

- 1 Mr. X, a registered supplier of Meghalaya, wants to opt for composition levy. The turnover limit for composition levy is-
- (a) ₹ 50 lakh
 - (b) ₹ 75 lakh
 - (c) ₹ 1 crore
 - (d) none of the above
- 2 The persons making inter-State supplies from Madhya Pradesh is compulsorily required to get registered under GST, _____
- (a) if his all India based aggregate turnover exceeds ₹ 20 lakh in a financial year
 - (b) if his all India based aggregate turnover exceeds ₹ 10 lakh in a financial year
 - (c) irrespective of the amount of aggregate turnover in a financial year
 - (d) in case of making inter-State supply of taxable goods, irrespective of the amount of aggregate turnover in a financial year
- 3 Which of the following services are exempt under GST?
- (a) testing of agricultural produce
 - (b) supply of farm labour
 - (c) warehousing of agricultural produce
 - (d) all of the above
- 4 Mr. Narayan Goel has booked a room on rent in Sunshine Hotel for the purpose of lodging on 10.08.20XX. GST is not payable by Mr.Narayan Goel in case value of supply for the same is _____
- (a) ₹ 800
 - (b) ₹ 6000
 - (c) ₹ 11000
 - (d) ₹ 1500
- 5 Input tax credit is not available in respect of _____.
- (a) services on which tax has been paid under composition levy
 - (b) free samples
 - (c) goods used for personal consumption
 - (d) all of the above

- 6 Mr. X, a registered person, deals in supply of taxable goods. He need not issue tax invoice for the goods supplied on 16.04.20XX as the value of the goods is ____.
- (a) ₹ 1,200
 - (b) ₹ 600
 - (c) ₹ 150
 - (d) ₹ 200
- 7 Transportation of goods by ____ are exempt from GST.
- (i) road
 - (ii) inland waterways
 - (iii) goods transportation agency
 - (iv) courier agency
- (a) (i) & (ii)
 - (b) (iii) & (iv)
 - (c) (i) and (iv)
 - (d) (i)[except (iii) & (iv)] & (ii)
- 8 Transportation of ____ by rail from Chennai to Gujarat are exempt from GST.
- (i) pulses
 - (ii) military equipments
 - (iii) electric equipments
 - (iv) biscuits
- (a) (i) & (ii)
 - (b) (i) & (iii)
 - (c) (ii) & (iv)
 - (d) all of the above
- 9 Services by way of warehousing of ____ is exempt from GST.
- (i) processed tea
 - (ii) jaggery
 - (iii) processed coffee
 - (iv) rice
- (a) (i) & (ii)
 - (b) (iii)
 - (c) (iv)
 - (d) all of the above

- 10 GST is payable by recipient of services in the following cases:-
- (i) Services provided by way of sponsorship to ABC Ltd.
 - (ii) Services supplied by a director of Galaxy Ltd. to Mr. Krishna.
 - (iii) Services by Department of Posts by way of speed post to MNO Ltd.
 - (iv) Services supplied by a recovering agent to SNSP Bank
- (a) (i) & (iii)
 - (b) (i) & (iv)
 - (c) (ii) & (iii)
 - (d) (ii) & (iv)
- 11 Which of the following statement is true for Mr. X, a casual taxable person?
- (a) Mr. X is not required to take registration under GST.
 - (b) Mr. X is required to get registration under GST, if the aggregate turnover in a financial year exceeds ₹ 20 lakh.
 - (c) Mr. X can opt for voluntary registration under GST.
 - (d) Mr. X has to compulsorily get registered under GST irrespective of the threshold limit.
- 12 The registration certificate granted to Non resident taxable person is valid for _____ days from the effective date of registration or period specified in registration application, whichever is earlier.
- (a) 30
 - (b) 60
 - (c) 90
 - (d) 120
- 13 Which of the following activity shall be treated neither as a supply of goods nor a supply of services?
- (i) Permanent transfer of business assets where input tax credit has been availed on such assets
 - (ii) temporary transfer of intellectual property right
 - (iii) transportation of deceased
 - (iv) services by an employee to the employer in the course of employment
- (a) (i) & (iii)
 - (b) (ii) & (iv)
 - (c) (i) & (ii)
 - (d) (iii) & (iv)
- 14 Balance in electronic credit ledger can be utilized against which liability?
- (a) Output tax payable
 - (b) Interest

