

(1) The GST is recommended by the_____ on implementation of the Fiscal Responsibility and Budget Management (FRBM) Act, 2003

- (a) Kelkar Task Force.
- (b) Chidambaram Task Force
- (c) Jaitley Task Force
- (d) None of the above

(2) Which article of the Constitution outlines the composition and functions of the GST Council ?

- (a) 270
- (b) 279-A.
- (c) 246-A
- (d) 269-A

(3) India has adopted_____model of GST based on federal structure.

- (a) Dual.
- (b) Single
- (c) Triple
- (d) None of the above

(4) GST Stands for_____

- (a) Goods and Supply Tax
- (b) Government Sales Tax
- (c) Goods and Services Tax
- (d) Good and Simple Tax

(5) GST is not levied on which of the following ?

- (a) Alcoholic Liquor for Human Consumption
- (b) Five Petroleum Products
- (c) Immovable Property
- (d) All of above.

(6) GST was introduced in India on

- (a) 1-4-2017
- (b) 1-5-2017
- (c) 1-6-2017
- (d) 1-7-2017

(7) What does 'I' stands for in IGST?

- (a) International
- (b) Internal
- (c) Integrated
- (d) Intra

(8) HSN Code Stands for

- (a) Home Shopping Network
- (b) Harmonised System of Nomenclature
- (c) Harmonised System Number
- (d) Home State Number

(9) Alcoholic liquor for Human Consumption is subject to -

- (a) CGST
- (b) SGST
- (c) IGST
- (d) None of the above

(10) Supply of the following is not liable to GST ?

- (a) Alcoholic liquor for industrial consumption
- (b) Alcoholic liquor for medicinal consumption
- (c) Alcoholic liquor for human consumption
- (d) Alcoholic liquor for animal consumption

(11) GST is a comprehensive tax regime covering ?

- (a) Goods
- (b) Services
- (c) Both goods and services
- (d) None of the above

(12) GST is a comprehensive tax regime covering .

- (a) Goods
- (b) Services
- (c) Both goods and services
- (d) Goods, services and imports

(13) Goods and Services Tax is a tax levied on goods and services imposed at each point of

- (a) Demand
- (b) Cash sale
- (c) Supply
- (d) Manufacturing

(14) Who amongst the following will be considered as the chairman of GST Council ?

- (a) Union Minister of State
- (b) Union Finance Minister
- (c) Minister of state revenue
- (d) Chief Minister of state

(15) GST is levied on supply of all goods and services except:

- (a) Alcoholic liquor for human consumption
- (b) Tobacco
- (c) Health care services
- (d) All of the above

(16) Supply includes import of services for a consideration ;

- (a) in the course or furtherance of business;
- (b) not in the course or furtherance of business;
- (c) whether or not in the course or furtherance of business;
- (d) None of the above business;

(17) Supply includes _____.

- a) Sale & Transfer
- b) Barter & Exchange
- c) License & Rental
- d) All of the Above

(18) Goods and Service Tax is a tax levied on goods and services at each point of _____.

- a) Demand
- b) Cash Sale
- c) Supply
- d) Manufacturing

19) The definition of "Goods" under the GST Act does not include _____.

- a) Grass
- b) Growing Crops
- c) Actionable Claims
- d) Money and Securities

20) The IGST is charged by?

- | | |
|--------------------------------|------------------------------|
| a) Central Government of India | b) State Government of India |
| c) Both a) & b) | d) None of the Above |

21) Composition levy applicable to taxpayer whose turnover not exceed _____ in Specified states.

- | | |
|-------------|-------------|
| a) 10 lakhs | b) 20 lakhs |
| c) 40 lakhs | d) 75 lakhs |

22) Alcoholic Liquor for human consumption is subject to _____.

- a) CGST
- b) SGST
- c) IGST
- d) None of the Above

23) Gifts from an employer to an employee not exceeding Rs._____.

- a) 10,000
- b) 25,000
- c) 50,000
- d) 30,000

24) "Goods" means every kind of _____ property.

