



UDESHEREGULAR May 24

TAXATION (GST)

CHAPTER 1 INTRODUCTION

1. Mr. A manufactures goods and supplies to Mr. B, wholesaler. Mr. B supplies these to Mr. C, retailer. Mr. C supplies these to Mr. D, consumer. Who will ultimately bear the brunt of GST levied on such goods?
(a) Mr. A (b) Mr. B
(c) Mr. C (d) Mr. D
2. Which of the following is not a feature of GST?
(a) Commodity tax (b) Progressive in nature
(c) Wide tax base (d) Borne by the end consumer
3. Which of the following is a feature of GST?
(a) Value added tax (b) Tax on income
(c) Progressive in nature (d) Results in tax cascading
4. Jack is engaged in the supply of furniture and provision of architect services. GST will be leviable on:
(a) Only supply of furniture (b) Only supply of architect services
(c) Both A and B (d) None
5. GST is superior to the erstwhile indirect tax regime on account of which of the following aspects?
(a) Multiple tax administrations (b) No cascading of tax
(c) Ambiguities in classification of goods/services
(d) Procedures across multiple laws
6. Which of the following transactions are not leviable to GST?
(a) Sale of gift items onboard Indigo flight from Mumbai to Bangalore
(b) Entertainment services onboard a cruise liner sailing from the coast of Goa to the coast of Mumbai
(c) Sale of handicraft items on a Shikara boat stationed in the Dal Lake, Srinagar
(d) Sale of ski equipment at a snow sports event held in Canada



7. Q Pvt. Ltd. supplies machinery spare parts on a project site located in the continental shelf of India off the coast of Tamil Nadu. Will the supply be exigible to GST?

(a) Yes

(b) No

8. Which of the following taxes have been subsumed in GST? (1) Basic customs duty, (2) taxes on lotteries, (3) environment tax levied by local body.

(a) All of the above

(b) None of the above

(c) 1 and 2

(d) 2

9. Which of the following taxes have been subsumed under GST?

(a) Stamp duty

(b) Purchase tax

(c) Anti dumping duty

(d) Road tax

10. Both Central and State Governments have simultaneous power to levy GST on ____.

(a) Intra-state Supplies only

(b) Inter-state Supplies only

(c) Import

(d) Both a & b

11. Which of the following union territory (/ies) has (/have) their own state legislature(s)?

(i) Chandigarh

(ii) Delhi

(iii) Puducherry

(iv) Goa

(a) (i)

(b) (ii) & (iii)

(c) (iii) & (iv)

(d) (iii)

12. GST Compensation cess is levied on _____.

(a) Tobacco

(b) Aerated waters

(c) Both (a) & (b)

(d) None of the above



13. Naina, a resident of Delhi, has transferred Rs. 50,000 to Mr. Rahul, a resident of Assam. Assuming the rate of GST to be 12%, calculate how much amount has to be paid by Naina in respect of GST.

- (a) Rs. 9,000
- (b) Rs. 18,000
- (c) Rs. 4,500
- (d) Nil**

14. In the event of exchange of goods, tax will be levied on _

- (a) Only the portion of goods supplied by the supplier
- (b) Only the amount received as consideration, by the supplier
- (c) Both of the above**
- (d) None of the above

15. Agro Indo Ltd. has supplied raw materials worth Rs. 13,00,000 to "SMP Ltd." based in Haryana. The payment has been duly made for Rs. 10,00,000 and Rs. 3,00,000 has been paid through subsidies provided by the Municipality of Haryana. Ascertain the amount of GST to be paid if GST rate for this purpose is 12%.

- (a) Rs. 1,56,000**
- (b) Rs. 1,20,000
- (c) Rs. 60,000
- (d) Rs. 78,000

16. Which schedule provides for the negative list of supply u/s 7(2) of the CGST Act, 2017?

- (a) Schedule I
- (b) Schedule II
- (c) Schedule III**
- (d) Schedule IV

17. An act of transportation of the deceased constitutes _____.

- (a) Supply of goods
- (b) Supply of service
- (c) Neither supply of goods nor service.**
- (d) Nil-rated supply



18. Gifts by an employer to a employee for Rs. 50,000 in value shall be _____.

(a) Taxable fully

(b) Not taxable

(c) Taxable for value more than Rs.10,000

(d) Taxable for value more than Rs. 25,000

19. The term “money” under the CGST Act, 2017 excludes _____.

(a) Letter of credit

(b) Currency held in its numismatic value

(c) Bill of exchange and promissory notes

(d) All the above

20. Which of the following is a non-taxable supply of service?

(a) Import with consideration in the course or furtherance of business

(b) Import with consideration not in the course or furtherance of business

(c) Import by a person from a related person or from any of his other establishments outside India, in the course or furtherance of business without consideration

(d) Import by a person from a related person or from any of his other establishments outside India, not in the course or furtherance of business without consideration.

21. Which of the following transaction(s) constitute(s) a supply?

(i) A famous actor sold paintings and donated the consideration to charitable trust

(ii) Sale of old jewellery by an individual

(iii) Art works sent by artists to galleries for exhibition

(iv) Supply of service between principal and agent without consideration

(a) (i) & (iii)

(b) (ii) & (iii)

(c) (i)

(d) (i), (iii) & (iv)

22. In case of supply of printed envelopes, boxes etc., by the printer using their paper to print the design, logo provided by the recipient, it is _____.

(a) Mixed supply

(b) Supply of goods

(c) Supply of service

(d) None of the above



23. The maximum rate of IGST can be:

- (a) 18%
- (b) 28%**
- (c) 40%
- (d) None of the above

24. Which of the following taxes have not been subsumed under GST?

- (a) Service tax
- (b) Entry tax
- (c) Tax on betting
- (d) Entertainment tax levied by local body**

25. The local tax officer has demanded the following taxes from Mr. Q, a Chartered Accountant: Profession tax, service tax, tax on gambling and Central Sales Tax. Which of these taxes can the tax officer legitimately demand?

- (a) Profession tax**
- (b) Service tax
- (c) Tax on gambling
- (d) Central Sales Tax

26. Is GST applicable on alcoholic liquor for human consumption?

- (a) Yes
- (b) No, but it will be levied from a date to be notified
- (c) No, as it is out of purview of GST**
- (d) Yes, but only when State Excise Duty and CST/VAT is exempted on its manufacture or production and sale

27. Which of the following levies apply to alcoholic liquor for human consumption?

- (a) CST/VAT
- (b) State Excise Duty
- (c) GST
- (d) A and B**

28. The GST officer has asked Mr. A, who owns a petrol pump in Delhi, to pay GST on the supply of high speed diesel, petrol, natural gas and vehicle repair services, which he makes from his petrol pump. Is the GST officer correct?

- (a) Yes, Mr. A needs to pay GST on all supplies
- (b) No, Mr. A need not pay GST on any supply
- (c) No, Mr. A needs to pay GST only on repair services**
- (d) No, Mr. A needs to pay GST only on natural gas and repair services



29. Which of the following is not exigible to both GST and Excise Duty?

- (a) Tobacco (b) Bottle of wine for drinking
(c) Opium (d) Indian hemp

30. GST is leviable on which of the following activities undertaken by Rahul of Chhatisgarh?

- (a) Production of narcotic drugs (b) Sale of tobacco
(c) Manufacture of cigarettes (d) Sale of petrol

31. Rashi believes that she is not required to pay any tax on supply of ethyl alcohol to manufacturers of chemical and pharmaceutical products. Is she correct?

- (a) Yes, she is not required to pay any tax (b) No, she is required to pay GST
(c) No, she is required to pay State Excise Duty
(d) No, she is required to pay CST/VAT

32. Which of the following supplies made by Mr. Z from Mumbai is an intra-State supply?

- (a) Provision of consultancy services to Mr. X of Japan
(b) Supply of raw material to SEZ unit in Pune
(c) Supply of goods to Mr. Y of Pune
(d) Provision of consultancy services to Mr. Q of Patna

33. Which of the following supplies made by Mr. A from Jodhpur is an inter-State supply?

- (a) Goods sold to Mr. B of Chandigarh (b) Services provided to Mr. C of Jaipur
(c) Goods sold to Mr. D of Bikaner (d) None of the above

34. Zaheer of Kanpur has supplied goods to Manohar of Varanasi valued at ₹ 1,000 and attracting GST @ 18%. Determine the GST that will be levied on this transaction.

- (a) IGST of 180 (b) IGST of 90 and SGST of 90
(c) CGST of 90 and SGST of 90 (d) SGST of 180

35. Gaurav of Himachal Pradesh has provided services to Harsh of Orissa for a value of ₹ 10,000. Rate of GST is 18%. Determine the GST that will be levied.

- (a) IGST of 1,800 (b) CGST of 1,800
(c) SGST of 1,800 (d) CGST of 900 + SGST of 900



36. Gopi of Delhi has supplied goods to Harshit of Delhi for a value of ₹ 1,000. Rate of GST is 18%. Determine the GST that will be levied.

