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Total Pages: 06

Paper ID: GS001

Course Code: CCGST1

**Examination (January - 2024)**  
**Certificate Programme in GST Filing and Practice**

**Goods And Service Tax Law And Practice**

**Time Allowed: 2 Hours**

**Max. Marks: 70**

**Instructions for the Students**

1. The question paper shall consist of 70 Multiple Choice questions.
2. All questions are compulsory. Each question carries 1 mark.
3. There will be no negative marking.

Q 1 _____ will be levied in place of Central Sales Tax (CST): a) CGST and SGST b) IGST c) UTGST/SGST d) CGST	Q 2 Every person registered under GST shall be issued a unique number called as: a) GSTAN (Based on TAN) b) GSTIN (Based on PAN) c) GSPIN (Based on PAN) d) GSTPIN (Unique Identification Pin)
Q 3 The contract for developing GSTN was given to a) WIPRO b) TCS c) Infosys d) None of the Above	Q 4 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
Q 5 What is the meaning of the cascading effect? a) Charging tax on tax b) Dual taxation c) Non-eligibility of ITC d) None of the above	Q 6 What are the taxes levied on an intra-State supply? a) CGST b) SGST c) CGST and SGST d) IGST
Q 7 Which of the following taxes will be levied on imports? a) CGST b) SGST c) IGST d) CGST and SGST	Q 8 Items out of the purview of Supply are provided in a) Schedule I b) Schedule II c) Schedule III d) None of the above
Q 9 The two components of dual model of GST are: a) CGST and SGST b) IGST and CGST c) IGST and SGST d) All of the above	Q 10 What are different types of supplies covered under the scope of Supply? a) Supplies made with consideration b) Supplies made without consideration c) Both of the above d) None of the above

<p>Q 11 Which of the following persons can opt for composition scheme?</p> <p>a) Person making any supply of goods which are not leviable to tax under this Act;</p> <p>b) Person making any inter-State outward supplies of goods;</p> <p>c) Person effecting supply of services to the value of more than Rs 50 lakhs</p> <p>d) None of the above</p>	<p>Q 12 Can a registered person under Composition Scheme claim input tax credit?</p> <p>a) Yes</p> <p>b) No</p> <p>c) Input tax credit on inward supply of goods only can be claimed</p> <p>d) Input tax credit on inward supply of services only can be claimed</p>
<p>Q 13 What is time of supply of goods, in case of forward charge?</p> <p>a) Date of issue of invoice</p> <p>b) Due date of issue of invoice</p> <p>c) Date of receipt of consideration by the supplier</p> <p>d) Earlier of (a) &amp; (b)</p>	<p>Q 14 What is the time of supply of service if the invoice is issued within 30 days from the date of provision of service?</p> <p>a) Date of issue of invoice</p> <p>b) Date on which the supplier receives payment</p> <p>c) Date of provision of service</p> <p>d) Earlier of (a) &amp; (b)</p>
<p>Q 15 Any gift made by an employer to an employee shall be considered as supply. What is the limit prescribed for the same?</p> <p>a) Less than or equal to 50,000</p> <p>b) More than 50,000</p> <p>c) Exactly 50,000</p> <p>d) 50,000 and above</p>	<p>Q 16 What shall be the proper classification of Renting of immovable property under supply?</p> <p>a) Supply of Goods</p> <p>b) Supply of Services</p> <p>c) Does not qualify as supply</p> <p>d) None of the above</p>
<p>Q 17 Any transfer made of title in goods shall be considered as:</p> <p>a) Supply of services</p> <p>b) Supply of goods</p> <p>c) Does not qualify as supply</p> <p>d) At the option of taxpayer</p>	<p>Q 18 GST is a consumption of goods and service tax based on</p> <p>a) Development</p> <p>b) Dividend</p> <p>c) Destination</p> <p>d) Destiny</p>
<p>Q 19 What shall be the tax rate under mixed supply?</p> <p>a) Tax rate as applicable on principal supply</p> <p>b) Highest tax rate of all items bundled in supply</p> <p>c) Either (a) or (b), at the option of taxpayer</p> <p>d) None of the above</p>	<p>Q 20 GST in India has been introduced from</p> <p>a) 1<sup>st</sup> July, 2017</p> <p>b) 30th June 2017</p> <p>c) 1<sup>st</sup> July, 2018</p> <p>d) 2<sup>nd</sup> July 2017</p>
<p>Q 21 Actionable claim other than _____ shall not be considered as supply.</p> <p>a) Lottery</p> <p>b) Betting</p> <p>c) Gambling</p> <p>d) None of the above</p>	<p>Q 22 What document shall a person under composition scheme issue to its customer?</p> <p>a) Bill of supply</p> <p>b) Tax invoice</p> <p>c) Invoice</p> <p>d) Payment Voucher</p>
<p>Q 23 Can an activity be considered supply even when not made in course or furtherance of business?</p> <p>a) Yes</p> <p>b) No</p> <p>c) On prior Permission by the Government</p> <p>d) None of the above</p>	<p>Q 24 What is the taxable event under GST?</p> <p>a) Manufacturing of goods</p> <p>b) Sales of Goods</p> <p>c) Provision of Services</p> <p>d) Supply</p>

