

1. The Government may mandate \_\_\_\_\_ to deduct tax at source.

- a) Department / establishment of the Central Government   b) Department / establishment of the State Government  
c) Local authority   **d) any of the above**

2. The deductor has to deduct tax @ \_\_\_\_\_ from the payment made or credited to the supplier of taxable goods or services or both.

- a) 1%**                      b) 2%                      c) 10%                      d) 5%

3. The deductor has to deduct tax from deductee where the total value of supply under a contract exceeds \_\_\_\_\_

- a) 1, 00,000    b) 2, 50,000    **c) 10 Lakhs**                      d) 50,000

4. The amount deducted as tax shall be paid to the Government within \_\_\_\_\_ days after the end of the month in which deducted

- a) 15                      **b) 10**                      c) 20                      d) 7

5. TDS certificate is to be issued by deductor in form \_\_\_\_\_,

- 3) GSTRIA                      b) GSTRA                      c) CISTRY                      **d) OSTRZA**

6. TDS certificate in Form GSTR-7A is to be issued within \_\_\_\_\_,

- a) 5 days of crediting the amount to the Government**   b) 7 days of crediting the amount to the Government  
c) 5 days of crediting the amount to the supplier   d) 7 days of crediting the amount to the supplier

7. M/S ABC credited the amount of 10,000 deducted as TDS to the Government on 10/01/2020 MS ABC issued the certificate of this amount on 30/03/2020. The amount of late fees payable will be \_\_\_\_\_,

- a) 7,900                      **b) 5,000**                      c) 2,400                      d) 12,900

8. The TDS deductor can obtain registration under GST without requiring \_\_\_\_\_

- a) TAN                      b) Aadhar Card                      **c) PAN**                      d) either (a) or (c)

9. Tax deductor collector has to submit application for grant of registration in Form \_\_\_\_\_,

- a) OST REG-07**                      b) GST REG-06                      c) GST REG-08                      d) GST REG-09

10. Registration certificate is issued to Tax deductor collector in Form within 3 working days from \_\_\_\_\_ the date of submission of the application.

- a) GST REG-07      **b) GST REG-06**      c) GST REG-08      d) GST REG-09

11. Every registered person required to deduct tax at source shall furnish a return in Form \_\_\_\_\_,

- a) OSTR – 1      b) GSTR-5      c) GSTR – 9      **d) GSTR-7**

12. The details furnished by deductor U/ 66(1) shall be made available to each suppliers in \_\_\_\_\_ and \_\_\_\_\_

- a) Part C of GSTR2A, Part B of GSTR-4A      b) Part C of GSTR2, Part B of GSTR-4  
**c) Part C of GSTR2A, GSTR 4A**      d) Part C of GSTR2, GSTR 4

13. Every registered person liable to deduct tax shall furnish Annual Return for F. Y. 2019-20 on or before \_\_\_\_\_,

- a) 15 December, 2020      **b) 31st December, 2020**      c) 31 December, 2019      b) 31st March, 2019

14. Annual Return should be accompanied by \_\_\_\_\_ and \_\_\_\_\_ if the accounts are required to be audited.

- a) Balance sheet, Profit and Loss Alc      b) Audited annual accounts, Tax Audit Report      c) Audited annual accounts, GST Report  
**d) Audited annual accounts, Reconciliation statement**

15. \_\_\_\_\_ means the supply of goods or services or both including digital products over digital or electronic network

- a) Electronic commerce**      b) Electronic commerce operator      c) Digital commerce      d) Digital commerce operator

16. \_\_\_\_\_ means any person who owns, operates or manages digital or electronic facility or platform for Electronic commerce

- a) Electronic commerce supplier      **b) Electronic commerce operator**  
c) Digital commerce supplier      d) Digital commerce operator

17. Details of outward supply are to be furnished by 10 of next month by every registered person other than \_\_\_\_\_

- a) Input Service Distributor      b) Non-resident Taxable Person      c) A person paying tax under section 10751/52  
**d) All of the above**

18. \_\_\_\_\_ is to be furnished electronically upto 31<sup>st</sup> December of succeeding financial year by every registered person

- a) Final Return    **b) Annual Return**    c) Return of Outward supply    d) Return of Inward supply

19. Final return is to be furnished by a registered person whose registration is \_\_\_\_\_

- a) Suspended    b) revoked    **c) cancelled**    d) transferred

20. Fees of \_\_\_\_\_ per day shall be levied for delay in furnishing of return.

- b) 50    d) 75    c) 25    **d) 100**

21. The details of outward supplies of goods or services shall be submitted by \_\_\_\_\_,

- a) 10<sup>th</sup> of the succeeding month**    b) 18<sup>th</sup> of the succeeding month  
c) 15<sup>th</sup> of the succeeding month    d) 20<sup>th</sup> of the succeeding month

