

### Indirect Taxation-403

Multiple Choice Questions.

Q .no	Questions	Answer
1	The headquarters of GST council is located at A) New Delhi B) Luck now C) Ahmadabad D) Mumbai	A
2	Which state became the first state of India to ratify GST bill? A) Bihar B) Telangana C) Assam D) Andhra Pradesh	C
3	A special purpose vehicle has been launched to cater the needs of GST A) GSTS B) GSTR C) GSTM D) GSTN	D
4	Who is the chairman of GST Council A. RBI Governor B. Prime Minister C. Finance Secretary D. Finance minister	D
5	GST is a based tax on consumption of goods and services A. Origin B. Destiny C. Development D. Destination	D
6	In which year GST was first proposed in India? A. 2000 B. 2002 C. 2004 D. 2006	A

7	In IGST I stand for A. Intra B. Integrated C. Internal D. Innovation	B
8	Which of the following comes under sin tax? A. Pan Masala B. Tobacco C. Alcohol D. All the above	D
9	GSTN comes under which act A. Banking Regulation Act 1949 B. RBI Act 1934 C. Companies act 2013 D. Indian partnership act 1932	C
10	First state that passed GST bill A. Bihar B. Telangana C. Gujarat D. Andhra Pradesh	B
11	Types of GST in India A. 2 B. 3 C. 4 D. 5	C
12	What is integrated goods and services tax? A. Tax on international trade B. Tax imposed on interstate trade C. Tax imposed on value additions to exports D. Tax imposed on imported goods and services	B
13	GST will be levied on A. Manufacture B. Retailer C. Consumer D. All the above	D

14	Which of the following tax is abolished by GST A. Service Tax B. Income Tax C. Wealth Tax D. Corporation Tax	A
15	What kind of Tax is GST A. Direct Tax B. Indirect Tax C. Depends on the type of goods and services D. None of the above	B
16	Which constitutional amendment is done to pass the GST bill A. 101st B. 120th C. 122nd D. 115th	A
17	Which of the following good will not be covered under the GST bill A. Cooking gas B. Liquor C. Petrol D. All the above	D
18	GST threshold limit barring North East and hill states is A. 10 lakhs B. 15 lakhs C. 17 laksh D. 25 lakhs	A
19	In India GST became effective from A. 1st April 2017 B. 1st January 2017 C. 1st July 2017 D. 1st March 2017	C
20	Indian GST model has rate structure A. 3 B. 4 C. 5 D. 6	B

21	How will the goods and services be classified under GST regime A. SAC/HSN Code B. HSN Code C. SAC Code D. GST Code	A
22	HSN code stands for A. Home shopping network B. Harmonised system of nomenclature C. Harmonised system number D. Home state number	B
23	As a result of constitution amendment for GST a separate list has been inserted A. Article 246A B. Article 146B C. Article 122 C D. Article 101B	A
24	The incidence of tax on tax is called A. Tax pyramiding B. Tax evasion C. Tax cascading D. Indirect tax	C
25	Under GST value addition refers to A. Cost plus profit B. Expenses plus profit C. Cost plus tax plus profit D. Tax plus profit	B
26	The tax which was not merged into GST A. Countervailing Tax B. Excise Duty C. Basic Customs duty D. Purchase Tax	C

27	When a GST dealer in Kerala sells a product to a GST dealer in Tamilnadu, the tax collected is A. SGST B. UTGST C. IGST D. CGST	C
28	After introduction of GST, supplied to SEZ are Subject to A. IGST B. Subject to CGST and SGST C. Zero Rated D. SGST+CGST+IGST	C
29	Which of the following is an intrastate supply? A. Supplier of goods located in Nagpur and place of supply is in Mumbai B. Supplier of goods located in Kolkata and place of supply of goods in Bangalore C. Supplier of goods located in Goa and place of supply of goods in Goa D. All the above	C
30	Goods are packed and transported with insurance packing material, transport and insurance is a A. Mixed supply B. Composite supply C. Common supply D. Continuous supply	B
31	Indian oil corporation limited sells 10000 liters of petrol every day to a petrol pump and invoices the same every week is a case of A. Mixed supply B. Composite supply C. Common supply D. Continuous supply	D
32	Any good other than capital goods used or intended to be used by a supplier in the course or furtherance of business is A. Input B. Output C. Merit goods	A

	D. White goods	
33	<p>Receipt of goods or services or both whether by purchase, acquisition or any other means with or without consideration</p> <p>A. Outward Supply B. Inward supply C. Taxable supply D. None of these</p>	B
34	<p>Two or more individual, supplies the goods or services or any combination thereof made in conjunction with each other</p> <p>A. Mixed Supply B. Composite Supply C. Common Supply</p>	A
	D. Continuous Supply	
35	<p>Output tax of a taxable person</p> <p>A. Includes reverse charge B. Excludes reverse charge C. Includes composite tax D. Includes all the taxes</p>	B
36	<p>Supply of goods or services which constitutes the predominant element of a composite supply is called</p> <p>A. Common supply B. Principal supply C. Mixed supply D. Continuous supply</p>	B
37	<p>Liability to pay tax by the recipient of supply of goods or services is called</p> <p>A. Output tax B. Input tax C. Reverse charge D. None of the above</p>	C

38	The maximum limit of IGST rate fixed in the Act is A. 18% B. 28% C. 40% D. 100%	C
39	The place of supply of goods imported into India shall be A. The location of exporter B. The location of importer C. State in which imported goods reaches first D. Place of supply not applicable	B
40	The place of supply of goods exported from India shall be A. The location outside India B. The location of the exporter C. State in which exported goods reaches first D. Place of supply not applicable	A
41	When can a registered person avail credit on inputs A. On receipt of goods B. On receipt of documents C. Both D. None of the above	C
42	In case supplier had deposited the taxes but the receiver has not received the goods, is receiver entitled to avail credit? A. Yes, it will be automatically show in recipient monthly returns B. No, as one of the conditions of section 16(2) is not fulfilled C. Yes, if the receiver can prove later that goods are received subsequently D. None of the above	B
43	Tax collected at source at the rate of 2% is applicable in the case of A. Any GST dealer	C

