

**1. 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**

**2. List –I of the constitution matters in respect of which has the exclusive right to make laws.**

- a) Central government**
- b) State
- c) Both Centre and State Governments
- d) None of the above

**3. 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

**4. On petroleum crude high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel.**

- a) GST is not levied at all
- b) GST will be levied from a date to be notified on the recommendations of the GST council**
- c) GST is levied but exempt
- d) None 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. Which article of the constitution outlines the composition and function of the GST council?**

- a) 270
- b) 279A**
- c) 246A
- d) 269A

**7. Which country first introduced GST?**

- a. America
- b. France**
- c. Egypt

**8. Which of the following statement is correct?**

- a. GST is based on principal of pay as you earn
- b. GST is a destination-based tax**
- c. GST is technically paid by consumers but it is actually funded by suppliers
- d. All of the above

**9. Which of the following country follows dual GST model?**

- a. Brazil
- b. Canada
- c. India
- d. All of the above**

**10. GST is a \_\_\_\_\_ based tax?**

- a. Consumption
- b. Destination
- c. Consumption or destination**
- d. None of the above

**11. The headquarter of GST Council is at \_\_\_\_\_**

- a. Mumbai
- b. New Delhi**
- c. Hyderabad
- d. Ahmadabad

**12. Under the GST regime, liability to pay tax arises when a person crosses the turnover threshold of \_\_\_\_\_ and \_\_\_\_ for north eastern & special category states.**

- a. INR 20 lakhs; INR 10 lakhs**
- b. INR 10 lakhs; INR 20 lakhs,
- c. INR 50 lakhs; INR 20 lakhs,
- d. INR 25 lakhs; INR 15 lakhs

**13. Central Goods and Services Tax Bill 2017 was passed by Lok Sabha on-**

- a. 27th March 2017
- b. 29th March 2017**

- c. 7th March 2016
- d. 22nd March 2017

**14.** The Rajya Sabha passed the Central Goods and Services Tax Bill, 2017 on

- a. 6th April 2017**
- b. 13th April 2017
- c. 4th April 2017
- d. 20th April 2017

**15.** The president assented the Central Goods and Service Tax Bill, 2017 on

- a. 8th April 2017
- b. 10th April 2017
- c. 6th April 2017
- d. 13th April 2017**

**16.** What is the maximum rate of CGST prescribed under CGST Act?

- a) 20%**
- b) 28%
- c) 24%
- d) 40%

**17.** Which of the following taxes levied on intra-State supply?

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

**18.** 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**

**19.** \_\_\_\_\_ is levied on the import of goods and/or services.

- a) IGST**
- b) CGST and SGST

- c) CGST and UTGST
- d) None of the above

20. The maximum rate of IGST can be:

- a) 20%
- b) 30%
- c) 40%**
- d) None of the above

21. GST is payable by the recipient under reverse charge on:

- a) Sponsorship services**
- b) Transport of goods by rail
- c) Transport of passengers by air
- d) All of the above

22. Mr. X, a registered supplier of Meghalaya wants to opt for composition levy. Turnover limit for composition levy is-

- a) INR 50 lakh
- b) INR 75 lakh**
- c) INR 1crore
- d) none of the above

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

- a) CGST
- b) SGST
- c) IGST
- d) Basis customs duty (BCD) and IGST**

24. The IGST act, 2017 came into force on

- a. 1st July 2017**
- b. 1st April 2017
- c. 2nd July, 2017
- d. 13th April 2017.

25. 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

26. Under the GST regime a composition scheme, which is mainly devised for small taxpayers provides Concessional rate of tax and filing of \_\_\_\_\_

a. Monthly returns

b. Quarterly returns

**c. Yearly returns**

d. No return at all

27. Date on which the supplier receives the payment as per section 12 of CGST Act is

a) Date entered in books of accounts

b) Date of credit in bank account

**c) Date entered in books of accounts or date of credit in bank account, whichever is earlier**

d) Date on which receipt voucher is issued by supplier

28. What is time of supply of goods liable to tax under reverse charge mechanism?

a) Date of receipt of goods

b) Date on which the payment is made

c) Date immediately following 30 days from the date of issue of invoice by the supplier

**d) Earlier of (a) or (b) or (c)**

29. 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) Date of entry in books of accounts

d) Earlier of (a) or (b) or (c)

