 26 | c | 41 | c | 56 | c | 69.ii | b | 83 | c | | |
| 12 | a | 27 | c | 42 | b | 57 | b | 69.iii | b | 84 | b | | |
| 13 | b | 28 | a | 43 | a | 58 | d | 70 | c | 85 | c | | |
| 14 | d | 29 | c | 44 | a | 59 | b | 71 | a | 86 | b | | |
| 15 | d | 30 | c | 45 | c | 60 | a | 72 | c | 87 | c | | |