

GST MCQs

1 . IGST is payable when the supply is

- a) Interstate c) Intra-state
- b) Intra- UT d) All of the above

2 . Maximum rate of CGST prescribed by law for intrastate supply made is.....

- a) 18% c) 20%
- b) 40% d) 28%+cess

3 . Which of the following taxes have been subsumed in GST?

- a) Central sales tax b) Central excise duty
- c) VAT d) All of the above

4 . GST is levied on supply of all goods and service except.....

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

5 . The functions of goods and services network (GSTN) include....

- a) Facilitating registration
- b) Forwarding the return to central and state authorities
- c) Computation and settlement of GST
- d) All of the above

6 . Aggregate turnover does not include-

- (a) Inward supplies on which tax is payable on reverse charge basis
- (b) Exempt supplies
- (c) Export of goods or services or both
- (d) Inter-State supplies of persons having the same PAN number

7 . Which of the following are benefits of GST?

- 1) Creation of unified national market
- 2) Boost to 'Make in India' initiative
- 3) Reduction of compliance burden on taxpayers
- 4) Buoyancy to the Government Revenue
- 5) Elimination of multiple taxes and double taxation

Select the correct answer from the options given below

- a. 1, 3, 4 & 5

b. 2, 3, 4 & 5

c. 1, 2, 4 and 5

d. 1, 2, 3, 4 and 5

8 . Which of the following is/are included in definition of “Goods” as defined under section 2(52) of the CGST Act, 2017-

I. Money

II. Actionable claim

III. Security

IV. Growing crops

Select the correct answer from the options given below

a. IV only

b. II & III

c. II & IV

d. I & II

9 . 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

10 . GST is a comprehensive tax regime covering _____

a) Goods

b) Services

c) Both goods and services

d) Goods, services and imports

11 . What are the taxes levied on an intra-State supply?

(a) CGST

(b) SGST

(c) CGST and SGST

(d) IGST

12 . Who will notify the rate of tax to be levied under CGST Act?

(a) Central Government

(b) State Government

(c) GST Council

(d) Central Government as per the recommendations of the GST Council

13 . Which of the following taxes will be levied on imports?

(a) CGST

(b) SGST

(c) IGST

(d) CGST and SGST

14 . Which of the following is not included in aggregate turnover?

- a) Exempt supplies of goods or services or both
- b) Export of goods or services or both
- c) Inter-State supply of goods or services or both
- d) Value of inward supplies on which tax is paid under reverse charge

15 . The IGST Act,2017 extends to the

- a. Whole of India except the state of Jammu & Kashmir
- b. Whole of India
- c. Whole of India except the state of Jammu & Kashmir & Pondicherry
- d. None of the above

16 . What is time of supply of goods, in case of forward charge?

- (a) Date of issue of invoice
- (b) Due date of issue of invoice
- (c) Date of receipt of consideration by the supplier
- (d) Earlier of (a) & (b)

17 . What is time of supply of goods, in case of supplier opting for composition levy under Section 10 of the CGST Act, 2017?

- (a) Date of issue of invoice
- (b) Date of receipt of consideration by the supplier
- (c) Latter of (a) & (b)
- (d) Earlier of (a) & (b)

18 . 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) & (b)
- (d) (a) & (b) whichever is later

19 . 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) & (b)

(d) (a) & (b) whichever is later

20 . What is the time of supply of service if the invoice is issued within 30 days from the date of provision of service?

- a) Date of issue of invoice
- b) Date on which the supplier receives payment
- c) Date of provision of service
- d) Earlier of (a) & (b)

21 . What is the time of supply of service where services are received from an associated enterprise located outside India?

- a) Date of entry of services in the books of account of recipient of service
- b) Date of payment
- c) Earlier of (a) & (b)
- d) Date of entry of services in the books of the supplier of service

22 . Time of supply means

- a. The point in time when GST is actually paid by the supplier of goods or services
- b. The point in time when GST is actually paid after taking input credit by the supplier of goods or services
- c. The point in time when goods have been deemed to be supplied or services have been deemed to be provided
- d. The point in time when GST return is filed by the supplier of goods or services

23 . What is the time of supply of services where the supplier is liable to pay tax under forward charge and the invoice is not issued within prescribed period under section 31(2)?