- (c) Penalty
 - (d) All of the above
- 15 What is the due date for payment of tax for a normal taxpayer?
- (a) Last day of the month to which payment relates
 - (b) Within 10 days of the subsequent month
 - (c) Within 20 days of the subsequent month
 - (d) Within 15 days of the subsequent month
- 16 How the aggregate turnover is calculated for computing threshold limit of registration?
- (i) Aggregate value of all taxable supplies(excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and interstate supplies of a person having same PAN computed on all India basis.
 - (ii) Aggregate value of all taxable supplies(excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and interstate supplies of a person computed for each state separately.
 - (iii) Aggregate value of all taxable intrastate supplies, export of goods/services and exempt supplies of a person having same PAN computed for each state separately.
 - (iv) Aggregate value of all taxable supplies(excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and interstate supplies of a person having same PAN computed on all India basis and excluding taxes if any charged under CGST Act, SGST Act and IGST Act.
- (a) (i)
 - (b) (ii)
 - (c) (iii)
 - (d) (iv)
- 17 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.
- 18 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
19. What is the validity of the registration certificate?
- (a) One year
 - (b) No validity
 - (c) Valid till it is cancelled.
 - (d) Five years.
20. Within how many days an application for revocation of cancellation of registration can be made?
- (a) Within 7 days from the date of service of the cancellation order.
 - (b) Within 15 days from the date of issue of the cancellation order.
 - (c) Within 45 days from the date of issue of the cancellation order.
 - (d) Within 30 days from the date of service of the cancellation order.
21. Can a registered person opting for composition scheme collect GST on his outward supplies?
- (a) Yes, in all cases
 - (b) Yes, only on such goods as may be notified by the Central Government
 - (c) Yes, only on such services as may be notified by the Central Government
 - (d) No
22. In case of Goods Transport Agency (GTA) services, tax is to be paid under forward charge if:
- (a) GST is payable @ 12%
 - (b) GST is payable @ 5% and a factory registered under the Factories Act, 1948 is the recipient of GTA service.
 - (c) GST is payable @ 5% and an unregistered individual end customer is the recipient of GTA service.
 - (d) None of the above
23. Which of the following services are not exempt from GST?
- (a) Yoga camp conducted by a charitable trust registered under section 12AA of the Income-tax Act, 1961.
 - (b) Services provided by business correspondent to the rural branch of a bank with respect to Savings Bank Accounts
 - (c) Services provided by cord blood bank for preservation of stem cells.
 - (d) Service provided by commentator to a recognized sports body
24. The term 'goods', as defined under section 2(52) of the CGST Act, 2017, does not include-
- (a) Grass
 - (b) Money and securities
 - (c) Actionable claims

- (d) Growing crops

25. Rama Ltd. has provided following information for the month of September:

- | | |
|---|---------------|
| (i) Intra-State outward supply | ₹ 8,00,000/- |
| (ii) Inter-State exempt outward supply | ₹ 5,00,000/- |
| (iii) Turnover of exported goods | ₹ 10,00,000/- |
| (iv) Payment made for availing GTA services | ₹ 80,000/- |

Calculate the aggregate turnover of Rama Ltd.

- (a) ₹ 8,00,000/-
(b) ₹ 23,80,000/-
(c) ₹ 23,00,000/-
(d) ₹ 18,00,000/-

26. 'P' Ltd. has its registered office, under the Companies Act, 2013, in the State of Maharashtra from where it ordinarily carries on its business of taxable goods. It also has a warehouse in the State of Telangana for storing said goods. What will be the place of business of 'P' Ltd. under the GST law?