- (a) IGST of 180 (b) CGST of 90 + SGST of 90
(c) CGST of 90 + UTGST of 90 (d) SGST of 180

37. Yug of Chandigarh has supplied goods to Yogi of Ladakh for a value of ₹ 1,000. Rate of GST is 12%. Determine the GST that will be levied.

- (a) CGST of 60 and UTGST of 60 (b) IGST of 60 and UTGST of 60
(c) IGST of 120 (d) SGST of 120

38. Raman of Lakshwadeep has supplied goods to Madhav of Lakshwadeep for a value of ₹ 1,000. Rate of GST is 12%. Determine the GST that will be levied.

- (a) CGST of 60 and SGST of 60 (b) IGST of 120
(c) UTGST of 120 (d) CGST of 60 and UTGST of 60

39. Supply within which of these Union Territories will attract UTGST?

- (a) Chandigarh (b) Delhi
(c) Puducherry (d) Jammu and Kashmir

40. CGST and SGST will not apply to supplies within which of these territories?

- (a) Uttarakhand (b) Delhi
(c) Andaman and Nicobar Islands (d) Goa

41. Which Act(s) will apply in case of supply of goods within Tamil Nadu?

- (a) CGST Act and SGST Act (b) IGST Act
(c) IGST Act and SGST Act (d) SGST Act

42. Which Act(s) will apply in case of supply of services within Chandigarh?

- (a) CGST Act and SGST Act (b) CGST Act and UTGST Act
(c) UTGST Act (d) IGST Act and UTGST Act

43. Which Act will apply in case of supply of goods within Jammu and Kashmir?

- (a) CGST Act and SGST Act (b) CGST Act and UTGST Act
(c) IGST Act and UTGST Act (d) IGST Act and SGST Act



44. Which Act will apply in case of supply of goods from Delhi to Andaman and Nicobar Islands?

- (a) UTGST Act
(b) IGST Act
(c) CGST Act
(d) CGST Act and SGST Act

45. If B of Delhi supplies goods to C of Maharashtra of value ₹ 1,000 and C further supplies these goods to D of Goa at value ₹ 1,500, how much GST will C need to pay? GST rate is 12%. C does not have any input tax credit other than that arising from this transaction.

- (a) IGST of 120
(b) IGST of 180
(c) IGST of 60
(d) SGST of 60

46. If Shubh of Gujarat supplies goods to Raghav of Chandigarh of value ₹ 1,000 and Raghav further supplies these goods to Chetan of Delhi at value ₹ 1,500, how much GST will Chetan need to bear? GST rate is 12%.

- (a) IGST of 120
(b) IGST of 180
(c) IGST of 60
(d) SGST of 60

47. If A of Punjab supplies goods to B of Madhya Pradesh and B further supplies these goods to C of Andhra Pradesh, GST will be ultimately earned by which Government?

- (a) Government of Andhra Pradesh
(b) Central Government
(c) Central Government and Government of Andhra
(d) Central Government and Government of Madhya Pradesh Pradesh.

48. If X of Srinagar supplies services to Y of Bangalore, GST will be ultimately earned by which Government?

- (a) Central Government
(b) Government of Karnataka
(c) Central Government and Government of Karnataka
(d) Central Government will decide

49. If D of Delhi supplies goods to C of Delhi and C further supplies these goods to B of Delhi, GST will be earned by which Government?

- (a) Government of Delhi
(b) Central Government
(c) Central Government and Government of Delhi
(d) Government of Delhi will decide



50. If Compensation Cess is levied on pan masala, IGST/CGST/SGST/UTGST cannot be levied.

- (a) True (b) False

51. Which of these taxes is not administered by the CBIC?

- (a) IGST (b) CGST
(c) SGST (d) Customs duty

52. Who will recommend the date from which GST will be levied on specified petroleum products?

- (a) State Governments (b) Central Government
(c) GST Council (d) Chairman of CBIC

53. Which of these is not a benefit flowing from introduction of GST?

- (a) Reduction in multiplicity of taxes (b) Unified common national market
(c) Mitigation of tax cascading (d) Benefit of input tax credit to end consumer

54. How many States have been marked as Special Category States?

- (a) 9 (b) 10
(c) 11 (d) 12

55. Which of these is not a Special Category State?

- (a) Assam (b) Goa
(c) Uttarakhand (d) Himachal Pradesh



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TAXATION (GST)

CHAPTER 2 SCOPE OF SUPPLY

1. Which of the following ingredients is not necessary for levy of GST?
(a) There should be a supply of goods or services or both
(b) Supply should be received by a taxable person
(c) Supply should be made by a taxable person (d) Supply should be a taxable supply
2. Which of the following is a taxable event under the GST law?
(a) Manufacture or production **(b) Supply**
(c) Consumption (d) Entry or exit
3. Goods include which of the following: (A) actionable claims, (B) things attached to the land agreed to be severed before supply, (C) money, (d) securities.
(a) A, C (b) B, D
(c) A, D **(d) A, B**
4. Which of the following is not considered as goods?
(a) 5 paisa coin which can be sold for ₹ 500 (b) Lottery ticket of Assam Government
(c) Shares of PQR Pvt. Ltd. (d) Right to insurance claim
5. Which of the following is a supply of goods or services or both?
(a) Gift of ₹ 10,000 in cash on birthday (b) Issuance of 500 units of Kotak Mutual Fund
(c) Underwriting services for issue of share capital
(d) Endorsement of cheque in favor of creditor
6. Goods do not include:
(a) Land (b) Betting
(c) Agricultural produce (d) Gas



7. Which of the following is supply of neither goods or services?

- (a) Deposit of money in bank account
- (b) Withdrawal of money from bank account
- (c) Deposit of principal amount of loan in bank account
- (d) All of the above

8. Mr. Z undertook the following activities: A: Charged interest on loan of ₹ 1 lakh given to a colleague; B: Purchased and sold shares as a share broker on behalf of clients for a commission; C: Provided money exchange services to clients for a charge; D: Converted Indian Rupee notes of higher denominations to notes of lower denominations for a friend without charging any consideration. Which of these activities is not a supply under GST?

- (a) A
- (b) B
- (c) C
- (d) D

9. Which of the following is not a supply of goods or services or both?

- (a) Disposal of scrap for 1,000
- (b) Hair cut service in exchange of cosmetics
- (c) Grant of license of plot of land for car parking
- (d) Exchange of ₹ 2,000 note for four notes of ₹ 500

10. Which of the following is a supply under GST law?

- (a) D received a life time achievement award from the Government for contribution to the cause of homeless
- (b) P gave a machine of value ₹ 1 lakh to Q. T, a financial consultant and a debtor of Q, provided advisory services worth ₹ 1 lakh to P on the directions of T.
- (c) D received subsidy of R 5 lakh from Government of Karnataka for purchase of equipment
- (d) D received a refundable security deposit of ₹ 5 lakh from F to whom D gave a commercial complex on rent

11. Jagan gave a loan of ₹ 10 lakh to Sohan and charged R 5,000 as loan processing fees and ₹ 1 lakh as interest on loan during the year. Determine the consideration involved in this transaction chargeable to GST?

- (a) 10,00,000
- (b) 11,00,000
- (c) 1,00,000
- (d) 1,05,000



12. Rohit gave a shop owned by him on a monthly rent of ₹ 25,000 to Mohit on 1 April. At the time of signing the rent deed, Mohit paid ₹ 10 lakh towards a refundable security deposit. Determine the consideration chargeable to GST for the FY.

- (a) 3 lakh (b) 10 lakh
(c) 14 lakh (d) Nil

13. BCD Charitable Trust received a motor car from C, an advertising agency, and wallpapers from D, an interior decorator, as donation. The Trust painted "For Best Creatives, "C" is the Place to Go!" on the motor car and wrote "With best compliments from D" on the wallpapers. Donations from whom would be treated as made for a consideration?

- (a) C (b) D
(c) Both (d) None

14. Mr. Painter worked on a painting which he completed on 1 January. He sent the painting to Mumbai on 15 January for display in an exhibition. The painting was put up for display at the exhibition on 20 January. Mr. Patron, a visitor to the exhibition, selected and purchased the painting on 25 January. What is the date when the supply of painting can be said to have taken place?

- (a) 1 January (b) 15 January
(c) 20 January (d) 25 January

15. Which of the following is not true for consideration in respect of a supply?

- (a) Can be in money or kind
(b) Can be contingent on happening of a future event
(c) Can be as monetary value of an act or forbearance
(d) Can be paid now or later

16. Which of the following cannot be treated as a supply?

- (a) Travel booking services provided on a part time basis by a practicing Chartered Accountant
(b) Sale of products at loss by a newly opened shop
(c) Sale of old gold bangles by a housewife to the jeweler
(d) Provision of common amenities to residents by a Resident Welfare Association against monthly fee



17. Which of the following is not included within the scope of 'business' under the CGST Act, 2017?

- (a) A one-time adventure in the nature of business
- (b) Admission for consideration to any premises
- (c) Transfer or sale of goods in personal capacity**
- (d) Supply of goods in connection with closure of business

18. The criteria of supply being in the course or furtherance of business is to be seen in the context of:

- (a) Supplier** (c) Any of them
- (b) Recipient
- (d) Both of them

19. Which of the following activities is not treated as a supply?

- (a) X sells his old car used for personal purposes to a car dealer for ₹75,000**
- (b) Jumbo circus charges ₹ 1,000 per person for entry into the circus premises
- (c) Residents Welfare Association of Gruh Housing Society charges ₹ 1,000 per month as fees from each resident for providing common amenities
- (d) A start up business sells its products at a loss

20. P, a computer dealer, sold a computer to Q. Q used the computer for personal purposes at his residence and later sold it to R, another computer dealer, who sold it further to S. Which of the following sale is a supply?

