

**Goods and Services Tax  
(Multiple Choice Questions)**

1. GST was introduced in India with effect from  
a) 1.1.2017    b) 1.4.2017    c) 1.1.2018    **d) 1.7.2017**
2. GST was introduced in Jammu and Kashmir with effect from  
a) 1.8.2017    b) 1.7.2017    c) 1.1.2018    **d) 8.7.2017**
3. Constitution Amendment Act, 2016 for GST was  
a) 80<sup>th</sup>    **b) 101<sup>st</sup>**    c) 122<sup>nd</sup>    d) None of these
4. As a result of constitution amendment for GST a Separate List --- has been inserted in the constitution.  
**a) Article 246A**    b) Article 146B    c) Article 122 C    d) Article 101B
5. The incidence of tax on tax is called  
**a) Tax Cascading**    b) Tax Pyramidding    c) Tax evasion    d) Indirect tax
6. Under GST, 'value addition' refers to  
**a) Expenses 'plus' profit**    b) Cost plus tax    c) Cost plus tax plus 'profit'    d) Tax plus profit
7. 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
8. 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**
9. 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
10. The tax which was not merged into GST  
a) Counterveiling Duty    b) Excise duty    **c) Basic Customs Duty**    d) Purchase tax
11. Goods and service tax is a – tax system  
a) Single point tax    **b) Multipoint tax**    c) Regressive tax    d) None of these
12. Goods and service tax is --  
a) Supply based    **b) Consumption based**  
c) Both supply and consumption based    d) None of these

13. 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*** d) UTGST
14. After introduction of GST import into India is –  
**a) *Subject to IGST plus BCD*** b) Subject to CGST plus SGST plus BCD  
c) Zero rated d) SGST plus CGST plus IGST plus BCD
15. After introduction of GST supplies to SEZ are  
a) Subject to IGST b) Subject to CGST plus SGST  
**c) *Zero rated*** d) SGST plus CGST plus IGST
16. GST is a matter of jurisdiction of  
a) Union Government b) State Government  
**c) *Both centre and state government*** d) None of these
17. Inter-state trade is presently subject to  
a) SGST b) CGST **c) *Integrated GST*** d) UTGST
18. Introduction of GST affects the revenue of  
a) Consuming states **b) *Manufacturing states***  
c) All the states d) Central Government
19. The council can take a decision only if there is  
**a) *Three-fourth majority*** b) Two third Majority  
c) 60% majority d) Simple majority
20. 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  
c) less than Rs. 1 crore d) less than Rs. 75 lakh
21. 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  
c) Four digit HSN Codes d) Eight digit HSN codes
22. 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  
**c) *Four digit HSN Codes*** d) Eight digit HSN codes
23. In the case of import or export of goods, using -- is compulsory  
a) Two-digit HSN code b) Four digit HSN Code  
c) Four digit HSN Code **d) *Eight digit HSN code***

24. Under GST law SAC refers to --  
a) Systematic Accounting Code **b) Service Accounting Code**  
c) System administration code d) Scientific accounting code
25. 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
26. The lowest tax rate under GST is --  
**a) 0.25%** b) 1% c) .05% d) 5%
27. Base metals, gold, silver, articles of jewellery are taxable in India at the rate of  
a) 0.25% b) 1% **c) 3%** d) 5%
28. The highest GST rate applicable now is ---  
a) 100% b) 18% **c) 28%** d) 50%
29. Tax Deducted at Source at the rate of 1% is applicable in the case of supplies received by  
a) Any GST dealer **b) Government Departments**  
c) Ecommerce operators d) Composite dealers
30. 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
31. Composite tax is applicable for dealer with turnover upto  
**a) Rs. 1 Crore** a) Rs. 20 lakh a) Rs. 1.5 Crore a) Rs. 10 Crore
32. 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
33. 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**
34. GST can be collected by  
a) Any registered dealer **b) Any GST dealer** c) Any service provider d) Any dealer
35. -- 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
36. 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
37. Under GST law “Aggregate turnover” of a dealer is determined  
 a) State-wise    **b) All India basis**    c) shop-wise    d) None of these
38. Under GST law “Agriculturist” means  
**a) Individual or Hindu Undivided Family only**    b) Individual only  
 c) Any entity engaged in agricultural operations    d) Any one who sells agricultural produces
39. Business vertical refers to  
 a) Joint venture    **b) Different businesses within a group**  
 c) Competitors in business    d) None of these
40. 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
41. 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
42. 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
43. 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
44. 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**
45. 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**
46. 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
47. --- 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
48. 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

49. 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

50. 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**

51. Output tax of a taxable person,

- a) Includes reverse charge **b) Excludes reverse charge**  
c) Includes composite tax d) Includes all the taxes paid

52. 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

53. 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

54. 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

55. 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

56. 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

57. 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.