- a) Movable
- b) Immovable
- c) Both a) & b)
- d) None of the Above

25) Composition levy applicable to taxpayer whose turnover not exceed _____ in other than Specified states.

- a) 10 lakhs
- b) 20 lakhs
- c) 40 lakhs
- d) 150 lakhs

(26) Services by an employee to the employer in the course of or in relation to his employment is

- (a) Supply of goods
- (b) neither as a supply of goods nor a supply of services.
- (c) Supply of services
- (d) either as a supply of goods or as a supply of services

(27) What are different types of supplies covered under the scope of supply?

- (a) Supplies made with consideration
- (b) Supplies made without consideration
- (c) Both of the above
- (d) None of the above

(28) The activities to be treated as supply of goods or supply of services as referred to in of CGST Act, 2017.

- (a) Schedule I of CGST Act
- (b) Schedule II of CGST Act
- (c) Schedule III of CGST Act
- (d) Schedule IV of CGST Act

(29) GST is _____ consumption tax.

- (a) Origin based
- (b) Destination based
- (c) Purchase based
- (d) Sales based

(30) IGST deals with -

- (a) Composition scheme
- (b) Time of supply
- (c) Service tax on imported services.
- (d) All of the above

(31) Which of the following will be excluded from the computation of 'aggregate turnover'?

- (a) Value of taxable supplies
- (b) Value of exempt Supplies
- (c) Non-taxable supplies
- (d) Value of inward supplies on which tax is paid on reverse charge basis

(32) Aggregate turnover includes_____.

- (a) Taxable supplies (b) Exempt supplies
- (c) Exports (d) All of the above

(33) Transfer of the title in goods shall be considered as _____.

- (a) Supply of goods
- (b) Supply of services
- (c) Neither as a supply of goods nor a supply of services
- (d) Either as a supply of goods or a supply of services

(34) Renting of immovable property is_____

- (a) Supply of goods
- (b) Supply of services
- (c) Neither as a supply of goods nor a supply of services
- (d) Either as a supply of goods or a supply of services

(35) The functions performed by the Members of Parliament, Members of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities is

- (a) Supply of goods
- (b) neither as a supply of goods nor a supply of services.
- (c) Supply of services
- (d) either as a supply of goods or as a supply of services.

(36) Services of funeral, burial, crematorium or mortuary including transportation of the deceased shall be treated as_____.

- (a) Supply of goods
- (b) Supply of services
- (c) Neither as a supply of goods nor a supply of services
- (d) Either as a supply of goods or a supply of services

(37) What would be the tax rate applicable in case of composite supply?

- (a) Tax rate as applicable on principal supply
- (b) Tax rate as applicable on ancillary supply
- (c) Tax rate as applicable on respective supply
- (d) None of the above

(38). What would be the tax rate applicable in case of mixed supply?

- (a) Tax rate as applicable on supply attracting the lowest rate of tax
- (b) Tax rate as applicable on supply attracting the highest rate of tax
- (c) Tax @ 28%
- (d) None of the above

(39) Which of the following supplies are naturally bundled?

- (a) Rent deed executed for renting of two different floors of a building-one for residential and another for commercial purpose to same person
- (b) Pack of watch, tie and belt
- (c) Package of canned food such as burger, chocolates, sweets, cake etc.
- (d) None of the above

(40). A supply comprising of two or more supplies shall be treated as the supply of that particular supply that attracts highest rate of tax.

- (a) Composite (b) Mixed
- (c) Both (a) and (b) (d) None of the above

(41). _____ means a supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply.

- (a) Composite Supply (b) Principal Supply
- (c) Mixed Supply (d) Inward Supply

(42). _____ means two or more individual supplies of goods or services, or any combination thereof, made in conjunction with each other by a taxable person for a single price where such supply does not constitute a composite supply.

- (a) Mixed Supply (b) Principal Supply
- (c) Inward Supply (d) Exempt Supply

(43) What are the taxes levied on an intra-State supply?

- (a) CGST (b) SGST
- (c) CGST and SGST (d) IGST

(44) What are the taxes levied on an inter-State supply?

- (a) CGST (b) SGST
- (c) CGST and SGST (d) IGST

(45) Who will notify the rate of tax to be levied under CGST Act?

