

## Goods and Services Tax

### Multiple Choice Questions

001. GST was introduced in India with effect from  
a) 1.1.2017 c) 1.1.2018  
b) 1.4.2017 d) **1.7.2017**
002. GST was introduced in Jammu and Kashmir with effect from  
a) 1.8.2017 c) 1.1.2018  
b) 1.7.2017 d) **8.7.2017**
003. Constitution Amendment Act, 2016 for GST was  
a) 80<sup>th</sup> c) 122<sup>nd</sup>  
b) **101<sup>st</sup>** d) None of these
004. As a result of constitution amendment for GST a Separate List \_\_\_\_\_ has been inserted in the constitution.  
a) **Article 246A** c) Article 122 C  
b) Article 146B d) Article 101B
005. The incidence of tax on tax is called  
a) **Tax Cascading** c) Tax evasion  
b) Tax Pyramiding d) Indirect tax
006. Under GST, 'value addition' refers to  
a) **Expenses 'plus' profit** c) Cost plus tax plus 'profit'  
b) Cost plus tax d) Tax plus profit
007. UTGST is applicable when  
a) **Sold from Union territory**  
b) Goods are purchased by Central Government  
c) Sold from one union territory to another union territory  
d) There is interstate supply
008. Integrated Goods and Services Tax is applicable when  
a) Sold in Union territory  
b) Sold from one GST dealer to another GST dealer  
c) Sold within a state  
d) **There is interstate supply**
009. SGST is applicable when  
a) **Goods are sold within a state**  
b) Goods are sold from one GST dealer to a customer  
c) Goods are sold by a GST dealer to another GST dealer  
d) Interstate supply
010. The tax which was not merged into GST  
a) Countervailing Duty c) **Basic Customs Duty**  
b) Excise duty d) Purchase tax
011. Goods and service tax is a – tax system  
a) Single point tax c) Regressive tax  
b) **Multipoint tax** d) None of these
012. Goods and service tax is  
a) Supply based c) Both supply and consumption based  
b) **Consumption based** d) None of these
013. When a GST dealer in Kerala sells a product to a GST dealer or customer in Tamilnadu, the tax collected is  
a) SGST b) CGST

- c) **Integrated GST**
014. After introduction of GST import into India is
- a) **Subject to IGST plus BCD**
- b) Subject to CGST plus SGST plus BCD
015. After introduction of GST supplies to SEZ are
- a) Subject to IGST
- b) Subject to CGST plus SGST
016. GST is a matter of jurisdiction of
- a) Union Government
- b) State Government
017. Inter-state trade is presently subject to
- a) SGST
- b) CGST
018. Introduction of GST affects the revenue of
- a) Consuming states
- b) **Manufacturing states**
019. The council can take a decision only if there is
- a) **Three-fourth majority**
- b) Two-third Majority
020. GST dealers with annual turnover of --- are not required to use HSN code
- a) **Less than Rs. 1.5 crore**
- b) less than Rs. 20 lakh
021. Dealers whose annual turnover between Rs. 1.5 crore and Rs. 5 crore need to use
- a) **Two-digit HSN code**
- b) Four-digit HSN Codes
022. Dealers with annual turnover of Rs. 5 crore and above must use -- for their invoices.
- a) Two-digit HSN code
- b) **Four-digit HSN Codes**
023. In the case of import or export of goods, using -- is compulsory
- a) Two-digit HSN code
- b) Four-digit HSN Code
024. Under GST law SAC refers to
- a) Systematic Accounting Code
- b) **Service Accounting Code**
025. Under GST law, tax rates are determined by
- a) Central Government
- b) State Government
- c) **GST Council**
- d) Central Government in consultation with state governments
026. The lowest tax rate under GST is
- a) **0.25%**
- b) 1%
- c) .05%
- d) 5%
027. Base metals, gold, silver, articles of jewellery are taxable in India at the rate of
- a) 0.25%
- b) 1%
- c) **3%**
- d) 5%
028. The highest GST rate applicable now is
- a) 100%
- b) 18%
- c) **28%**
- d) 50%
029. Tax Deducted at Source at the rate of 1% is applicable in the case of supplies received by
- d) UTGST
- c) Zero rated
- d) SGST plus CGST plus IGST plus BCD
- c) **Zero rated**
- d) SGST plus CGST plus IGST
- c) **Both centre and state government**
- d) None of these
- c) **Integrated GST**
- d) UTGST
- c) All the states
- d) Central Government
- c) 60% majority
- d) Simple majority
- c) less than Rs. 1 crore
- d) less than Rs. 75 lakh
- c) Eight-digit HSN codes
- d) None of these
- c) Eight-digit HSN codes
- d) None of these
- c) **Eight-digit HSN code**
- d) None of these
- c) System administration code
- d) Scientific accounting code

