

### Question Bank Subject Indirect Tax GST

Sr.No	Question	Answer1	Answer2	Answer3	Answer4
1	GST is _____ based consumption	Indirect tax reforms	Goods and services tax networks	Destination	Production
2	GST is applicable on _____ of goods and services.	Production	Demand	Supply	Manufacturing
3	Import of goods would be treated as	Intra- state Supply	Inter-State Supplies	Exempt Supply	Non- taxable Supply
4	_____ Petroleum products have been temporarily been kept out of GST	One	Two	Four	Five
5	_____ is levied on Intra-State Supply of Goods and/or Services in	SGST	IGST	CGST	UTGST
6	GST was introduced in India on	1/4/2016	1/5/2017	1/6/2018	1/7/2017
7	Supply of the following is not liable to GST.	Alcoholic liquor for industrial consumption	Alcoholic liquor for medicinal consumption	Alcoholic liquor for human consumption	Alcoholic liquor for animal consumption
8	HSN Code Stands for	Home Shopping Network	Harmonized System of Nomenclature	Harmonized System Number	Home State Number
9	The export of goods or services is considered as a	Zero-rated supply	Exempt Supply	Taxable Supply	Inward Supply
10	The Vice- chairman of the GST council is	Union Minister of state in charge of Revenue.	Union Finance Minister	One elected person amongst the State Finance Minister's	Minister in charge of Finance or Taxation.
11	_____ is a tax that is shifted from one taxpayer to taxpayer to another.	Direct Tax	Indirect Tax	Entry Tax	GST
12	Indirect Tax is _____	Regressive tax	Progressive tax	Tax on tax	Value added tax
13	Central & excise duty shall be levied in addition to GST on _____ Transaction	Petroleum Products	Alcohol products	Tobacco and tobacco products	Alcohol for human consumption

14	_____ of the total number of member of the GST council shall constitute the quorum at its meetings.	Two	One-half	All	Two- third
15	_____ would provide three front end services to the	Goods and services tax networks	GST Council	Government	Income tax
16	CGST and SGST/ UTGST will be charged on	Intra-State	Inter-State	Import	Export
17	In an area inside the sea between 12 nautical miles to 200 nautical miles _____ will be payable	CGST	SGST	IGST	UTGST
18	Central sales Tax is _____ a to be subsumed under GST.	State Tax	Entry tax	Government	Central Tax
19	On Petroleum Crude, High Speed Diesel, Motor Spirit (commonly known as Petrol), Natural Gas, and Aviation Turbine Fuel	GST will never be levied at all	GST will be levied from a date to be notified on the recommendat ions of the GST Council	GST will be levied, but it will be exempt	GST will be levied fully
20	What does 'I' stands for in IGST?	Internationa l	Internal	Integrated	Intra
21	Exempt supply of any goods or services or both attracts _____ rate of tax	Nil	Zero	Subsidized	18%
22	In case of services by an insurance agent to Ms. ABC Insurance Co. Ltd., GST is to be paid by _____	Insurance Agent	ABC	Both Agent & Company	Neither agent nor company
23	One tooth paste and tooth brush and a toilet soap sold in a packet for Rs. 50, is _____	Mixed supply	Composite supply	Joint Supply	Not supply
24	In the case of composite supply the rate of tax is _____	Average Rate of tax	Rate of principal supply	Highest rate	Lowest rate
25	Activities undertaken by the Government, or any local authority in which they are engaged as public authorities are	Supply of Goods	Supply of Services	Supply of Both goods and services	Not supply