- (a) Central Government suo moto
- (b) State Government suo moto
- (c) GST Council suo moto
- (d) Central Government as per the recommendations of the GST Council

(46) Which of the following taxes will be levied on imports?

- (a) CGST (b) SGST
- (c) IGST (d) CGST and SGST

(47). _____ Supply shall attract IGST?

- (a) Intra-State (b) Inter-State
- (c) Both (d) None of the above

(48) ECO Stands for _____

- (a) Electronic commerce operator
- (b) Economic commerce operator
- (c) Electronic co-operator
- (d) None of the above

(49). Reverse charge is applicable:

- (a) Only on intra-State supplies
- (b) Only on inter-State supplies
- (c) Both intra-State and inter-State supplies
- (d) None of the above

(50) Can Composition scheme be availed if the registered person effects interstate supplies of goods?

- (a) Yes
- (b) Yes, subject to prior approval of the Central Government and State government
- (c) No
- (d) Yes, subject to prior approval GST council

(51) The following suppliers cannot opt for composition scheme

- (a) Inter-State supplier of goods;
- (b) Person supplying goods through an electronic commerce operator
- (c) Supplier of alcoholic liquor for human consumption
- (d) All of the above

(52) What will happen if the turnover of a registered person opting to pay taxes under composition scheme during the year 2019-20 crosses threshold limit?

- (a) He can continue under composition scheme till the end of the financial year
- (b) He will be liable to pay tax at normal rates of GST on the entire turnover for the financial year 2019-20
- (c) He will cease to remain under the composition scheme with immediate effect
- (d) He will cease to remain under the composition scheme from the quarter following the quarter in which the aggregate turnover exceeds threshold limit

(53) What kinds of taxes are subsumed under GST?

- (a) Central excise duty
- (b) State VAT/Sales Tax
- (c) Service Tax
- (d) All of the above

(54) Transportation of _____ by a GTA in a goods carriage is exempt from GST.

- (a) Agricultural produce
- (b) Organic manure
- (c) Milk
- (d) **All of the above.**

(55) Indirect Tax is a _____ .

- (a) **Regressive tax**
- (b) Progressive tax
- (c) Tax on tax
- (d) Value added tax

(56) The first 2 digits of GSTIN represent _____ .

- (a) Entity code
- (b) Country code
- (c) State code
- (d) Check sum character

(57) Which of the following called the Union territory as being covered under Union Territory Goods and Service Tax Act, (UTGST), 2017 ?

- (a) Sikkim
- (b) Puducherry
- (c) Daman and Diu
- (d) None of the above

(58) Sasta Bazar offers a free bucket with detergent purchased. It is a _____.

- (a) Composite supply
- (b) Mixed supply
- (c) Principal supply
- (d) None of the above

(59) One of the following is exempted from GST -

- (a) Any business exhibition
- (b) A business exhibition in India
- (c) A business exhibition outside India
- (d) None of the above

- (60) Which of the following is not exempted ?
- Health care service to human beings by authorized medical practitioners / para medics
 - Health care services to Animals/Birds
 - Slaughtering of animals
 - Rearing horses
- (61) What is time of supply of goods, in case of forward charge?
- Date of issue of invoice
 - Due date of issue of invoice
 - Date of receipt of consideration by the supplier
 - Earlier of (a) & (b)
- (62) Which section governs the provisions regarding determining time of supply of goods?
- Section 12
 - Section 13
 - Section 14
 - Section 15
- (63) Which section governs the provisions regarding determining time of supply of services?
- Section 12
 - Section 13
 - Section 14
 - Section 15
- (64) Mr. Ram sold goods to Mr. Shyam worth Rs.5,00,000. The invoice was issued on 15th November. The payment was received on 30th November. The goods were supplied on 20th November. The time of supply of goods will be:—
- 15th November
 - 30th November
 - 20th November
 - None of the above
- (65) Mr. A sold goods to Mr. B. Determine the TOS in accordance with the provisions of Section 12 of the CGST Act, 2017 in case supply involves movement of goods.
- Date of removal - 1st Oct. 2019 Date of Invoice - 2nd Oct. 2019
 Date when goods made available to the recipient - 3rd Oct. 2019
 Date of receipt of payment - 15th Nov. 2019
- 1st Oct. 2019 (b) 2nd Oct. 2019
 - 3rd Oct. 2019 (d) 15th Nov. 2019

(66) Mr. A sold goods to Mr. B. Determine the TOS in accordance with the provisions of Section 12 of the CGST Act, 2017 in case supply involves movement of goods.