	<p>C. Government Departments D. E-Commerce operators E. Composite dealers</p>	
44	<p>Goods which get input tax credit without being liable to collect output tax is called</p> <p>A. Exempt goods B. White goods C. Sin goods D. Zero rated goods</p>	D
45	<p>Input tax credit on capital goods and Inputs can be availed in</p> <p>A. In thirty six installments B. In twelve installments C. In one installment D. In six installment</p>	C
46	<p>Provisional Input tax credit can be utilized against</p> <p>A. Any tax liability B. Self-assessed output tax liability C. Interest and Penalty D. Fine</p>	B
47	<p>The council can take a decision only if there is</p> <p>A. Three - Fourth majority B. Two-Third majority C. Simple majority D. 60% majority</p>	A
48	<p>Tax deducted at source at the rate of 2% is applicable in the case of</p> <p>A. Any GST dealer B. Government departments C. E-Commerce operators D. Composite dealers</p>	B
49	<p>The time limit to pay the value of supply with taxes</p> <p>A. 90 days B. 6 months C. 180 days D. 365 days</p>	C



50	Banking company or financial institution have an option of claiming ITC A. Actual credit or 50% credit B. Only 50% credit C. Only actual credit D. Actual credit and 50% credit	A
51	Examples for Deemed supply of services A. Renting of Immovable property and temporary transfer of intellectual property right B. Works contract C. Services of Aggregators D. All the above	D
52	Time limit for issuing a certificate of TDS deduction	
	A. Within 10 days of the TDS remittance B. Within 5 days of the TDs remittance C. Within 15 days of the TDS remittance D. Ask and when the deducted asks for the same	B
53	The TDS Remittance of the Deductor will be shown in the A. Electronic ITC ledger of the deductor B. Electronic ITC ledger of the deductee C. Electronic cash ledger of the deductor D. Electronic cash ledger of the deductee	D
54	Additional demand made in respect of the earlier laws after the implementation of the GST will be an amount recoverable under A. Earlier laws B. GST C. Any of the above D. Subject to the option given by the Dealer	B
55	Transfer of possession of goods is A. Actual tax point B. Basic tax point C. Either of the above D. None of the above	B

56	UTGST is applicable when A. Sold from Union Territory B. Goods are purchased by Central Government C. Sold from one union territory to another union territory D. There is interstate supply	A
57	Goods and services tax is a _____ tax system A. Single point tax B. Multipoint tax C. Regressive tax D. None of these	B
58	Introduction of GST affects the revenue of A. Consuming states B. Manufacturing states C. All the states D. Central Government	B
59	Dealers whose annual turnover between Rs. 1.5 crore and Rs. 5 crore need to use A. Two-digit HSN Code B. Four digit HSN Code C. Eight digit HSN Code D. HSN code not required	A
60	Dealers with annual turnover of Rs. 5 crore and above must use A. Two-Digit HSN Code B. Four Digit HSN Code C. Eight Digit HSN code D. HSN Code not required	B
61	Under GST law compensation cess is applicable on A. Luxury articles and demerit goods B. All goods C. Petroleum products and alcohol D. Consumer goods	A
62	GST can be collected by A. Any registered dealer B. Any GST dealer C. Any service provider D. Any dealer	B

63	Under GST Law "Aggregate Turnover" of a dealer is determined A. State wise B. All India basis C. Shop wise D. None of these	B
64	Under GST "Agriculturist" means A. Individual or Hindu Undivided Family B. Individual only C. Any entity engaged in agricultural operations D. Anyone who sells agricultural produces	A
65	Business vertical refers to A. Joint venture B. Different business within a group C. Competitors in business D. None of these	B
66	Goods which are used or intended to be used in the course or furtherance of business are A. Demerit Goods B. Business goods C. Capital goods D. None of these	C
67	A person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business is A. Business plan B. Casual taxable person C. Composite dealer D. Non-resident dealer	B
68	Supply of two or more taxable supply naturally bundled and supplied is called A. Mixed supply B. Common supply C. Continuous supply D. Composite supply	D
69	Supply of goods provided, or agreed to be provided, continuously or on recurrent basis under a contract is A. Mixed supply	D

	<p>B. Composite supply C. Common supply D. Continuous supply</p>	
70	<p>In the GST council meetings votes of all the State government taken together shall have a weightage of</p> <p>A. 1/3 of votes B. 1/2 of votes C. 2/3 of votes D. None of these</p>	C
71	<p>Integrated goods and services tax act is applicable to</p> <p>A. All the states B. All the union territories C. The Whole of India D. All the states except Jammu and Kashmir</p>	C
72	<p>The maximum limit of IGST rate in the Act is</p> <p>A. 18% B. 28% C. 40% D. 100%</p>	C
73	<p>The place of supply of telecommunication services shall be</p> <p>A. The location where connection is installed B. Place of office of the service provider C. Place of payment D. Place of supply not relevant</p>	A
74	<p>A registered person making Zero rated supply shall be</p> <p>A. Eligible to claim refund B. Not eligible for refund C. Subject to reverse charge D. None of these</p>	A
75	<p>Which of the following is included while computing the value of supply of goods under GST</p> <p>A. Price of the goods B. Packing charges of the goods C. Tax levied by Municipal authority on sale of the goods</p>	D

	D. All the above	
76	Half share of IGST moves always to A. Selling state B. Buying state C. Equally to buying state and selling state D. None of these	B
77	A registered person making Zero rate supply shall be A. Eligible to claim refund B. Not eligible for refund C. Subject to reverse charge D. None of these	A
78	Lease, tenancy, easement or license to occupy land is a supply of	

	A. Goods B. Services C. Both goods and services D. None	B
79	Transfer of the title in goods is a supply of A. Goods B. Services C. Both goods and services D. None	A
80	Construction of a complex, building, civil structure intended for sale to a buyer wholly or partly is supply of A. Goods B. Services C. Both goods and services D. None	B
81	Where the entire consideration has been received after issuance of completion certificate or after its first occupation is A. Transfer of goods B. Transfer of service	C

	<p>C. Transfer of immovable property D. None of these</p>	
82	<p>Services by an employee to the employer in the course of or in relation to his employment is A. Supply of goods B. Supply of services C. Supply of both goods and services D. Not supply</p>	D
83	<p>In the case of composite supply the rate of tax is A. Average rate of tax B. Rate of principal supply C. Highest rate D. None of these</p>	B
84	<p>A DTH company supplies a dish, set top box, 3 year repairing and subscription of 500 channels for five years services as a package to the customers for Rs 25000. This is a A. Mixed Supply B. Joint Supply C. Composite supply D. Not Supply</p>	C
85	<p>One tooth paste, tooth brush, and a soap sold in a packet for Rs. 50 is A. Mixed supply B. Composite supply C. Joint supply D. Not supply</p>	A
86	<p>On service provided by E- Commerce operator A. GST not applicable</p>	B
	<p>B. GST applicable C. Reverse charge applicable D. IGST applicable</p>	