- a. Date of issue of invoice
- b. Date of completion of provision of services
- c. Date of receipt of payment
- d. Date of completion of provision of service or date of receipt of payment; whichever is earlier.

24 . What is the time of supply of import of service?

- a. Date of entry of services in the books of account of recipient of service
- b. Date of payment
- c. 61st day from the date of invoice
- d. Earlier of (a) & (b)
- e. Earlier of (b) & (c)

25 . Which of the following shall not be included in value of supply?

- a) GST

- b) Interest
- c) Late fee
- d) Commission

26 . The value of supply should include:

- a) Any non-GST taxes, duties, cesses, fees charged separately by supplier
- b) Interest, late fee or penalty for delayed payment of any consideration for any supply
- c) Subsidies directly linked to the price except subsidies provided by the Central and State Governments
- d) All of the above

27 . Value of supply under section 15(1) is:

- a) Wholesale price
- b) Market value
- c) Maximum retail price
- d) Transaction value

28 . Which of the following forms part of transaction value?

- 1) GST compensation cess
- 2) Payments made to third parties by the recipient on behalf of the supplier in relation to the supply
- 3) Entertainment tax levied by local authority
- 4) Commission paid to an agent and recovered from the recipient
- 5) Inspection charges at recipient's site
- 6) Charges for delay in payment waived off by supplier

State the correct answer from the options given below

- a. 1, 2, 3, 4 & 5
- b. 2, 3, 4, 5 & 6
- c. 2, 3, 4 & 5
- d. All of the above

29 . When can the transaction value be rejected for computation of value of supply

- (a) When the buyer and seller are related and price is not the sole consideration
- (b) When the buyer and seller are related or price is not the sole consideration
- (c) It can never be rejected
- (d) When the goods are sold at very low margins

30 . What deductions are allowed from the transaction value

- (a) Discounts offered to customers, subject to conditions
- (b) Packing Charges, subject to conditions
- (c) Amount paid by customer on behalf of the supplier, subject to conditions
- (d) Freight charges incurred by the supplier for CIF terms of supply, subject to conditions

31 . Rule 30 of the CGST Rules inter alia provides value of supply of goods or services or both based on cost shall be% of cost of production or manufacture or the cost of acquisition of such goods or the cost of provision of such services

- (a) 100
- (b) 10
- (c) 110
- (d) 120

32 . Aggregate turnover includes:

- a) Taxable supplies of goods or service or both
- b) Exempt supplies of goods
- c) Exports
- d) All of the above

33 . Which of the following persons are not liable for registration?

- a) Any person engaged exclusively in supplying services wholly exempt from tax
- b) Casual Taxable Person
- c) Both (a) and (b)
- d) None of the above

34 . 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.

35 . 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

36 . What is the validity of the registration certificate?

a. One year

b. No validity

c. Valid till it is cancelled.

d. Five years.

37 . The registration certificate granted to Non-resident taxable person is valid for days from the effective date of registration.

a. 30

b. 60

c. 90

d. 120

38 . If an entity has multiple branches within the same state, it requires

a) Registration for each branch separately

b) Single registration for all the branches

c) Multiple registration or single registration at the option of the Assessee

d) Registration for each branch separately if the turnover of each branch exceeds INR 20 Lakhs

39 . Which of the following persons are not liable for registration?

a) Any person engaged exclusively in supplying goods or services wholly exempt from tax

b) Causal taxable person

c) Non-resident taxable person

d) None of the above

40 . An agriculturist is not required to take registration if he supplies

a) Any agricultural produce

b) Any agricultural produce grown by him or other agriculturalist

c) Agricultural produce out of cultivation of land

d) All the above

41 . Which of the following forms are used for application for registration?

a) Form GSTR-1

b) Form GSTR-2

c) Form GST REG-01

d) Form GST REG-02

42 . Which of the following statement are correct?