Date of removal - 3rd Oct. 2019

Date of Invoice - 1st Oct. 2019

Date when goods made available to the recipient - 4th Oct. 2019

Date of receipt of payment - 25th Nov. 2019

- (a) 3rd Oct. 2019 (b) 1st Oct. 2019
(c) 4th Oct. 2019 (d) 25th Nov. 2019

(67) Determine the Time of supply in accordance with provisions of Section 12 of the CGST Act, 2017 in case supply involves movement of goods.

Date of Invoice : 02-10-2019

Date goods made available to recipient : 03-10-2019

Date of receipt of payment : 15-11-2019

- (a) Date of Invoice : 02-10-2019
(b) Date goods made available to recipient : 03-10-2019
(c) Date of receipt of payment : 15-11-2019
(d) None of the above

(68) Determine the Time of supply in accordance with provisions of Section 12 of the CGST Act, 2017 in case supply involves movement of goods.

Date of Removal of goods : 03-10-2019

Date of Invoice : 01-10-2019

Date goods made available to recipient : 04-10-2019

Date of receipt of payment : 25-11-2019

- (a) Date of Removal of goods : 03-10-2019
(b) Date of Invoice : 01-10-2019
(c) Date goods made available to recipient : 04-10-2019
(d) Date of receipt of payment : 25-11-2019

(69) Determine the Time of supply in accordance with provisions of Section 12 of the CGST Act, 2017 in case supply involves movement of goods.

Date of Removal of goods : 05-11-2019 Date of Invoice : 04-11-2019

Date goods made available to recipient : 06-11-2019 Date of receipt of payment : 01-10-2019

- (a) Date of Removal of goods : 05-11-2019
(b) Date of Invoice : 04-11-2019
(c) Date goods made available to recipient : 06-11-2019
(d) Date of receipt of payment : 01-10-2019

(70). Mr. A sold goods to Mr. B. Determine the TOS in accordance with the provisions of Section 12 of the CGST Act, 2017 in case supply does not involve movement of goods.

Date of delivery - 2nd Oct. 2019 (Date when the goods made available to the recipient)

Date of Invoice - 3rd Oct. 2019 Date of receipt of payment - 15th Nov. 2019

- (a) 2nd Oct. 2019 (b) 3rd Oct. 2019
(c) 15th Nov. 2019 (d) 1st Nov. 2019

(71) Determine the Time of supply in case goods are supplied on approval basis Removal of goods : 01-12-2019 Issue of Invoice : 15-12-2019 Accepted by recipient : 05-12-2019 Receipt of payment : 25-12-2019

- (a) Removal of goods : 01-12-2019 (b) Issue of Invoice : 15-12-2019
(c) Accepted by recipient : 05-12-2019 (d) Receipt of payment : 25-12-2019

(72) Tax invoice must be issued by _____ on supplies made by him.

- (a) Every supplier
(b) Every taxable person
(c) Every Registered person not paying tax under composition scheme
(d) All the above

(73) What is time of supply of goods liable to tax under reverse charge mechanism?

- (a) Date of receipt of goods
(b) Date on which the payment is made
(c) Date immediately following 30 days from the date of issue of invoice by the supplier
(d) Earlier of (a) or (b) or (c)

(74) Kutch Refineries supplies LPG to XYZ Ltd. by a pipeline under a contract. The terms of contract are:

- (i) Monthly payment of ` 2 lakh to be made by the recipient on fifth day of the month.
(ii) A quarterly statement of the goods dispatched and payments made will be issued by seventh day of the month succeeding the relevant quarter.