- a) Any GST dealer  
**b) Government Departments**
030. Tax Collected at Source at the rate of 2% is applicable in the case of  
a) Any GST dealer  
b) Government Departments  
c) **E-commerce operators**  
d) Composite dealers
031. Composite tax is applicable for dealer with turnover upto  
**a) Rs. 1 Crore**  
b) Rs. 20 lakh  
c) Rs. 1.5 Crore  
d) Rs. 10 Crore
032. Under GST law Compensation cess is applicable on  
**a) Luxury articles and demerit goods**  
b) All goods  
c) Petroleum products and Alcohol  
d) Consumer goods
033. Goods which get input tax credit without being liable to collect output tax is called  
a) Exempt goods  
b) White goods  
c) Sin goods  
**d) Zero rated goods**
034. GST can be collected by  
a) Any registered dealer  
**b) Any GST dealer**  
c) Any service provider  
d) Any dealer
035. -- confers powers to Government of India to collect tax on intra-state supply of goods or services or both.  
a) UTGST Act  
b) IGST Act  
c) **CGST Act**  
d) SGST Act
036. Under GST law "Aggregate turnover" of a dealer  
a) Includes taxes paid  
**b) Excludes taxes paid**  
c) Includes exempt supplies  
d) Turnover plus taxes plus profit
037. Under GST law "Aggregate turnover" of a dealer is determined  
a) State-wise  
**b) All India basis**  
c) shop-wise  
d) None of these
038. Under GST law "Agriculturist" means  
**a) Individual or Hindu Undivided Family only**  
b) Individual only  
c) Any entity engaged in agricultural operations  
d) Anyone who sells agricultural produces
039. Business vertical refers to  
a) Joint venture  
**b) Different business within a group**  
c) Competitors in business  
d) None of these
040. Goods which are used or intended to be used in the course or furtherance of business are  
a) Demerit Goods  
b) Business goods  
c) **Capital goods**  
d) None of these
041. A person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business is  
a) Business person  
**b) Casual taxable person**  
c) composite dealer  
d) Non resident dealer
042. Supply of two or more taxable supplies naturally bundled and supplied is called  
a) Mixed Supply  
**b) Composite supply**  
c) Common supply  
d) Continuous supply
043. Goods are packed and transported with insurance, packing materials, transport and insurance. This is a case of  
a) Mixed supply  
**b) Composite supply**  
c) Common supply  
d) Continuous supply

044. Supply of goods provided, or agreed to be provided, continuously or on recurrent basis, under a contract, is
- a) Mixed supply
  - b) Composite supply
  - c) Common supply
  - d) Continuous supply**
045. Indian Oil Corporation Ltd. sends 10,000 litres of petrol every day to a petrol pump and invoices the same every week. This is a case of
- a) Mixed supply
  - b) Composite supply
  - c) Common supply
  - d) Continuous supply**
046. Any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business is
- a) Input**
  - b) Output
  - c) Merit goods
  - d) White goods
047. --- refers to receipt of goods or services or both whether by purchase, acquisition or any other means with or without consideration.
- a) Outward supply
  - b) Inward supply**
  - c) Taxable supply
  - d) None of these
048. Two or more individual supplies of goods or services, or any combination thereof, made in conjunction with each other
- a) Mixed supply**
  - b) Composite supply
  - c) Common supply
  - d) Continuous supply
049. A supply of a package consisting of canned foods, sweets, chocolates, cakes, dry fruits, aerated drinks and fruit juices when supplied for a single price is
- a) Common supply
  - b) Composite supply
  - c) Mixed supply**
  - d) Continuous supply
050. Any person who occasionally undertakes transactions involving supply of goods or services or both, but who has no fixed place of business or residence in India is
- a) Business person
  - b) Casual taxable person
  - c) Composite dealer
  - d) Non resident dealer**
051. Output tax of a taxable person,
- a) Includes reverse charge
  - b) Excludes reverse charge**
  - c) Includes composite tax
  - d) Includes all the taxes paid
052. Supply of goods or services which constitutes the predominant element of a composite supply is called
- a) Common supply
  - b) Principal supply**
  - c) Mixed supply
  - d) Continuous supply
053. Liability to pay tax by the recipient of supply of goods or services is called
- a) Output tax
  - b) Reverse charge**
  - c) Input tax
  - d) None of these
054. The chair of GST Council
- a) Nominated by the Govt
  - b) Nominated by the GST Council
  - c) Union Finance Minister**
  - d) Elected by the GST council
055. In the GST council meetings, the vote of the Central Government shall have a weightage of
- a) 1/3 of votes cast**
  - b) 1/2 of votes cast
  - c) 2/3 of votes cast
  - d) None of these
056. In the GST council meetings votes of all the State Governments taken together shall have a weightage of
- a) 1/3 of votes cast
  - b) 1/2 of votes cast
  - c) 2/3 of votes cast**
  - d) None of these
057. Tax rate on goods under GST are determined by
- a) Union budget

- b) State budget  
**c) GST council**  
d) Central Govt in consultation with state Govt.
058. Integrated Goods and Services Tax Act is applicable to  
a) All the States **c) The whole of India**  
b) All the Union territories d) All the states except Jammu and Kashmir
059. Integrated GST is applicable on goods or services  
a) Imports c) Exported from India  
b) Interstate Sale **d) Imports and interstate sales**
060. The rate of IGST is equal to the rate of  
a) CGST **c) CGST plus the rate of SGST**  
b) SGST d) SGST plus UTGST
061. IGST collected belong to  
a) Central Government  
b) To the State in which supply occurs  
c) to the State to which supply occurs  
**d) The Centre and state to which supply occurs**
062. Where a supply is received at a place of business for which the registration has been obtained, 'location of the recipient of services' is  
**a) location of place of business of recipient** c) Place where payment is received  
b) location of service provider d) None of the above
063. Where a supply is received at more than one place 'location of the recipient of services' is  
**a) Location of the establishment most directly concerned with the receipt of the supply**  
b) Location of service provider  
c) Place where payment is received  
d) None of the above
064. The maximum limit of IGST rate fixed in the Act is  
a) 18% **c) 40%**  
b) 28% d) 100%
065. Where an E- commerce operator does not have physical presence in the taxable territory  
a) Tax need not be paid  
**b) Agent of the E- commerce operator shall be liable to pay tax**  
c) Tax must be paid in advance  
d) IGST is not applicable
066. Where the location of the supplier and the place of supply are in two different States  
**a) IGST is applicable** c) SGST plus CGST is applicable  
b) CGST is applicable d) CGST plus IGST is applicable
067. Where location of the supplier and the place of supply are in two different Union territories  
a) CGST plus UTGST is applicable c) SGST plus UTGST is applicable  
**b) IGST is applicable** d) CGST plus IGST is applicable
068. Where location of the supplier and place of supply are in a State and a Union territory  
a) CGST plus UTGST is applicable c) SGST plus UTGST is applicable  
b) CGST plus IGST is applicable **d) IGST is applicable**
069. Supply of goods where the location of the supplier and the place of supply of goods are in the same State or same Union territory shall be treated as  
a) Inter state c) Taxable supply  
**b) Intra-state supply** d) None of these
070. Supply of goods to or by a Special Economic Zone  
a) CGST plus UTGST b) CGST plus IGST