26	Composition scheme is available only for	Inter-state supplies	B2B supplies	Intra-state supplies	E- commerce operators
27	Services by an employee to the employer in the course of or in relation to his employment is _____	Supply of Goods	Supply of Services	Supply of Both goods and services	Not supply
28	The functions performed by the Members of Parliament, Members of State Legislature are	Supply of Goods	Supply of Services	Supply of Both goods and services	Not supply
29	Services of funeral, crematorium or mortuary including transportation of the deceased is – _____	Supply of Goods	Supply of Services	Supply of Both goods and services	Not supply
31	In the case of mixed supply the rate of tax is	Average Rate of tax	Rate of principal supply	Highest rate	Lowest rate
32	The notified limit for payment of composition levy in the case of special payment of composition levy in the case of special category states is _____	Rs. 1 Crore	Rs. 20Lakh	Rs. 50 Lakh	Rs. 75 lakh
33	A person liable to pay tax under Reverse Charge Mechanism	Cannot opt for composition	Can opt for composition	Cannot collect GST	Can collect composite tax
34	Supply of two or more taxable supplies naturally bundled is	Mixed supply	Composite supply	Common supply	Continuous supply
35	Letting out of the residential house is a <u>Supply</u>	Taxable	Common supply	Non- taxable	Continuous supply
36	Rent received from letting of agricultural plot is	Taxable Supply	Common supply	Non- taxable	Continuous supply
37	Sum received from cosmetic surgery to improve looks is	Taxable Supply	Exempt Supply	Non- taxable	Continuous supply
38	Sale of time slot for advertisement on television is	Taxable Supply	Exempt Supply	Non- taxable	Continuous supply
39	Royalty received by Mr. Arijit for use of the song is	Taxable Service	Exempt Service	Non- taxable	Continuous Service

40	Rooms are let out for religious purpose where rent is 500 per day is	Taxable Supply	Common supply	Non- taxable	Continuous supply
41	In case of mobile connection for telecommunication and internet services provided on postpaid basis, Place of Supply is	Billing address of recipient as per PAN	Billing address of recipient as per government records	Billing address of recipient as per records of supplier	Billing address of supplier
42	Mr. Rajendra of Nagpur provides services to Mr. Virendra of Rajkot, this will classify as	Intra-state supply	Inter-State supply	Exempt services	Non-taxable services
43	M/s Puran of Maharashtra supplies goods to M/s Viren of Delhi, this will classify as	Intra-state	Inter-State	Exempt	Non-taxable
44	Place of supply when goods are imported into India is .	Location of Importer	Location of supplier	Location outside India	No location
45	Where goods are supplied on board a conveyance, place of supply of goods is the place where	Conveyance commences	Conveyance ends	Goods are taken on board	Conveyance unloaded
46	Time of supply means the date of issue of invoice or date of payment	Whichever is earlier	whichever is later	any of the two	issue of date of invoice
47	In respect of the additional payment for value of supply like interest, late fee etc., the time of supply is	Date of additional payment	Date of original payment	Date on which supply was received	Any date at the option of the supplier
48	Under GST law value of supply	Shall not include GST paid	Shall include GST paid	Shall include taxes other than GST	Shall not include any tax
49	The liability to pay tax on goods shall arise at the	Dispatch of goods	Removal of goods	Time of supply	Delivery of goods
50	Where goods are assembled or installed at site, place of supply is the place where they are	Sold	Stored	Installed	Bought

51	For catering services provided at an opening ceremony of a cricket tournament, place of supply will be the place .	Where event is actually held	Location of supplier	Location of recipient	No Location
52	A desktop is supplied receiving Rs. 30,000 and a mobile phone worth Rs. 20,000. Value of supply –	Rs 20,000	Rs 30,000	Rs 50,000	Rs 10,000
53	Mr. Ajay supplied goods to Mr. Vijay on 15.06.2019.He raised an invoice on 10.07.2019 and received the payment on 15.07.2019. The rate of tax was changed from 15% to 18% 01.07.2019. Time of supply will be	10.07.2019	15.07.2019	15.06.2019	01.07.2019
54	will be the place of supply when the goods are supplied on the direction of the third party.	Location of the supplier	Location of the recipient	Location of the third party	Location of Factory
55	Subsidies provided by the Central / State Govt.	Shall be excluded from the value of taxable supply	Shall be included from the value of taxable supply	Shall require no adjustment	Can be included or excluded from the value of the taxable supply
56	_of supply is the amount upon which tax is levied	Value	Cost	Turnover	Discount
57	Discounts are excluded from value of supply.	Reverse charge	Transaction	Recipient	Supplier
58	Where services in relation to relation to training and performance appraisal to a registered person are provided,place of supply is .	Location of such registered person	Location of supplier	Location where training is provided	Location of recipient