58. Integrated Goods and Services Tax Act is applicable to

- a) All the States b) All the Union territories  
**c) The whole of India** d) All the states except Jammu and Kashmir

59. Integrated GST is applicable on goods or services

- a) Imports b) Interstate Sale c) Exported from India **d) Imports and interstate sales**

60. The rate of IGST is equal to the rate of

- a) CGST b) SGST **c) CGST plus the rate of SGST** d) SGST plus UTGST

61) 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**

62. 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** b) location of service provider  
c) Place where payment is received d) None of the above

63. 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

64. The maximum limit of IGST rate fixed in the Act is

- a) 18% b) 28% **c) 40%** d) 100%

65. 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

66. Where the location of the supplier and the place of supply are in two different States –

- a) IGST is applicable** b) CGST is applicable  
c) SGST plus CGST is applicable d) CGST plus IGST is applicable

67. Where location of the supplier and the place of supply are in two different Union territories

- a) CGST plus UTGST is applicable **b) IGST is applicable**  
c) SGST plus UTGST is applicable d) CGST plus IGST is applicable

68. Where location of the supplier and place of supply are in a State and a Union territory

- a) CGST plus UTGST is applicable b) CGST plus IGST is applicable  
c) SGST plus UTGST is applicable **d) IGST is applicable**

69. 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 **b) Intra-state supply** c) Taxable supply d) None of these

70. Supply of goods to or by a Special Economic Zone

- a) CGST plus UTGST b) CGST plus IGST c) IGST **d) None of these**

71. 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** b) Chennai c) Madurai d) Any of these

72. 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 **b) Chennai** c) Theni d) Calicut

73. The place of supply of goods imported into India shall be

a) The location of exporter **b) The location of the importer**  
c) State in which imported goods reaches first d) place of supply not applicable.

74. Place of supply of goods exported from India shall be

**a) The location outside India** b) The location of the exporter

c) State in which exported goods reaches first d) Place of supply not applicable.

75. The managers of ITC Ltd., Kolkata (GST registered) 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 **b) Kolkata** c) Munnar d) Bangalore

76. 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 b) Kolkata **c) Munnar** d) Bangalore

77. 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** b) Location of transporting agency  
c) Place of payment d) None of these.

78. 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

79. 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 b) Place of payment  
**c) Billing address of the recipient of services** d) Place of supply not relevant

80. The place of supply of banking and financial services shall be

a) Place of office of the service provider **b) Location of the recipient of services**  
c) Place of payment d) Place of supply not relevant

81. Export of goods or services or both or Supply of goods or services to SEZ is

a) Subject to IGST b) Subject to SGST plus CGST  
**c) Zero rated** d) Subject to CGST plus IGST

82. A registered person making zero rated supply shall be  
a) **Eligible to claim refund** b) Not eligible for refund  
c) Subject to reverse charge d) None of these
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
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
85. Lease, tenancy, easement or licence to occupy land is a supply of  
a) Goods b) **Services** c) Both goods and services d) None
86. Letting out of the building or residential complex is a supply of  
a) Goods b) **Services** c) Both goods and services d) None
87. Transfer of the title in goods is a supply of  
a) **Goods** b) Services c) Both goods and services d) None
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
89. 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
90. 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
91. 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
92. 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
93. 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



94. 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

95. 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

96. Works contract is a supply of  
a) Goods b) **Services** c) Both goods and services d) None

97. 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**

98. Services by any court or Tribunal established under any law is  
a) Supply of Goods b) Supply of Services  
c) Supply of Both goods and services **d) Not supply**

99. The functions performed by the Members of Parliament, Members of State Legislature are  
a) Supply of Goods b) Supply of Services  
c) Supply of Both goods and services **d) Not supply**

100. Duties performed by any person in the Constitutional capacity are  
a) Supply of Goods b) Supply of Services  
c) Supply of Both goods and services **d) Not supply**

