

MULTIPLE CHOICE QUESTIONS

1. X & Co., a supplier registered under GST in Meghalaya, wants to opt for composition levy. The aggregate turnover limit for composition levy is-
 - (a) ₹ 50 lakh
 - (b) ₹ 75 lakh
 - (c) ₹ 1.5 crore
 - (d) none of the above
2. The person making inter-State supply of goods from Madhya Pradesh is compulsorily required to get registered under GST, _____ provided such goods are not notified handicraft goods nor predominantly hand-made notified products .
 - (a) if his aggregate turnover exceeds ₹ 20 lakh in a financial year
 - (b) if his aggregate turnover exceeds ₹ 10 lakh in a financial year
 - (c) if his aggregate turnover exceeds ₹ 40 lakh in a financial year
 - (d) irrespective of the amount of aggregate turnover in a financial year since he is making inter-State supply of taxable goods.
3. Which of the following supply of services are exempt under GST?
 - (i) testing of agricultural produce
 - (ii) supply of farm labour
 - (iii) warehousing of agricultural produce
 - (a) (i)
 - (b) (i) and (ii)
 - (c) (ii) and (iii)
 - (d) (i), (ii) and (iii)
4. Input tax credit is not available in respect of _____.
 - (i) services on which tax has been paid under composition levy
 - (ii) goods given as free samples

- (iii) goods used for personal consumption
 - (a) (i)
 - (b) (i) and (ii)
 - (c) (ii) and (iii)
 - (d) (i), (ii) and (iii)
5. Subhas & Co., a registered person, supplies taxable goods to unregistered persons. It need not issue tax invoice, if the value of supply of goods to such persons is _____ and the recipient does not require such invoice.
- (a) ₹ 1,200
 - (b) ₹ 600
 - (c) ₹ 150
 - (d) ₹ 200
6. Various taxes have been subsumed in GST to make one nation one tax one market for consumers. Out of the following, determine which taxes have been subsumed in GST.
- (i) Basic customs duty levied under Customs Act, 1962
 - (ii) Taxes on lotteries
 - (iii) Environment tax
- (a) (ii)
 - (b) (ii) and (iii)
 - (c) (iii)
 - (d) (i), (ii) and (iii)
7. Services by way of transportation of _____ by rail from Chennai to Gujarat is exempt from GST.
- (i) pulses
 - (ii) military equipments
 - (iii) electric equipments

- (iv) jaggery
 - (a) (i) & (ii)
 - (b) (i) & (iii)
 - (c) (ii) & (iv)
 - (d) (i), (ii), (iii) & (iv)
8. GST is not payable by recipient of services in the following cases:-
- (i) Services provided by way of sponsorship to ABC Ltd. located in India.
 - (ii) Services supplied by a director (registered under GST) of Galaxy Ltd. to Mr. Krishna
 - (iii) Services by Department of Posts by way of speed post to MNO Ltd. located in India.
 - (iv) Services supplied by a recovering agent to SNSP Bank located in India.
- (a) (i) & (iii)
 - (b) (i) & (iv)
 - (c) (ii) & (iii)
 - (d) (ii) & (iv)
9. Mr. X, a casual taxable person, is not involved in making taxable supplies of notified handicraft goods or predominantly hand-made notified products. Which of the following statements is true for Mr. X - a casual taxable person?
- (a) Mr. X is not required to take registration under GST under any circumstances.
 - (b) Mr. X is required to get registration under GST if the aggregate turnover in a financial year exceeds ₹ 20 lakh.
 - (c) Mr. X is required to get registration under GST if the aggregate turnover in a financial year exceeds ₹ 40 lakh.