- (a) Telangana
(b) Maharashtra
(c) Both (a) and (b)
(d) None of the above

27. An exempt supply includes-

- (a) Supply of goods or services or both which attracts Nil rate of tax
(b) Non-taxable supply
(c) Supply of goods or services or both which are wholly exempt from tax under section 11 of the CGST Act or under section 6 of IGST Act
(d) All of the above

28. Which of the following are services exempt from GST?

- (a) Services by an artist by way of a performance in folk or classical art forms of painting/sculpture making etc. with consideration therefor not exceeding ₹ 1.5 lakh.
(b) Services by an artist by way of a performance in modern art forms of music/ dance/ theatre with consideration therefor not exceeding ₹ 1.5 lakh.
(c) Services by an artist by way of a performance in folk or classical art forms of music/ dance/theatre with consideration therefor exceeding ₹ 1.5 lakh.
(d) Services by an artist by way of a performance in folk or classical art forms of music/ dance / theatre with consideration therefor not exceeding ₹ 1.5 lakh.

29. Services by way of admission to _____ are exempt from GST.

- (a) Museum
(b) National park
(c) Tiger reserve
(d) All of the above

30. 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
31. In which of the following situations, taxpayer needs to reverse the credit already taken?
- (a) If payment is not made to the supplier within 45 days from the date of invoice
 - (b) If payment is not made to the supplier within 90 days from the date of invoice
 - (c) If payment is not made to the supplier within 180 days from the date of invoice
 - (d) None of the above
32. Which of the following statements are correct?
- (i) Revocation of cancellation of registration under CGST/SGST Act shall be deemed to be a revocation of cancellation of registration under SGST/CGST Act.
 - (ii) Cancellation of registration under CGST/SGST Act shall be deemed to be a cancellation of registration under SGST/CGST Act.
 - (iii) Revocation of cancellation of registration under CGST/SGST Act shall not be deemed to be a revocation of cancellation of registration under SGST/CGST Act.
 - (iv) Cancellation of registration under CGST/SGST Act shall not be deemed to be a cancellation of registration under SGST/CGST Act.
- (a) (i) and (ii)
 - (b) (i) and (iv)
 - (c) (ii) and (iii)
 - (d) (iii) and (iv)
33. 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 installment.
 - (b) ITC can be availed upon receipt of last installment.
 - (c) 100% ITC can be taken on receipt of 1st installment.
 - (d) Proportionate ITC can be availed on receipt of each lot/installment.
34. For banking companies using inputs and input services partly for taxable supplies and partly for exempt supplies, which of the statement is true?
- (a) ITC shall be compulsorily restricted to credit attributable to taxable supplies including zero rated supplies
 - (b) 50% of eligible ITC on inputs, capital goods, and input service shall be mandatorily taken in a month and the rest shall lapse.
 - (c) Banking company can choose to exercise either option (a) or option (b)
 - (d) None of the above
35. 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
36. Warehousing of _____ is exempt from GST.
- 1) Rice.
 - 2) Minor forest produce
 - 3) Jaggery
 - 4) Whole gram
- a) 1), 2) and 4)
 - b) 1) and 3)
 - c) 2), 3) and 4)
 - d) 3)
37. Which of the following services received without consideration amount to supply?
- 1) Import of services by a person in India from his son well-settled in USA
 - 2) Import of services by a person in India from his brother well-settled in Germany
 - 3) Import of services by a person in India from his brother (wholly dependent on such person in India) in France
 - 4) Import of services by a person in India from his daughter (wholly dependent on such person in India) in Russia
- a) 1), 3) and 4)
 - b) 2), 3) and 4)
 - c) 2) and 3)
 - d) 1) and 2)
38. Which of the following persons is not eligible for composition scheme even though their aggregate turnover does not exceed Rs. 1 crore in preceding FY, in Uttar Pradesh?
- (a) A person supplying restaurant services
 - (b) A person supplying restaurant services and earning bank interest
 - (c) A person supplying restaurant services and warehousing of rice
 - (d) A person supplying restaurant services and warehousing of processed tea
39. The time of supply of service in case of reverse charge mechanism is
- (a) Date on which payment is made to the supplier
 - (b) Date immediately following 60 days from the date of issue of invoice
 - (c) Date of invoice
 - (d) Earlier of (a) and (b)