87	<p>GST was implemented in India from</p> <p>A 1st January 2017 B 1st April 2017 C 1st March 2017 D 1st July 2017</p>	D
88	<p>In India, the GST is a dual model of</p> <p>A UK B Canada C USA D Japan E China</p>	B
89	<p>GST is a consumption of goods and service tax based on</p> <p>A Development B Dividend C Destiny D Duration E Destination</p>	E
90	<p>India's GST structures are based on how many structures?</p> <p>A 6 B 4 C 3 D 5</p>	B
91	<p>The maximum rate for CGST is?</p> <p>A 28 B 12 C 18 D 20</p>	D
92	<p>A new mobile handset is supplied for Rs. 10000, exchanging an old phone. Without exchange offer the price of handset is Rs. 25000. Market value of similar phones is Rs. 20000. What is the value of supply</p> <p>A. 10000 B. 20000 C. 25000 D. either 25000 or 20000</p>	C

93	<p>Input tax credit is not available for</p> <p>Services</p> <p>Zero Rated supplies</p> <p>Taxable supplies</p> <p>Exempt supplies</p>	D
94	<p>Input tax credit in respect of rent a cab, life insurance and health insurance belong to</p> <p>Exempt category</p> <p>Blocked credit category</p> <p>Composite tax category</p> <p>None of these</p>	B
95	<p>In the case of reversal of input tax credit, interest at the rate of.      % is applicable</p> <p>A. 8%</p> <p>B. 12%</p> <p>C. 18%</p> <p>D. 24%</p>	C
96	<p>Reversal of input tax credit happens when a person fails to pay the amount of price including tax to the supplier within a period of</p> <p>A. 180 days</p> <p>B. 30 days</p> <p>C. 60 days</p> <p>D. 90 days</p>	A
97	<p>Input service distributor shall distribute the credit of CGST</p> <p>A. Either as CGST or IGST</p> <p>B. As CGST only</p> <p>C. SGST only</p> <p>D. Either CGST or SGST</p>	A
98	<p>Tax credit in respect of goods or inputs sent for job work can be claimed by</p> <p>A. Job worker</p> <p>B. Principal</p> <p>C. Either by job worker or Principal</p> <p>D. Not eligible for input credit</p>	B



99	A registered person need not issue a tax invoice if the value of supply less than A. 100 B. 200 C. 500 D. 1000	B
100	A registered person supplying exempted goods or services or paying composition tax under section 10 shall issue A. GST Bill B. Bill of Supply C. Receipt voucher D. Debit note	B
101	After issuing a receipt voucher for advance payment, if no supply is made A. Refund voucher B. Debit note C. Tax invoice D. Bill of supply	A
102	An unregistered person A. Is allowed to collect GST B. Is not allowed to collect GST C. Is allowed to collect composite tax D. Is allowed to collect reverse tax	B
103	The original copy of a tax invoice of goods belongs to A. Recipient of supply B. Transporter of supply C. The Supplier D. GST department	A
104	The duplicate copy of a tax invoice of goods belongs to A. Recipient of supply B. Transporter Supply C. The supplier D. GST Department	B
105	A bill of supply is issued in the case of A. Taxable goods B. Reverse charge C. Exempt goods	C

	D. Composite supply	
106	A debit note is issued to the recipient of goods or services if A. Taxable value is found to be excess B. The goods are returned by the recipient C. Goods supplied are found to be deficient D. Tax charged is found to be lesser	D
107	The eligible input tax will be automatically credited to the A. Electronic credit ledger B. Electronic cash ledger C. Electronic Liability register	A
	D. None of these	
108	Every deposit made towards tax shall be credited to A. Electronic credit ledger B. electronic cash ledger C. Electronic liability register D. None of these	B
109	For the purpose of TDS, the value of supply shall be taken as the amount in the invoice A. Including tax B. Excluding tax C. Before discount D. None of these	B
110	The limit of exclusive economic zone of India is. from the nearest point of the baseline A. 200 nautical miles B. 12 nautical miles C. 24 nautical miles D. 100 nautical miles	A
111	Indian customs waters means the waters extending into the sea up to A. The limit of Exclusive Economic Zone B. 24 NM from baseline C. 123 NM from baseline	A

	D. None of the above	
112	Mr. Kumar sold goods worth Rs. 40000 to Mr. Lalu on 2.8.2019, but the payment was received from Mr.. Lalu on 2.10.2019. time of supply is A. 02.08.2019 B. 02.10.2019 C. either 2.8.2019 or 2.10.2019 D. None of these	A
113	Collection of Tax at source is relevant in the case of A. Government department B. E- commerce operators C. Any GST dealers D. Contractors	B
114	TCS rate under GST is A. 5% B. 2% C. 3% D. 1%	D
115	E- Commerce operators should submit return of TCS A. Monthly B. Every three months C. Every year D. Monthly and annually	D
116	GST Council meeting is convened A. Every week	D
	B. Every month C. Every 3 months D. Any time as required	
117	Validity of E-Way bill is A. One day for each 100 kms B. Two days for each 100 kms C. One day for each 200 kms D. One day for each 500 kms	A

118	Which among the following is not related to E-Way bill A. RFID B. IRN C. Form GST INS-01 D. GSTR-9	D
119	Electronic way bill is compulsory to move goods of worth A. Rs. 10000 or more B. Rs 20000 or more C. Rs. 50000 or more D. Rs 100000 or more	C
120	Protective assessment under Sec 64 is also called A. Summary Assessment B. Self-Assessment C. Provisional Assessment D. Best Judgment assessment	A
121	Summary assessment under Sec 64 is also called A. Self-assessment B. Provisional assessment C. Best Judgment assessment D. Protective assessment	D
122	Assessment under Sec 62 is called A. Self-assessment B. Provisional assessment C. Best Judgment assessment D. Protective assessment	C
123	Final return in Form GSTR- 10 is relevant in the case of A. Input Service Distributors B. E- Commerce seller C. GST dealers D. Cancellation of registration	D
124	Form GSTR- 9 is also called A. Annual Return B. Monthly Return C. Quarterly Return D. Half Yearly return	A
125	Form GSTR- 9B is also called A. Annual Return	D