- a) Voluntary registration not possible under GST
- b) Voluntarily registered person is not liable to comply with all the provisions of the GST
- c) A person may get himself registered voluntarily and shall comply with all the provisions of GST
- d) None of the above

43 . An E-commerce operator should get itself registered

- a) Irrespective of the threshold limit
- b) If his aggregate turnover exceeds the threshold limit of INR 20,00,000
- c) If he is liable to collect tax at source and his aggregate turnover exceeds the threshold limit
- d) If he is liable to collect tax at source

44 . There will be deemed approval of registration if no action is taken on application

- a) Within a period of 3 working days from the date of submission of the application
- b) Within a period of 7 working days from the date of submission of the application
- c) Within a period of 10 working days from the date of submission of the application
- d) Within a period of 14 working days from the date of submission of the application

45 . A certificate of registration shall be issued by the proper officer in form

- a) GST REG-02
- b) GST REG-03
- c) GST REG-04
- d) GST REG-06

46 . Which of the following requires amendment in the registration certificate?

- a) Change of name of the registered person
- b) Change in constitution of the registered person
- c) Switching over from composition scheme to normal scheme or vice versa
- d) All of the above

47 . A voluntarily registered person's registration can be cancelled if the person does not start business within

- a) 3 months from the date of registration
- b) 6 months from the date of registration
- c) 9 months from the date of registration

d) 1 months from the date of registration

48 . Registration can be cancelled by the proper officer if the person registered under composition scheme has not furnished return for

a) 3 consecutive tax periods

b) 6 consecutive tax periods

c) For a consecutive period of 6 months

d) For a consecutive period of 1 year

49 . Any registered person, whose registration is cancelled by the proper officer on his own motion may apply to such officer for revocation of cancellation of the registration in the prescribed manner within_____ from the date of service of the cancellation order.

a. 180 days

b. 120 days

c. 90 days

d. 30 days

50 . The proper officers may cancel suo motu the registered where a person paying tax has not furnished returns for _____

a. 3 consecutive tax periods

b. 4 consecutive tax periods

c. 2 consecutive tax periods

d. 5 consecutive tax periods

51 . As per section 25 of CGST Act, 2017, a casual taxable person shall apply for registration at least _____ prior to the commencement of business.

a. 5 days

b. 10 days

c. 7 days

d. 30 days

52 . In case of taxable supply of services, 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

53 . In case of taxable supply of services by an insurer, 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

54 . 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) None of the above

55 . Registered person may issue a consolidated tax invoice for such supplies at the close of each day in respect of all such supplies provided

- a) The recipient is not a registered person
- b) The recipient does not require such invoice
- c) The value of goods and services or both per invoice is less than INR 200
- d) All the above conditions are satisfied

56 . In case of supply of exempted goods or services or both, the registered person shall issue

- a) A tax invoice
- b) A bill of supply
- c) Receipt voucher
- d) Any of the above

57 . In case of supply of goods by a composition dealer the registered person shall issue

- a) A tax invoice
- b) A bill of supply
- c) Receipt voucher
- d) Any of the above

58 . Where advance payment is received, the registered person shall issue

- a) A tax invoice
- b) A bill of supply
- c) Receipt voucher
- d) Any of the above

59 . The tax invoice in case of supplier of goods is issued in

- a. Triplicate
- b. Duplicate
- c. Either (a) or (b) at the option of Taxpayer
- d. Either (a) or (b) at the option of PO

60 . What is the nature of supply if the nature of Supply is not determinable?

- a. Intra-state
- b. Inter-state
- c. Either (a) or (b) at the option of Taxpayer
- d. Either (a) or (b) at the option of PO

61 . Which of these electronic ledgers are maintained online?

- a) Electronic liability register
- b) Electronic credit ledger
- c) Electronic cash ledger
- d) All of the above

62 . Deposits towards tax, penalty, interest, fee or any other amount are credited into the _____ of a taxable person.