- (a) P to Q only
- (b) Q to R only
- (c) P to Q and R to S**
- (d) R to S only

21. X is the grandfather of C. In which of the following situations will X be treated as related to C

- (a) Never treated as related person
- (b) Always treated as related person
- (c) When not dependent on C
- (d) When wholly or mainly dependent on C**

22. Z gifted his personal car of value ₹ 3 lakh to his dependent sister. Is this a supply?

- (a) Yes
- (b) No**



23. Which of these transactions, undertaken without consideration, is a supply?

(a) Painting of ₹ 30,000 in value gifted by employer to employee outside the contact of employment

(b) Management services provided by 100% subsidiary to its holding company

(c) Consultancy service provided free to loyal customers

(d) Personal mobile phone gifted to spouse

24. Roman received a gift from his employer on occasion of Deepawali which was not as per terms of employment. What should be the value of gift (if this is the only gift received from the employer during the FY) so as to be treated as a supply?

(a) $< 50,000$

(b) $\leq 50,000$

(c) $> 50,000$

(d) $\geq 50,000$

25. Q is an employee of P Ltd. He received gifts from P Ltd. (not forming part of employment contract) of a sculpture of ₹ 30,000 in value on 1 March and a leather jacket of ₹ 25,000 in value on 20th of next month. Determine the value of supply.

(a) Nil

(b) 30,000

(c) 25,000

(d) 55,000

26. Roshan sent goods from his factory to his showroom without consideration. In which of the following situations, will this activity be treated as a supply?

(a) Factory and showroom are in Gujarat. Both are unregistered.

(b) Factory and showroom are in Gujarat. Single registration in Gujarat.

(c) Factory is in Gujarat and showroom is in Maharashtra. Both are unregistered.

(d) Factory is in Gujarat and showroom is in Maharashtra. Both are registered.

27. Sohan sent goods from his Head Office in Kolkata, West Bengal to Branch Office in Durgapur, West Bengal, without consideration. In which of the following situations, will this activity be treated as a supply?

(a) Single registration in West Bengal

(b) Separate registration for HO and BO in West Bengal

(c) HO and BO are unregistered

(d) All the above cases



28. Which of the following is a supply even when made without consideration?

A. Jack transfers goods from his Nagpur branch to Delhi depot for further sales from Delhi depot. Branch and depot are registered under GST.

B. Rohan, a stationery dealer, permanently transferred the motor car, to his friend. ITC was blocked on motor car.

C. Rachna received a refrigerator of ₹ 25,000 in value as gift on Diwali from her employer (outside the terms of employment).

(a) A, B, C

(b) A, B

(c) A

(d) B, C

29. P appointed Q as his agent and delivered goods to him without consideration. Q sold the goods to R. In which of the following situations, will supply by P to Q be treated as a supply under GST?

(a) Q issued invoice in the name of P

(b) Q issued invoice in his own name

(c) Both options A and B

(d) None of options A and B

30. Y appointed Z as his procurement agent who purchased the raw material from the supplier and then delivered them to Y without consideration. In which of the following situations, will supply by Z to Y not be treated as a supply under GST?

(a) Invoice issued in name of Y

(b) Invoice issued in name of Z

(c) Both options A and B

(d) None of options A and B

31. Z of Delhi received financial consulting services for his business from Y based out of Australia, without consideration. Such services received would not be treated as supply when Y is:

(a) Son of Z, working and living independently (b) Brother of Z, working and living independently

(c) Sister of Z, dependent on Z

(d) Daughter of Z, dependent on Z

32. J of Jaipur received designing services from B, an artist working and based out of Frankfurt, in connection with designing of the interiors of his residence. In which of the following cases, there arises a supply under GST?

(a) B is the son of J and J paid ₹ 1 lakh

(b) B is the daughter of J and J did not pay anything

(c) B is the uncle of J and J did not pay anything (d) All of the above



33. D of Delhi received management consulting services from B of Brazil, in connection with his business. In which of the following cases, there does not arise a supply under GST?

- (a) B is the son of D and D paid ₹ 1 lakh
- (b) B is the daughter of D and D did not pay anything
- (c) B is the niece of D and D did not pay anything**
- (d) B is the father of D (dependent on D) and D did not pay anything

34. A & Co, financial consultants, have their Head Office in Mumbai and a Branch Office in Canada. The Head Office received advisory services from the Branch Office, without consideration, in connection with an Indian project of a client based out of Canada. Is this a supply?

- (a) Yes**
- (b) No

35. Which of the following activities is a supply of services in respect of a machine owned by C?

- (a) C transferred right to use the machine to D on a rent of ₹ 10,000 per month**
- (b) C sold the machine to D for ₹ 2 lakh.
- (c) C handed over possession of machine to D on sale on approval basis. D gave his approval after one month.
- (d) C sold the machine to D on hire purchase basis

36. Is transfer of title in goods necessary for an activity or transaction to be classified as supply of goods?

- (a) Yes**
- (b) No

37. X delivered parts of machinery to Y who performed the operations of welding, plating and painting. Thereafter, Y returned the parts of machinery to X. Y charged ₹ 50,000 for this work. Determine the nature of this transaction.

- (a) Supply of goods
- (b) Supply of services**
- (c) Not a supply
- (d) To be determined at the discretion of X

38. Sunder transferred his business to Ram as a going concern on 1 October on which date Sunder ceased to be a taxable person. Goods of value ₹ 10 lakh formed part of assets of his business as on 30 September. The value was ₹ 9 lakh as on 15 September when the agreement to transfer the business was entered into. Determine the value of deemed supply by Sunder in this case.

- (a) 10 lakh
- (b) 9 lakh
- (c) Nil**
- (d) 9.5 lakh



39. Which of the following activities/transactions constitute a supply of goods?

- (a) Goods of business disposed of so as no longer to form part of business assets
- (b) Goods of business put to private use
- (c) Goods of business made available for non-business use
- (d) All the above

40. Z provided technical consultancy to Oberoi Hotels for which he received ₹ 5 lakh in cheque. Z also agreed not to provide similar consultancy to any other hotel chain for a period of 3 years. Against this agreement, Z received ₹ 1 lakh in bank draft and ₹ 1 lakh worth of complimentary vouchers usable at any of the Oberoi Hotels across India. Determine whether these activities are in the nature of supply of goods or supply of services and also the consideration therefor.

- (a) Supply of goods; 7 lakh
- (b) Supply of services; 6 lakh
- (c) Supply of services; 7 lakh
- (d) Not a supply

41. Which of the following is a supply of goods?

- (a) Permission to use trademark for one year
- (b) Sale of copyright
- (c) Upgradation of software
- (d) Non-compete agreement

42. Jagat let out a building owned by him to Mohan for one week against a consideration of ₹ 3 lakh for hosting a marriage function. The building was vacant for the rest of the year. Determine whether this can be said to be a supply.

- (a) Supply of services
- (b) Supply of goods
- (c) Not a supply
- (d) Not determinable

43. Which of the following is a supply of services?

- (a) Sale of industrial designs
- (b) Supply of food in a restaurant
- (c) Transfer of title in machinery
- (d) Sale of goods on hire purchase basis

44. Mohan carried out a works contract for a consideration of ₹ 10 lakh. This involved repair and renovation of the office complex of Sohan. Work involved supply of labor and material. Is this a supply?

- (a) No, not a supply
- (b) Yes, supply of goods
- (c) Yes, supply of services
- (d) Yes, supply of goods and services as per the value of the respective supplies



45. GST is not applicable on which of the following?

- (a) Salary paid to Mr. B who is a whole-time employee director of C Ltd.
- (b) Sitting fee paid to Mr. B, an independent director, for attending board meetings of C Ltd.
- (c) Brokerage paid to Mr. B, an employee (legal manager) of C Ltd., for arranging a real estate deal for the company on account of his network of contacts.
- (d) Gift of a painting of ₹ 1 lakh in value received by Mr. B, from C Ltd., his employer, on occasion of New Year.