- (d) Mr. X has to compulsorily get registered under GST irrespective of the threshold limit.
10. The registration certificate granted to non-resident taxable person is valid for _____days from the effective date of registration or period specified in registration application, whichever is earlier.
- (a) 30
(b) 60
(c) 90
(d) 120
11. Which of the following activities shall be treated neither as supply of goods nor as supply of services?
- (i) Permanent transfer of business assets where input tax credit has been availed on such assets
(ii) Temporary transfer of intellectual property right
(iii) Transportation of the deceased
(iv) Services provided by an employee to the employer in the course of employment
- (a) (i) & (iii)
(b) (ii) & (iv)
(c) (i) & (ii)
(d) (iii) & (iv)
12. Balance in electronic credit ledger can be utilized against payment of _____.
- (a) output tax
(b) interest
(c) penalty
(d) late fees

13. How is the aggregate turnover calculated for determining threshold limit for registration?
- (a) Aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis and inter-State supplies), exempt supplies and export of goods/services.
 - (b) Aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and inter-State supplies of a person computed for each State separately.
 - (c) Aggregate value of all taxable intra-State supplies, export of goods/services and exempt supplies of a person having same PAN computed for each State separately.
 - (d) Aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and inter-State supplies of a person having same PAN computed on all India basis and excluding taxes if any charged under CGST Act, SGST Act and IGST Act.
14. Within how many days a person should apply for registration under GST, apart from provisions of voluntary registration?
- (a) Within 60 days from the date he becomes liable for registration.
 - (b) Within 30 days from the date he becomes liable for registration.
 - (c) No time limit
 - (d) Within 90 days from the date he becomes liable for registration.
15. Kalim & Associates made an application for cancellation of GST registration in the month of March due to closure of its business. Its application for cancellation of GST registration was approved w.e.f. 4th September by the proper officer by passing an order for the same on 14th September. In the given case, Kalim & Associates is:
- (a) required to file Final Return on or before 4th December

- (b) not required to file Final Return
 - (c) required to file Final Return on or before 30th September
 - (d) required to file Final Return on or before 14th December
16. Xylo & Co. has three branches, in Jalandhar, Amritsar and Ludhiana, in the State of Punjab. Amritsar and Ludhiana branches are engaged in supply of garments and Jalandhar branch engaged in supply of shoes. Which of the following options is/are legally available for registration to Xylo & Co.?
- (i) Xylo & Co. can obtain single registration for Punjab State declaring any one of the branches as principal place of business and other two branches as additional place of business.
 - (ii) Xylo & Co. can obtain separate GST registration for each of the three branches - Amritsar, Jalandhar and Ludhiana.
 - (iii) Xylo & Co. can obtain one GST registration for shoe business (Jalandhar branch) and another GST registration which is common for garments business (Amritsar and Ludhiana).
- (a) (ii)
 - (b) Either (i), (ii) or (iii)
 - (c) Either (i) or (ii)
 - (d) Either (ii) or (iii)
17. What is the validity of the registration certificate granted under GST for a normal tax payer?
- (a) One year
 - (b) Two years
 - (c) Valid till it is cancelled
 - (d) Five years.
18. Within how many days an application for revocation of cancellation of registration can be made provided no extension to said time-limit has been granted?
- (a) Within 7 days from the date of service of the cancellation order.

- (b) Within 15 days from the date of the cancellation order.
 - (c) Within 45 days from the date of the cancellation order.
 - (d) Within 30 days from the date of service of the cancellation order.
19. Can a registered person under composition scheme collect GST on his outward supplies from recipients?
- (a) Yes, in all cases
 - (b) Yes, only on such goods as may be notified by the Central Government
 - (c) Yes, only on such services as may be notified by the Central Government
 - (d) No
20. Which of the following activities is a supply of services?
- (i) Transfer of right in goods/ undivided share in goods without transfer of title in goods
 - (ii) Transfer of title in goods
 - (iii) Transfer of title in goods under an agreement which stipulates that property shall pass at a future date upon payment of full consideration as agreed.
- (a) (i)
 - (b) (iii)
 - (c) (i) and (iii)
 - (d) (i), (ii) and (iii)
21. 'P' Ltd. has its registered office, under the Companies Act, 2013, in the State of Maharashtra from where it ordinarily carries on its business of taxable goods. It also has a warehouse in the State of Telangana for storing said goods. What will be the place of business of 'P' Ltd. under the GST law?
- (a) Telangana
 - (b) Maharashtra