30. 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) Date of entry in books of accounts

d) Earlier of (a) or (b) or (c)

31. 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)**

32. Determine the time of supply (TOS) of goods in case the recipient of goods is liable to pay tax under reverse charge mechanism (RCM)

Date of invoice	1.1.2018
Date of receipt of goods	15.1.2018
Date of payment in the books	10.1.2018
Date when payment is debited in bank account	12.2.2018

*Select the correct answer from the options given below*

a. 1.1.2018

b. 15.1.2018

**c. 10.1.2018**

d. 12.1.2018

33. Determine the time of supply (TOS) of goods from the following details

Date of removal	1.1.2018
Date of invoice	2.1.2018
Date when goods are made available to recipient	3.1.2018
Date of receipt of payment	15.2.2018

*Select the correct answer from the options given below-*

a. 1.1.2018

**b. 1.2.2018**

c. 3.1.2018

d. 15.3.2018

34. Which of the following section of CGST Act, 2017 deals with provisions relating to “time of supply of goods”?

a. Section 11

**b. Section 12**

c. Section 13

d. Section 14

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

a) Wholesale price

b) Market value

c) Maximum retail price

**d) Transaction value**

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

- a) **GST**
- b) Interest
- c) Late fee
- d) Commission

37. What is the time limit for taking ITC?

- a) 180 days
- b) 1 year
- c) **20th October of the next financial year or the date of filing annual return whichever is earlier**
- d) No limit

38. IGST shall be levied and collected by the

- a. State government
- b. **Government of India**
- c. Partly by state governments and partly by central government
- d. None of the above

39. Which article mentions distribution of IGST among centre and state?

- a. Article 246A
- b. **Article 269A**
- c. Article 279 A
- d. Article 271A

40. In which sequence SGST input credit has to be utilized?

- a. In sequence of CGST, IGST & SGST
- b. **In sequence of IGST & CGST**
- c. In sequence of CGST, SGST & IGST
- d. SGST input credit can only be utilized against SGST and not against IGST or CGST

41. Who can avail the benefit of Input Tax Credit (ITC) under the GST?

- a. **Registered person**
- b. Person who has applied for registration and his application is pending
- c. Unregistered person

- d. Any of the above
42. Credit on inputs should be availed based on
- a. Receipt of goods
  - b. Receipt of documents
  - c. Both**
  - d. Either receipt of documents or receipt of goods.
43. 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.
44. What is the validity of the registration certificate?
- a. One year
  - b. No validity
  - c. Valid till it is cancelled.**
  - d. Five years.
45. 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
46. Which of the following forms are used for applicable for registration?
- a) Form GSTR-1
  - b) Form GSTR-2
  - c) Form GST REG-01**
  - d) Form GST REG-02
47. 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**

48. 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**

49. 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

50. 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

51. 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**

52. 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

53. 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

54. 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

55. 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. INR 1,200

b. INR600

**c. INR150**

d. INR200

56. 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**

57. 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

58. 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

59. 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**

60. The last date for declaring the details of a credit note issued on 25.1.2018 for a supply made on 19.9.2017 is

- a) 31.12.2018 i.e. actual date for filing annual return
- b) 20.7.2018
- c) 20.9.2018

**d) 20.10.2018**

61. The tax invoice should contain the \_\_\_\_\_, the tax charged thereon and such other particulars as may be prescribed.

- a. Description
- b. Quantity
- c. Value of goods

**d. All of the above**

62. \_\_\_\_\_ of the CGST Act, 2017 specifies the time limit for raising invoice for goods.

**a. Section 31**

- b. Section 30
- c. Section 32
- d. Section 28

63. Which of the following section makes the provisions relating to maintenance of “accounts and other records” under the CGST Act 2017?