	B. Monthly Return	
	C. Quarterly Return D. Reconciliation statement	
126	Maintaining books of accounts in electronic form is A. Compulsory B. Optional C. Compulsory if turnover is more than 1 crore D. Compulsory if turnover is more than 10 crore	B
127	The turnover limit of Rs. 50 Lakh for composition scheme is not applicable to the state of A. Himachal Pradesh B. Uttarakhand C. Assam D. None of the above	B
128	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	C
129	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	D
130	As per section 2(37) of the CGST Act, 2017, "credit note" means a document issued by a registered person under- A. Section 34 (1) B. Section 35 (1) C. Section 36 (2) D. Section 37 (3)	A

131	<p>What would be the tax rate applicable in case of composite supply?</p> <p>a) Tax rate as applicable on principal supply b) Tax rate as applicable on ancillary supply c) Tax rate as applicable on respective supply d) None of the above</p>	A
132	<p>What are the factors differentiating composite supply &amp; mixed supply?</p> <p>a) Nature of bundling i.e. artificial or natural b) Existence of principal supply c) Both of the above d) None of the above</p>	C
133	<p>What would be the tax rate applicable in case of mixed supply?</p> <p>a) Tax rate as applicable on supply attracting the lowest rate of tax b) Tax rate as applicable on supply attracting the highest rate of tax c) Tax @ 28% d) None of the above</p>	B
134	<p>_____ Supply shall attract IGST?</p> <p>(a) Intra-State b) Inter-State c) Both</p>	B
135	<p>Is there any ceiling limit prescribed on the rate under IGST?</p> <p>(a) 14% b) 40% c) 26% d) 30%</p>	B
136	<p>What if an e-commerce operator having no physical presence in the taxable territory, does not have a representative in the taxable territory?</p> <p>(a) His will have to discharge his tax liability in foreign currency b) He will not be liable to tax c) He has to appoint a person in the taxable territory for the purpose of paying tax on his behalf d) None of the above</p>	C

137	Unless and until notified, IGST shall not be levied on the inter-State supply of which of the following: (a) Industrial alcohol (b) Works contract (c) Petroleum (d) None of the above	C
138	Goods deposited in warehouse by filing into-bond bill of entry do not attract liability to any customs duty until the date specified in section 15 is reached (a) True (b) False	A
139	.....of the Constitution provides that no tax shall be levied or collected except by authority of law? (a) Article 248 (b) Article 245 (c) Article 265 (d) Article 266	C
140	What are the taxes levied on an intra-State supply? (a) CGST (b) SGST (c) CGST and SGST (d) UTGST	C
141	What is the maximum rate prescribed under CGST Act? (a) 12% (b) 28% (c) 20% (d) 18%	C
142	Who will notify the rate of tax to be levied under CGST Act? (a) Central Government suo moto (b) State Government suo moto (c) GST Council suo moto (d) Central Government as per the recommendations of the GST Council	D

143	Which of the following taxes will be levied on imports? (a) CGST (b) SGST (c) IGST (d) CGST and SGS	C
144	What is the maximum rate prescribed under UTGST Act? (a) 14% (b) 28% (c) 20% (d) 30%	C
145	What are the supplies on which reverse charge mechanism would apply? (a) Notified categories of goods or services or both under section 9(3) (b) Inward supply of goods or services or both from an unregistered dealer under section 9(4) (c) Both the above (d) None of the above	A
146	Which of the following services are covered under Reverse Charge Mechanism of CGST Act, 2017? i. Legal Consultancy ii. Goods Transport Agency iii. Labour Supply iv. Rent-a-Cab (a) i & iii (b) i & iv (c) i & ii (d) All the above	C
147	In case of GTA services provided to an Individual not registered under GST and not a business entity, liability to pay GST is on (a) GTA (b) Recipient (c) Both (d) Exempt	D



148	In case of sponsorship services provided by Mr. A to M/s AB Ltd., liability to pay GST is on: (a) Mr. A (b) M/s AB Ltd. (c) Both (d) None of the above	B
149	In case of renting of land, inside an Industrial estate, by State Government to a registered manufacturing company, liability to pay GST is on: (a) State Government (b) Registered Manufacturer Company (c) Both (d) None of the Above	B
150	In case of services by an insurance agent to Ms. ABC Insurance Co. Ltd., GST is to be paid by: (a) Insurance Agent (b) ABC Insurance Co. Ltd. (c) Both (d) None of the above	B
151	Sitting fees received by director of XYZ Ltd. is liable for GST in the hands of the..... (a) Director (b) XYZ Ltd (c) Both of above (d) None of the above	B
152	Services by a recovery agent to M/s ZZZ Bank Ltd., are liable for GST in the hands of: (a) M/s ZZZ Bank Ltd. (b) Recovery agent (c) Both the above (d) None of the above	A
153	Which one of the following is true? (a) Entire income of any trust is exempted from GST (b) Entire income of a registered trust is exempted from GST (c) Incomes from specified/defined charitable activities of a trust are exempted from GST (d) Incomes from specified/defined charitable	D

	activities of a registered trust (u/s 12AA of Income Tax Act) are exempted from GST	
154	Select the correct statement? (a) Transfer of a going concern wholly is not exempt from GST (b) Transfer of a going concern is partly exempt from GST (c) Transfer partly as going concern is exempted from GST (d) Transfer of a going concern is exempt from GST	D
155	Services to a single residential unit is, exempted if: (a) It is pure labour service only (b) It is works contract only (c) It is a part of residential complex only (d) It is on ground floor without further super structure	A
156	Services by a hotel, inn, guest house, club or campsite are exempted for residential / lodging purposes – (a) If the declared actual tariff for a unit of accommodation is below Rs. 10,000 (b) If the declared actual tariff for a unit of accommodation is below Rs. 1,000 (c) If the declared actual tariff for a unit of accommodation is exactly Rs. 1,000 (d) If the declared actual tariff for a unit of accommodation is above Rs. 1,000	B
157	Transportation of agricultural produces, milk, salt and food grain including flour, pulses and rice, 'relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap', newspaper or magazines registered with the Registrar of Newspapers - is exempted – (a) If it is by a goods transport agency (b) If it is by a rail - within India (c) If it is by a vessel - within India	D