- (c) Both (a) and (b)
 - (d) Neither (a) nor (b)
22. An exempt supply includes-
- (i) Supply of goods or services or both which attracts Nil rate of tax
 - (ii) Non-taxable supply
 - (iii) Supply of goods or services or both which are wholly exempt from tax under section 11 of the CGST Act or under section 6 of IGST Act
- (a) (i)
 - (b) (i) and (ii)
 - (c) (ii) and (iii)
 - (d) (i), (ii) and (iii)
23. Which of the following services are exempt from GST?
- (a) Services by an artist by way of a performance in classical art forms of painting/sculpture making etc. with consideration thereof not exceeding ₹ 1.5 lakh.
 - (b) Services by an artist by way of a performance in modern art forms of music/ dance/ theatre with consideration thereof not exceeding ₹ 1.5 lakh.
 - (c) Services by an artist by way of a performance in folk or classical art forms of music/ dance/theatre with consideration thereof exceeding ₹ 1.5 lakh.
 - (d) Services by an artist by way of a performance in folk or classical art forms of music/ dance / theatre with consideration thereof not exceeding ₹ 1.5 lakh.
24. Services by way of admission to _____ is not exempt from GST.
- (a) Museum
 - (b) National park

- (c) Tiger reserve
 - (d) Recognised sporting event where the admission ticket costs ₹ 600 per person.
25. Discount given after the supply has been effected is deducted from the value of taxable supply, if –
- (i) such discount is given as per the agreement entered into at/or before the time of such supply
 - (ii) such discount is linked to the relevant invoices
 - (iii) proportionate input tax credit is reversed by the recipient of supply
- (a) (i)
 - (b) (i) and (ii)
 - (c) (ii) and (iii)
 - (d) (i), (ii) and (iii)
26. Which of the following statements are correct?
- (i) Revocation of cancellation of registration under SGST/UTGST Act shall be deemed to be a revocation of cancellation of registration under CGST Act.
 - (ii) Cancellation of registration under SGST/UTGST Act shall be deemed to be a cancellation of registration under CGST Act.
 - (iii) Revocation of cancellation of registration under SGST/UTGST Act shall not be deemed to be a revocation of cancellation of registration under CGST Act.
 - (iv) Cancellation of registration under SGST/UTGST Act shall not be deemed to be a cancellation of registration under CGST Act.
- (a) (i) and (ii)
 - (b) (i) and (iv)
 - (c) (ii) and (iii)
 - (d) (iii) and (iv)

27. If the goods are received in lots/instalment, _____
- (a) 50% ITC can be taken on receipt of 1st lot and balance 50% on receipt of last lot.
 - (b) ITC can be availed upon receipt of last lot.
 - (c) 100% ITC can be taken on receipt of 1st lot.
 - (d) Proportionate ITC can be availed on receipt of each lot/instalment.
28. For banking companies using inputs and input services partly for taxable supplies and partly for exempt supplies, which of the following statement is true?
- (a) ITC shall be compulsorily restricted to credit attributable to taxable supplies including zero rated supplies
 - (b) 50% of eligible ITC on inputs, capital goods, and input services shall be mandatorily taken in a month and the rest shall lapse.
 - (c) Banking company can choose to exercise either option (a) or option (b)
 - (d) ITC shall be compulsorily restricted to credit attributable to taxable supplies excluding zero rated supplies.
29. A supplier takes deduction of depreciation on the GST component of the cost of capital goods as per Income- tax Act, 1961. The supplier can-
- (a) avail only 50% of the said tax component as ITC
 - (b) not avail ITC on the said tax component
 - (c) avail 100% ITC of the said tax component
 - (d) avail only 25% of the said tax component as ITC
30. Warehousing services of ___ is exempt from GST.
- (i) Wheat
 - (ii) Apples
 - (iii) Pulses
 - (iv) Potato