<p>Q 25 Supply can be made to:</p> <ol style="list-style-type: none"> <li>Taxable person only</li> <li>Non-taxable person</li> <li>Both (a) and (b)</li> <li>None</li> </ol>	<p>Q 26 In which form can the person file for withdrawal of composition scheme?</p> <ol style="list-style-type: none"> <li>Form GST CMP-01</li> <li>Form GST CMP-02</li> <li>Form GST CMP-03</li> <li>Form GST CMP-04</li> </ol>
<p>Q 27 Which return has to be filed by the composition dealer?</p> <ol style="list-style-type: none"> <li>GSTR-4</li> <li>GSTR-4A</li> <li>GSTR-3B</li> <li>GSTR-1</li> </ol>	<p>Q 28 Under GST regime, who has been given the authority to provide for any exemption?</p> <ol style="list-style-type: none"> <li>GST Council</li> <li>Central Government</li> <li>Finance Minister</li> <li>Both Central/State Government</li> </ol>
<p>Q 29 Transport of _____ by rail are exempt from GST:</p> <ol style="list-style-type: none"> <li>Milk</li> <li>Salt</li> <li>Defence equipment's</li> <li>All of the above</li> </ol>	<p>Q 30 Value of supply under section 15(1) is:</p> <ol style="list-style-type: none"> <li>Wholesale price</li> <li>Market value</li> <li>Maximum retail price</li> <li>Transaction value</li> </ol>
<p>Q 31 Aggregate turnover includes:</p> <ol style="list-style-type: none"> <li>Taxable supplies of goods or service or both</li> <li>Exempt supplies of goods</li> <li>Exports</li> <li>All of the above</li> </ol>	<p>Q 32 What is the fee payable for filing application for registration under GST?</p> <ol style="list-style-type: none"> <li>Nil</li> <li>100</li> <li>1000</li> <li>2 500</li> </ol>
<p>Q 33 Services by way of admission to _____ are exempt from GST.</p> <ol style="list-style-type: none"> <li>Museum</li> <li>National park</li> <li>Tiger reserve</li> <li>All of the above</li> </ol>	<p>Q 34 What are the benefits of opting in composition scheme?</p> <ol style="list-style-type: none"> <li>Easy compliance</li> <li>Quarterly return</li> <li>No elaborate accounts &amp; records</li> <li>All of the above</li> </ol>
<p>Q 35 What is the validity of the registration certificate?</p> <ol style="list-style-type: none"> <li>One year</li> <li>No validity</li> <li>Valid till it is cancelled.</li> <li>Five years.</li> </ol>	<p>Q 36 Which of the following form is applicable for registration?</p> <ol style="list-style-type: none"> <li>Form GSTR-1</li> <li>Form GSTR-2</li> <li>Form GST REG-01</li> <li>Form GST REG-02</li> </ol>
<p>Q 37 What is the nature of supply, if the nature of Supply is not determinable?</p> <ol style="list-style-type: none"> <li>Intra-state</li> <li>Inter-state</li> <li>Either (a) or (b) at the option of Taxpayer</li> <li>Either (a) or (b) at the option of PO</li> </ol>	<p>Q 38. Deposits towards tax, penalty, interest, fee or any other amount are credited into the _____ of a taxable person.</p> <ol style="list-style-type: none"> <li>Electronic liability register</li> <li>Electronic credit ledger</li> <li>Electronic cash ledger</li> <li>All of the above</li> </ol>
<p>Q 39 Input tax credit as self-assessed in the return of the registered person shall be credited to which of the following ledger?</p> <ol style="list-style-type: none"> <li>Electronic liability register</li> <li>Electronic credit ledger</li> <li>Electronic cash ledger</li> <li>All of the above</li> </ol>	<p>Q 40 Interest is payable on:</p> <ol style="list-style-type: none"> <li>Belated payment of tax</li> <li>Undue/excess claim of input tax credit</li> <li>Undue/ excess reduction in output tax liability</li> <li>All of the above</li> </ol>