- c) IGST d) **None of these**
071. 1,000 bags of sugar are supplied by a sugar mill in Chennai to a wholesaler in Ernakulam. The sugar bags are sent by the mill to Ernakulam. Payment made by cheque payable at SBI Madurai. The place of supply is
- a) **Ernakulam** c) Madurai  
b) Chennai d) Any of these
072. A wholesaler in Ernakulam sends an agent to procure 1,000 bags of sugar from a factory in Chennai. The invoice and other documents are handed over to the agent in Theni as directed by the wholesaler. Later the sugar bags are brought to Ernakulam. Amount paid online from SBI branch Calicut. The place of supply is
- a) Ernakulam c) Theni  
b) **Chennai** d) Calicut
073. The place of supply of goods imported into India shall be
- a) The location of exporter c) State in which imported goods reaches first  
b) **The location of the importer** d) place of supply not applicable.
074. Place of supply of goods exported from India shall be
- a) **The location outside India** c) State in which exported goods reaches first  
b) The location of the exporter d) Place of supply not applicable.
075. The managers of ITC Ltd., Kolkata (GST registereare given one week training in Munnar, by Infosys Ltd. Bangalore, for a sum of Rs. 10 Lakhs. Payment given at Mumbai. The place of supply of service is
- a) Mumbai c) Munnar  
b) **Kolkata** d) Bangalore
076. The managers of ITC Ltd., Kolkata (not registered under GST) are given one week training in Munnar, by Infosys Ltd. Bangalore, for a sum of Rs. 10 Lakhs. Payment given at Mumbai. The place of supply of service is
- a) Mumbai c) **Munnar**  
b) Kolkata d) Bangalore
077. The place of supply of services to a registered person by way of transportation of goods, including by mail or courier, shall be
- a) **The location of such person** c) Place of payment  
b) Location of transporting agency d) None of these.
078. The place of supply of telecommunication services shall be
- a) **The location where connection is installed**  
b) Place of office of the service provider  
c) Place of payment  
d) Place of supply not relevant
079. In case of mobile connection for telecommunication and internet services provided on post-paid basis, the location of supply is
- a) Place of office of the service provider c) **Billing address of the recipient of services**  
b) Place of payment d) Place of supply not relevant
080. 80. The place of supply of banking and financial services shall be
- a) Place of office of the service provider c) Place of payment  
b) **Location of the recipient of services** d) Place of supply not relevant
081. 81. Export of goods or services or both or Supply of goods or services to SEZ is
- a) Subject to IGST c) **Zero rated**  
b) Subject to SGST plus CGST d) Subject to CGST plus IGST
082. 82. A registered person making zero rated supply shall be
- a) **Eligible to claim refund** c) Subject to reverse charge  
b) Not eligible for refund d) None of these

083. 83. Half share of IGST moves always to
- a) Selling state  
**b) Buying state**  
c) Equally to selling state and buying state  
d) None of these
084. 84. Gifts not exceeding --- in a year by an employer to employee shall not be treated as supply.
- a) Rs. 5,000  
b) Rs. 10,000  
**c) Rs. 50,000,**  
d) Rs. 1,00,000
085. 85. Lease, tenancy, easement, or licence to occupy land is a supply of
- a) Goods  
**b) Services**  
c) Both goods and services  
d) None
086. 86. Letting out of the building or residential complex is a supply of
- a) Goods  
**b) Services**  
c) Both goods and services  
d) None
087. 87. Transfer of the title in goods is a supply of
- a) **Goods**  
b) Services  
c) Both goods and services  
d) None
088. 88. Transfer of right in goods or of undivided share in goods 'without the transfer of title' is
- a) supply of Goods  
**b) supply of Services**  
c) supply of Both goods and services  
d) None
089. Transfer of title in goods under an agreement which stipulates that property in goods shall pass at a future date upon payment of full consideration, is a supply of -
- a) Both goods and services  
b) Services  
**c) Goods**  
d) None
090. Any treatment or process which is applied to another person's goods is a supply of
- a) Goods  
**b) Services**  
c) Both goods and services  
d) None
091. Goods held or used for the purposes of the business are put to any private use or made available to any person for use, is a supply of
- a) Goods  
**b) Services**  
c) Both goods and services  
d) None
092. Construction of a complex, building, civil structure intended for sale to a buyer, wholly or partly is supply of -
- a) Goods  
**b) Services**  
c) Both goods and services  
d) None
093. Where the entire consideration has been received after issuance of completion certificate or after its first occupation is
- a) Transfer of Goods  
**b) Transfer of immovable property**  
c) Transfer of services  
d) None of these
094. Mr. A an architect, agrees to design and construct a building for Mr. B, for a sum of Rs. 1Crore. The construction completed and the amount received by Mr. A. This is supply of
- a) Goods  
**b) Services**  
c) Both goods and services  
d) None
095. Transfer of the 'right to use any goods' for any purpose for consideration is supply of
- a) Goods  
**b) Services**  
c) Both goods and services  
d) None
096. Works contract is a supply of
- a) Goods  
**b) Services**  
c) Both goods and services  
d) None
097. Services by an employee to the employer in the course of or in relation to his employment is
- a) Supply of Goods  
**b) Supply of Services**

