

## GST QUESTIONS

Total		83	
Chp	Name	Q No.	Name of question
1	Supply	Q17	Import of Services (Self Drafted Question)
		Q21	High Seas
		Q8	Rajesh Surana
		Q9	Damodar, Sulekha, Raman
		Q22	Shama Carriers
2	Charge	Q8	All in One
		Q10	Super - ride
		Q4	Mr. Ravi, ABC Co., PC Jewellers etc.
3	Composition	Q4	Devlok, Narayan etc.
		Q5	Mr. A (Self Drafted)
		Q3	Shubhulaxmi
		Q14	Technology Enterprises, Sidhartha & Sons etc.
4	Exemptions	Q6	Gondia Post office
		Q15	Gyan Bhandar
		Q21	Chanakya Academy
		Q23	Shiva Medical Centre
		Q13	XYZ Ltd (Educational)
		Q18	KNM Trainers (Sports & Recreation)
		Q29	Robinsons Bank (Banking)
		Q31	XYZ Ltd (Biscuit Manufacturers - Transportation services)
		Q39	Ashok Dhingra (Legal Services - Self Drafted)
		Q46	Kutumb Housing Society (RWA)
Q50	Pethalal (Misc. Question)		
5	Time of Supply	Q19	Change in rate of tax
		Q22	Houseful Convention
		Q3	Gas Pipeline (Continuous Supply of Goods)
		Q9	Community hall for Marriage
		Q25	KLM Ltd. (Printing of books & Envelopes)
6	Value of supply	Q38	Skylark
		Q40	Power Engineering
		Q11	Kaya Trade Links (Post Supply Discount)
		Q16	Jonty
		Q19	Dev Enterprises
		Q24	Kaushal Manufacturers
		Q28	Sunil Forex Changers
		Q33	Harshad Mehta
		Q37	Jaskaran
		Q36	ABC Ltd Noida (Bottle Caps)
Q41	Mrs. Kajal, a regd suppliers		

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7	Place of Supply	Q18 Q32 Q19 Q25 Q26 Q29	Musicera Joinder Drills Grand Gala Events Sahukar, Vidyut Etc. PQ Statutory Body (Advt services to CG) RST Corn chips
8	Input tax credit	Q25 Q27 Q29 Q7 Q23 Q17 Q22 Q10 Q26 Q30 Q33 Q36 Q41 Q37	Quanto (Section 18) SNP (Exempt Goods Becoming Taxable Goods) Aman (Self Drafted) Rajesh Surana XYZ Ltd (Capital Goods reversal) Siddhi Ltd Oberoi (Capital Goods Reversal) ABC Ltd (Ineligible ITC) B&D Company Inter Government Transfers XYZ (hiring of excavator) V Supply Pvt Ltd (Big Question) XYZ Ltd (ISD) Sukhdev
9	Registration	Q13 Q25 Q24	Mahadev LMN CTP, Bantu
10	Documentation	Q11 Q21	Innovcare (Self drafted) Beauty cosmetics
11	Returns		N.A
12	Accounts & Records		N.A.
13	Payment of Tax, TDS, TCS	Q7 Q15 Q12	Ms. Nitya Manihar Trading M/s. ABC Ltd
14	Refunds	Q21 Q22 Q26 Q23 Q27	Delight Exporters Kailash Global Perrigo (Deemed Exports) Super Engineering Works Synotex Pvt Ltd

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Chp	Name	Q No.	Name of question
15	Assessment & Audit	Q4	Kulbhusan
16	Inspection		N.A
17	Demand & Recovery	Q3 Q8 Q9 Q11	Checkernot Various cases of section 74 Sharma Advice on typographical error
18	Liability in special cases		NA
19	Advance Ruling	Q2	Ranjan
20	Appeals & Revision	Q7 Q10	Home furnishers Anirudh Ltd
21	Offences & Penalties	Q7 Q11 Q9	Radhaswamy (Section 130) XYZ (Section 129) Confiscation