	(d) If it is by all of the above	
158	If the aggregate turnover of in FY 2016-17 of M/s ABCD Enterprises, Kanchipuram, Tamil Nadu, India was Rs 18 lakh, exemption is available for the following services rendered to ABCD Enterprises – (a) Arbitral Tribunal services (b) Legal services by firm of advocates (c) Legal services by senior advocate (d) All of the above	D
159	The Commissioner may, subject to such conditions and limitations as may be specified in this behalf by him, delegate his powers to: (a) Any other officer who is sub-ordinate to him (b) Any other officer who is senior to him (c) Both (a) and (b) (d) None of the above	A
160	The fee for filing an appeal before AAAR by the applicant is: (a) 25000/- under CGST Act (b) 25000/- under SGST Act (c) 10000/- each under CGST and SGST Act (d) 25000/- under any of the above Act	D
161	The fee for filing an appeal before AAAR by the Department is: (a) 5000/- under CGST Act (b) 5000/- under SGST Act (c) 10000/- each under CGST and SGST Act (d) None of the above	D
162	The details of outward supplies of goods or services shall be submitted by (a) 10th of the succeeding month (b) 18th of the succeeding month (c) 15th of the succeeding month (d) 20th of the succeeding month	A

163	<p>Details of Outward supplies shall include</p> <p>(a) Invoice</p> <p>(b) Credit and Debit notes</p> <p>(c) Revised invoice issued in relation to outward supplies</p> <p>(d) All the above</p>	D
164	<p>The details submitted by the outward supplier in Form GSTR 1 shall be furnished to the recipient regular dealer in form</p> <p>(a) GSTR 4A</p> <p>(b) GSTR 5A</p> <p>(c) GSTR 2A</p> <p>(d) GSTR 6A</p>	C
165	<p>The details submitted by the outward supplier in Form GSTR 1 shall be furnished to the input service distributor in form</p> <p>(a) GSTR 4A</p> <p>(b) GSTR 5A</p> <p>(c) GSTR 2A</p> <p>(d) GSTR 6A</p>	D
166	<p>Which of the following is true?</p> <p>(a) The Commissioner may extend the time limit for furnishing the details of outward supplies by notification for valid reasons</p> <p>(b) The details of outward supplies shall include details of debit notes, credit notes and revised invoices issued in relation to outward supplies</p> <p>(c) The details of outward supplies shall be submitted in Form GSTR-1 by all the registered taxable person other than ISD, non-resident tax payer and a person paying tax under section 10, section 51 and section 52</p> <p>(d) All the above</p>	D
167	<p>The details submitted by the supplier in Form GSTR 1 are communicated to the registered taxable person in</p> <p>(a) Form GSTR 1A on 17th of the succeeding month</p> <p>(b) Form GSTR 2A after the data entry in Form GSTR 1</p> <p>(c) Form GSTR 2A after the due date of filing</p>	C

	Form GSTR 1 (d) Form GSTR 1A on 15th of the succeeding month	
168	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	C
169	In case of supply of plant & machinery on which ITC is taken, tax to be paid on is (a) Amount equal to ITC availed less 5% for every quarter or part thereof (b) Tax on transaction value (c) Higher of above two (d) Lower of above two	C
170	The principal can avail ITC on goods sent to job-worker which relates to (a) Inputs (b) Capital goods (c) Inputs/capital goods directly sent to job-worker (d) All of above.	D
171	How the aggregate turnover of Rs. 20 Lakh is calculated? (a) Aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and interstate supplies of a person having same PAN computed on all India basis. (b) Aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and interstate supplies of a person computed for each state separately. (c) Aggregate value of all taxable intrastate	D

	<p>supplies, export of goods/services and exempt supplies of a person having same PAN computed for each state separately.</p> <p>(d) Aggregate value of all taxable supplies(excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and interstate supplies of a person having same PAN computed on all India basis and excluding taxes if any charged under CGST Act, SGST Act and IGST Act.</p>	
172	<p>Whether all persons are mandatorily required to obtain registration?</p> <p>(a) Yes</p> <p>(b) Not required if he is an agriculturist or person exclusively engaged in supplying exempt goods or services, if specified threshold limit does not exceed in a financial year.</p> <p>(c) Not required if he is an agriculturist or person exclusively engaged in supplying exempt goods or services.</p> <p>(d) No, only if specified threshold exceeds in a financial year then only need to obtain.</p>	C
173	<p>Which one of the following is true?</p> <p>(a) A person can't collect tax unless he is registered.</p> <p>(b) Registered person not liable to collect tax till his aggregate turnover exceeds Rs.20 lakhs/ Rs.10 Lakhs as the case may be.</p> <p>(c) A person can collect the tax during the period of his provisional registration.</p> <p>(d) Both (a) and (b) are correct.</p>	A
174	<p>Which of the following forms are used for registration?</p> <p>(a) Form GSTR -1</p> <p>(b) Form GSTAPL-01</p> <p>(c) Form GST REG-01</p> <p>(d) Form GST RFD -01</p>	C

175	<p>Within how many days a person should apply for registration?</p> <p>(a) Within 60 days from the date he becomes liable for registration.</p> <p>(b) Within 30 days from the date he becomes liable for registration.</p> <p>(c) No Time Limit</p> <p>(d) Within 90 days from the date he becomes liable for registration.</p>	B
176	<p>What is the validity of the registration certificate issued to casual taxable person and nonresident taxable person?</p> <p>(a) 90 days from the effective date of registration</p> <p>(b) Period specified in the application for registration</p> <p>(c) Earliest of (a) or (b) above</p> <p>(d) 180 days from the effective date of registration.</p>	C
177	<p>Do I, a Mutual fund Distributor working in Delhi, need to register under GST, having income less than Rs. 20 Lakhs but working for offices that are registered in Mumbai and have branch offices in Delhi?</p> <p>(a) No</p> <p>(b) Yes</p>	A
178	<p>Tax invoice must be issued by_____</p> <p>(a) Every supplier</p> <p>(b) Every taxable person</p> <p>(c) Registered persons not paying tax under composition scheme</p> <p>(d) All the above</p>	C
179	<p>The tax invoice should be issued _____the date of supply of service:</p> <p>(a) Within 30 days from</p> <p>(b) Within 1 month from</p> <p>(c) Within 60 days from</p> <p>(d) On</p>	A