- c) Supply of Both goods and services **d) Not supply**
098. Services by any court or Tribunal established under any law is  
 a) Supply of Goods c) Supply of Both goods and services  
 b) Supply of Services **d) Not supply**
099. The functions performed by the Members of Parliament, Members of State Legislature are  
 a) Supply of Goods c) Supply of Both goods and services  
 b) Supply of Services **d) Not supply**
100. Duties performed by any person in the Constitutional capacity are  
 a) Supply of Goods c) Supply of Both goods and services  
 b) Supply of Services **d) Not supply**
101. Services of funeral, crematorium or mortuary including transportation of the deceased is –  
 a) Supply of Goods c) Supply of Both goods and services  
 b) Supply of Services **d) Not supply**
102. Actionable claims, other than lottery, betting and gambling are  
 a) a)Supply of Goods c) Supply of Both goods and services  
 b) Supply of Services **d) Not supply**
103. Activities undertaken by the Government, or any local authority in which they are engaged as public authorities are  
 a) a)Supply of Goods c) Supply of Both goods and services  
 b) Supply of Services **d) Not supply**
104. In the case of composite supply the rate of tax is  
 a) Average Rate of tax c) Highest rate  
**b) Rate of principal supply** d) None of these
105. DTH company supplies a dish, set-top box, 3 year repairing and subscription of 500 channels for five years services as a package to the customers for Rs. 25,000. This is a  
 a) Mixed supply c) Joint Supply  
**b) Composite supply** d) Not supply
106. One tooth paste and tooth brush and a toilet soap sold in a packet for Rs. 50, is  
**a) Mixed supply** c) Joint Supply  
 b) Composite supply d) Not supply
107. In the case of mixed supply the rate of tax is  
 a) Average Rate of tax **c) Highest rate**  
 b) Rate of principal supply d) None of these
108. The Central Goods and Services Tax is levied under  
**a) Section 9 of the CGST Act** c) Section 8 of the IGST Act  
 b) Section 10 CGST Act d) Section 2 of the SGST Act
109. The charging section of CGST is  
**a) Section 9** c) Section 4  
 b) Section 10 d) Section 2
110. When locally made food products or industrial components or raw materials supplied by unregistered persons are purchased by a registered person –  
 a) GST is applicable **c) Reverse charge is applicable**  
 b) GST is not applicable d) Not taxable
111. Section 9(4) of the CGST Act deals with  
 a) GST c) Composite tax  
**b) Reverse charge** d) None of these
112. In the case of reverse charge, tax is paid to the government by  
 a) Supplier c) Manufacturer  
**b) Buyer** d) None



113. Mr. X, a jewellery owner received the services of a local interior designer (unregistered) and made a payment of Rs. 1,00,000. Here if the rate of tax on interior designing service is 18%.
- a) GST applicable  
b) Tax not applicable  
c) **Reverse charge applicable**  
d) IGST applicable
114. On Services provided by E-commerce operator
- a) **GST applicable**  
b) GST not applicable  
c) Reverse charge applicable  
d) IGST applicable
115. Sec. 10(1) of the CGST Act deals pertains to -
- a) Levy of GST  
b) Levy of Reverse Charge  
c) **Composition tax**  
d) None of these
116. The notified limit for payment of composition levy is -
- a) **Rs. 1 Crore**  
b) Rs. 20Lakh  
c) Rs. 50 Lakh  
d) Rs. 2 Crore
117. The notified limit for payment of composition levy in the case of special category states is
- a) Rs. 1 Crore  
b) Rs. 20Lakh  
c) Rs. 50 Lakh  
d) **Rs. 75 lakh**
118. The rate of composition tax for trading firms is
- a) **1%**  
b) 2%  
c) 3%  
d) 12%
119. Composite taxpayer is required to file summarised details of
- a) Annually  
b) Half yearly  
c) **Quarterly**  
d) Monthly transactions
120. A taxpayer under the composition scheme
- a) Can collect GST  
b) Can collect reverse tax  
c) **Cannot collect GST**  
d) Can collect composite tax
121. A person liable to pay tax under Reverse Charge Mechanism
- a) **Cannot opt for composition**  
b) Can opt for composition  
c) Cannot collect GST  
d) Can collect composite tax
122. Composition scheme is available only for
- a) Inter state supplies  
b) B2B supplies  
c) **Intra-state supplies**  
d) E-commerce operators
123. If the person has inter-state transactions, composition scheme is
- a) **Not allowed**  
b) Optional  
c) Compulsory  
d) None of the above
124. In order to adopt composition scheme by more than one registered persons having the same Permanent Account Number, turnover of
- a) **All must be less than Rs. 1 crore**  
b) At least one must be below Rs. 1 crore  
c) All must be more than Rs. 20 lakh  
d) At least one must be less Rs. 20 lakh
125. Persons eligible for composition levy include
- a) A casual taxable person  
b) A non-resident taxable person  
c) Person who has inter-state trade  
d) **Person with turnover of less than Rs. 1 crore**
126. Hotels eligible for composition scheme shall be liable to pay tax at the rate of
- a) **5%**  
b) 1%  
c) 18%  
d) 12%
127. GST applicable on Five star Hotel Restaurants is
- a) 5%  
b) **18%**  
c) 28%  
d) 40%