- (a) i, ii, iii and iv
 - (b) i and iii
 - (c) ii, iii and iv
 - (d) iii
31. Which of the following services received, in the course or furtherance of business, without consideration amount to supply?
- (i) Import of services by a person in India from his son well-settled in USA
 - (ii) Import of services by a person in India from his brother well-settled in Germany
 - (iii) Import of services by a person in India from his brother (wholly dependent on such person in India) in France
 - (iv) Import of services by a person in India from his daughter (wholly dependent on such person in India) in Russia
- (a) i, iii and iv
 - (b) ii, iii and iv
 - (c) ii and iii
 - (d) i and ii
32. Which of the following persons engaged in making intra-state supplies from Uttar Pradesh, as prescribed below, is not eligible for composition levy under sub-sections (1) and (2) of the CGST Act, 2017 even though their aggregate turnover does not exceed ₹ 1.5 crore in preceding FY?
- (a) A person supplying restaurant services
 - (b) A person supplying restaurant services and earning bank interest
 - (c) A person trading in ice cream
 - (d) A person supplying service of repairing of electronic items
33. The time of supply of service in case of reverse charge mechanism is:
- (a) Date on which payment is entered in the books of account of the recipient

- (b) Date immediately following 60 days from the date of issue of invoice
 - (c) Date on which the payment is debited in the bank account of recipient
 - (d) Earlier of (a), (b) or (c)
34. Which of the following services does not fall under reverse charge provisions as contained under section 9(3) of the CGST Act?
- (a) Services supplied by arbitral tribunal to business entity located in Ladakh
 - (b) Sponsorship services provided to a partnership firm located in Jammu & Kashmir
 - (c) Sponsorship services provided to a body corporate located in Kerala
 - (d) Service of renting of motor vehicle for passengers provided to a recipient other than body corporate.
35. Which of the following services are exempt from GST?
- (a) Admission to a circus where entry ticket costs ₹ 550 per person
 - (b) Interest charged on outstanding credit card balances
 - (c) Services by an organiser to any person in respect of a business exhibition held in India
 - (d) Services by a foreign diplomatic mission located in India
36. ITC of motor vehicles used for making ____ is allowed.
- (i) Transportation of goods
 - (ii) Taxable supplies of transportation of passengers
 - (iii) Taxable supplies of imparting training on driving
- (a) (i)
 - (b) (i) and (ii)
 - (c) (ii) and (iii)
 - (d) (i), (ii) and (iii)

37. A non-resident taxable person is required to apply for registration:
- (a) within 30 days from the date on which he becomes liable to registration
 - (b) within 60 days from the date on which he becomes liable to registration
 - (c) at least 5 days prior to the commencement of business
 - (d) within 180 days from the date on which he becomes liable to registration
38. Registration certificate granted to casual taxable person or non-resident taxable person will be valid for:
- (a) Period specified in the registration application
 - (b) 90 days from the effective date of registration
 - (c) Earlier of (a) or (b)
 - (d) Later of (a) or (b)
39. In case of taxable supply of services by a non-banking financial company (NBFC) to, other than a distinct person, invoice shall be issued within a period of ___ from the date of supply of service.
- (a) 30 days
 - (b) 45 days
 - (c) 60 days
 - (d) 90 days
40. Where the goods being sent or taken on approval for sale or return are removed before the supply takes place, the invoice shall be issued:
- (a) before/at the time of supply
 - (b) 6 months from the date of removal
 - (c) Earlier of (a) or (b)
 - (d) Later of (a) or (b)