101. Services of funeral, crematorium or mortuary including transportation of the deceased is –  
a) Supply of Goods b) Supply of Services  
c) Supply of Both goods and services **d) Not supply**

102. Actionable claims, other than lottery, betting and gambling are  
a) Supply of Goods b) Supply of Services  
c) Supply of Both goods and services **d) Not supply**

103. Activities undertaken by the Government, or any local authority in which they are engaged as public authorities are  
a) Supply of Goods b) Supply of Services  
c) Supply of Both goods and services **d) Not supply**

104. In the case of composite supply the rate of tax is  
a) Average Rate of tax **b) Rate of principal supply** c) Highest rate d) None of these

105 A 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 **b) Composite supply** c) Joint 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** b) Composite supply c) Joint Supply d) Not supply

107. In the case of mixed supply the rate of tax is  
a) Average Rate of tax b) Rate of principal supply c) **Highest rate** d) None of these

108. The Central Goods and Services Tax is levied under  
a) **Section 9 of the CGST Act** b) Section 10 CGST Act  
c) Section 8 of the IGST Act d) Section 2 of the SGST Act

109. The charging section of CGST is  
a) **Section 9** b) Section 10 c) Section 4 d) Section 2

110. When locally made food products or industrial components or raw materials supplied by unregistered persons are purchased by a registered persons –  
a) GST is applicable b) GST is not applicable c) Reverse charge is applicable d) Not taxable

111. Section 9(4) of the CGST Act deals with  
a) GST b) **Reverse charge** c) Composite tax d) None of these

112. In the case of reverse charge, tax is paid to the government by  
a) Supplier b) **Buyer** c) Manufacturer 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. A Composite taxpayer is required to file summarised details of transactions

- a) Annually b) Half yearly c) **Quarterly** d) Monthly

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 b) 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** b) whichever is later  
c) any of the two or 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** b) Date of original payment  
c) date on which supply was received d) Any date at the option of the supplier

130. Mr. C sold goods worth Rs. 30000 to Mr. D 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 b) 6.8.2017 c) **15.8.2017** d) 5.9.2017

131. Mr. Kumar sold goods worth Rs. 40,000 to Mr. Lal on 2.8.2017, but the payment was received from Mr. Lal on 2.10.2017. Time of supply is -

a) **2.8.2017** b) 2.10.2017 c) either 2.8.2017 or 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 b) decided by the recipient  
c) **date of entry in the books of recipient** d) date of entry in the books of supplier

133. Under GST law value of supply -

a) shall not include GST paid b) shall include GST paid  
c) **shall include taxes other than GST** 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** b) Not included in value of supply  
c) Included if the recipient requests 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 b) value declared by the recipient  
c) **Open market value of such supply** 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 b) Rs 20,000 c) **Rs 25,000** 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 b) Rs 30,000 c) **Rs 50,000** d) Rs 10,000

139. Tax paid on goods or services involved in supply is called

a) Output tax b) **Input tax** c) Composite tax d) Reverse tax

140. Tax collected at the time of supply of goods or services is called

a) **Output tax** b) Input tax c) Composite tax d) Reverse tax

141. Input tax credit is allowed to

- a) Any one who has paid tax
- b) Any registered person
- c) Any Composite dealers
- d) **Any dealer under GST**

142. Input tax credit shall be allowed only on the support of

- a) Delivery note
- b) Payment slip
- c) Credit note
- d) **Tax invoice**

143. Input tax credit shall be allowed only against

- a) Any tax payable
- b) **Output tax**
- c) Composite tax
- d) Refund

144. Where the goods are received in lots or instalments input tax credit can be claimed

- a) upon receipt of first lot
- b) **upon receipt of the last lot**
- c) Any time at the option of the supplier
- d) 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

- a) 10%
- b) 12%
- c) **18%**
- d) None of these

146. Input tax credit of an invoice can be availed within a period of -- or the 30<sup>th</sup> September following the year of invoice whichever is earlier.

- a) 2 years
- b) **1 year**
- c) 6 months
- d) 3 Months

147. If goods or services are partly used for business purposes and partly for other purposes, input tax credit

- a) can be fully claimed
- b) **can be partly claimed**
- c) cannot be claimed
- d) Not applicable

148. Input tax credit is not available for

- a) services
- b) zero rated supplies
- c) taxable supplies
- d) **exempt supplies**

149. Input tax credit is not available for supplies to

- a) SEZ
- b) Exports
- c) **Provide non taxable services**
- d) Produce taxable goods

150. Input tax for personal vehicles

- a) can be claimed by any dealer
- b) **Blocked credit**
- c) can be claimed by GST dealers
- d) 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

- a) Exempt category
- b) Composite tax category
- c) **Blocked credit category**
- d) None of these.