128. Time of supply means the date of issue of invoice or date of payment
- a) **Whichever is earlier** c) any of the two or  
 b) whichever is later d) none of the above
129. In respect of the additional payment for value of supply like interest, late fee etc., the time of supply is
- a) **Date additional payment** c) date on which supply was received  
 b) Date of original payment d) Any date at the option of the supplier
130. Mr. C sold goods worth Rs. 30000 to Mr. Dr on 5.8.2017, which were sent on 6.8.2017, the invoice date being 15.8.2017 and the goods were received by Mr. D on 5.9.2017. Time of supply is
- a) 5.8.2017 c) **15.8.2017**  
 b) 6.8.2017 d) 5.9.2017
131. Mr. Kumar sold goods worth Rs. 40,000 to Mr. Lalu on 2.8.2017, but the payment was received from Mr. Lalu on 2.10.2017. Time of supply is -
- a) **2.8.2017** c) either 2.8.2017 or 2.10.2017  
 b) 2.10.2017 d) None of these
132. If it is not possible to determine the time of supply, the time of supply shall be
- a) decided by the supplier c) **date of entry in the books of recipient**  
 b) decided by the recipient d) date of entry in the books of supplier
133. Under GST law value of supply -
- a) shall not include GST paid c) **shall include taxes other than GST**  
 b) shall include GST paid d) shall not include any tax
134. Under GST law value of supply shall -
- a) **include Incidental expenses**  
 b) not include Incidental expenses  
 c) include charges only after payment by the recipient  
 d) include after payment by supplier
135. Interest, late fee or penalty for delayed payment of any consideration is
- a) **Included in value of supply** c) Included if the recipient requests  
 b) Not included in value of supply d) Included at the option of the supplier
136. When the supply of goods or services is for a consideration not wholly in money, the value of the supply shall be
- a) Value declared by the supplier c) **Open market value of such supply**  
 b) value declared by the recipient d) None of these
137. A new mobile handset is supplied for Rs.10,000 exchanging an old phone. Without exchange offer the price of handset is Rs 25,000. Market Value of similar phones is Rs.20,000. What is the value of supply?
- a) Rs 10,000 c) **Rs 25,000**  
 b) Rs 20,000 d) Either Rs 25,000 or Rs 20,000
138. A laptop is supplied receiving Rs. 30,000 and a mobile phone worth Rs. 20,000. Value of supply –
- a) Rs 20,000 c) **Rs 50,000**  
 b) Rs 30,000 d) Rs 10,000
139. Tax paid on goods or services involved in supply is called
- a) Output tax c) Composite tax  
 b) **Input tax** d) Reverse tax
140. Tax collected at the time of supply of goods or services is called
- a) **Output tax** c) Composite tax  
 b) Input tax d) Reverse tax
141. Input tax credit is allowed to
- a) Any one who has paid tax c) Any Composite dealers  
 b) Any registered person d) **Any dealer under GST**

142. Input tax credit shall be allowed only on the support of
- Delivery note
  - Payment slip
  - Credit note
  - Tax invoice**
143. Input tax credit shall be allowed only against
- Any tax payable
  - Output tax**
  - Composite tax
  - Refund
144. Where the goods are received in lots or instalments input tax credit can be claimed
- upon receipt of first lot
  - upon receipt of the last lot**
  - Any time at the option of the supplier
  - after full payment of price
145. Where a recipient fails to pay the price within 180 days from the date of issue of invoice, he shall be liable to pay input tax credit to the Government with --- % interest
- 10%
  - 12%
  - 18%**
  - None of these
146. Input tax credit of an invoice can be availed within a period of -- or the 30th September following the year of invoice whichever is earlier.
- 2 years
  - 1 year**
  - 6 months
  - 3 Months
147. If goods or services are partly used for business purposes and partly for other purposes, input tax credit
- can be fully claimed
  - can be partly claimed**
  - cannot be claimed
  - Not applicable
148. Input tax credit is not available for
- services
  - zero rated supplies
  - taxable supplies
  - exempt supplies**
149. Input tax credit is not available for supplies to
- SEZ
  - Exports**
  - Provide non taxable services
  - Produce taxable goods
150. Input tax for personal vehicles
- can be claimed by any dealer
  - Blocked credit
  - can be claimed by GST dealers**
  - Can be claimed by any person.
151. Input tax credit in respect of food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery belong to
- Exempt category
  - Composite tax category
  - Blocked credit category**
  - None of these.
152. Input tax credit in respect of food membership of a club, health and fitness centre belong to
- Exempt category
  - Blocked credit category
  - Composite tax category**
  - None of these.
153. Input tax credit in respect of rent-a-cab, life insurance and health insurance belong to
- Blocked credit category**
  - Exempt category
  - Composite tax category
  - None of these
154. Input tax credit in respect of goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples; belong to
- Exempt category
  - Composite tax category
  - Blocked credit category**
  - None of these
155. Goods or services or both on which tax has been paid under section 10 belong to
- Exempt category
  - Composite tax category
  - Blocked credit category**
  - None of these
156. Input tax credit is not allowed on the support of
- Tax invoice issued by the supplier
  - A debit note issued by a supplier
  - An Input Service Distributor invoice
  - Delivery chalan**

157. Reversal of input tax credit happens when
- Recipient does not pay the amount within 180 days**
  - When goods are of inferior quality
  - Supplier refuses to accept payment
  - None of these
158. In the case of reversal of input tax credit, interest at the rate of --- % is applicable
- 8%
  - 12%
  - 18%**
  - 24%
159. Reversal of Input tax credit happens when a person fails to pay the amount of price including tax to the supplier within a period of
- 180 days**
  - 30days
  - 60days
  - 90 days
160. Input Service Distributor means
- Any service provider
  - Any GST registered service provider
  - Office distributing common service
  - Office distributing common input tax credit**
161. Input Service Distributor shall distribute the credit of CGST
- Either as CGST or IGST**
  - as CGST only
  - SGST only
  - Either as CGST or as SGST
162. When an exempt supply in the hands of registered person becomes a taxable supply, such person
- can take credit of input tax**
  - is not entitled to take credit of input tax
  - liable to pay tax on stock
  - liable to pay reverse charge
163. A registered person, after availing input tax credit, opts for composition levy,
- shall be liable to pay the input tax on stock or capital goods**
  - shall not be liable to pay tax
  - liable to pay reverse charge
  - None of these
164. In case of transfer of capital goods or plant and machinery the registered person shall
- not be liable to pay input tax credit claimed
  - be liable to pay the input tax credit claimed**
  - liable to pay reverse charge
  - None of these
165. Tax credit in respect of goods or inputs sent for job work can be claimed by
- Job worker
  - Principal**
  - Either by Job worker or Principal
  - Not eligible for input credit
166. A registered person shall not be entitled to take input tax credit after
- Three months of issuing tax invoice
  - Six months of issuing tax invoice
  - One year from the date of issue of tax invoice**
  - Two years of issuing tax invoice
167. A registered person need not issue a tax invoice if the value of supply less than
- 100
  - Rs. 200**
  - 500
  - 1000
168. A registered person supplying exempted goods or services or paying composition tax under section 10 shall issue
- GST Bill
  - Bill of supply**
  - Delivery chalan
  - Debit note
169. A registered person shall, on receipt of advance payment for goods or services, issue