59	Ms. Amruta issued an invoice to Ms. Ankita on 5-7-2018 for services rendered on 15-7-2018. Ms. Ankita paid this amount on 7-7-2018. The rate of tax was changed on 10-7-2018. The time of supply shall be	5-7-2018	7-7-2018	10-7-2018	15-7-2018
60	Place of supply in case of live concert performed at Delhi by a singer from Mumbai	Delhi	Mumbai	Maharashtra	Punjab
61	Tax collected at the time of supply of goods or services is called	Output tax	Input tax	Composite tax	Reverse tax
62	Input Tax credit cannot be availed if the payment for supply is not made within from the date of issue of the invoice.	150 days	180 days	130 days	110 days
63	The shall distribute the credit of integrated tax and central tax.	Inputs	central tax	Input service distributor	State Tax
64	ITC can be claimed by a registered person for	Taxable supplies for business purpose	Taxable supplies for non-business purpose	Exempted supplies	Non-taxable supplies
65	Input tax credit is not available for	Services	Zero Rated Supplies	Taxable Supplies	Exempt Supplies
66	Reversal of input tax credit happens when	Recipient does not pay the amount within 180 days	When goods are of inferior quality	Supplier refuses to accept payment	None of these
67	Rate of interest in case of belated payment of tax is	1%	12%	18%	24%
68	The input credit of CGST can be utilized for payment of and	CGST, UTGST	CGST, PMT	CGST, IGST	SGST
69	The amount available in the Electronic ledger may be utilized for making payment of tax, interest, penalty, fees or any other amount under GST	Cash	Liabilities	Credit	Refund

70	Cross utilization of ITC is not allowed between	CGST and SGST	SGST and IGST	IGST and CGST	IGST and IGST
71	A non-resident person having _____ may take registration as	TAN Number	PAN Number	Aadhar Number	Citizenship
72	Find out the time of Supply from the following information where supply involves movement of Goods 1.Date of removal : 07/10/2019, 2. Date of Invoice 08/10/2019, 3. Date of Receipt of payment 10/11/2019	11/11/2019	10/11/2019	8/10/2019	7/10/2019
73	Find out the time of Supply from the following information where supply involves movement of Goods 1.Date of removal : 06/11/2019, 2. Date of Invoice 05/10/2019, 3. Date of Receipt of payment 03/10/2019	5/10/2019	6/11/2019	3/10/2019	2/10/2019
74	Find out the time of Supply from the following information where supply does not involves movement of Goods 1.Date on which goods are made available : 05/12/2019, 2. Date of Invoice 24/02/2020 3. Date of Receipt of payment 12/01/2020	5/12/2019	12/1/2020	24/02/2020	13/1/2020

75	Find out the time of Supply from the following information where supply does not involves movement of Goods 1.Date on which goods are made available :07/12/2019 2. Date of Invoice 30/12/2019, 3. Date of Receipt of payment 02/01/2020	8/12/2019	7/12/2019	30/12/2019	2/1/2020
76	GSTR 1=	Inward Supplies	Outward Supplies	Annual Return	Final Return
77	GSTR 9 =	final return	Monthly Return by online information	Annual Return	Monthly summary return
78	GSTR 2 =	Inward Supplies	Annual Return	Final Return	monthly return TDS
79	GSTR 3=	Inward Supplies	Monthly Return (periodic)	outward Supplies	Final Return
80	GSTR 5 =	Return by Non resident tax payers	Monthly summary return	monthly return TDS	Outward Supplies
81	GSTR 11=	Monthly return by input service distributors	monthly return TDS	Return to be filed by a person having UIN	Final Return
82	Mr. C of Tamilnadu supplied goods/Services for Rs.20000 to Mr. M of Maharashtra. SGST and CGST rate on supply of Goods and services is 9% each . IGST rate is 18% what is the total Price charged by Mr.C?	20000	23600	3600	16949
83	Which of the following is example of Service	Access to free channels on T.V.	An artist performing on street	Provision for free Tourism information	Services Provided by a club to its members