August 5, September 5, October 5	Payments of Rs.2 Lakh made in each month
October 7	Statement of accounts issued by supplier for the quarter July-September
October 17	Differential payment of ` 56,000 received by supplier for the quarter July-September as per statement of accounts

Which of the following statements is true?

- a. Invoice will be issued on August 5, September 5, October 5 and October 7.
b. Invoice will be issued on August 5, September 5 and October 5
c. Invoice will be issued on August 5, September 5, October 5, October 7 and October 17
d. None of the above

(75) What is the time of supply of vouchers when the supply with respect to the voucher is identifiable?

- (a) Date of issue of voucher (b) Date of redemption of voucher
- (c) Earlier of (a) and (b) (d) (a) and (b) whichever is later

(76) What is the time of supply of vouchers when the supply with respect to the voucher is not identifiable?

- (a) Date of issue of voucher (b) Date of redemption of voucher
- (c) Earlier of (a) and (b) (d) (a) and (b) whichever is later

(77) XYZ Ltd. has purchased for its employees 100 vouchers dated 24-02-2019 worth 1,000 each from ABC Ltd. a footwear manufacturing company. The vouchers were issued by ABC Ltd. on 25-02-2019. The vouchers can be encashed at retail outlets of ABC Ltd. The same were given to employees on 26-02-2019. The employees of XYZ Ltd. encashed the same on 01-03-2019. Determine time of supply of vouchers.

- (a) 24-02-2019 (b) 25-02-2019
- (c) 26-02-2019 (d) 01-03-2019

(78) Mr. A purchases redeemable vouchers worth INR 8000/- on 1st January. The vouchers are redeemable against purchase of any goods. The vouchers are valid till 30th June. What will be the time of supply in case of such vouchers?

- a. 1st January
- b. 30th June
- c. The date of redemption of vouchers
- d. Earlier of (a) and (b)

(79) What is the time of supply of goods in residuary cases, in case where a periodical return has to be filed?

- a. Date on which return is to be filed b. Actual date of filing of return
- c. Date of payment of tax d. Date of collection of tax

(80) Determine the TOS in accordance with provisions of CGST Act, 2017.

Date of actual supply of service - 10th Nov. 2019

Date of Invoice - 30th Nov. 2019

Date on which payment received - 15th Dec. 2019

- (a) 10th Nov. 2019 (b) 30th Nov. 2019
- (c) 15th Nov. 2019 (d) 10th Dec. 2019

(81) In case of continuous supply of services, where due date of payment is not ascertainable from the contract, invoice shall be issued

- (a) before or at the time when the supplier of service receives the payment
- (b) on or before the due date of payment
- (c) either (a) or (b)
- (d) none of the above

(82) What is the time of supply of service in case of reverse charge mechanism?

- (a) Date of payment as entered in the books of account of the recipient
- (b) Date immediately following 60 days from the date of issue of invoice
- (c) Date of invoice
- (d) Earlier of (a) and (b)

(83) Which of the following is an inter-State supply?

- (a) Supplier of goods located in Delhi and place of supply of goods is to an SEZ located in Delhi
- (b) Supplier of goods located in Delhi and place of supply of goods in Jaipur
- (c) Supplier of goods located in Delhi and place of supply of goods is to an SEZ located in Chandigarh
- (d) All the above

(84) Which of the following is an intrastate supply?

- (a) Supplier of goods located in Delhi and place of supply of goods SEZ located in Delhi
- (b) Supplier of goods located in Delhi and place of supply of goods in Jaipur
- (c) Supplier of goods located in Delhi and place of supply of goods in Delhi
- (d) All the above

(85) _____ is levied on inter-state supply of goods and services.

- (a) CGST
- (b) SGST
- (c) IGST
- (d) Both (a) and (b)

(86) _____ supply shall attract IGST.

- (a) Intra-State
- (b) Inter-State
- (c) Intra state and inter-state
- (d) Local

(87) What is rate of tax of IGST?

- (a) CGST rate
- (b) SGST rate
- (c) CGST + SGST rate
- (d) VAT rate

(88) Where will be the place of supply when the goods are supplied on the direction of the third party?