- a) GST Bill  
b) Bill of supply
- c) **Receipt voucher**  
d) Debit note
170. After issuing a receipt voucher for advance payment, if no supply is made may be issued against such payment.
- a) **Refund voucher**  
b) Debit note
- c) Tax invoice  
d) Bill of supply
171. In a tax invoice of supply of Rs. 50,000 or more to an unregistered person, the name and address of the recipient and the address of delivery are
- a) Optional  
b) **Compulsory in all cases**
- c) compulsory to avail input tax credit  
d) compulsory if the recipient insists
172. In a tax invoice of supply of less than Rs. 50,000 to an unregistered person, the name and address of the recipient and the address of delivery are
- a) Optional  
b) Compulsory in all cases
- c) compulsory to avail input tax credit  
d) **compulsory if the recipient insists**
173. An unregistered person
- a) is allowed to collect GST  
b) **is not allowed to collect GST**
- c) is allowed to collect composite tax  
d) is allowed to collect reverse tax
174. A consolidated invoice at the end of a month for supplies on which reverse charge is applicable is required when the aggregate value of such supplies exceeds
- a) Rs. 1,000 in a day  
b) **Rs. 5,000 in a day**
- c) Rs. 10,000 in a day  
d) Rs. 50,000 in a day
175. In the case of sale to an unregistered person, a registered person may not issue a tax invoice, if the value of supply is
- a) less than Rs. 100  
b) **less than Rs. 200**
- c) less than Rs. 500  
d) less than Rs. 1,000
176. In the case of the taxable supply of services the invoice shall be issued within a period of
- a) 15days  
b) **30 days**
- c) 45 days  
d) 90days
177. The original copy of a tax invoice of goods belongs to
- a) **Recipient of supply**  
b) Transporter of supply
- c) The supplier  
d) GST department
178. The duplicate copy of a tax invoice of goods belongs to
- a) Recipient of supply  
b) **Transporter of supply**
- c) The supplier  
d) GST department
179. The triplicate copy of a tax invoice of goods belongs to
- a) Recipient of supply  
b) Transporter of supply
- c) **The supplier**  
d) GST department
180. A bill of supply is issued in the case of
- a) Taxable goods  
b) Reverse charge
- c) **Exempt goods**  
d) Composite supply
181. A Debit note is issued to the recipient of goods or services if
- a) Taxable value is found to be excess  
b) The goods are returned by the recipient;
- c) Goods supplied are found to be deficient  
d) **Tax charged is found to be lesser**
182. Mr. P supplied goods of Rs. 1,00,000, to Mr. Q, who returned goods of Rs 10,000 due to inferior quality. Mr. P will later issue
- a) **Credit note**  
b) Debit note
- c) Tax invoice  
d) Delivery challan
183. A credit note is issued to the recipient of goods in the following cases
- a) When the taxable value of goods found to be less

- b) Tax charged found to be less  
c) When the recipient refuses to make payment  
**d) None of these**
184. Mr. X supplied goods to Mr. Y the cost was Rs. 1,00,000 but wrongly billed as Rs. 10,000. Mr. X will later issue  
a) **Debit note to Mr.Y** c) Tax invoice to Mr.Y  
b) Credit note to Mr.Y d) Delivery chalan to Mr.Y
185. In the case of supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known  
a) Delivery challan is not required c) Debit note is required  
**b) Tax invoice is not required** d) credit note is required
186. In the case of transportation of goods for job work,  
a) **Delivery challan is required** c) Debit note is required  
b) Tax invoice is required d) credit note is required
187. The eligible input tax will be automatically credited to the  
a) **Electronic Credit Ledger** c) Electronic Liability register  
b) Electronic cash ledger d) None of these
188. Every deposit made towards tax shall be credited to  
a) Electronic credit ledger c) Electronic Liability register  
**b) Electronic Cash Ledger** d) None of these
189. The input tax credit as self-assessed in the return of a registered person shall be credited to his electronic  
a) Cash Ledger c) **Credit Ledger**  
b) Liability register d) Debit ledger
190. IGST credit shall first be utilised towards payment of  
a) CGST c) **IGST**  
b) SGST d) UTGST
191. The balance of IGST credit after set off IGST can be used towards the payment of  
a) **CGST** c) IGST  
b) SGST d) UTGST
192. The balance of CGST credit after set off of CGST can be used towards the payment of  
a) SGST c) either SGST or UTGST  
b) UTGST d) **IGST**
193. SGST or UTGST shall not be utilised towards payment of  
a) **CGST** c) SGST  
b) IGST d) UTGST
194. Tax and other dues of a registered person is recorded in  
a) Electronic credit ledger c) **Electronic Liability register**  
b) Electronic Cash Ledger d) None of these
195. The Electronic Liability Register of a person shall be credited by -  
a) The amount payable towards tax  
b) The amount of penalty or any other amount payable  
c) Any amount of interest that may accrue from time to time  
**d) None of these**
196. Balance of Input credit of SGST after output tax liability of SGST can be utilised to set off  
a) CGST c) **IGST**  
b) UTGST d) None of these
197. Every person who fails to pay tax shall be liable to pay interest not exceeding  
a) 10% b) 12%