46. Which of the following is not a supply of service?

- (a) X repaired mobile phone of Y for a charge of ₹ 5,000.
- (b) X rented out a commercial complex to Y at a monthly rent of ₹ 20,000 p.m.
- (c) X agreed not to join a competing firm as an employee after resigning from employment of Y, against payment of ₹ 20 lakh.
- (d) X earned commission of 1% on sales achieved by him as the marketing head of Y in terms of his employment contract

47. Mahi is employed with Q Ltd. as its finance manager. Which of the following receipts from Q Ltd. is liable to GST?

- (a) Bonus of ₹ 5 lakh and commission of ₹ 1 lakh from Q Ltd. as part of salary
- (b) ₹ 10 lakh received consequent to premature
- (c) Designer pen and wallet of ₹ 50,000 in value received during the financial year as gift on Christmas (not part of employment contract) termination of employment
- (d) Remuneration of ₹ 1 lakh for providing extra services beyond the contract of employment

48. Surabhi was employed with C Ltd. till 31.12.2023. She received the following from C Ltd. upon leaving employment: Gratuity and leave encashment of ₹ 15 lakh as per terms of employment, ₹ 20 lakh under a non-compete agreement as per which Surabhi will not join any employer in the same industry as C Ltd. for a period of 5 years. C Ltd. also gifted a laptop of ₹ 75,000 in value to Surabhi on 15.12.2023 in appreciation of her contribution to the company (this was not part of the terms of employment contract). Surabhi provided consulting services to C Ltd. in the month of January 2024 for which she was paid ₹ 2 lakh. She also joined D Ltd. on 15.2.2024 as an independent director on account of which she was paid a remuneration of ₹ 50,000. Determine the amounts comprised in these activities/transactions which can be classified as a supply under GST?

- (a) Nil
- (b) 23,25,000
- (c) 22,50,000
- (d) 2,50,000



49. Which of the following is neither a supply of goods nor a supply of services?

- (a) X permanently transferred a business asset on which he had availed ITC.
- (b) X temporarily transferred copyright held by him, to Y for a period of one year.
- (c) X paid ₹ 5,000 to an ambulance owner for transportation of his deceased relative.**
- (d) X earned rent of ₹ 1 lakh p.m. for letting out office space to his employer.

50. D is in the real estate business. Which of the following activities/transactions undertaken by him does not constitute a supply?

- (a) Plot of land given to Z on lease for 20 years at an annual rent of ₹ 12 lakh
- (b) Shopping complex let out to K at a monthly rent of ₹ 50,000
- (c) Alteration to the structure of a building owned by C for a consideration of ₹ 1 lakh. Work involved supply of both labor and material.
- (d) Construction of building completed on 1 January (completion certificate issued) and sold to Y for ₹ 30 lakh who made the payment and took occupation on 15 March of the next calendar year.**

51. JK Builders constructed 3 buildings, A, B and C for Mr. X, Mr. Y and Mr. Z, respectively. Completion certificate for all the three buildings was obtained on 15 May. Mr. X, Mr. Y and Mr. Z took occupation of their respective buildings on 20 September. Mr. X made the payment on 15 May, Mr. Y made the payment on 1 June and Mr. Z made the payment on 15 September. Consideration in respect of which of the buildings is a consideration for supply under GST? All dates are of the same calendar year.

- (a) A**
- (b) B
- (c) C
- (d) A, B and C

52. Which of the following is not a supply?

- (a) Betting
- (b) Unsecured debt**
- (c) Gambling
- (d) Lottery

53. Which of the following is a supply for the purpose of applicability of GST?

- (a) Bihar Government charged license fee from Z for opening an alcoholic liquor shop
- (b) Jharkhand Government charged royalty from Z for grant of mining rights in coal fields**
- (c) B Ltd. moved its trailers from Chennai Unit to Pune Unit for carriage of goods after which they returned. Both Units are registered under GST.
- (d) All the above

54. Inter State movement of a conveyance between distinct persons is a supply where:



- (a) It is for repairs and maintenance (b) It carries goods or passengers
(c) It is for further supply of same conveyance (d) All of the above

55. Which of the following is a composite supply?

- (a) A laptop with battery and charger for a price of ₹50,000
(b) Festive kit comprising juice can, chocolates and chips for a price of ₹ 1,000
(c) A shirt, a trouser and a jacket priced separately
(d) All the above

56. Works contract is:

- (a) Composite supply (b) Mixed supply
(c) Individual supplies of labour and material (d) None of these

57. Which of the following is a mixed supply?

- (a) Television, mobile charger and geyser priced separately
(b) Goods, packed and transported with insurance
(c) Mobile phone, speaker and earphone for a combo price of ₹ 10,000.
(d) All the above

58. Which of the following is neither a composite supply nor a mixed supply?

- (a) Supply of printed boxes with name and logo of buyer
(b) Retreading of tyres
(c) Food and beverages served in a restaurant
(d) Purchase of paracetamol, lip balm and hand sanitizer from a medical store with each item priced separately

59. Hotel has provided a package for 4 days / 3 nights along with breakfast. What is the nature of this supply?

- (a) Composite supply (b) Mixed supply
(c) Individual supplies (d) Not determinable

60. M traders supplies goods (18%) to S. The goods are packed (12%) and transported (5%) with insurance (5%). Determine the rate at which the supply will be taxed. GST rates in brackets are assumptions.

- (a) 18% on entire value of supply (b) 12% on entire value of supply



(c) 5% on entire value of supply

(d) 18%, 12%, 5% on respective values

61. B Printers supplies 1,000 printed books to JKL Academy. Content was supplied by JKL Academy. Bhaumik Printers used its own physical inputs, including ink. Determine the nature of supply in this case and tax rate applicable.

(a) Individual supplies. Respective tax rates applicable on individual supply of printing services and physical inputs.

(b) Mixed supply. Entire value taxable at rate applicable to supply with highest rate.

(c) Composite supply. Entire value taxable at rate applicable to printing services.

(d) Composite supply. Entire value taxable at rate applicable to paper.

62. G goes to Big Shoppe and buys a perfume for ₹ 10,000 (28%), wallet for ₹ 5,000 (18%) and beverages for ₹ 2,000 (12%). He gets the invoice showing the items separately and makes the full payment at one go. Determine the GST applicable on this supply. GST rates in brackets are assumptions.

(a) 3,060

(b) 4,760

(c) 2,040

(d) 3,940

63. CDE Store sells a festive kit for a combo price of ₹ 6,000 comprising a designer pen of value ₹ 3,000 (18%), calendar of value ₹ 2,000 (12%) and chocolates (5%) of value ₹ 1,000. Determine the GST applicable on this supply. GST rates in brackets are assumptions.

(a) 1,080

(b) 300

(c) 830

(d) 720

64. Rushi lets out the ground floor and first floor of a building to Juhi (not registered under GST). A single rent deed is executed prescribing a rent of ₹ 50,000 p.m. First floor is for residential purpose (exempt) while first floor is for commercial purpose (18%). Determine the GST applicable on this supply. GST rates in brackets are assumptions.

(a) Nil

(b) 9,000

(c) 4,500

(d) Not determinable



UDESHEREGULAR May 24

TAXATION (GST)

CHAPTER 3 CHARGE

1. Mr. K, an aerated water manufacturer in Tripura having aggregate turnover of Rs. 80 lakhs (out of which exempt supplies amount to Rs. 10 lakhs) wants to opt for composition scheme. Compute his aggregate turnover and eligibility to opt for the same.
 - (a) Rs. 80 lakhs, eligible
 - (b) Rs. 80 lakhs, ineligible
 - (c) Rs. 70 Lakhs, eligible
 - (d) Rs. 70 Lakhs, ineligible**

2. Which of the following is subject to both GST & central excise duty?
 - (a) Natural Gas
 - (b) Aviation turbine fuel
 - (c) Tobacco**
 - (d) None of the above

3. What is the threshold limit of turnover in the preceding financial year to be eligible for composition levy in Jammu & Kashmir and Uttarakhand?
 - (a) Rs. 1.5 Crore & Rs. 75 Lakhs respectively**
 - (b) Rs. 75 Lakhs & Rs. 1.5 Crore respectively
 - (c) Rs. 1.5 Crore
 - (d) Rs. 75 Lakhs

4. _____ is levied on the export of goods and/or services.
 - (a) IGST**
 - (b) CGST and SGST
 - (c) CGST and UTGST
 - (d) None of the above



5. GST is payable by the recipient under Reverse Charge on:

- (a) Insurance Agent services
- (b) Transport of goods by rail
- (c) Transport of passengers by air
- (d) All of the above

6. The term 'Aggregate Turnover' does not include:

- (i) Exempt supplies
 - (ii) Zero rated supplies
 - (iii) Inter-state stock transfers between branches
 - (iv) Inward supplies under RCM
- (a) (ii), (iii) & (iv)
 - (b) (ii) & (iv)
 - (c) (iv)
 - (d) (iii)

7. Mr. X is a composition dealer engaged in the business of manufacturing goods. The applicable rate of tax shall be:

- (a) 0.5% of the total turnover
- (b) 0.5% of the taxable turnover
- (c) 2.5% of the total turnover
- (d) 2.5% of the taxable turnover

8. Where the place of supply and the location of the supplier are in two different Union Territories, then _____ will be charged:

