

**SUBJECT: GST 309**

S.N	QUESTION	OPTIONS				ANS
		A	B	C	D	
1	Which of the following is an intra-state supply?	supplier of goods located in Nagpur and place of supply of	supplier of goods located in Kolkata and place of supply	supplier of goods located in Goa and place of supply of	all of the above	C
2	Which form is to be used for registration?	form GSTR-1A	form GSTR -2	form GST REG-01	form GAT REG	C
3	GST council includes	union finance minister	union minister of state in charge of revenue or finance	one nominated member from each state who is in	all of the above	D
4	Composite supply means	the supply of two or more supplies of goods or services by a taxable person, which comprises of a combination of goods	supply of two or more individual supplies of goods or services, or any combination of goods and services,	all of the above	none of the above	A
5	article 246A include	concurrent powers	union list	state list	all of the above	A
6	GSTR-10 FORM due date is _____	Within three months of the date of cancellation or date of	28th of the month following the month for which	insufficient information	31st December of next financial	A
7	When can one request for GST Advance Ruling?	Whether the applicant has to be registered under gst	Determination of the liability to pay tax on any	all of the above	none of the above	C
8	What is an appeal?	Any appeal under any law is an application to a higher court for a reversal of the decision of a high	Any appeal under any law is an application to a higher court for a reversal of the	none of the above	NOT THE PART OF GST	B

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9	GST Offences related to Fraudulent Intent includes which of the following?	Knowingly supplying, transporting or storing any goods that are liable to be	Not registering under GST even though required to do so under GST	Falsification of documents/records or providing false information with	all of the above	<b>D</b>
10	GST Penalties', which of the following term explain it with suitability?	GST Penalties resulting from breach of the GST Act, 2017 are subject to fines depending on various factors including but not limited to the	GST Penalties resulting from breach of the GST Act, 2014 are subject to fines depending on various factors	all of the above	none of the above	<b>A</b>
11	GST Penalties for High Value Frauds	Jail term not exceeding 1 year if tax amount involved is between Rs. 100 lakhs to less than Rs. 200	Jail term not exceeding 3 years if tax amount involved is between Rs.200 lakhs to less than	Jail term not exceeding 5 years if tax amount involved is Rs. 500 lakhs or higher	all of the above	<b>D</b>
12	When can the refund be claimed?	Finalization of provisional assessment	ITC accumulation due to output being tax exempt or nil-	Dealer Exports (including deemed export)	all of the above	<b>D</b>
13	What is the time limit for claiming the refund?	The time limit for claiming a refund is 2 years from relevant date	The time limit for claiming a refund is 1 years from relevant date	all of the above	none of the above	<b>A</b>
14	Offences without GST Penalties include which of the following?	No penalty under GST Act for charging a wrong GST rate (lower than the actual rate) but the registered	No penalty is applicable for delayed invoice payments. But any input tax credit	No penalty under GST Act for incorrect filing of GST returns but interest at the rate	all of the above	<b>D</b>

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15	composition levy means	If a Registered Taxable Person issued any invoice before issue of registration certificate then such registered person may issue a revised notice for the period starting	A registered taxable person who opts for composition levy shall at the time of supply of goods or services not issue a tax invoice. Instead it had to issue a bill	all of the above	none of the above	<b>B</b>
16	When a Credit note should be issued?	When a registered dealer issued a tax invoice for supply of goods or services and in such invoice the amount of tax charged and taxable value is more than the taxable value and tax payable,	Never	at the end of the month	none of the above	<b>A</b>
17	which statement is correct in terms of accounts and records	Every registered person shall	Every registered person, other than a	all of the above	none of the above	<b>D</b>
18	Who can claim ITC?	The dealer should be in possession of tax invoice	The said goods/services have been received	No ITC will be allowed if depreciation has	all of the above	<b>D</b>
19	Define "Time of supply".	Time of supply means the point in time when goods/services are considered supplied'. When the seller knows	Any amount that the supplier is liable to pay which has been incurred by the recipient and is not	not defined	not the term of gst	<b>A</b>

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20	What is Exempt Supply?	Supplies taxable at a 'NIL' rate of tax* (0% tax);	Supplies that are wholly or partially exempted from CGST or IGST, by way of a notification	Non-taxable supplies as defined under Section 2(78) – supplies that are not taxable under	all of the above	D
21	GST is a consumption of goods and services tax based	Development	Destiny	Duration	Destination	D
22	Is Scrutiny of Returns is	yes	no	depends on returns	depends on	A
23	Every registered person is required to issue a tax invoice	Description of goods	Quantity of goods	Value of goods	ALL OF THE	D
24	ITC on goods sent for job work, in which of the following case?	The principal manufacturer will be allowed to take credit	The principal manufacturer will be allowed to take	all of the above	none of the above	A
25	Central or the State Governments are empowered to grant exemptions from	Exemption should be in public interest	Exemption by way of special order (not notification) may be	A&B	Never	C
26	the rate of GST as applicable on goods and services are	0%, 5%, 12%, 16%, 28%	0%, 5%, 12%, 18%, 28%	0%, 5%, 12%, 16%, 18%	0%, 15%, 12%, 16%,	B
27	In India, the GST is a dual model of	UK	Canada	France	China	B
28	What are the proposed	overall reduction in	decrease in 'black'	all of the above	none of the	C
29	Goods can be sent to job worker:	From principal's place of business	Directly from the place of supply of	all of the above	none of the above	C
30	How to calculate the GST payment to be made?	Usually, the Input Tax Credit should be reduced from Outward Tax Liability to	TDS/TCS will be reduced from the total GST to arrive at the net payable	Also, ITC cannot be claimed on interest and late fees. Both Interest	all of the above	D

31 explain constitutional

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- 32 define composite supply and
- 33 explain appeals and revision.
- 34 describe the concept of
- 35 discuss the role of GST



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