152. Input tax credit in respect of food membership of a club, health and fitness centre belong to

- a) Exempt category
- b) **Blocked credit category**
- c) Composite tax category
- d) None of these.

153. Input tax credit in respect of rent-a-cab, life insurance and health insurance belong to

- a) **Blocked credit category**
- b) Exempt category
- c) Composite tax category
- d) 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

a) Exempt category b) Composite tax category c) **Blocked credit** category d) None of these

155. Goods or services or both on which tax has been paid under section 10 belong to

a) Exempt category b) Composite tax category c) **Blocked credit** category d) None of these

156. Input tax credit is not allowed on the support of

a) Tax invoice issued by the supplier b) A debit note issued by a supplier  
c) An Input Service Distributor invoice **d) Delivery chalan**

157. Reversal of input tax credit happens when

**a) Recipient does not pay the amount within 180 days** b) When goods are of inferior quality  
c) Supplier refuses to accept payment d) None of these

158. In the case of reversal of input tax credit, interest at the rate of --- % is applicable

a) 8% b) 12% **c) 18%** d) 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

**a) 180 days** b) 30days c) 60days d) 90 days

160. Input Service Distributor means

a) Any service provider b) Any GST registered service provider  
c) Office distributing common service **d) Office distributing common input tax credit**

161. Input Service Distributor shall distribute the credit of CGST

**a) Either as CGST or IGST** b) as CGST only  
c) SGST only d) Either as CGST or as SGST

162. When an exempt supply in the hands of registered person becomes a taxable supply, such person **a) can take credit of input tax** b) is not entitled to take credit of input tax

c) liable to pay tax on stock d) liable to pay reverse charge

163. A registered person, after availing input tax credit, opts for composition levy,

**a) shall be liable to pay the input tax on stock or capital goods** b) shall not be liable to pay tax  
c) liable to pay reverse charge d) None of these

164. In case of transfer of capital goods or plant and machinery the registered person shall

a) not be liable to pay input tax credit claimed **b) be liable to pay the input tax credit claimed**  
c) liable to pay reverse charge d) None of these

165. Tax credit in respect of goods or inputs sent for job work can be claimed by

a) Job worker **b) Principal** c) Either by Jobworker or Principal d) Not eligible for input credit

166. A registered person shall not be entitled to take input tax credit after  
a) Three months of issuing tax invoice b) Six months of issuing tax invoice  
**c) One year from the date of issue of tax invoice** d) Two years of issuing tax invoice
167. A registered person need not issue a tax invoice if the value of supply less than  
a) 100 **b) Rs. 200** c) 500 d) 1000
168. A registered person supplying exempted goods or services or paying composition tax under section 10 shall issue  
a) GST Bill **b) Bill of supply** c) Delivery chalan d) 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  
1) Taxable value is found to be excess 2) The goods are returned by the recipient;  
3) Goods supplied are found to be deficient **4) 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  
1) When the taxable value of goods found to be less 2) Tax charged found to be less  
3) When the recipient refuses to make payment **4) 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** a) Credit note to Mr. Y  
c) Tax invoice 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 **b) Tax invoice is not required**  
c) Debit note is required d) credit note is required

186. In the case of transportation of goods for job work,  
**a) Delivery challan is required** b) Tax invoice is required  
c) Debit note is required d) credit note is required

187. The eligible input tax will be automatically credited to the  
**a) Electronic Credit Ledger** b) Electronic cash ledger  
c) Electronic Liability register d) None of these

188. Every deposit made towards tax shall be credited to  
a) Electronic credit ledger **b) Electronic Cash Ledger**  
c) Electronic Liability register 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) Liability register **c) Credit Ledger** d) Debit ledger



190. IGST credit shall first be utilised towards payment of

- a) CGST b) SGST c) **IGST** d) UTGST

191. The balance of IGST credit after set off IGST can be used towards the payment of

- a) **CGST** b) SGST c) IGST d) UTGST

192. The balance of CGST credit after set off of CGST can be used towards the payment of

- a) SGST b) UTGST c) either SGST or UTGST d) **IGST**

193. SGST or UTGST shall not be utilised towards payment of

- a) **CGST** b) IGST c) SGST d) UTGST

194. Tax and other dues of a registered person is recorded in

- a) Electronic credit ledger b) Electronic Cash Ledger  
c) **Electronic Liability register** 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 b) UTGST c) **IGST** 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% b) 12% c) 18% d) **24%**