22. Details of Inward supplies shall include \_\_\_\_\_

- a) Inward supplies of goods and services communicated in Form GSTR 2A  
b) Inward supplies in respect of which tax is payable under reverse charge mechanism  
c) Inward supplies of goods and services not declared by suppliers    **d) All the above**

23. The First return shall be filed by every registered taxable person for the period from \_\_\_\_\_,

- a) The date on which he became liable for registration till the date of grant of registration  
b) The date of registration to the last day of that month  
**c) The date on which he became liable for registration till the last day of that month**    d) All of the above

24. The details of outward supply cannot be furnished during - \_\_\_\_\_ of succeeding month.

- (a) 11<sup>th</sup> to 15<sup>th</sup>**    (b) 16<sup>th</sup> to 20<sup>th</sup>    (c) 5<sup>th</sup> to 9<sup>th</sup>    (d) 21<sup>st</sup> to 25<sup>th</sup>

25. Every registered person has to furnish a \_\_\_\_\_ by 20<sup>th</sup> of next month.

- (a) half year    (b) **Monthly return**    (c) yearly    (d) six months

26. Final return is to be furnished within \_\_\_\_\_ of the date of cancellation of date of order of cancellation.

- (a) half year    (b) six months    **(c) 3 months**    (d) monthly

27. The maximum late fee for delayed furnishing of returns other than the Annual Return is \_\_\_\_\_,

- (a) 10000                      (b) 15000                      (c) 1000                      **(d) 5000**

28. The maximum late fee for delayed furnishing of \_\_\_\_\_ is 0.25% of turnover in the state or Union Territory.

- (a) Annual returns**                      (b) monthly                      (c) 6 months                      (d) 3 months

29. The books of accounts required to be maintained by a registered person are to be retained for a period of \_\_\_\_\_ from the date of filling the annual return

- a) 8 years                      b) 72 months                      c) 4 years                      **d) 1 year**

30. Books of Accounts which are subject matter of Appeal should be kept for \_\_\_\_\_,

- a) 1 year after final disposal of such case / appeal    **b) 72 months from the due date of furnishing of annual return**  
c) (a) or (b), whichever is earlier                      d) (a) or (b), whichever is later,

31. Every registered person is required to \_\_\_\_\_ the taxes payable under the Act and furnish a return for each tax period.

- a) Re-assess                      b) self-assess                      c) scrutinize                      **d) calculate**

32. Where the taxable person is unable to determine the \_\_\_\_\_ he may apply for Provisional Assessment

- a) Value of goods or services or both**    b) rate of tax applicable    c) both (a) and (b)    d) either (a) or (b)

32. The proper officer has to give the provisional assessment order within \_\_\_\_\_ from the date of receipt of the application.

- a) 90 days                      **b) 6 months**                      c) 60 days                      d) 30 days

33. Final Assessment is to be done within \_\_\_\_\_ from the date of the communication of Provisional Order

- a) 90 days                      b) 6 months                      **c) 60 days**                      d) 30 days

34. The Best Judgement order stands withdrawn in case the registered person furnishes a valid return within \_\_\_\_\_ of service of assessment order.

a) 1 month      b) 45 days      **c) 30 days**      d) 15 days

35. The Commissioner or any officer authorized by him by way of general or specific order may undertake\_\_\_\_\_ of any registered person

**a) Provisional Assessment**      b) Best Judgment Assessment      c) Audit      d) None of the above

36. The Audit by Tax Authorities is to be completed within\_\_\_\_\_ from the date of commencement of audit.

a) 1 year   b) 60 days   c) 6 months      **d) 3 months**

37. Best Judgment Assessment can be done in case of \_\_\_\_\_

a) Registered person failing to furnish the return      b) Taxable person failing to obtain a registration  
c) Person whose registration is cancelled but is liable to pay tax      **d) All the above**

38. The term "goods includes

a) Vessel. Vehicle & aircraft   b) Baggage   c) Currency & negotiable instruments **d) all of the above**

39. For the purpose of Customs law, any vessel engaged in fishing or any other operations outside the territorial waters of India shall be regarded as \_\_\_\_\_vessel.

a) Fishing      **b) foreign-going**      c) Passenger      d) any of the above

40 Indian Exclusive Economic zone means an area up to\_\_\_\_\_ nautical miles into sea from base line of India

a) 24      **b) 200**      c) 100      d) 12

41. Indian custom waters extend up to\_\_\_\_\_

**a) contiguous zone**      b) Indian territorial waters   c) Indian exclusive economic zone   d) all of the above

42.\_\_\_\_\_is the last stage in imposition of tax.