180	A credit note is issued by _____ and it is a document accepted for GST purposes: (a) Supplier, for reducing the tax/ taxable value (b) Recipient, for reducing the tax/ taxable value (c) Supplier, for increasing the tax/ taxable value (d) Recipient, for increasing the tax/ taxable value	A
181	For an increase in the tax/ taxable value, a debit note for GST purposes: (a) Should be issued by the supplier (b) Should be issued by the recipient (c) May be issued by the supplier (d) May be issued by the recipient	A
182	The last date for declaring the details of a Credit Note issued on 25-Jun-2018 for a supply made on 19-Sep-2017 is: (a) 31-Dec-2018 – Last date for filing annual return (b) 20-Jul-2018 – Actual date for filing annual return (c) 20-Jan-2018 – Due Date of Filing of December Return (d) 20-Oct-2018 – Due Date of Filing of September Return	D
183	In case of inter-State movement of goods, every registered person who causes movement of goods of consignment value exceeding .....in relation to a supply or for reasons other than supply or due to inward supply from an unregistered person shall, before commencement of such movement, file FORM GST EWB-01. (a) Rs. 50,000/- (b) Rs. 1,00,000/- (c) Rs. 70,000/- (d) None of the above	A
184	Balance in electronic credit ledger under CGST can be used against which liability? (a) CGST Liability only (b) CGST and IGST liability (c) CGST, IGST and SGST liability	B



	(d) None of them	
185	<p>Who are the persons liable to furnish information return?</p> <p>(a) Taxable person (b) Income Tax Officer (c) Sub Registrar (d) Banking Company (e) GST Network (f) All the above</p>	F
186	<p>What is the maximum amount of demand for which the officer can issue an order under section 73 in case of other than fraud, misstatement or suppression?</p> <p>(a) Amount of tax + interest + penalty of 10% of tax (b) Amount of tax + interest + penalty of 10% of tax or Rs. 10,000/- whichever is higher (c) Rs. 10,000/- (d) Amount of tax + interest + 25% penalty</p>	B
187	<p>What is the maximum amount of demand for which the officer can issue an order under section 74 in case fraud, misstatement or suppression?</p> <p>(a) Amount of tax + interest + penalty of 15% of tax (b) Amount of tax + interest + penalty of 25% of tax (c) Amount of tax + interest + penalty of 50% of tax (d) Amount of tax + interest + penalty of 100% of tax</p>	D
188	<p>What is the prescribed monetary limit of Integrated Tax for Superintendent of Central Tax for issuance of show cause notices and orders under Section 73 and 74 read with Section 20 of the IGST Act?</p> <p>(a) Not exceeding Rupees 10 lakhs</p>	D

	<p>(b) Above Rupees 10 lakhs and not exceeding Rupees 1 crore</p> <p>(c) Above Rupees 1 crore without any limit</p> <p>(d) Not exceeding Rupees 20 lakhs</p>	
189	<p>What happens if a taxable person has paid CGST &amp; SGST or, as the case may be, CGST &amp; UTGST (in SGST / UTGST Act) on a transaction considered by him to be an intra-state supply but which is subsequently held to be an inter-state supply?</p> <p>(a) Seek refund</p> <p>(b) Adjust against future liability</p> <p>(c) Take re-credit</p> <p>(d) File a suit for recovery</p>	A
190	<p>Mr. X of Delhi is participating in Hitex Furniture Expo in Haryana where he has no fixed place of business and exhibiting his products. During the expo, the said products will be sold to the people attending and intending to purchase such products. In such scenario, Mr. X shall obtain which of the following registration under the CGST Act, 2017:</p> <p>(a) Non-resident taxable person registration</p> <p>(b) Casual taxable person registration</p> <p>(c) Regular taxpayer registration</p> <p>(d) No registration under GST required</p>	B
191	<p>ABC Ltd. has provided following information for the month of Sep, 2018:</p> <p>(i) Intra-State outward supply 8,00,000/-</p> <p>(ii) Inter-State exempt outward supply 5,00,000/-</p> <p>(iii) Turnover of exported goods 10,00,000/-</p> <p>(iv) Payment made to GTA 80,000/-</p> <p>Calculate the aggregate turnover ABC Ltd.</p> <p>(a) 8,00,000/-</p> <p>(b) 23,80,000/-</p> <p>(c) 23,00,000/-</p> <p>(d) 18,00,000/-</p>	C

192	The definition of goods under section 2(52) of the CGST Act does not include- (a) Grass (b) Money and securities (c) Actionable claims (d) Growing crops	B
193	If Mr. A, having his registered office at Andhra Pradesh, and his operating office at Telangana which is also registered, but providing advisory services to his client who is placed at Karnataka. What would be the location of supplier of services in this case? (a) Telangana (b) Andhra Pradesh (c) Karnataka (d) All of the above	A
194	Officers under which Act shall be deemed to be the officers appointed under the provisions of CGST Act: (a) Central Excise Act, 1944 (b) Central Sales Tax Act, 1956 (c) Delhi Value Added Tax Act, 2004 (d) Customs Act, 1962	A
195	What provisions of CGST have been made applicable to IGST? (a) All the provisions (b) Only a few provisions (c) The provisions of CGST Act as would be applicable to IGST has not been mentioned (d) The exact provisions of CGST Act as would be applicable to IGST have not been enumerated. However, lists of items have been mentioned, whose corresponding provisions under CGST would apply to IGST Act.	D
196	What would the TDS and TCS rates be under IGST? (a) TDS and TCS provisions not applicable to IGST since no such provisions have been incorporated under IGST Act (b) TDS and TCS @ 1% each (c) TDS @2% and TCS @ not exceeding 2%	C