- (a) Location of the supplier
- (b) Location of the recipient
- (c) Location of the third party
- (d) Any of the above

- (89) The place of supply of goods imported into India shall be the
- (a) Location of the importer (b) Location of the exporter
- (c) Location of the agent of exporter (d) None of the above
- (90) The place of supply of goods exported from India shall be the
- (a) Location of the importer (b) Location of the exporter
- (c) Location of the agent of exporter (d) Location outside India
- (91) Place of supply of services in relation to lodging accommodation shall be the
- (a) Location of the supplier
- (b) Location of the recipient
- (c) Location at which the lodging accommodation is located
- (d) Any of the above
- (92) The place of supply of insurance services to a registered person, shall be the
- (a) Location of the supplier
- (b) Location of the recipient
- (c) Location where the services are performed
- (d) Any of the above
- (93) The value of supply of goods and services shall be the
- (a) Transaction value (b) MRP (c) Market Value (d) None of above
- (94) The value of supply of goods and services shall be the
- (a) Transaction value (b) Retail sale price (c) Wholesale price (d) None of above
- (95) Which of the following shall not be included in value of supply?
- (a) GST (b) Interest (c) Late fee (d) Commission
- (96) Subsidies provided by the Central / State Govt.
- (a) Shall be excluded from the value of taxable supply
- (b) Shall be included from the value of taxable supply
- (c) Shall require no adjustment
- (d) Can be included or excluded from the value of the taxable supply
- (97) Discount given after the supply is deducted from the value of taxable supply, if -
- (a) such discount is given as per the agreement entered into at/or before the supply
- (b) such discount is linked to the relevant invoices
- (c) proportionate input tax credit is reversed by the recipient of supply
- (d) all of the above

- (98) What is the time limit for taking input tax credit by a registered taxable person?
- (a) No time limit
 - (b) 1 year from the date of invoice
 - (c) Due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains
 - (d) Due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier
- (99) If the goods are received in lots/installment, _____
- (A) 50% ITC can be taken on receipt of 1st installment and balance 50% on receipt of last instalment
 - (B) ITC can be availed upon receipt of last instalment
 - (C) 100% ITC can be taken on receipt of 1st instalment
 - (D) Proportionate ITC can be availed on receipt of each lot/installment
- (100) 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
- (101). Which of the following inward supplies are not eligible for ITC in case of a company manufacturing shoes?
- (A) Food and beverages
 - (B) Outdoor catering
 - (C) Health Services
 - (D) All of the above
- (102) Which of the following statement is true for a composition tax payer?
- (A) A composition tax payer can avail only 50% of ITC on capital goods
 - (B) A composition tax payer can avail 100% ITC on inputs
 - (C) ITC is not available on inward supplies made by a composition tax payer
 - (D) Composition tax will be available as ITC to the recipient only if the tax is mentioned separately in the invoice raised by the composition tax payer
- (103) ITC avoids the _____
- a. Cascading effect
 - b. Compliance burden
 - c. Working capital usage
 - d. Difficulty in operating business

(104) XYZ Ltd., is engaged in manufacture of taxable goods. Compute the ITC available with XYZ Ltd. for the month of October, 2020 from the following particulars :

S.No.	Inward supplies	GST(Rs.)
(i)	Inputs 'X' (One invoice on which GST payable was Rs. 10,000, is missing)	120,000
(ii)	Inputs 'Y' Inputs are to be received in two instalments. Amounting to Rs 1,00,000 (First instalment has been received in October, 2020.)	
(a)	Rs. 1,10,000	(b) Rs. 1,60,000
(c)	Rs. 2,10,000	(d) Rs. 2,20,000

(105) Whether all persons are mandatorily required to obtain registration?

- (a) Yes
- (b) Not required if he is an agriculturist or person exclusively engaged in supplying exempt goods or services, if specified threshold limit does not exceed in a financial year.
- (c) Not required if he is an agriculturist or person exclusively engaged in supplying exempt goods or services.
- (d) No, only if specified threshold exceeds in a financial year then only need to obtain.