a) Levy   **b) Collection**   c) Assessment      d) rebate

43. For the purpose of extraction of mineral oil and gas India shall extend up to\_\_\_\_\_nautical miles from base line of India

- a) 12      b) 24      **c) 200**      d) 400

44. Customs duty is on

- a) Goods**      b) services      c) goods and services      d) none of the above

45. Vessel, Vehicle or aircraft used for transport of passenger or goods is known as\_\_\_\_\_ for the purpose of customers

- a) Goods carrier      b) passenger transport      **c) conveyance**      d) all of the above

46. Bill of entry for\_\_\_\_\_is filed by importer for making imported goods part of mass of India.

- a) Warehousing      **b) home consumption**      c) clearance      d) Indian consumption

47. \_\_\_\_\_filed by an importer/exporter is regarded as "entry' for clearance of goods for imports/exports as baggage.

- a) Declaration**      b) Bill of entry      c) Bill of export      d) Shipping bill

48. Bill of entry for warehousing is also known as\_\_\_\_\_ bill of entry.

- a) Ex-bond      b) Cum-bond      **c) Into-Bond**      d) No-Bond

49. Import process starts when goods\_\_\_\_\_

- a) Enter territorial waters of India.**      b) Reach customs station of India.      c) Between (a) & (b)      d) none of the above

50. Dutiable goods mean any goods which are\_\_\_\_\_

- a) Chargeable to duty.      b) on which duty has not been paid      **c) (a) & (b)**      d) none of the above

51. \_\_\_\_\_is an extension of Customs port.

- a) Container freight station.      b) Air Freight station.      c) Foreign post office      **d) Inland container depot**

52. \_\_\_\_\_is an area used at customs port for decongestion of traffic.

a) **Container freight station.**      b) Air Freight station.      c) Inland container depot      d) Foreign post office

53. Classification of goods under Customs Tariff Act, 1975 is based on \_\_\_\_\_

- a) Localised classification methods      c) Indian classification systems      **b) Harmonised System of Nomenclature**  
d) None of the above

54. First schedule to Customs Tariff Act, 1975 is divided into 21 \_\_\_\_\_

- a) Chapters      b) Headings      **c) sections**      d) None of the above

55. Each chapter in First Schedule is further divided into \_\_\_\_\_,

- a) Sections      b) headings      c) sub-headings      **d) sub-chapters**

56. Column 1 of each chapter in first schedule to Custom Tariff Act, 1975 denotes \_\_\_\_\_

- a) Tariff item**      b) Description of goods      c) Units      d) standard rate of duty.

57. Column 2 of each chapter in first schedule to Custom Tariff Act, 1975 denotes \_\_\_\_\_

- a) Tariff item      **b) Description of goods**      c) Units      d) standard rate of duty.

58. Column 3 of each chapter in first schedule to Custom Tariff Act, 1975 denotes \_\_\_\_\_

- a) Tariff item      b) Description of goods      c) units      d) standard rate of duty.

59. Column 4 of each chapter in first schedule to Custom Tariff Act, 1975 denotes \_\_\_\_\_

- a) Tariff item      b) Description of goods      c) Units      **d) standard rate of duty.**

60. Column 5 of each chapter first schedule to Custom Tariff Act, 1975 denotes \_\_\_\_\_

- a) Preferential rate of duty      b) Description of goods      **c) Units**      d) standard rate of duty.

61. Rule 2(a) of first schedule to Custom Tariff Act, 1975 deals with classification of \_\_\_\_\_,

- a) Packing materials      b) mixture or combinations of materials      **c) incomplete articles**      d) akin goods

62. Rule 2(b) of first schedule to Custom Tariff Act, 1975 deals with classification of

- a) Packing materials                      **b) mixture or combinations of materials**   c) incomplete articles   d) taken goods

63. Rule no. \_\_\_\_\_ of first schedule to Custom Tariff Act, 1975 specifies that in case an article is classifiable in two headings specific heading should be given importance over general heading.

- a) 3(a)**              b) 3(b)              c) 3(c)              d) 3(d)

64. Rule no. \_\_\_\_\_ of first schedule to Custom Tariff Act, 1975 specifies that composite goods which cannot be classified under a particular heading should be classified under those goods from which stand for essential character of goods to be classified.

- a) 3(a)              **b) 3(b)**              c) 3(c)              d) 3(d)

65. Rule no. \_\_\_\_\_ of first schedule to Custom Tariff Act, 1975 specifies that if rule of "specific or general" or rule of "essential character" cannot be applied to any goods, such goods shall be classified in that heading which comes last in numerical order.