	(d) TDS @1% and TCS not exceeding 2%	
197	<p>Is IGST payable on services imported after the appointed day, though service tax has actually been paid under service tax regime?</p> <p>(a) No (b) Yes. Pay and avail the credit paid of IGST under reverse charge on full value (c) Yes. If tax has been paid partially under service tax regime and part of the service/ consideration paid has not suffered service tax under service tax regime</p>	C
198	<p>Which article of the Constitution outlines the composition and functions of the GST Council?</p> <p>(a) 270 (b) 279-A (c) 246-A (d) 269-A</p>	B
199	<p>The GST is recommended by the _____ on implementation of the Fiscal Responsibility and Budget Management (FRBM) Act, 2003</p> <p>(a) Kelkar Task Force (b) Chidambaram Task Force (c) Jaitely Task Force (d) None of the above</p>	A
200	<p>The officers appointed under which of the following Acts are authorized to be the proper officers for the purposes of the CGST Act, 2017:</p> <p>a) State Goods and Services Tax Act b) Union Territory Goods and Services Tax Act c) Both (a) and (b) d) None of the above</p>	C
201	<p>Officers under SGST Act shall be deemed to be the officers appointed under:</p> <p>a. Income tax Act, 1961 b. Customs Act, 1962 c. CGST Act</p>	C

	d. None of the Above	
202	<p>From the following who will be the members of the GST Council?</p> <p>1. Union Finance Minister 2. Union Minister of State in charge of Revenue or Finance 3. Chief Ministers of States</p> <p>(a) 1 &amp; 3 (b) 1 &amp; 2 (c) 2 &amp; 3 (d) All of the above</p>	B
203	<p>What is the difference between a direct &amp; an indirect tax?</p> <p>(a) Charge of levy (b) Nature of transfer (c) Different collection pattern of tax (d) All of the above</p>	D
204	<p>Which of the following constitutional amendment governs GST act?</p> <p>(a) 101st amendment, (b) 122nd amendment, (c) 152nd amendment (d) 140th amendment,</p>	A
205	<p>What kinds of taxes are subsumed under GST?</p> <p>(a) Central excise duty (b) State VAT/Sales Tax (c) Central Sales Tax (d) Service Tax (e) All of the above</p>	E
206	<p>Which of the taxes are out of purview of GST?</p> <p>(a) Property tax &amp; stamp duty (b) Additional duties of Custom (CVD &amp; SAD) (c) Excise duty on Alcohol (d) Entertainment tax by local body (e) Only (a) &amp; (c)</p>	E

207	The proceeds of the GST Compensation Cess leviable under section 8 shall be distributed among States as and when collected. a) Yes b) No	B
208	Which One of the following states does not fall under special category given under Article 279A of the Constitution (a) Himachal Pradesh (b) Uttarakhand (c) Chhattisgarh (d) Jammu & Kashmir	C
209	The items which will be taxable both under current Central Excise Law and GST even after the implementation of the GST Act. (a) Motor Spirit (b) Alcoholic Liquor for Human Consumption (c) Tobacco and Tobacco Products (d) Natural Gas	C
210	ITC of CGST can be utilized for payment of (a) Only CGST (b) Only SGST (c) 1st CGST & then IGST (d) 1st SGST & then IGST	C
211	Which of the following is not a supply as per section 7 of the CGST Act a) Management consultancy services not in course furtherance of business b) Import of service for consideration not in course furtherance of business c) Both and (a) (b) d) None of the above	A
212	Which of the following activities is a supply of services? a) Transfer of right in goods/ undivided share in goods without transfer of title in goods b) Transfer of title in goods c) Transfer of title in goods under an agreement which stipulates that property shall pass at a future date.	A