84	Mr. Mahesh of Maharashtra supplied goods/Services for Rs.35000 to Mr. P of Pune. SGST and CGST rate on supply of Goods and services is 9% each . IGST rate is 18% what is the total Price charged by Mr.C?	41300	6350	3150	35000
85	Mr M of Maduri Supplied Goods/Services for Rs.24000 to Mr. S of Salem. Mr. M urchased goods and services for Rs.23600 (inclusive of CGST and SGST at 9% ) from Mr.C of Chennai what is the Net Liability of GST.	-3600	4320	720	1800
86	Which of the following taxes will be levied on imports?	CGST	SGST	IGST	Excise Duty
87	What would be the tax rate applicable in case of composite Supply?	Tax rate applicable on principal supply	Tax rate applicable on ancillary Supply	Tax rate applicable on respective Supply	Tax rate is fixed at 18%
88	What would be the tax rate applicable in case of Mixed Supply?	Tax rate applicable on supply attracting the lowest rate of Tax	Tax rate applicable on supply attracting the Highest rate of Tax	Tax rate is 28%	Tax rate applicable on supply attracting the average rate of Tax
89	Which of the follwing persons can opt for composition scheme	Person Making any supply goods which are not leviable to tax under this act	Person making any inter state outward supplies of goods and services	Person effecting supply of goods through the e commere operator liable to collect tax at source	Person providing restaurant services
90	Mr. Richard a trader in Delhi has opted for composition scheme of taxation under GST. Determanine the rate of GST payable by him under composition scheme?	0.5% CGST and 0.5% SGST	2.5% CGST and 2.5% SGST	5% IGST	5% UTGST

91	Mr k of Maduri Supplied Goods/Services for Rs.12000 to Mr. S of Salem. Mr. k purchased goods and services for Rs.23600 (inclusive of CGST and SGST at 9% ) from Mr.C of Chennai. Who is Liable to Pay Tax	Mr.K	Mr.S	Mr.C	Mr. P
92	Ekdanta Ltd (Mumbai Maharashtra) gives a contract to Sunshine Ltd (Ranchi, Jharkhand) to assemble a power plant in its Kutch, Gujarat Which place of supply is this?	This is the place of Supply involves movement of goods	This is the place of Supply involves no movement of goods	This is the place of Supply involves as per direction of a third person	This is the place of Supply involves palce of Installation
93	Mr. Z purchases coffee and snacks on board at Airjet Mumbai to Delhi flight when the aircraft flying over Gujarat. The food items were loaded into aircraft at Mumbai Which place of supply is this?	This is the place of Supply involves movement of goods	This is the place of supply whwre goods supplied on Board a Conveyance	This is the place of Supply involves as per direction of a third person	This is the place of Supply involves palce of Installation
94	Ekdanta Ltd (Mumbai Maharashtra) gives a contract to Sunshine Ltd (Ranchi, Jharkhand) to assemble a power plant in	Mumbai	Ranchi	Kutch	Ranchi and Mumbai
95	Mr. Ashwin of Pune places order on Mr. Amod of Mumbai for delivery of certain goods. Mr. Ashwin directs Mr Amod to deliver goods to Mr. Rahul in Indore. Which place of supply is this?	This is the place of Supply involves movement of goods	This is the place of Supply involves no movement of goods	This is the place of Supply involves as per direction of a third person	This is the place of Supply involves palce of Installation
96	Mr. Z purchases coffee and snacks on board at Airjet Mumbai to Delhi flight when the aircraft flying over Gujarat. The food items were loaded into aircraft at Mumbai	Delhi	Gujrat	Mumbai	Place Between Mumbai and Delhi

97	Time of Supply of Goods when Single Purpose Voucher is issued	Date of issue of voucher	Date of redemtion of Voucher	when Voucher is Prepared	When Voucher is Sold
98	Time of supply of goods when general purpose Voucher is issued	when Voucher is Prepared	When Voucher is Sold	Date of issue of voucher	Date of redemtion of Voucher
99	GST is National level Tax based on ?	First point tax Principal	Average point tax Principal	Last point tax Principal	Value Added Principal
100	For How Many years Five Petroleum Products have been kept aside under GST?	Permannataly	Temporarily	For One year	For 5 Years