40. Which of the following services does not fall under reverse charge provisions as contained under section 9(3) of the CGST Act?
- (a) Services supplied by arbitral tribunal to business entity
 - (b) Sponsorship provided to any partnership firm
 - (c) Sponsorship provided to any body corporate
 - (d) None of the above
41. Transport of _____ by rail are exempt from GST:
- (a) Milk
 - (b) Salt
 - (c) Defence equipments
 - (d) All of the above
42. ITC of motor vehicles used for _____ is allowed.
- (a) Transportation of goods
 - (b) Transportation of passengers
 - (c) Imparting training on driving
 - (d) All of the above
43. Which of the following persons is required to obtain compulsory registration?
- (a) Persons exclusively engaged in making supplies tax on which is to be paid by the recipient on reverse charge basis under section 9(3) of the CGST Act, 2017.
 - (b) Persons making inter-State supplies of taxable services up to Rs. 20,00,000
 - (c) Persons making supplies of services through an ECO (other than supplies specified under section 9(5) of the CGST Act) with aggregate turnover up to Rs. 20,00,000
 - (d) None of the above.
44. A non-resident taxable person is required to apply for registration:
- (a) within 30 days from the date on which he becomes liable to registration
 - (b) within 60 days from the date on which he becomes liable to registration
 - (c) at least 5 days prior to the commencement of business
 - (d) None of the above
45. Registration certificate granted to casual taxable person or non-resident taxable person will be valid for:
- (a) Period specified in the registration application
 - (b) 90 days from the effective date of registration
 - (c) Earlier of (a) or (b)
 - (d) Later of (a) or (b)
46. In case of taxable supply of services by a non- banking financial company (NBFC), invoice shall be issued within a period of _____ from the date of supply of service.
- (a) 30 days

- (b) 45 days
 - (c) 60 days
 - (d) 90 days
47. Where the goods being sent or taken on approval for sale or return are removed before the supply takes place, the invoice shall be issued:
- (a) before/at the time of supply.
 - (b) 6 months from the date of removal.
 - (c) Earlier of (a) or (b).
 - (d) Later of (a) or (b).
48. Invoice shall be prepared in (i) _____ in case of taxable supply of goods and in (ii) _____ in case of taxable supply of services.
- a) (i) Triplicate, (ii) Duplicate
 - b) (i) Duplicate, (ii) Triplicate
 - c) (i) Duplicate, (ii) Duplicate
 - d) None of the above
49. Which of the following shall be discharged first, while discharging liability of a taxable person?
- (a) All dues related to previous tax period
 - (b) All dues related to current tax period
 - (c) Demand raised under section 73 and 74
 - (d) No such condition is mandatory.
50. The due date of filing Final Return is _____.
- (a) 20th of the next month
 - (b) 18th of the month succeeding the quarter
 - (c) Within 3 months of the date of cancellation or date of order of cancellation, whichever is later
 - (d) 31st December of next financial year
51. Which of the following statements is true under GST?
- a) Grand-parents are never considered as related persons to their grandson/granddaughter
 - b) Grand-parents are always considered as related persons to their grandson/granddaughter
 - c) Grand-parents are considered as related persons to their grandson/granddaughter only if they are wholly dependent on their grandson/granddaughter
 - d) None of the above
52. Alcoholic liquor for human consumption is subjected to
- a) State excise duty
 - b) Central Sales Tax/Value Added Tax
 - c) Both (a) and (b)
 - d) GST
53. Mr. A has a tax invoice [dated 20-1-2018] of services received by him. Its input tax credit is lost if ITC is not availed on or before—