	d) All of the above															
213	<p>A _____ supply comprising of two or more supplies shall be treated as the supply of that particular supply that attracts highest rate of tax.</p> <p>a) Composite          b) Mixed          c) Both (a) and (b)          d) None of the above</p>	B														
214	<p>What is the status of 'money and securities' under GST law</p> <p>a) Treated as 'Goods'          b) Treated as 'Services'          c) Treated neither as 'Goods' nor as 'Services'          d) Status is not clear</p>	C														
215	<p>M/s. Jolly Electronics (P) Ltd. has given a single invoice, indicating price of each item separately to Mr. Alla Rakha. Mr. Alla Rakha, has given a single cheque of Rs. 1,00,000/- for all the items as a composite discounted price. State the type of supply and the tax rate applicable on the same.</p> <table border="1" data-bbox="427 1339 1264 1684"> <thead> <tr> <th>Product</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>refrigerator (500 litres) taxable@18%</td> <td>40,000/-</td> </tr> <tr> <td>Stabilizer for refrigerator @12%</td> <td>5,000/-</td> </tr> <tr> <td>LED television (42 inches) taxable @12%</td> <td>30,000/-</td> </tr> <tr> <td>Split air conditioner (2 tons) taxable @28%</td> <td>35,000/-</td> </tr> <tr> <td>Stabilizer for air conditioner taxable @12%</td> <td>5,000/-</td> </tr> <tr> <td>Total Value</td> <td>1,15,000/-</td> </tr> </tbody> </table> <p>M/s. Jolly Electronics (P) Ltd., is an authorized dealer of M/s. GG Micro Ltd., located and registered in Lucknow, Uttar Pradesh. It has sold following items to Mr. Alla Rakha (a consumer):</p> <p>a. Composite supply; Highest tax rate applicable to split air conditioner, i.e. 28%</p> <p>b. Mixed supply; Highest tax rate applicable to</p>	Product	Amount	refrigerator (500 litres) taxable@18%	40,000/-	Stabilizer for refrigerator @12%	5,000/-	LED television (42 inches) taxable @12%	30,000/-	Split air conditioner (2 tons) taxable @28%	35,000/-	Stabilizer for air conditioner taxable @12%	5,000/-	Total Value	1,15,000/-	D
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	<p>split air conditioner, i.e. 28%</p> <p>c. Supply other than composite and mixed supply; Highest tax rate applicable to split air conditioner i.e. 28%</p> <p>d. Supply other than composite and mixed supply; respective tax rate applicable to each item</p>																					
216	<p>Mr. Kabira is engaged in the business of sale and purchase of handbags taxable @ 18%. Calculate his tax liability to be paid in cash for the month of Jul 2018 considering the following details</p> <table border="1" data-bbox="427 734 1114 1489"> <thead> <tr> <th>Particulars</th> <th>Amount(₹)</th> </tr> </thead> <tbody> <tr> <td>Value of inter-State outward supply to registered persons</td> <td>30 lakh</td> </tr> <tr> <td>Value of intra-State outward supply to registered persons</td> <td>50 lakh</td> </tr> <tr> <td>Value of intra-State outward supply to un-registered persons</td> <td>15 lakh</td> </tr> <tr> <td>Value of intra-State inward supply from registered persons</td> <td>10 lakh</td> </tr> <tr> <td>Value of inter-State inward supply from registered persons</td> <td>5 lakh</td> </tr> <tr> <td>Value of intra-State inward supply from un-registered persons</td> <td>2 lakh</td> </tr> <tr> <td>IGST credit on capital goods purchased in the month of July</td> <td>1.5 lakh</td> </tr> <tr> <td>CGST/ SGST credit on other inward supplies (including credit of Rs. 5,000 each on account of Food and Beverages expenses)</td> <td>0.5 lakh each</td> </tr> <tr> <td>Carried forward credits CGST : ₹ 2 lakh SGST : ₹ 2 lakh IGST : ₹ 5 lakh</td> <td></td> </tr> </tbody> </table> <p>Mr. Kabira has also procured consultancy services from lawyer for Rs. 1 lakh who is situated in same State in which Mr. Kabira is registered being taxable @ 18%.</p> <p>a. IGST: Rs. 2,00,000; CGST: Rs. 2,50,000; SGST: Rs. 2,50,000</p> <p>b. IGST: Nil; CGST: Rs. 50,000; SGST: Rs. 2,50,000</p> <p>c. IGST: Nil; CGST: Rs. 59,000; SGST: Rs. 2,59,000</p> <p>d. IGST: Rs. 3,00,000; CGST: Rs. 4,50,000; SGST: Rs. 4,50,000</p>	Particulars	Amount(₹)	Value of inter-State outward supply to registered persons	30 lakh	Value of intra-State outward supply to registered persons	50 lakh	Value of intra-State outward supply to un-registered persons	15 lakh	Value of intra-State inward supply from registered persons	10 lakh	Value of inter-State inward supply from registered persons	5 lakh	Value of intra-State inward supply from un-registered persons	2 lakh	IGST credit on capital goods purchased in the month of July	1.5 lakh	CGST/ SGST credit on other inward supplies (including credit of Rs. 5,000 each on account of Food and Beverages expenses)	0.5 lakh each	Carried forward credits CGST : ₹ 2 lakh SGST : ₹ 2 lakh IGST : ₹ 5 lakh		B
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217	<p>XYZ Pvt. Ltd. manufactures the jeans on order of ABC Pvt. Ltd. Further, after manufacturing, it also gets it delivered to ABC Ltd. &amp; gets the in transit insurance done. What kind of supply is this?</p> <p>a. Mixed supply b. Composite supply c. None of the above d. Either a or b above</p>	B
218	<p>M/s X Ltd. a dealer offer combo packs of shirt, watch, wallet, book and they are bundled as a kit and this kit is supplied for a single price as a mixed supply. Tax rate for shirt, watch, wallet and book are 12%, 18%, 5% and Nil respectively. The mixed supply will be taxed at:</p> <p>a. 12% b. 18% c. 5% d. Nil</p>	B
219	<p>Mr. Vishal has head office in pune and has branches in state of Gujarat, Goa, and Punjab. Mr. Vishal send goods to its branch Goa worth 2, 50,000 in a own ` conveyance. Value of conveyance 15, 00,000 and ` With the conveyance some tools and spares parts are also send worth 50,000. Calculate total value of ` taxable supply on which GST is payable.</p> <p>a. 3,00,000 b. 2,50,000 c. 18,00,000 d. 15,50,000</p>	B
220	<p>Mr. Amar being a managing director of Alpha Project Pvt. Ltd. made gifts to his employee's worth of INR 60,000 each for assisting in the architectural work of his house. Does the same be considered supply?</p> <p>a) Yes, since the value of gift exceeds the provided limit of INR 50,000 b) No, since the gift is not made in course or furtherance of business c) As per the option of appropriate authority</p>	B

	d) Either b or c above	
221	Silk yarn procured by M/s ABC Silks Ltd. from a Trader, GST is payable by: (a) Trader (b) M/s ABC Silks Ltd (c) Both the above (d) None of the above	A
222	In case of GTA Services, provided to an Individual not registered under GST and not a business entity, liability to pay GST is on (a) Supplier (b) Recipient (c) Both (d) None of the above	A
223	Services by an Insurance Agent to Ms. ABC Insurance Co. Ltd., GST is to be paid by: (a) Insurance Agent (b) ABC Insurance Co. Ltd. (c) Both (d) None of the above	B
224	Sitting Fees received by director of XYZ Ltd., is liable for GST in the hands of the..... (a) Director (b) XYZ Ltd (c) Both of above (d) None of the above	B
225	Mr. A was having Rs. 50,000 in his credit ledger in the month of January, 2018 and in the same month he made purchases on which tax of Rs. 30,000 under RCM was to be paid. Which of the following method can be used for the same? a. Pay Rs. 30,000 by utilizing ITC of Rs. 50,000 b. Pay Rs. 30,000 from cash ledger c. Pay Rs. 15,000 by cash and utilize ITC for the balance amount d. Anyone of the above can be followed	B

226	<p>A radio taxi driver has provided his services through Electronic Commerce Operator – Kuber Cabs. The tax on such supplies shall be paid by the</p> <p>(a) Electronic Commerce Operator – Kuber Cabs (b) Radio taxi driver (c) Customer receiving the services from radio taxi driver (d) None of the above</p>	A
227	<p>GTA is under expansion mode and is acquiring lot of trucks for the transportation. It wants to take the ITC on such capital goods. What rate shall he charge in order to avail the ITC?</p> <p>a. 18% b. 12% c. 5% d. 28%</p>	B
228	<p>Mr. B, a GTA in Delhi supplied services of Rs. 60,000 to Mr. Q, a registered person in Delhi and the entire amount was being paid to the GTA. What shall be the tax amount to be paid under RCM?</p> <p>a. Rs. 1,500 each in CGST and Delhi GST b. Rs. 3,000 in IGST c. Rs. 2,857 each in CGST and Delhi GST d. Rs. 2,857 in IGST</p>	A
229	<p>Mr. Vishal is appointed as a director of ABC Ltd. company (not in capacity of employee) and earn sitting fees ` 5, 00,000. Who is liable to pay GST?</p> <p>a. Mr. Vishal b. ABC Ltd. Company c. Exempt supply d. Not cover in a supply</p>	B
230	<p>ABC Ltd. avail service of Rudra goods transport agency for transportation of goods from factory located in Mumbai to its Nasik depot and paid freight `1, 00,000 and GST is applicable @ 5%. Who will pay GST?</p> <p>a. Rudra goods transport agency b. ABC Ltd. Co.</p>	B

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	c. Both a 50% and b 50% d. None of the above	
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