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41. Invoice shall be prepared in _____ in case of taxable supply of goods and in _____ in case of taxable supply of services.
- (a) Triplicate, Duplicate
 - (b) Duplicate, Triplicate
 - (c) Duplicate, Duplicate
 - (d) Triplicate, Triplicate
42. Which of the following shall be discharged first, while discharging liability of a taxable person?
- (a) All dues related to previous tax period
 - (b) All dues related to current tax period
 - (c) Demand raised under section 73 and 74
 - (d) No such condition is mandatory.
43. The due date of filing Final Return is_____.
- (a) 20th of the next month
 - (b) 18th of the month succeeding the quarter
 - (c) within 3 months of the date of cancellation or date of order of cancellation, whichever is later
 - (d) 31st December of next financial year
44. Which of the following statements is true under GST law?
- (a) Grand-parents are never considered as related persons to their grand-son/grand-daughter
 - (b) Grand-parents are always considered as related persons to their grand-son/grand-daughter
 - (c) Grand-parents are considered as related persons to their grand-son/grand-daughter only if they are wholly dependent on their grand-son/grand-daughter
 - (d) Grand-parents are considered as related persons to their grand-son/grand-daughter only if they are not dependent on their grand-son/grand-daughter

45. Alcoholic liquor for human consumption is subjected to
- (a) State excise duty
 - (b) Central Sales Tax/Value Added Tax
 - (c) Both (a) and (b)
 - (d) GST
46. Input tax credit shall not be available in respect of:
- (i) Goods used for personal consumption
 - (ii) Membership of a club provided by the employer to its employees as per company's internal policy.
 - (iii) Travel benefits extended to employees on vacation such as leave or home travel concession as per company's internal policy.
- (a) (i)
 - (b) (i) and (ii)
 - (c) (ii) and (iii)
 - (d) (i), (ii) and (iii)
47. Which of the following is not considered as 'goods' under the CGST Act, 2017?
- (i) Ten-paisa coin having sale value of ₹ 100.
 - (ii) Shares of unlisted company
 - (iii) Lottery tickets
- (a) (i)
 - (b) (ii)
 - (c) (ii) and (iii)
 - (d) (i), (ii) and (iii)
48. Mr Ram, a jeweller registered under GST in Mumbai, wants to sell his jewellery in a Trade Expo held in Delhi. Which of the following statements is false in his case?
- (a) He needs to get registration in Delhi as casual taxable person.

- (b) He needs to pay advance tax on estimated tax liability.
 - (c) He needs to mandatorily have a place of business in Delhi.
 - (d) He needs to file GSTR-1/ IFF and GSTR-3B for Delhi GSTIN for the month or quarter, as the case may be, when he gets registered in Delhi.
49. Which of the following is treated as exempt supply under the CGST Act, 2017?
- (i) Sale of liquor
 - (ii) Supply of health care services by a hospital
 - (iii) Transmission of electricity by an electricity transmission utility
- (a) (i)
 - (b) (ii)
 - (c) (ii) and (iii)
 - (d) (i), (ii) and (iii)
50. Which of the following is a recognised system of medicine for the purpose of exemption for health care services?
- (i) Allopathy
 - (ii) Unani
 - (iii) Siddha
- (a) (i)
 - (b) (ii)
 - (c) (ii) and (iii)
 - (d) (i), (ii) and (iii)
51. Which of the following services is exempt under health care services provided by clinical establishments?
- (a) Chemist shop in the hospital selling medicines to public at large.
 - (b) Food supplied by canteen run by the Hospital to in-patients as per diet prescribed by the hospital's dietician.