- a) 20-1-2019.
 - b) 31-12-2018.
 - c) 20-1-2020.
 - d) date of filing return of September, 2018 or date of filing of annual return for 2017-18, whichever is earlier.
54. Input tax credit shall not be available in respect of:
- a) Goods used for personal consumption
 - b) Membership of a club
 - c) Travel benefits extended to employees on vacation such as leave or home travel concession
 - d) All of the Above
55. Which of the following is not considered as 'goods' under the CGST Act, 2017?
- a) Sale of a ten-paisa coin having sale value of Rs.100/-
 - b) Sale of shares of unlisted company
 - c) Sale of lottery tickets
 - d) All of the above
56. Mr Ram, a jeweller registered under GST in Mumbai, wants to sell his jewellery in a Trade Expo held in Delhi. Which of the following statements is false in his case?
- a) He needs to get registration in Delhi as casual taxable person.
 - b) He needs to pay advance tax on estimated tax liability.
 - c) He needs to mandatorily have a place of business in Delhi.
 - d) He needs to file GSTR-1 and GSTR-3B for Delhi GSTIN for the month when he is registered in Delhi.
57. Which of the following is treated as exempt supply under the CGST Act, 2017?
- a) Sale of liquor
 - b) Supply of health care services
 - c) Supply of electricity
 - d) All of the above
58. Which of the following is a recognised system of medicine for the purpose of exemption for health care services?
- a) Allopathy
 - b) Unani
 - c) Siddha
 - d) All of the above
59. Which of the following services is exempt under health care services provided by clinical establishments?
- a) Chemist shop in the hospital selling medicines to public at large
 - b) Food supplied from an outsourced canteen to in-patients as per diet prescribed by the hospital dietitian
 - c) Advertisement services provided by the hospital to a pharmaceutical company for their asthma pump by displaying it prominently in the hospital building
 - d) All of the above
60. In case of supply of goods for Rs. 5,00,000, following information is provided-
- 1. Advance received on 1-Apr-20XX
 - 2. Invoice issued on 15-Apr-20XX
 - 3. Goods removed on 25-Apr-20XX

What is the time of supply of goods?

- a) 1-Apr-20XX
- b) 15-Apr-20XX
- c) 25-Apr-20XX
- d) 30-Apr-20XX

61. Mr. Sham is receiving legal services from a lawyer Mr. Gyan. The information regarding date of payment, invoice etc. is as follows-

- 1. Invoice issued by Mr. Gyan on 15-Apr-20XX
- 2. Payment received by Mr. Gyan on 5-May-20XX
- 3. Date of payment entered in books of accounts of Sham: 1-May-20XX

What is time of supply of goods?

- a) 1-May-20XX
- b) 5-May-20XX
- c) 14-Jun-20XX
- d) 15-Apr-20XX

62. Which of the following is not eligible for opting composition scheme under GST?

- a) M/s ABC, a firm selling garments having annual turnover of Rs. 78 lakh.
- b) A startup company operating restaurant in Delhi having a annual turnover of Rs. 98 lakh.
- c) A courier service company operating solely in Mumbai having annual turnover of Rs. 90 lakh.
- d) A trader selling grocery items having an annual turnover of Rs. 95 lakh.

63. Which of the following is not a supply of services?

- a) Renting of Commercial Office Complex
- b) Payment of Non-Compete Fee by an ex-employee to his previous employer
- c) Repairing of Mobile Phone
- d) Permanent transfer of business assets on which ITC is availed

Solution

Q.No.	Correct answer
1	(b)
2	(d)
4	(a)
5	(d)
6	(c)
7	(d)
9	(c)

10	(b)
11	(d)
12	(c)
13	(d)
14	(a)
15	(c)
16	(d)
17	(b)
18	(c)
19	(c)
20	(d)
21	(d)
22	(a)
23	(d)
24	(b)
25	(c)
26	(c)
27	(d)
28	(d)
29	(d)
30	(d)
31	(c)
32	(a)
33	(b)
34	(c)
35	(b)
36	(a)

37	(a)
38	(d)
39	(d)
40	(d)
41	(d)
42	(d)
43	(d)
44	(c)
45	(c)
46	(b)
47	(c)
48	(a)
49	(a)
50	(c)
51	(c)
52	(c)
53	(d)
54	(d)
55	(b)
56	(c)
57	(d)
58	(d)
59	(b)
60	(b)
61	(a)
62	(c)
63	(d)