- (a) CGST & UTGST
- (b) CGST & SGST
- (c) IGST
- (d) IGST & UTGST



9. A composition dealer is allowed to render services _____ upto _____.
- (a) other than restaurant, Rs. 5 Lakhs or 10% of turnover whichever is lower.
 - (b) other than restaurant, Rs. 5 Lakhs or 10% of turnover whichever is higher**
 - (c) Restaurant, Rs. 5 Lakhs or 10% of turnover whichever is lower.
 - (d) Restaurant, Rs. 5 Lakhs or 10% of turnover whichever is higher
10. Services supplied by Central or State government or Union territory or local authority by renting of immovable property to a registered business entity is _____.
- (a) Exempt
 - (b) Exempt, since included in negative list
 - (c) Taxable on forward charge basis
 - (d) Taxable on reverse charge basis**
11. Which of the following is correct in respect of the recipient of service liable to pay tax under RCM
- (a) He should pay tax to the supplier, not the Government
 - (b) He should pay tax to the Government, not the supplier**
 - (c) He must be the end consumer
 - (d) He must be a body corporate
12. A service provided by Sumit to Sheena is covered under the RCM notification. Exemption from tax has also been provided in respect of such service by way of a notification. Which of the following statements is correct ₹
- (a) Sheena will pay tax on the service (b) Sumit will pay tax on the service
 - (c) Neither Sumit nor Sheena will pay tax on the service**
 - (d) Sumit will pay tax but Sheena will reimburse him
13. In which of the following cases is the recipient of service liable to pay tax ₹
- (a) KK & Co, firm of advocates, gives legal advice to employee-director of C Ltd. w.r.t. his personal dispute compliance
 - (b) JK & Co, a firm of Chartered Accountants, provides tax services to SKD Pvt. Ltd.
 - (c) Naini, a Company Secretary, provides corporate compliance advise to PQR Ltd.
 - (d) Mr. X, an advocate, represents PQR LLP, a business consulting firm, in the Delhi High Court**



14. Z is a Director of Q Ltd. He was paid remuneration of K 12 lakh for his services. Out of this, K 8 lakh was recorded in the books of the company as salary and TDS was deducted u/s 192 of the Income Tax Act. The balance payment was subjected to TDS u/s 194J of the Income Tax Act. Which of the following statements is correct ₹

- (a) Q Ltd. to pay tax on 12 lakh
- (b) Q Ltd. to pay tax on 4 lakh and Z to pay tax on 8 lakh
- (c) Z to pay tax on 12 lakh
- (d) Q Ltd. to pay tax on 4 lakh

15. X is a Director of Z Ltd. He had let out office space belonging to him to Z Ltd. for which he was paid ₹ 10 lakh. Who is liable to pay tax on this amount ₹

- (a) X
- (b) Z Ltd.
- (c) Non-supply. Hence, no tax.
- (d) Either X or Z Ltd.

16. In which of the following cases is the recipient not liable to pay tax under RCM ₹

- (a) Naini, a music composer, allowed Beats Music Company to use copyright in his original compositions.
- (c) Naini, a painter, allowed an artistic collections company to use copyright in his original paintings.
- (b) Naini, a wildlife photographer, allowed US Geographic, New York, to use copyright in his original photographs.
- (d) None of the above

17. Fateh is a famous author. He wrote a literary book and allowed Jagson Publishers, Gurugram, to use the copyright in the book for a period of 5 years against a consideration of ₹ 1 crore. Fateh is not registered under GST. Who is liable to pay tax ₹

- (a) Fateh
- (b) Jagson Publishers
- (c) Either of the two
- (d) None of the two

18. Fateh is a famous author. He wrote a literary book and allowed Jagson Publishers, Gurugram, to use the copyright in the book for a period of 5 years against a consideration of ₹ 1 crore. Fateh wants to pay tax under forward charge. Which of the following conditions is not required to be satisfied by Fateh so as to exercise this option

- (a) He should file requisite declaration with GST Commissioner
- (c) He should obtain GST registration
- (b) He should not withdraw the option within a period of 2 years from the date of exercise of such option
- (d) He should issue invoice to the publisher containing the prescribed declaration



19. Delhi University organized a cultural event for which it received sponsorship fees from various entities. In which of the following cases will the recipient not be liable to pay tax under reverse charge basis ₹

- (a) ₹ 1 lakh is received from X Ltd.
- (b) ₹ 5 lakh is received from JK & Co., partnership firm
- (c) ₹ 3 lakh is received from Z Traders, a sole proprietorship firm**
- (d) ₹ 2 lakh is received from ABC LLP

20. In which of the following cases of supply of security personnel is tax liable to be paid by the recipient under RCM

- (a) Supplied by Z & Sons, a sole proprietary concern, to KK Pvt. Ltd., not registered under GST
- (c) Supplied by Safe Securities Services, a sole proprietary concern, to Fateh HUF, registered and paying tax as per regular provisions
- (b) Supplied by Safe Securities Pvt. Ltd. to Mr. Khan, registered under GST**
- (d) Supplied by Safe Securities Services, a sole proprietary concern, to the Office of the Ministry of Defence, Government of India, located in Delhi which has taken GST registration only for deducting tax u/s 51

21. J Pvt. Ltd., registered under GST, hired office space in a commercial building owned by the Government of Rajasthan. It paid rent of ₹ 30,000 per month. Who is liable to pay tax in this case ₹

- (a) Government of Rajasthan
- (b) Yugal Pvt. Ltd.**
- (c) Any of the above
- (d) None of the above

22. D & Co partnership firm, received the following services from the Government. (A) Express Parcel Post service from the Post Office. (b) Transport of goods by Indian Railways. (C) Security services provided by Police Commissioner for an event organized by the firm in Hyderabad. For which of these services is D & Co liable to pay tax on reverse charge basis ₹

- (a) A
- (b) B
- (c) C**
- (d) A, B and C

23. Rushee owned a plot of land. 50% land was sold by Rushee to DLF Builders for R 1 crore. Rushee held TDRs which were sold to KK Builders for R 2 crore. 50% land was leased by Rushee to MM Builders for 50 years against upfront payment of R 1.5 crore. All the builders used the land for a construction project as promoters in respect of which tax became payable subsequently in terms of the relevant provisions. On what amount would Rushee be liable to pay tax to the Government ₹

- (a) Nil**
- (b) 1 crore
- (c) 2 crore
- (d) 3.5 crore



24. Shavi owns several properties which he has let out as follows during the month of January: Residential apartment let out to Mr. A, a salaried individual, on a rent of R 50,000, for use as his residence (supply is exempt from GST); residential building let out to B LLP, registered under GST, on a rent of R 60,000, for use as residence of its staff; commercial showroom let out to Z & Co, registered under GST, on a rent of R 1,50,000; shop let out to Mr. C, a retailer not registered under GST, on a rent of ₹ 20,000. On what amount is tax to be paid by the recipients under RCM₹

- (a) 2,80,000 (b) 60,000
(c) 2,10,000 (d) 2,30,000

25. Rushee earned the following remuneration:

- A. R 1 lakh as remuneration from Kotak Life Insurance Company for working as its insurance agent.
B. ₹ 3 lakh from her clients for providing insurance and financial advisory services.
C. R 5 lakh for acting as recovery agent of Jan Dhan NBFC.
D. R 2 lakh for providing recovery agent services to local businessmen.
On what amount is Rushee liable to pay tax under forward charge

- (a) 6 lakh (b) 5 lakh
(c) 11 lakh (d) 8 lakh

26. J provided the following services:

- A. Direct selling agent of JJ & Co, a partnership firm running the business of money lending.
B. Agent of Mr. C, a Business Facilitator of BCD Bank.
C. Agent of Mr. D, a Business Correspondent of JKL Bank.
In which of these cases is J liable to pay tax under forward charge

- (a) A, B, C (b) B, C
(c) A, B (d) C, D

27. In which of the following cases is the recipient not liable to pay tax:

- (1) Yogesh, a director of PQR Pvt. Ltd., supplied services to Suyash;
(2) CD LLP provided services by way of sponsorship to PQ Ltd.;
(3) Department of Posts provided speed post services to KLM Pvt. Ltd.;
(4) Jagan provided services of recovery agent to a NBFC.