(106) Can a person without GST registration claim ITC and collect tax?

- a. Yes
- b. No
- c. At the discretion of the Government
- d. Cannot claim ITC but have to collect tax from the customers

(107) Within how many days a person should apply for 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.

(108) A person having _____ business verticals in a State _____ obtain a separate registration for each business vertical.

- (a) Single, shall
- (b) Multiple, shall
- (c) Multiple, may
- (d) Single, May

(109) What is the validity of the registration certificate?

- (a) One year
- (b) No validity
- (c) Valid till it is cancelled
- (d) Five years

(110) What is the validity of the registration certificate issued to casual taxable person and non-resident taxable person?

- (a) 90 days from the effective date of registration
- (b) Period specified in the application for registration
- (c) Earliest of (a) or (b) above
- (d) 180 days from the effective date of registration

(111) Every registered taxable person shall display his certificate of registration in a prominent location at his principal and at every other place of business also GSTIN shall be displayed on the name board at the entry of such places.

- (a) No, certificate of registration to be displayed only at a registered place of business and GSTIN need not be displayed on the name board.
- (b) Yes, above statement is correct.
- (c) No, GSTIN to be displayed only on the invoices.
- (d) Above statement is correct subject to certificate of registration to be displayed only at registered place of business.

(112) Which of the following require compulsory registration, irrespective of threshold limit ?

- (a) Casual taxable person
- (b) Non Resident taxable person
- (c) Person liable to pay under Reverse Charge Mechanism
- (d) All of the above

(113) The calculation of aggregate turnover to decide the registration limit will be based on

- (a) State wise Turnover
- (b) State wise Turnover excluding Export
- (c) All over India Turnover
- (d) All over Turnover excluding Export

(114) Taxable minimum turnover limit in GST that is applicable to the State of Maharashtra

- (a) 10 lakhs
- (b) 25 lakhs
- (c) 1.5 crores
- (d) 20 lakhs

(115) The Number of Digits in the PAN based GSTIN registration Number will be:

- a. 10 Digits
- b. 12 Digits
- c. 14 Digits
- d. 15 Digits

(116) A person applying for registration as a casual taxable person shall be given a temporary reference number by the Common Portal .

- a. For making advance deposit of tax
- b. After validation of email and phone number with OTP
- c. For making proper signature with DSC
- d. None of the above

(117) Which form is furnished for submission of details of outward supplies u/s. 37?

- (A) GSTR - 1
- (B) GSTR - 2
- (C) GSTR - 3
- (D) GSTR - 5

(118) What is the due date for submission of monthly GSTR - 1?

- (A) On or before 10th day of the immediately succeeding month
- (B) On or before 15th day of the immediately succeeding month
- (C) On or before 17th day of the immediately succeeding month
- (D) On or before 20th day of the immediately succeeding month

(119) Form GSTR - 2 contains the details of _____

- (A) Outward supplies
- (B) Inward Supplies
- (C) Consolidated supplies
- (D) Tax Payable

(120) The due date of filing of GSTR - 2 is _____?

- (A) On or before 10th day of the next month
- (B) After 10th day but on or before 15th day of the next month
- (C) On or before 17th day of the next month
- (D) On or before 20th day of the next month

(121) The due date for filing GSTR - 3 is _____

- (A) On 10th day of the next month
- (B) On 15th day the next month
- (C) On 17th day of the next month
- (D) On or before 20th day of the next month

(122) Which of the following are not required to file the Annual Return?

- (A) Input Service Distributor
- (B) Casual Taxable Person
- (C) Non-resident Tax Payer
- (D) All of the above

(123) Cross utilization of ITC is not allowed between :

- (a) CGST and SGST (b) SGST and IGST
- (c) IGST and CGST (d) None of the above

(124) A casual taxable person or a non-resident taxable person shall be required to apply for registration at least _____days prior to the commencement of business.

(a) 30 (b) 5 (c) 15 (d) 7

(125) To avail input tax credit, which of the following factors is not relevant ?

(a) Tax invoice

(b) Furnishing of return by supplier

(c) Receipt of goods and services

(d) Payment by buyer for supply received