- a) 3(a)              b) 3(b)              **c) 3 (c)**              d) 3(d)

66. According to rule no \_\_\_\_\_ of first schedule to Custom Tariff Act, 1975 packing materials shall be classified with main goods.

- a) 6              b) 2              **c) 5**              d) 4

67. Ex\_ factory sale contains following extra cost over and above the basic value of goods \_\_\_\_\_,

- a) Local freight & taxes of export country              b) port charges at exporting country's port  
c) Insurance & freight charges                      **d) none of the above**

68. Free alongside sale contains following extra cost over and above the basic value of goods \_\_\_\_\_,

- a) Local freight & taxes of export country**   b) port charges at exporting country's port  
c) insurance & Freight charges              d) none of the above.

69. Free on board sale contains following extra cost over and above the basic value of goods \_\_\_\_\_,

- a) Local freight & taxes of export country              b) port charges at exporting country's port

c) Insurance freight charges      **d) only (a) (b)**

70. Cost insurance freight value contains following extra cost over and above the basic value of goods \_\_\_\_\_,

a) Local freight & taxes of export country      b) port charges at exporting country's port

c) Insurance & freight charges      **d) only (a) & (b)**

71. According to Customs Valuation Rules, 2007 shall be regarded as related parties,

a) Officers or directors of one another's business      b) employer & employee

c) Members of same family      **d) all of the above**

72. Transaction value shall be taken as assessable value for imported goods in case \_\_\_\_\_ condition(s) are satisfied

a) Delivery is given at place of importation      b) buyer & seller not related

c) Price is sole consideration for sale      **d) all of the above**

73. If all conditions under rule 3(2) of Customs Valuation Rules, 2007 are satisfied then assessable value \_\_\_\_\_ shall be transaction value as adjusted by rule

a) 10(1)      b) 10(2)      **c) both (a) (b)**      d) none of the above

74. Identical Goods are those goods which have \_\_\_\_\_,

a) Have same physical features      b) imported from same country      c) have similar features and components      **d) both (a) (b)**

75. While calculating deductive value \_\_\_\_\_ shall be deducted from selling price in India

a) Commission /usual profit      b) Transport & insurance      c) duties & taxes imposed due to importation      **d) all of the above**

76. Similar goods are those goods which have \_\_\_\_\_,

a) have same physical features      b) imported from same country      c) have similar features and components      **d) both (b) & (c)**

77. \_\_\_\_\_ duty is changed to counter balance excise duty on like article being manufactured in India.

**a) Additional Custom duty w/s 3(1)**      b) Additional Custom duty w/s 3(3)

c) Additional Custom duty w/s (3) (d) Additional Custom duty w/s 3(7)

78. \_\_\_\_\_ duty is charged to counter balance sales tax, VAT on like article being sold in India.

- a) Additional Custom duty w/ 301) b) Additional Custom duty w/ 3(3) **c) Additional custom duty w/s (3)**  
d) Additional Custom duty w/ 3(7)

79. \_\_\_\_\_ is charged to protect interest of any industry established in India.

- a) Protective duty** b) Safeguard duty c) CVD and subsidized articles d) Anti-dumping duty

80. \_\_\_\_\_ duty can be levied on provisional basis

- a) Antidumping duty b) Safeguard duty c) CV on subsidized articles **d) All of the above,**

81) \_\_\_\_\_ can be levied with retrospective effect.

- a) Ant-dumping duty** b) Safeguard duty Protective duty d) none of the above duties

82. \_\_\_\_\_ can be levied for a 5 years, extended further up to 5 years

- a) Protective duty b) Safeguard duty **c) CVD on subsidized articles** d) none of the above duties

83. Dumping margin for antidumping duty shall be equal to difference between \_\_\_\_\_

- a) Landed cost and market price in India b) Export price and normal price  
c) a market price in India and landed cost **d) Normal price and export price**

84. Anti-dumping duty can be levied on retrospective basis for up to \_\_\_\_ days before the date of notification

- a) 30 **b) 90** c) TNO d) 360

85. In case of car which was imported into India and is being re-exported, reduction in customs duty per per quarter for 2<sup>nd</sup> year shall be \_\_\_\_\_% per quarter.

- a) 3.5% **b) 4%** c) 2% d) 3%

86. Duty drawback wa 75 of Customs Tariff Act, 1962 for Safeguard duty paid u/s 8B shall be provided under\_\_\_\_rate

- a) All India      **b) Brand**      c) Special Brand      d) Special

87. Duty drawback under Special Brand Rate can be applied by exporter within\_\_\_\_months of announcement / change in All India Rate,

- a) 3**    b) 9              c) 5      d) 2