199. TDS rate under GST is

- a) **1%** b) 2% c) 3% d) 5%

200. TDS provision applicable only when the total value of supply, under a contract, exceeds

- a) Rs. 1,00,000 b) Rs. 1,50,000 c) Rs. 2,00,000 d) **Rs. 2,50,000**

201. TDS is not allowed in the case of

- a) A department or State Government b) Local authority; or  
c) Governmental agencies d) **E-commerce operators**

201. For the purpose of TDS, the value of supply shall be taken as the amount in the invoice

- a) **Excluding tax** b) Including tax c) Before discount d) None of these

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** b) Rs.150 per day c) Rs.200 per day d) Rs.250 per day

203. Collection of Tax at Source is relevant in the case of

a) Government departments **b) E-commerce operators** c) Any GST dealers d) Contractors

204) TCS rate under GST is

a) 5% b) 2% c) 3% **d) 1%**

205) E-commerce operators should submit return of TCS

a) Monthly b) Every three months c) Every year **d) Monthly and Annually**

206. Refund of GST is not applicable in the case of

**a) Imports** b) Notified Multilateral Financial Institution  
c) Embassy of foreign countries ii) Zero rated supplies;

207. A situation where the rate of tax on input is more than rate of tax on output is

**a) Inverted duty structure** b) excess input tax credit c) Compensation Cess 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** b) Rs. 50 lakh c) Rs. 75 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 b) Rs. 10 lakh **c) Rs. 20 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

a) Input Service Distributor b) Electronic commerce operator  
**c) Dealer in Exempt goods** d) 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

a) 10 b) 15 days **b) 30 days** c) 90 days

214. If a person liable to be registered has operation in more than one State, he should

**a) Obtain registration in all states** b) obtain registration in any one state  
c) registration is optional d) 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

- a) 3 days **b) 5 days** c) 10 days d) 15days

216. Every person who makes a supply from the territorial waters of India

- a) shall obtain registration in the coastal State/ union territory b) Any state in India  
c) registration not required d) Registration is optional

217. **Unique Identity Number**' is not relevant in the case of

- a) United Nations Organisation b) Multilateral Financial Institution Consulate,  
c) Embassy of foreign countries **d) GST dealers**

218. TAN refers to

- a) Tax Deduction and Collection Account Number** b) Tax acknowledgement number  
c) Tax accounting Number d) 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 -

- a) Fresh application shall be submitted b) Implies Rejection of registration  
**c) Deemed registration** d) implies registration not required.

220. GSTIN refers to

- a) GST Information Number b) GST Information and Network  
c) General sales tax identification number **d) GST identification Number**

221. GST number does not include

- a) PAN b) State Code **c) Aadhaar Number** d) Alphabet Z

222. A person getting registered online

- a) gets simultaneous registration under CGST Act and SGST Act or UTGST Act.**  
b) gets CGST registration only  
c) gets SGST registration only  
d) 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) Suomoto 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** 3) 5 crore 4) 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) 30<sup>th</sup> of next month b) 20<sup>th</sup> of next month c) 15<sup>th</sup> of next month d) **10th of the next month.**

237. GSTR-2A is autogenerated from

- a) GSTR 3 b) GSTR 2 c) GSTR 2A d) **GSTR1**

**238.** ---- 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                      b) GSTR 3B                      c) **GSTR - 2A**                      d) GSTR 9

239. GSTR-2 gives the details of

a) **all inward supplies** b) all outward supplies c) Composite tax d) TDS

240. GSTR - 2A is made available on the 11th of the next month for the

a) **Recipients of supplies** b) Suppliers c) GST officers d) Customers

241. GSTR-3 is auto-populated by 20th of the next month containing the details of

a) Outward supplies b) inward supplies  
c) **all outward as well as inward supplies** d) None of these

242. GSTR-4A is generated quarterly for

a) GST dealers b) Customers  
c) **Composition scheme taxpayers** d) Ecommerce operators