- (a) 2 and 4 (b) 1 and 3
(c) All the above (d) None of the above



28. In which of the following cases is the supplier liable to pay tax under forward charge basis

- (a) Services supplied by Arbitral Tribunal to XYZ Ltd.
- (b) Sponsorship provided by Z Pvt. Ltd. to BD & Co, partnership firm
- (c) Sponsorship provided by Z Pvt. Ltd. to Q Ltd.
- (d) Passenger car provided by Rakesh on rent to JK Traders, sole proprietorship

29. FATEH Pvt. Ltd., a Goods Transport Agency registered under GST, provided services of transportation of goods by road. In which of the following cases is FATEH Pvt. Ltd. liable to pay tax₹

- (a) Service is provided to a factory registered under Factories Act and GTA has not exercised the option to pay tax under forward charge
- (c) Service is provided to a factory registered under Factories Act and GTA has exercised the option to pay tax under forward charge
- (b) Service is provided to Kamlesh, an unregistered end consumer
- (d) None of the above

30. Fateh HUF has hired a passenger car from Kavi Travels, a travel agency owned by Kavi. Kavi has charged ₹ 10,000 from Fateh HUF (includes cost of fuel). Who will pay the tax₹

- (a) Fateh HUF will pay tax
- (b) Kavi Travels will pay tax
- (c) Either of them can pay tax
- (d) Tax is not payable

31. Fateh Pvt. Ltd. has hired a passenger car from Kavi Travels, a travel agency owned by Kavi. Kavi Travels avails full ITC and has issued invoice charging tax @ 12%. Kavi Travels has charged ₹ 10,000 from Fateh Pvt. Ltd. (includes cost of fuel). How will tax be paid in this case₹

- (a) Fateh Pvt. Ltd. will pay tax @ 12%
- (b) Fateh Pvt. Ltd. will pay tax @ 5%
- (c) Kavi Travels will pay tax @ 12%
- (d) Kavi Travels will pay tax @ 5%

32. Fateh Pvt. Ltd. has hired a passenger car from Kavi Travels, a travel agency owned by Kavi. Kavi Travels has not issued invoice charging tax @ 12%. Kavi Travels has charged ₹ 10,000 from Fateh Pvt. Ltd. (includes cost of fuel). How will tax be paid in this case₹

- (a) Fateh Pvt. Ltd. will pay tax @ 12%
- (b) Fateh Pvt. Ltd. will pay tax @ 5%
- (c) Kavi Travels will pay tax @ 12%
- (d) Kavi Travels will pay tax @ 5%



33. GST is payable u/s 9(4) on reverse charge basis on supply of notified category of supply of goods or services:

- (a) By registered supplier to registered person
- (b) By registered supplier to unregistered person
- (c) By unregistered supplier to registered person
- (d) By unregistered supplier to unregistered person

34. The e-commerce operator is not liable to pay tax u/s 9(5) on which of the following services supplied through it:

- (a) Transportation of passengers by a radio taxi
- (b) Restaurant service in a hotel having per unit tariff of Rs 8,000 per day
- (c) Accommodation in a hotel which is not liable for registration under GST
- (d) House keeping work by a supplier who is not liable for registration under GST

35. M is engaged in retail trade of computers in Meghalaya. What should be the maximum amount of aggregate turnover in the preceding financial year so that she can opt for composition scheme in the current financial year ₹

- (a) 50 lakh
- (b) 75 lakh
- (c) 100 lakh
- (d) 150 lakh

36. Shavi is a dealer of mobile phones in Ghaziabad, Uttar Pradesh. His aggregate turnover is ₹ 10 lakh for FY 2022-23 and ₹ 15 lakh for FY 2023-24. He has not taken GST registration. What will be his tax liability for FY 2023-24 u/s 10 ₹

- (a) Nil
- (b) 10,000
- (c) 15,000
- (d) 5,000

37. Shavi Traders runs a mobile phone retail shop in Mumbai and a garment retail shop in Pune. Turnover from these shops was ₹ 60 lakh and ₹ 100 lakh, respectively, for FY 2022-23 and ₹ 50 lakh and ₹ 90 lakh, respectively, for FY 2023-24. It wants to pay tax u/s 10 for mobile phone shop and under regular provisions for garment shop. Determine the tax liability for FY 2023-24. Assume regular rate of GST to be 18%. Ignore ITC.

- (a) 1,40,000
- (b) 7,00,000
- (c) 16,70,000
- (d) 25,20,000



38. Shavi owns an electronics repair shop in Bangalore. His turnover for FY 2022-23 was 30 lakh. It is ₹ 35 lakh for FY 2023-24. He has also provided mobile repair classes during the current year of value ₹ 10 lakh. He wants to pay tax u/s 10. Determine his CGST liability for the FY 2023-24. Assume regular rate on such services to be 18%.

- (a) 2,70,000 (b) 1,35,000
(c) 2,10,000 (d) 8,10,000

39. In which of the following cases is Z & Co not entitled to avail the benefit of composition scheme

- (a) Manufacturing garments in Manipur; annual turnover is ₹ 70 lakh in preceding FY
(c) Running restaurant in Cochin; annual turnover is ₹ 100 lakh in preceding FY
(b) Dealer of ice cream products in Punjab; annual turnover is ₹ 140 lakh in preceding FY
(d) Providing architect services in Mumbai; annual turnover is ₹ 60 lakh in preceding FY

40. Kavi is a distributor of paper products, registered in Punjab. Aggregate turnover for FY 2022-23 was ₹ 120 lakh. Turnover for July to September 2023 quarter is ₹ 50 lakh. Out of this ₹ 20 lakh is on account of inter State outward supply. Rest is intra State outward supply. Kavi procured stock of value ₹ 35 lakh from Gujarat during this quarter. He wants to pay tax u/s 10. Determine his tax liability for the quarter. Assume regular rate of GST to be 18%. Ignore ITC.

- (a) IGST of 9,00,000
(b) CGST + SGST of 50,000
(c) IGST of 3,60,000; CGST + SGST of 5,40,000
(d) IGST of 3,60,000; CGST + SGST of 30,000

41. M, a wholesale dealer in goods, is registered under GST in the State of Uttar Pradesh. During the preceding financial year, he had intra State supplies of ₹ 1.25 crore and had purchased goods from Delhi of ₹ 1.10 crore. Is he eligible to opt for composition levy in the current year? He does not make inter-State supplies.

- (a) Yes (b) No
(c) In his discretion (d) Insufficient information in question

42. ABC & Co, partnership firm, has A, B and C as its partners, who are Chartered Accountants. The firm provides audit services to its clients within the State of Karnataka. Its aggregate turnover was ₹ 60 lakh for FY 2021-22, ₹ 45 lakh for FY 2022- 23 and is expected to be ₹ 55 lakh for FY 2023-24. Can it opt for composition levy u/s 10 for FY 2023-24?

- (a) No (b) Yes, for the entire turnover of ₹ 55 lakh
(c) Yes, up to the turnover of ₹ 50 lakh (d) Yes, up to the turnover of ₹ 45 lakh



43. K Enterprises, engaged in manufacturing business, has two registered branches, C and D, in Gujarat. Turnover for the preceding financial year is ₹ 30 lakh for C and ₹ 100 lakh for D. For which of the branches would it need to pay tax under composition levy in the current year, if it so wishes ₹

- (a) Only C (b) Only D
(c) Both C and D (d) C or D, at his discretion

44. J runs a restaurant in Jamnagar, Gujarat, and has opted to pay tax u/s 10 for the FY 2023-24 during which its turnover is ₹ 45 lakh. Determine his liability towards the Gujarat State GST.

- (a) 22,500 (b) 2,25,000
(c) 1,35,000 (d) 1,12,500

45. Kavi Traders, a sole proprietary concern of Kavi, is availing composition scheme for goods in the State of Haryana. For the current financial year, its turnover crosses ₹ 1.5 crore on 15.12.2023. Kavi Traders shall not be eligible to pay tax under composition levy for at least which period ₹

- (a) FY 2023-24 (b) FY 2024-25
(c) From the day his turnover crosses ₹ 1.5 crore till 31.3.2025
(d) From 1.4.2023 till the date his turnover crosses ₹ 1.5 crore

46. B, a trader, is paying tax under the composition scheme. It wishes to collect tax from its customers. On which of the following supplies can it do so ₹

- (a) All (b) Supplies of notified goods
(c) None (d) Supplies of notified services

47. R is engaged in trading of goods in Tamil Nadu. Turnover during FY 2022-23 was ₹ 60 lakh. He owns a building which he plans to let out during FY 2023-24 for commercial purposes. He wants to pay tax u/s 10 of CGST Act. What is the value of supply up to which he can let out the building ₹

- (a) 50 lakh (b) 6 lakh
(c) 5 lakh (d) No limit



48. Naini is engaged in providing coaching services to students for professional exams in Kota. His turnover for FY 2022- 23 was K 30 lakh. He wants to start providing human resource consultancy to businesses in Rajasthan. He wants your advise as to the maximum value of such services that he can offer during FY 2023-24 if the estimated value of coaching services to be provided during the year is ₹ 35 lakh. He wants to pay tax under the composition scheme for the entire year.

- (a) 5 lakh (b) No limit
(c) 3 lakh (d) 15 lakh

49. If aggregate turnover of a person availing composition scheme exceeds the specified limit during the year, the option to avail lapses from which day ₹

- (a) Day on which aggregate turnover exceeds the limit
(b) 1 April of the current FY
(c) 1 April of next FY
(d) 1 April of the preceding FY

50. Naini Pvt. Ltd. is engaged in manufacturing of crockery products in Kerala and is a composition taxable person for FY 2023- 24. During the month of July 2023, it has taken passenger cars on rent from Kamal & Sons, a sole proprietary concern, which charged ₹ 30,000 from the company. Cost of fuel is included in this consideration and Kamal & Sons has not issued an invoice charging tax @ 12%. Which of the following statements is correct in respect of tax payable on car rental

- (a) Naini Pvt. Ltd. will pay tax @ 1% of 30,000
(b) Naini Pvt. Ltd. will pay tax @ 5% of 30,000
(c) Kamal & Sons will pay tax @ 5% of 30,000
(d) Naini Pvt. Ltd. will not pay tax on car rental. Tax payable will get assimilated in the composition tax.