- c) **18%** d) 24%
198. A taxable person who makes an undue or excess claim of input tax credit shall be liable to pay interest not exceeding
- a) 10% c) 18%  
b) 12% d) **24%**
199. TDS rate under GST is
- a) **1%** c) 3%  
b) 2% d) 5%
200. TDS provision applicable only when the total value of supply, under a contract, exceeds
- a) Rs. 1,00,000 c) Rs. 2,00,000  
b) Rs. 1,50,000 d) **Rs. 2,50,000**
201. TDS is not allowed in the case of
- a) A department or State Government c) Governmental agencies  
b) Local authority; or d) **E-commerce operators**
202. After making TDS if the deductor fails to furnish the certificate within five days of crediting the amount so deducted to the Government, the deductor shall pay a late fee of
- a) **Rs.100 per day** c) Rs.200 per day  
b) Rs.150 per day d) Rs.250 per day
203. Collection of Tax at Source is relevant in the case of
- a) Government departments c) Any GST dealers  
b) **E-commerce operators** d) Contractors
204. TCS rate under GST is
- a) 5% c) 3%  
b) 2% d) **1%**
205. E-commerce operators should submit return of TCS
- a) Monthly c) Every year  
b) Every three months d) **Monthly and Annually**
206. For the purpose of TDS, the value of supply shall be taken as the amount in the invoice
- a) **Excluding tax** c) Before discount  
b) Including tax d) None of these
207. A situation where the rate of tax on input is more than rate of tax on output is
- a) **Inverted duty structure** c) Compensation Cess  
b) excess input tax credit d) Refund
208. GST paid for supplies exported from the country is
- a) **Refunded to the exporter**  
b) Refunded only if exported from SEZ  
c) Not refunded  
d) Refunded to the state from which export happens
209. GST registration is mandatory if the aggregate turnover in a financial year exceeds
- a) **Rs. 20 lakh** c) Rs. 75 lakh  
b) Rs. 50 lakh d) Rs. 1 Crore
210. In specified category states GST registration is mandatory if the aggregate turnover in a financial year exceeds
- a) Rs. 1 Crore c) **Rs. 20 Lakh**  
b) Rs. 10 lakh d) Rs. 75 lakh
211. GST registration is not compulsory in the case of
- a) Casual taxable persons making taxable supply;  
b) Persons under reverse charge;  
c) Non-resident making taxable supply;

- d) Person dealing in exempt goods alone**
212. GST registration is not compulsory in the case of
- Input Service Distributor
  - Electronic commerce operator
- c) Dealer in Exempt goods**
- Persons making any inter-state taxable supply
213. A person who is liable to be registered shall apply for registration within --- from the date on which he becomes liable to registration
- 10
  - 15 days
  - 30 days**
  - 90 days
214. If a person liable to be registered has operation in more than one State, he should
- Obtain registration in all states**
  - obtain registration in any one state
  - registration is optional
  - Registration not mandatory
215. A casual taxable person or a non-resident taxable person shall apply for registration at least --- prior to the commencement of business
- 3 days
  - 5 days**
  - 10 days
  - 15days
216. Every person who makes a supply from the territorial waters of India
- shall obtain registration in the coastal State/ union territory**
  - Any state in India
  - registration not required
  - Registration is optional
217. Unique Identity Number' is not relevant in the case of
- United Nations Organisation
  - Multilateral Financial Institution Consulate,
  - Embassy of foreign countries
  - GST dealers**
218. TAN refers to
- Tax Deduction and Collection Account Number**
  - Tax acknowledgement number
  - Tax accounting Number
  - Tax Assessment Number
219. If the proper officer does not take any action within a period of three working days from the date of submission of the application for GST registration -
- Fresh application shall be submitted
  - Implies Rejection of registration
  - Deemed registration**
  - implies registration not required.
220. GSTIN refers to
- GST Information Number
  - GST Information and Network
  - General sales tax identification number
  - GST identification Number**
221. GST number does not include
- PAN
  - State Code
  - Aadhaar Number**
  - Alphabet Z
222. A person getting registered online
- gets simultaneous registration under CGST Act and SGST Act or UTGST Act.**
  - gets CGST registration only
  - gets SGST registration only
  - does not get complete registration under GST
223. The certificate of registration issued to a casual taxable person or a non-resident taxable person shall be valid for a period of



- a) 30 days  
b) **90 days**
- c) 6 months  
d) one year
224. As a result of any survey or search if the proper officer finds that a person liable to registration, he will be given
- a) Deemed registration  
b) **Suo moto registration**  
c) Cancelled registration  
d) suspected registration
225. Registration once granted
- a) **Can be amended**  
b) Cannot be amended  
c) is temporary  
d) None of these
226. Which of the following is not a reason for cancellation of registration?
- a) Business has been discontinued  
b) Business transferred fully  
c) Taxable person is no longer liable to be registered  
d) **Shifted the business place**
227. Which of the following is not a reason for cancellation of registration by proper officer?
- a) contravened the provisions of the Act or the rules  
b) Not furnished returns in time  
c) **has not paid tax in time**  
d) Registration has been obtained by means of fraud
228. Cancellation of registration
- a) cannot be revoked  
b) **can be revoked**  
c) can be revoked by GST council  
d) is not possible
229. Which among the following is not compulsory among the accounts and records maintained by the GST dealers
- a) Inward and outward supplies  
b) Stock of goods  
c) Input tax credit availed  
d) **Sundry Debtors**
230. Every registered person should keep and maintain the prescribed books of accounts and records
- a) At all the offices  
b) **at principal place of business**  
c) wherever requested by the GST officers  
d) electronically
231. Maintaining books of accounts in electronic form is
- a) compulsory  
b) **optional**  
c) compulsory if turnover is more than 1 crore  
d) compulsory if turnover is more than 10 crore
232. When turnover during a financial year exceeds --- the accounts and other records must be audited by a chartered accountant or a cost accountant
- a) 1 crore  
b) **2 crore**  
c) 5 crore  
d) 10 crore
233. Every registered person required to keep and maintain books of account or other records
- a) for a period of 2 years  
b) for a period of 3 years  
c) for a period of 5 years  
d) **for a period of 6 years**
234. Details of outward supply shall be furnished in
- a) GSTR 3  
b) GSTR 2  
c) GSTR 1A  
d) **GSTR1**
235. GSTR-1 has to be mandatorily done by the
- a) 30th of next month  
b) 20th of next month  
c) 15th of next month  
d) **10th of the next month.**
236. GSTR-2A is autogenerated from
- a) GSTR 3  
b) GSTR 2