- a) Electronic liability register
- b) Electronic credit ledger
- c) Electronic cash ledger
- d) All of the above

63 . Input tax credit as self-assessed in the return of the registered person shall be credited to which of the following ledger?

- a) Electronic liability register
- b) Electronic credit ledger
- c) Electronic cash ledger
- d) All of the above

64 . Which of the following items are debited to electronic credit ledger?

- a) Output tax
- b) Interest
- c) Penalty
- d) All of the above

64 . Which of the following items are debited to electronic credit ledger?

- a) Output tax
- b) Interest
- c) Penalty
- d) All of the above

66 . Which input tax credit cannot be claimed against which output tax liability?

- a) IGST, SGST
- b) CGST, IGST
- c) SGST, IGST
- d) CGST, SGST

67 . Interest is payable on:

- a) Belated payment of tax
- b) Undue/excess claim of input tax credit
- c) Undue/ excess reduction in output tax liability
- d) All of the above

68 . Which of the following liability cannot be adjusted against input tax credit of CGST?

- a) IGST
- b) SGST/UTGST
- c) All of the above
- d) None of the above

69 . 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

70 . Which date is considered as date of deposit of the tax dues

- a) Date of presentation of cheque or
- b) Date of payment or
- c) Date of credit of amount in the account of Government

71 . Who is required to furnish details of outward supplies in Form GSTR-1?

- a) Person paying tax under composition scheme

- b) Non-resident taxable person
- c) Both (a) & (b)
- d) None of the above

72 . What does N stand for in HSN?

- a) Network
- b) Nationalization
- c) Nomenclature
- d) Nomination

73 . 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

74 . 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

75 . Composition tax payer is required to file return in Form no. _____.

- a) GSTR-2
- b) GSTR-3
- c) GSTR-4
- d) GSTR-5

76 . The due date for filing GSTR-3B is _____.

- a) on 10th day of the next month
- b) on 15th day of the next month
- c) on 17th day of the next month
- d) on or before 20th day of the next month

77 . Which of the following are not required to file the Annual Return?

- a) Input Service Distributor
- b) Casual Taxable Person

c) Non-resident Taxpayer

d) All of the above

78 . As per GST Law only citizen of India can act as GST practitioner

a. False

b. True

c. Partly one

d. None of the above

79 . Who is authorised to conduct audit under section 35(5) of the CGST Act, 2017?

1. Chartered accountant

2. Any person having master degree in finance of recognised university

3. Cost accountant

4. Company secretary

Select the correct answers from the options given below. 1, 3 and 4

b. 4, 2, 3 and 1

c. 1 only

d. 1 or 3 only

80 . A registered person whose aggregate turnover during a FY exceeds INR 2 crores is required to file which of the following documents.

a. Annual Return

b. Audited annual accounts

c. A Reconciliation Statement, duly certified, in prescribed form.

d. All of the above

1	(a)	2	(b)	3	(d)	4	(a)	5	(d)
6	(a)	7	(c)	8	(c)	9	(b)	10	(c)
11	(c)	12	(d)	13	(c)	14	(d)	15	(b)
16	(d)	17	(d)	18	(a)	19	(b)	20	(d)
21	(c)	22	(c)	23	(d)	24	(e)	25	(a)
26	(d)	27	(d)	28	(d)	29	(b)	30	(a)
31	(c)	32	(d)	33	(a)	34	(b)	35	(c)
36	(c)	37	(c)	38	(b)	39	(a)	40	(c)
41	(c)	42	(c)	43	(a)	44	(a)	45	(d)
46	(d)	47	(b)	48	(a)	49	(d)	50	(a)
51	(a)	52	(a)	53	(b)	54	(c)	55	(d)
56	(b)	57	(b)	58	(c)	59	(a)	60	(b)
61	(d)	62	(c)	63	(b)	64	(a)	65	(b)
66	(d)	67	(d)	68	(b)	69	(a)	70	(c)
71	(d)	72	(c)	73	(a)	74	(a)	75	(c)
76	(d)	77	(d)	78	(b)	79	(d)	80	(d)