- (c) Food supplied to the visitors or attendants of the patients in the hospital by canteen run by the Hospital.
- (d) Advertisement services provided by the hospital to a pharmaceutical company for their asthma pump by displaying it prominently in the hospital building
52. In case of supply of goods for ₹ 5,00,000, following information is provided-
- Advance received on 1st April
- Invoice issued on 15th April
- Goods removed on 25th April
- What is the time of supply of goods, where tax is payable under forward charge?
- (a) 1st April
- (b) 15th April
- (c) 25th April
- (d) 30th April
53. Sham Ltd., located in Mumbai, is receiving legal services from a lawyer Mr. Gyan, registered under GST. The aggregate turnover of Sham Ltd. in the preceding financial year is ₹ 42 lakh. The information regarding date of payment, invoice etc. is as follows-
- Invoice issued by Mr. Gyan on 15th April
- Payment debited in the bank account of Sham Ltd. on 5th May
- Date of payment entered in books of accounts of Sham Ltd.: 1st May
- What is time of supply of services?
- (a) 1st May
- (b) 5th May
- (c) 15th June
- (d) 15th April

54. Which of the following is not eligible for opting composition scheme under sub-sections (1) and (2) of section 10 of the CGST Act, 2017?
- (a) M/s ABC, a firm selling garments solely in Ahmedabad, having aggregate turnover of ₹ 78 lakh in the preceding F.Y.
 - (b) A start up company exclusively operating a restaurant in Delhi, having aggregate turnover of ₹ 98 lakh in the preceding F.Y.
 - (c) A courier service company operating solely in Mumbai having aggregate turnover of ₹ 90 lakh in the preceding F.Y.
 - (d) A trader selling grocery items solely in Orissa having an aggregate turnover of ₹ 95 lakh in the preceding F.Y.
55. Assuming that all the activities given below are undertaken for a consideration, state which of the following is not a supply of service ?
- (a) Renting of commercial office complex
 - (b) An employee agreeing to not work for the competitor organization after leaving the current employment
 - (c) Repairing of mobile phone
 - (d) Provision of services by an employee to the employer in the course of employment
56. During the month of May, Z Ltd. sold goods to Y Ltd. for ₹ 2,55,000 and charged GST @ 18%. However, owing to some defect in the goods, Y Ltd. returned some of the goods by issuing debit note of ₹ 40,000 in the same month. Z Ltd. records the return of goods by issuing a credit note of ₹ 40,000 plus GST in the same month. In this situation, GST liability of Z Ltd. for the month of May will be-
- (a) ₹ 45,900
 - (b) ₹ 38,700
 - (c) ₹ 53,100
 - (d) ₹ 40,000
57. Goods as per section 2(52) of the CGST Act, 2017 includes:
- (i) Actionable claims

- (ii) Growing crops attached to the land agreed to be severed before supply.
 - (iii) Money
 - (iv) Securities
 - (a) (i) and (iii)
 - (b) (iii) and (iv)
 - (c) (i) and (ii)
 - (d) (ii) and (iii)
58. Which of the following statements is/are incorrect under GST law:-
- (i) If the supplier has erroneously declared a value which is more than the actual value of goods or services provided, then he can issue credit note for the same.
 - (ii) If the supplier declared some special discount which is offered after the supply is over, then he cannot issue credit note under GST law for the discount offer.
 - (iii) If quantity received by the recipient is more than what has been declared in the tax invoice, then supplier can issue debit note for the same.
 - (iv) There is no time limit to declare the details of debit note in the return.
- (a) (i),(ii) and (iv)
 - (b) (i) and (iv)
 - (c) (iv)
 - (d) (i) and (iii)
59. ABC Ltd. generated e-way bill on 12th February at 14.00 hrs. It transported over-dimensional cargo for a distance of 100 km. The validity period of the e-way bill will expire on _____ if there is no extension of the same.
- (a) Midnight of 13th-14th February

- (b) Midnight of 17th-18th February
- (c) At 14.00 hrs. of 13th February
- (d) At 14.00 hrs. of 14th February
60. Ram, an individual, based in Gujarat, is in employment and earning ₹ 10 lakh as salary. He is also providing intra-State consultancy services to different organizations on growth and expansion of business. His turnover from the supply of such services is ₹ 12 lakh. Determine whether Ram is liable for taking registration as per provisions of the Act?
- (a) Yes, as his aggregate turnover is more than ₹ 20 lakh.
- (b) No, as his aggregate turnover is less than ₹ 40 lakh.
- (c) No, as services in the course of employment does not constitute supply and therefore, aggregate turnover is less than ₹ 20 lakh.
- (d) Yes, since he is engaged in taxable supply of services.