- c) GSTR 2A **d) GSTR1**
237. \_\_\_\_\_ gives the details of goods or services received by the recipients. It is auto populated out of the GSTR -1 submitted by different suppliers
- a) GSTR 3 **c) GSTR - 2A**  
b) GSTR 3B **d) GSTR 9**
238. GSTR-2 gives the details of
- a) all inward supplies** **c) Composite tax**  
b) all outward supplies **d) TDS**
239. GSTR - 2A is made available on the 11th of the next month for the
- a) Recipients of supplies** **c) GST officers**  
b) Suppliers **d) Customers**
240. GSTR-3 is auto-populated by 20th of the next month containing the details of
- a) Outward supplies **c) all outward as well as inward supplies**  
b) inward supplies **d) None of these**
241. GSTR-4A is generated quarterly for
- a) GST dealers **c) Composition scheme taxpayers**  
b) Customers **d) Ecommerce operators**
242. Returns to be filed by Non-Resident Taxpayer is
- a) GSTR-3 **c) GSTR- 4A**  
b) GSTR-4 **d) GSTR-5**
243. GSTR-6A is meant for
- a) GST dealers **c) Ecommerce operators**  
b) Composition scheme taxpayers **d) Input Service Distributor**
244. GSTR-7 contains details of
- a) TDS** **c) Composition tax**  
b) TCS **d) Outward supply**
245. GSTR-8 shall contain the details of all the supplies made by the
- a) Input service distributors **c) GST dealers**  
**b) E-Commerce seller** **d) Composition dealers**
246. GSTR-9 is also called
- a) Annual Return** **c) Quarterly return**  
b) Monthly return **d) Half yearly return**
247. GSTR-9A is the annual return for
- a) Input service distributors **c) GST dealers**  
b) E-Commerce seller **d) Composition tax payers.**
248. Form GSTR-9B is also called
- a) Annual Return **c) Quarterly return**  
b) Monthly return **d) Reconciliation statement**
249. Final return in Form GSTR-10 is relevant in the case of
- a) Input service distributors **c) GST dealers**  
b) E-Commerce seller **d) Cancellation of registration**
250. Final return in Form GSTR-10 should be submitted
- a) within one year of registration  
**b) within 3 months of such cancellation of registration**  
c) within 3 months of outward supply  
d) within one month of renewal of registration
251. Government body or a United Nations Body, then a monthly Form GSTR-11 has to file
- a) GSTR 11** **c) GSTR 9A**  
b) GSTR8A **d) GSTR 5**

252. A registered person under GST can file quarterly return if the turnover is
- 2lakh or less
  - 75 lakh or less
  - One crore or less
  - 1.5 crore or less**
253. Adding or correcting the details of an outward supply in valid return so as to match the details of corresponding inward supply is called
- Rectification of return**
  - reversal of return
  - reconciliation of return
  - acceptance of return
254. Assessment under section 59 is
- Best judgement assessment
  - Provisional assessment
  - Self assessment**
  - Protective assessment
255. Voluntary estimation of tax obligations is called
- Best judgement assessment
  - Provisional assessment
  - Self assessment**
  - Protective assessment
256. The proper officer shall pass an order, allowing payment of tax at such rate or on such value as may be specified by him. This is called
- Best judgement assessment
  - Provisional assessment**
  - Self assessment
  - Protective assessment
257. The proper officer may assess the tax liability on the basis of available information, evidences which is called
- Best judgement assessment**
  - Provisional assessment
  - Self assessment
  - Protective assessment
258. Assessment under section Sec. 62 is called
- Self assessment
  - Provisional assessment
  - Best judgement assessment**
  - Protective assessment
259. Best judgement assessment is carried out
- under section 59
  - under section 60
  - under section 62**
  - under section 64
260. Summary Assessment under section 64 is also called
- Self assessment
  - Provisional assessment
  - Best judgement assessment
  - Protective assessment**
261. Electronic Way Bill is compulsory to move goods of worth
- Rs. 10,000 or more
  - 20,000 or more
  - 50,000 or more**
  - 1,00,000 or more
262. Which among the following is not related to e-way bill
- RFID
  - IRN
  - FORM GST INS-01
  - GSTR -9**
263. Validity of e-way bill is -
- one day for each 100 k.ms**
  - two days for each 100 kms
  - one day for each 200 kms
  - one day for each 500 kms
264. Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information on the common portal in
- FORM GST INS - 0 4**
  - FORM GST INS - 0 10
  - FORM GST INS - 0 9
  - FORM GST INS - 0 6
265. Input tax credit is not available in the case of supply to
- SEZ
  - Exports
  - UN agencies
  - Composite dealers**
266. Input credit available without being liable for output tax in the case of
- Exempt goods
  - Non taxable goods
  - Zero rated goods**
  - Demerit goods

267. Compensation cess is levied on
- a) Demerit goods
  - b) Luxury goods
  - c) **Demerit goods and luxury goods**
  - d) Essential goods
268. Goods which are harmful but widely consumed are collectively called
- a) **demerit goods**
  - b) merit goods
  - c) inferior goods
  - d) white goods
269. Sin tax refers to heavy tax on
- a) **Demerit goods**
  - b) White goods
  - c) Food products
  - d) Medicines
270. Tax on demerit goods is called
- a) Double tax
  - b) Luxury tax
  - c) **Sin tax**
  - d) Demerit tax
271. GST council meeting is convened
- a) every week
  - b) every month
  - c) every 3 months
  - d) **any time as required**
272. After introduction of GST export from India is subject to:
- a) IGST
  - b) CGST plus SGST
  - c) **Zero rated**
  - d) SGST plus CGST plus IGST