51. L Traders has made the following supplies: Inter-State supply of services taxable @ 18%: ₹ 5 lakh; Intra State supplies of services taxable @ Nil rate: ₹ 3 lakh; Intra State supply of goods wholly exempt from tax: ₹ 7 lakh; Intra State supply of alcoholic liquor for human consumption: ₹ 4 lakh. Determine the amount of exempt supplies made by JK Traders.

- (a) 19 lakh (b) 7 lakh
(c) 10 lakh (d) 14 lakh



52. L Pvt. Ltd. has supplied the following: Alcoholic liquor to consumers: R 10 lakh; warehousing of rice (exempt from GST): ₹ 15 lakh; coaching services to students (taxable @ 18%): R 6 lakh. Determine the value of exempt supplies made by Kamal Pvt. Ltd.

- (a) 31 lakh (b) 15 lakh
(c) 25 lakh (d) 10 lakh

53. L Ltd. has furnished the following particulars of supplies: Intra-State outward supply of ₹ 10 lakh; inter State exempt outward supply of R 5 lakh; turnover from export of ₹ 15 lakh and payment made for availing services of Gurmeet Goods Transport Agency of ₹ 3 lakh. Compute the aggregate turnover.

- (a) 33 lakh (b) 25 lakh
(c) 30 lakh (d) 28 lakh

54. L Ltd. has clocked turnover of R 1,65,20,000 from retail trade of leather products during the FY 2022-23. This includes GST @ 18%. It wants to pay tax u/s 10 of the CGST Act, 2017 during FY 2023-24. It has asked you to estimate its tax liability for FY 2023-24 u/s 10 if it expects to clock a turnover of 1,47,50,000 (inclusive of GST @ 18%).

- (a) 1,47,500 (b) 6,25,000
(c) 22,50,000 (d) 1,25,000

55. BPvt. Ltd. has furnished the following details of supplies during the FY: Intra State inward supplies of R 30 lakh (10% are taxable on reverse charge basis); inter State inward supplies of ₹ 10 lakh; exports of ₹ 5 lakh; inter State outward exempt supplies of R 15 lakh; intra State outward taxable supplies 25 lakh. GST chargeable on the aforesaid supplies ₹ 3 lakh. Compute aggregate turnover.

- (a) 45 lakh (b) 25 lakh
(c) 40 lakh (d) 30 lakh

56. J Traders has the following particulars of supplies: intra State outward supplies of 11,80,000 (including CGST & SGST @ 9% each); inter State outward supplies of 56,00,000 (including IGST @ 12%); intra State and inter State inward supplies of 75,00,000 (exclusive of GST @ 18%). Compute the aggregate turnover.

- (a) 67,80,000 (b) 60,00,000
(c) 1,35,00,000 (d) 66,00,000



57. Fateh started his trading business on 1.4.2023 and got registered on 1.6.2023 once his turnover reached the threshold of R 40 lakh. He opted to pay tax u/s 10 at the time of applying for registration. His application was granted. The Proper Officer asked him to pay tax on the aforesaid amount of ₹ 40 lakh. Regular rate of GST on supplies made by Fateh is 12%. Is the demand by Proper Officer correct? What amount of GST is Fateh liable to pay on this turnover of R 40 lakh?

- (a) Yes; 1% of 40 lakh
(b) Yes; 12% of 40 lakh
(c) Yes; 5% of 40 lakh
(d) No; Nil

58. J Pvt. Ltd. has 3 retail stores, each in Delhi, Mumbai and Bangalore, from where it makes intra State sales to its customers. Its turnover during FY 2022-23 was ₹ 60 lakh from each of these branches. It wants to pay tax u/s 10 during the FY 2023-24. Which of these statements is correct?

- (a) It can pay tax u/s 10 for any two branches as aggregate turnover of R 120 lakh did not exceed R 150 lakh
(b) It cannot pay tax u/s 10 for any of the branches as aggregate turnover of ₹ 180 lakh exceeded ₹ 150 lakh
(c) It can pay tax u/s 10 for all the branches as turnover for each branch of R 60 lakh did not exceed R 150 lakh
(d) None of the above statements is correct

59. Fateh & Co, engaged in retail trade of clothes in Goa, is paying tax u/s 10 of the CGST Act, 2017. Its turnover for FY 2023- ' 24 till 15.12.2023 is R 150 lakh. It issues five invoices of ₹ 10,000 each for sales made on 16.12.2023. Regular rate of GST is 18%. Determine the tax payable in respect of these invoices. Ignore ITC.

- (a) 9,000
(b) 2,500
(c) 500
(d) Nil

60. Naini started her business of beauty treatment within the city of Dehradun, Uttarakhand, on 1.4.2023. Turnover from her business for Quarter 1 was R 20 lakh, Quarter 2 was ₹ 30 lakh and October was R 20 lakh. Determine the total tax liability of Naini till the end of October 2023 in the manner most beneficial to her. Assume regular rate of GST at 18%. Threshold turnover limit for registration under GST is ₹ 20 lakh.

- (a) 5,40,000
(b) 3,00,000
(c) 9,00,000
(d) 6,60,000



61. R is a manufacturer who is a composition taxable person. Which of these is he not permitted to do ₹
- (a) Issue Bill of Supply instead of Tax Invoice
 - (b) Pay zero tax on exempt supplies**
 - (c) Pay tax under RCM, as applicable, on inward supplies
 - (d) Opt out of composition scheme voluntarily
62. Sunder Traders, registered under GST, have decided on 1.9.2023 to opt for composition scheme. What is the earliest date with effect from which Sunder Traders can get covered under the scheme ₹
- (a) 1.9.2023
 - (b) 1.4.2023
 - (c) 1.4.2024**
 - (d) As decided by the Proper Officer
63. K Technologies wants to opt to pay tax u/s 10. What will change for K Technologies after opt-in ₹
- (a) Won't be able to collect tax from recipient
 - (b) Won't be able to avail ITC
 - (c) Won't be able to issue tax invoice
 - (d) All of the above**
64. Ram Traders, availing COMPOSITION SCHEME u/s 10(2A), crossed the aggregate turnover of ₹ 50 lakh and filed intimation for withdrawal from COMPOSITION SCHEME on 5.11.2023 indicating the date of withdrawal as 1.11.2023. What will be the effective date of withdrawal ₹
- (a) 1.4.2023
 - (b) 5.11.2023
 - (c) 1.4.2024
 - (d) 1.11.2023**
65. A Pvt. Ltd. is availing Composition scheme u/s 10(1)/(2) since 1.4.2022. It has 3 branches in Ludhiana, Patna and Delhi. It wants to voluntarily withdraw from Composition scheme in respect of its Patna branch for which it has filed application indicating the date of withdrawal as 15.11.2023. What is the effect of such application
- (a) Withdrawal from COMPOSITION SCHEME for Patna branch w.e.f.
 - (b) Withdrawal from COMPOSITION SCHEME for all branches w.e.f. 15.11.2023 15.11.2023**
 - (c) No withdrawal from COMPOSITION SCHEME since application is filed only for one branch
 - (d) Withdrawal from COMPOSITION SCHEME for all branches w.e.f. 1.4.2024



UDESHEREGULAR May 24

TAXATION (GST)

CHAPTER 4 EXEMPTION

25. Mr. X, a registered GTA paying tax @ 5% provided freight service to Mr. Y, unregistered individual amounting to Rs. 5,000. Ascertain the amount of tax liability and the person liable.

(a) Rs. 250, Mr. X

(b) Rs. 250, Mr. Y

(c) Exempt

(d) None of the above

26. Which of the following when provided to government are exempt?

i. Supply of goods

ii. Pure supply of services

iii. Composite supply of goods & services, where value of goods is less than 25%

iv. Composite supply of goods & services, where value of services is less than 25%

(a) Only (ii)

(b) Both (ii) & (iii)

(c) Both (i) & (iv)

(d) Both (ii) & (iv)

27. Service by a hotel, inn, guest house, club or campsite by whatever name called, for residential or lodging purposes having _____ of a unit of accommodation below _____ per day or equivalent is exempt.

(a) Value of supply, Rs. 1500

(b) Declared tariff, Rs. 1000

(c) Declared Tariff, Rs. 1500

(d) Value of supply, Rs. 1000

28. Service by an artist by way of a performance in folk or classical art forms, where the consideration charged is up to _____ is exempt.

(a) Rs. 1.50 lakhs

(b) Rs. 2 lakhs

(c) Rs. 1.75 lakhs

(d) Rs. 2.5 lakhs



29. Aggregate turnover of Resident welfare Association is Rs. 30,00,000 with monthly maintenance charge per person is Rs. 9,000. Determine the taxability?

- (a) Rs. 9,000 is exempted
- (b) Rs. 7,500 is exempted, Rs. 1,500 taxable
- (c) Rs. 9,000 is taxable**
- (d) Rs. 4,000 is taxable and Rs. 4,000 is exempt

30. Services of life insurance business scheme such as Life micro-insurance product as approved by the Insurance Regulatory & Development Authority, having maximum amount of cover of _____ is exempt.