**a. Section 35**

- b. Section 34
- c. Section 36
- d. Section 40

64. What is the rate of tax if Rate of tax is not determinable?

- a. 9%
- b. 12%
- c. 18%**
- d. 28%

65. 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**

66. 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

67. 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

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

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

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

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

70. What is the due date for payment of tax?

- 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

71. The electronic cash ledger shall be maintained in form

- a) GST PMT -02
- b) GST PMT -04
- c) GST PMT – 05**
- d) GST PMT-06

72. Interest on delayed payment of tax is payable at such rate as may be notified by the Government on the recommendation of the GST Council but not exceeding

- a) 12%
- b) 18%**
- c) 24%
- d) 36%

73. Payment of output GST can be done by debiting

- a) Electronic cash ledger
- b) Electronic credit ledger
- c) Either electronic cash ledger or electronic credit ledger**
- d) Electronic liability register

74. What does N stand for in HSN?

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

75. 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

76. What is the due date for submission of monthly GSTR-1?

- a) on or before 10<sup>th</sup> day of the immediately succeeding month**
- b) on or before 15<sup>th</sup> day of the immediately succeeding month
- c) on or before 17<sup>th</sup> day of the immediately succeeding month
- d) on or before 20<sup>th</sup> day of the immediately succeeding month

77. Composition tax payer is required to file return in Form no. \_\_\_\_\_.

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

78. The due date for filing GSTR-3B is \_\_\_\_\_.

- a) on 10<sup>th</sup> day of the next month
- b) on 15<sup>th</sup> day of the next month
- c) on 17<sup>th</sup> day of the next month
- d) on or before 20<sup>th</sup> day of the next month**

79. 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**

80. What is the full form of GST?

- A) Goods and Supply Tax
- B) Goods and Services Tax**
- C) General Sales Tax
- D) Government Sales Tax

81. In India, the GST is a dual model of

- A) UK
- B) Canada**
- C) USA
- D) Japan

82. GST is a consumption of goods and service tax based on

- A) Development
- B) Dividend
- C) Destination**
- D) Duration

83. India's GST structure are based on how many structures?

- A) 6

**B) 4**

C) 3

D) 5

84. Which code is used to classify goods and services under GST?

A) HSN Code

**B) SAC/HSN Code**

C) GST Code

D) SAC Code

85. What does “I” in IGST stands stand for?

A) Internal

**B) Integrated**

C) Internal

D) Intra

86. **Who amongst the following will be considered as the chairman of GST Council ?**

(a) Union Minister of State

**(b) Union Finance Minister**

(c) Minister of state revenue

(d) Chief Minister of state

87. **Which of the following constitutional amendment governs GST act?**

**(a) 101 st amendment,**

(b) 122 nd amendment,

(c) 152 nd amendment

(d) 140 th amendment,

88. **Who will legislate GST law?**

**(a) State Legislature**

(b) Parliament

(c) Both

(d) Depends upon nature of supply

**89. ITC of CGST can be utilised for payment of**

- (a) Only CGST
- (b) Only SGST
- (c) 1st IGST & then CGST**
- (d) 1st SGST & then IGST

**90. ITC of SGST can be utilised for payment of**

- (a) Only CGST
- (b) Only SGST
- (c) 1st CGST & then IGST
- (d) 1st IGST & then SGST**

**91. ITC of IGST can be utilised for payment of**

- (a) Only CGST
- (b) Only SGST
- (c) Only CGST & SGST
- (d) 1st IGST 2nd CGST & then SGST**

**92. Goods under CGST Act excludes:**

- a. Securities**
- b. Unsecured debts
- c. Right to participate in the draw to be held in a lottery
- d. Growing crops.

**93. 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

**94. on which of the following activity GST is not pay**

- a) supply to friend**
- b) supply to Agent
- c) court fees
- d) supply from his brother



**95. Place of supply of goods which involves movement**

- a) location of the supplier of goods
- b) location of the recipient of goods**
- c) place where the movement of goods terminates
- d) none of the above

**96. Place of supply of goods where the supply doesn't involve movement of goods .....?**

- a. Location of the goods at the time of purchase order
- b. Location of the goods at the time of delivery to the recipient**
- c. Location of the supplier
- d. Location of the recipient

**97. Vice Chairperson of GST Council will be from Member from \_\_\_\_\_?**

- a) State Government**
- b) Central government
- c) Any member nominated by central government
- d) MP

**98. Debit note and Credit note is mentioned in which section?**

- a) section 36
- c) section 34
- b) section 39
- d) NONE OF THE ABOVE**

**99. Which of the following tax will be abolished by the GST?**

- (a) Service Tax**
- (b) Corporation tax
- (c) Income Tax
- (d) Wealth Tax

**100. Who is the head of the GST council?**

- (a) Shashi Kant Das
- (b) Amit Mitra
- (c) Nirmala Sitharaman**
- (d) Hasmukh Adhia