Answer keys

Question No.	Answer
1	(b) ₹ 75 lakh
2	(d) irrespective of the amount of aggregate turnover in a financial year since he is making inter-State supply of taxable goods.
3	(d) (i), (ii) and (iii)
4	(d) (i), (ii) and (iii)
5	(c) ₹ 150
6	(a) Basic customs duty levied under Customs Act, 1962
7	(a) (i) & (ii)
8	(c) (ii) & (iii)
9	(d) Mr. X has to compulsorily get registered under GST irrespective of the threshold limit.
10	(c) 90

11	(d) (iii) & (iv)
12	(a) output tax
13	(d) Aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and inter-State supplies of a person having same PAN computed on all India basis and excluding taxes if any charged under CGST Act, SGST Act and IGST Act.
14	(b) Within 30 days from the date he becomes liable for registration.
15	(d) required to file Final Return on or before 14 th December
16	(b) Either (i), (ii) or (iii)
17	(c) Valid till it is cancelled
18	(d) Within 30 days from the date of service of the cancellation order.
19	(d) No
20	(a) (i)
21	(c) Both (a) and (b)
22	(d) (i), (ii) and (iii)
23	(d) Services by an artist by way of a performance in folk or classical art forms of music/ dance / theatre with consideration thereof not exceeding ₹ 1.5 lakh.
24	(d) Recognised sporting event where the admission ticket costs ₹ 600 per person.
25	(d) (i), (ii) and (iii)
26	(a) (i) and (ii)
27	(b) ITC can be availed upon receipt of last lot.
28	(c) Banking company can choose to exercise either option (a) or option (b)
29	(b) not avail ITC on the said tax component

30	(a) i, ii, iii and iv
31	(a) i, iii and iv
32	(d) A person supplying service of repairing of electronic items
33	(d) Earlier of (a), (b) and (c)
34	(d) Service of renting of motor vehicle for passengers provided to a recipient other than body corporate.
35	(d) Services by a foreign diplomatic mission located in India
36	(d) (i), (ii) and (iii)
37	(c) at least 5 days prior to the commencement of business
38	(c) Earlier of (a) or (b)
39	(b) 45 days
40	(c) Earlier of (a) or (b)
41	(a) Triplicate, Duplicate
42	(a) All dues related to previous tax period
43	(c) within 3 months of the date of cancellation or date of order of cancellation, whichever is later
44	(c) Grand-parents are considered as related persons to their grand-son/grand-daughter only if they are wholly dependent on their grand-son/grand-daughter
45	(c) Both (a) and (b)
46	(d) (i), (ii) and (iii)
47	(b) (ii)
48	(c) He needs to mandatorily have a place of business in Delhi.
49	(d) (i), (ii) and (iii)
50	(d) (i), (ii) and (iii)
51	(b) Food supplied by canteen run by the Hospital to in-patients as per diet prescribed by the hospital's dietician.

52	(b) 15 th April
53	(a) 1 st May
54	(c) A courier service company operating solely in Mumbai having aggregate turnover of ₹ 90 lakh in the preceding F.Y.
55	(d) Provision of services by an employee to the employer in the course of employment
56	(b) ₹ 38,700
57	(c) (i) and (ii)
58	(c) (iv)
59	(b) Midnight of 17 th -18 th February
60	(c) No, as services in the course of employment does not constitute supply and therefore, aggregate turnover is less than ₹ 20 lakh.