243. Returns to be filed by Non-Resident Taxpayer is

a) GSTR-3 b) GSTR-4 c) GSTR- 4A d) **GSTR-5**

245. GSTR-6A is meant for

a) GST dealers b) Composition scheme taxpayers  
c) Ecommerce operators d) **Input Service Distributor**

246. GSTR-7 contains details of

a) **TDS** b) TCS c) Composition tax d) Outward supply

247. **GSTR-8 shall** contain the details of all the supplies made by the

a) Input service distributors b) **E-Commerce seller** c) GST dealers d) Composition dealers

248. **GSTR-9 is also called**

a) **Annual Return** b) Monthly return c) Quarterly return d) Half yearly return

249. GSTR-9A is the annual return for

a) Input service distributors b) E-Commerce seller c) GST dealers d) **Composition tax payers.**

250. GST dealers whose annual turnover exceeds Rs. 1 crore, should file a reconciliation statement in ---- within 31st December of the next fiscal year

a) GSTR 5                      b) GSTR 6                      c) GSTR 9A d) **Form GSTR-9B**

251. **Form GSTR-9B is also called**

a) Annual Return b) Monthly return c) Quarterly return d) **Reconciliation statement**

252. Final return in Form GSTR-10 is relevant in the case of

a) Input service distributors b) E-Commerce seller  
c) GST dealers d) **Cancellation of registration**

253. 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

254. Government body or a United Nations Body, then a monthly Form GSTR-11 has to file

- a) GSTR 11**    b) GSTR8A    c) GSTR 9A    d) GSTR 5

255. A registered person under GST can file quarterly return if the turnover is

- a) 2lakh or less    b) 75 lakh or less    c) One crore or less    **d) 1.5 crore or less**

256. Adding or correcting the details of an outward supply in valid return so as to match the details of corresponding inward supply is called

- a) Rectification of return**    b) reversal of return    c) reconciliation of return    d) acceptance of return

257. Assessment under section 59 is

- a) Best judgement assessment    b) Provisional assessment    **c) Self assessment**    d) Protective assessment

258. voluntary estimation of tax obligations is called

- a) Best judgement assessment    b) Provisional assessment    **c) Self assessment**    d) Protective assessment

259. 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

- a) Best judgement assessment    **b) Provisional assessment**    c) Self assessment    d) Protective assessment

260. The proper officer may assess the tax liability on the basis of available information, evidences which is called

- a) Best judgement assessment**    b) Provisional assessment    c) Self assessment    d) Protective assessment

261. Assessment under section Sec. 62 is called

- a) Self assessment    b) Provisional assessment    **c) Best judgement assessment**    d) Protective assessment

262. Best judgement assessment is carried out

- a) under section 59    b) under section 60    **c) under section 62**    d) under section 64

263. Summary Assessment under section 64 is also called

- a) Self assessment    b) Provisional assessment  
c) Best judgement assessment    **d) Protective assessment**

264. Protective assessment under section 64 is also called

a) **Summary Assessment** b) Self assessment c) Provisional assessment d) Best judgement assessment

265. Electronic Way Bill is compulsory to move goods of worth

a) Rs. 10,000 or more b) 20,000 or more **c) 50,000 or more** d) 1,00,000 or more

266. Which among the following is not related to e-way bill

a) RFID b) IRN c) FORM GST INS-01 **d) GSTR -9**

267. validity of e-way bill is -

**a) one day for each 100 k.ms** b) two days for each 100 kms  
c) one day for each 200 kms d) one day for each 500 kms

268. 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

**a) FORM GST INS - 0 4** b) FORM GST INS - 0 10  
c) FORM GST INS - 0 9 d) FORM GST INS - 0 6

269. Input tax credit is not available in the case of supply to

a) SEZ b) Exports c) UN agencies **d) Composite dealers**

270. Input credit available without being liable for output tax in the case of

a) Exempt goods b) Non taxable goods **c) Zero rated goods** d) Demerit goods

271. Compensation cess is levied on

a) Demerit goods b) Luxury goods **c) Demerit goods and luxury goods** d) Essential goods

272. Goods which are harmful but widely consumed are collectively called

**a) demerit goods** b) merit goods c) inferior goods d) white goods

273. Sin tax refers to heavy tax on

**a) Demerit goods** b) White goods c) Food products d) Medicines

274. Tax on demerit goods is called

a) Double tax b) Luxury tax **c) Sin tax** d) Demerit tax

275. GST council meeting is convened

a) every week b) every month c) every 3 months **d) any time as required**

276. 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