<p>Q 41 What does N stand for in HSN?</p> <p>a) Network b) Nationalization c) Nomenclature d) Nomination</p>	<p>Q 42 Which form is furnished for submission of details of outward supplies u/s 37?</p> <p>a) GSTR-1 b) GSTR-2 c) GSTR-3 d) GSTR-5</p>
<p>Q 43 Input tax means:</p> <p>a) CGST b) SGST/UTGST c) IGST d) All of the above</p>	<p>Q 44 Which of the following are not required filing the Annual Return?</p> <p>a) Input Service Distributor b) Casual Taxable Person c) Non-resident Taxpayer d) All of the above</p>
<p>Q 45 Input tax credit is available only when the purchase made is used in _____</p> <p>a) the course or furtherance of business b) Other than business expenses c) Both (a) &amp; (b) d) None of the Above</p>	<p>Q 46 True or false - "ITC is available for every kind of purchase made by the business."</p> <p>a) True b) False c) Partially true d) None of the above</p>
<p>Q 47 ITC avoids the _____</p> <p>a) Cascading effect b) Compliance burden c) Working capital usage d) Difficulty in operating business</p>	<p>Q 48 True or false: A person cannot take ITC with respect to goods given as gifts or free samples.</p> <p>a) True b) False c) Partially correct d) None of the above</p>
<p>Q 49 Normally, _____ is supplier of service,</p> <p>a) Person making payment b) Person receiving payment c) Both (a) &amp; (b) d) None of above</p>	<p>Q 50 Where the goods are assembled or installed at site, the place of supply shall be,</p> <p>a) Place where the goods are procured from b) Place where the transporter is located c) Place of such installation or assembly d) Registered location of the company</p>
<p>Q 51 What is the place of supply of goods in case of import in India?</p> <p>a) Warehouse at the custom port b) Place of delivery after clearance of the goods c) Location of the transporter d) Location of the importer</p>	<p>Q 52 Uday in Haryana buys shares from a broker in Delhi on NSE (in Mumbai). What will be the place of supply?</p> <p>a) Delhi b) Mumbai c) Haryana d) Place of supply is not considered in trading of shares</p>
<p>Q 53 Which section governs the provisions regarding determining time of supply of goods?</p> <p>a) Section 12 b) Section 13 c) Section 14 d) Section 15</p>	<p>Q 54 The time of supply fixes the point when the _____ to/of GST arises.</p> <p>a) liability b) payment c) provision d) recovery</p>
<p>Q 55 Reverse charge means the liability to pay tax by the _____ of goods or services or both instead of the _____ of such goods or services or both.</p> <p>a) Recipient, Supplier. b) Recipient, Agent. c) Supplier, Recipient d) Agent, Recipient</p>	<p>Q 56 In case of continuous supply of goods, the invoice should be issued before or when the _____.</p> <p>a) Goods are supplied b) Cheque is issued c) Statement of accounts or payments is received d) Statement of goods supplied</p>

<p>Q 57 The relaxation of non-payment of taxes on the advance receipt is only to the supplier of goods &amp; not to the providers of service.</p> <p>a) Correct b) Incorrect c) Partially correct d) None of the above</p>	<p>Q 58 Consideration under GST may include:</p> <p>a) Payment in money or otherwise for the supply b) Any deposit made for such supply c) Monetary value of any act or forbearance for such supply d) All of the above</p>
<p>Q 59 What are the conditions to be complied with in order to ensure that the transaction value is the taxable value?</p> <p>a) Parties to the transactions are not related b) Consideration is fully in money c) Both d) None of the above</p>	<p>Q 60 What is the benefit of GST Registration?</p> <p>a) Tax Identification Number to every taxable person b) Enables passing of tax credit to business customers. c) Facilitates collection of tax &amp; payment to the Government d) All of above</p>
<p>Q 61 Which of the following persons are not liable for registration?</p> <p>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</p>	<p>Q 62 The applicant shall furnish any clarification, sought electronically by the proper officer regarding deficiency in application, within 7 working days from date of receipt of notice, in form _____.</p> <p>a) GST REG-02 b) GST REG-03 c) GST REG-04 d) GST REG-05</p>
<p>Q 63 Where the business carried on by a registered person is transferred as a going concern, then will the transferee be liable to register in GST?</p> <p>a) Yes b) No c) Option of transferee d) Depends on terms of transfer</p>	<p>Q 64 _____ shall accompany transport of goods when e-way bill is not required.</p> <p>a) Delivery Challan b) Tax Invoice c) Bill of Supply d) (b)or(c)</p>
<p>Q 65 A registered taxable person shall, on receipt of advance payment w.r.t. any supply, issue</p> <p>a) Debit Note b) Credit Note c) Receipt Voucher d) Tax Invoice</p>	<p>Q 66 In which return the details of credit notes is to be given?</p> <p>a) GSTR-1 b) GSTR-3B c) GSTR-4A d) GSTR-2</p>
<p>Q 67 In case proper officer checks the goods in movement, then what document shall be required apart from delivery challan to satisfy the proper officer?</p> <p>a) E-way bill b) Voucher c) Invoice d) All of the above</p>	<p>Q 68 Credit available in Electronic Credit Ledger can be used for payment of,</p> <p>a) Output Tax b) Output Tax &amp; Interest c) Output Tax, Interest &amp; Penalty d) Output Tax &amp; Tax under reverse charge</p>
<p>Q 69 Payment of tax for each month shall be made by _____ electronic cash ledger or electronic credit ledger on or before the due date of filing return.</p> <p>a) Crediting b) Debiting c) Capitalising d) Both (a) &amp; (c)</p>	<p>Q 70 All liabilities of a taxable person under this Act shall be recorded and maintained in an _____.</p> <p>a) Electronic Credit ledger b) Electronic Liability register c) Electronic Payment register d) All of the above</p>

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