- (a) Rs. 50,000
- (b) Rs. 1,00,000
- (c) Rs. 1,50,000
- (d) Rs. 2,00,000**

31. Which of the following service(s) provided to an educational institution - public school is (are) exempt from GST?

- i. Services relating to admission to such institution
- ii. Supply on online educational journals
- iii. Transport of students
- iv. All the above

- (a) (iv)
- (b) Both (i) & (ii)
- (c) Both (ii) & (iii)**
- (d) Both (i) & (iii)

32. Which of the following service(s) is (/are) exempt under GST?

- i. Packing & warehousing of jaggery
- ii. Food supplied by hospitals to visitors of patients
- iii. Services by private ITI, in case of designated trades, relating to admission
- iv. Outsourced catering services provided by Schools

- (a) (i) & (ii)
- (b) (ii), (iii) & (iv)
- (c) (iii) & (iv)**
- (d) (i), (ii), (iii) & (iv)



33. Services by way of right to admission to a theatrical performance is exempt where consideration is not more than _____.

(a) Rs. 250

(b) Rs. 500

(c) Rs. 1,000

(d) Rs. 1,500

34. Services by an old age home run by a trust to residents aged 60 years or more, is exempt if consideration is up to _____.

(a) Rs. 25,000 per annum (including boarding & lodging)

(b) Rs. 25,000 per month (including boarding & lodging)

(c) Rs. 25,000 per annum (excluding boarding & lodging)

(d) Rs. 25,000 per month (excluding boarding & lodging)

35. Intra-state supply of services by way of grant of license to explore petroleum crude on consideration paid to Central Government is ...

(a) Exempt Supply

(b) Taxable Supply

(c) Zero rated supply

(d) Outside ambit of GST

M7. Suyash Trust, not registered under Income Tax Act, has provided the following services: public awareness programs on HIV prevention (value ₹ 3,40,000); advertisement in its monthly journal (value ₹ 6,30,000); meditation camps for general public (value ₹ 5,10,000). Compute the value of taxable supplies.

(a) Nil

(b) 6,30,000

(c) 11,40,000

(d) 14,80,000

M8. Sarvgyan Trust is registered u/s 12AA of the Income Tax Act. It carries on charitable and religious activities. It has provided the following particulars of receipts for the month of January: Care of persons with severe disability (₹ 1,00,000); charges for meditation camp (₹ 2,00,000); skill development for prisoners lodged in jails (₹ 3,00,000); light and sound entertainment show organized in its premises (₹ 4,00,000). Compute the value of taxable supplies for the month of January,

(a) Nil

(b) 4,00,000

(c) 6,00,000

(d) 10,00,000



M9. Shri Nanak Trust is registered u/s 10(23C)(v) of the Income Tax Act, 1961. It owns and manages a Gurdwara in the city of Chandigarh. It has furnished the following particulars: Donations received from devotees for performing a religious ceremony (₹ 1,20,000); rights granted to BKC & Sons to collect parking fee in the parking area of the Gurdwara (₹ 2,00,000); advertisement charges collected from manufacturers of spiritual products for displaying their banners in the premises 6,00,000); modern kitchen equipment donated by Mr. G for preparing food for devotees in the community kitchen with a request to keep his identity anonymous (value ₹ 3,00,000); pilgrimage organized for the devotees to the Hemkund Sahib (2,50,000). Compute the value of taxable supplies.

- (a) Nil (b) 13,50,000
(c) 11,00,000 (d) 10,50,000

M10. Mahakaal Trust, registered u/s 12AA of the Income Tax Act, owns and manages the Maha Shiva Temple in Varanasi. It has provided the following particulars: Donations received from devotees for performing Abhishek ceremony (R 1,50,000); fees for allowing photography inside temple premises (₹ 1,20,000); renting of rooms inside temple premises to devotees 2,00,000 @ Rs. 500 per day per room); renting of rooms in a guest house owned by the Trust 10 kms away from the premises (₹ 3,00,000 @ Rs 2,000 per day per room); renting of open lawn in the temple premises for private function (₹ 60,000 @ 15,000 per day); renting of souvenir shop inside temple premises to Mr. PL (R 27,000 @ ₹ 9,000 per month); renting of shop outside temple premises in the city centre 45,000 @ ₹ 9,000 per month). Compute the value of taxable supplies.

- (a) 5,25,000 (b) 4,80,000
(c) 3,60,000 (d) Nil

M14. Jaggi provided following services during the year: A: Testing of crops grown in fields by farmers for detection of pests; B: Supply of labour for harvesting crops; C: Storage of crops after they are collected from the farms. Which of the services are exempt ?

- (a) All (b) Only A, C
(c) Only B, C (d) Only A, B

M16. Kanya has provided the following services during the month of September: Letting of warehouse owned by her to Mr. PL for storing vegetables 50,000); storing crops grown by farmers in the warehouse owned by her (R 40,000); ripening, packing and labelling of fruits (R 40,000). Compute the value of taxable supplies made by her.

- (a) 1,00,000 (b) 1,30,000
(c) Nil (d) 50,000

M17. The Haryana Agricultural Produce Marketing Committee facilitates sales made by farmers of their agricultural produce. For this, it has charged fees of R 50 lakh for the month of December. It has also charged rent of R 10 lakh for letting out of shops to various traders for commercial use. What is the value of taxable supplies made by the Committee ?

- (a) Nil (b) 10 lakh
(c) 50 lakh (d) 60 lakh



M20. Which of the following services provided to Kidzee, a pre-school, by XYZ Pvt. Ltd., are exempt from GST?

- (a) Cleaning services in school (b) Online educational periodicals
(c) Security services for event held outside school (d) Repair and maintenance services

M23. Which of the following services provided by GG Pvt. Ltd. to Shine Academy, a private coaching centre, are exempt?

- (a) Transportation of students from residence to centre
(b) Cleaning services in the centre and back
(c) Catering service for students and staff

(d) None of the above

M25. Caramel School, providing education up to Class XII, has charged the following amounts during the month of December: Tuition fees from students ₹ 10 lakh; transport fees from students ₹ 3 lakh; meal charges from students ₹ 1 lakh; activity charges from students ₹ 1 lakh; administrative charges from students ₹ 2 lakh; entrance fees from children applying for entrance examination for admission ₹ 3 lakh. Compute the value of taxable supplies.

- (a) Nil (b) 17 lakh
(c) 10 lakh (d) 20 lakh

M26. GS Services Pvt. Ltd. has provided the following particulars of services provided during the month of April: Transportation of students, faculty and staff of JK College of Commerce (JKCC) (offering degree courses) (₹ 6 lakh); catering services to Prime Higher Secondary School (₹ 3 lakh); house keeping service in the premises of Mount pre-school (₹ 2 lakh); security services to Rakesh Academy (a private coaching centre) (₹ 3 lakh); supply of online educational periodicals to JKCC (₹ 50,000). Determine the value of taxable supplies.

- (a) Nil (b) 9,00,000
(c) 3,00,000 (d) 8,00,000

M28. Tanya is pursuing the following educational courses: 2 year MBA program from IIM Lucknow (fees ₹ 10 lakh); diploma in business analytics from ABC Academy, a private coaching institute (fees ₹ 50,000); 1 year program in business consulting leading to a degree recognised in Canada (fees ₹ 15 lakh). Determine the value of services not exempt. All service providers are registered under GST.

- (a) Nil (b) 15,00,000
(c) 15,50,000 (d) 50,000

M31. The Gujarat State Education Board (GSEB) has furnished the following particulars to you: Fees charged by GSEB from students for conduct of entrance examinations ₹ 10 lakh; fees charged from GSEB for providing result publication services ₹ 3 lakh; fees charged from GSEB for providing services of printing admit card and question papers ₹ 6 lakh; fees charged by GSEB for accreditation awarded to schools ₹ 9 lakh. Determine value of input and output services in the aggregate on which GST is exempt.

- (a) 28 lakh (b) 10 lakh
(c) 9 lakh (d) 19 lakh



M32. Virat Charitable Trust, registered u/s 12AA of the Income Tax Act, provides education services. It has shared the following particulars of charges collected during the month of May: public awareness programs on preventive health (R 6 lakh); evening school for skill development of senior citizens (above 65 years of age) residing in villages (₹ 3 lakh); cricket training for school going children (R 4 lakh); fees from students studying in Virat Public School (a higher secondary school) (₹ 25 lakh); public library (₹ 1 lakh from lending of books). Determine the value of taxable supplies.

- (a) Nil (b) 1,00,000
(c) 5,00,000 (d) 11,00,000

M36. Jaya has incurred the following medical expenditure: Treatment of her pet cat by Dr. X, a veterinary doctor, in his clinic (₹ 10,000); preservation of stem cells of her new born daughter by Life Care Cord Blood Bank (₹ 75,000); consultation taken from Mr. Z, a registered medical practitioner in naturopathy (₹ 3,000); dietary consultation taken from Mrs. Y, a home-maker turned famous YouTuber on the subject of home-based remedies (₹ 5,000); cosmetic surgery done from BKC Nursing Home to improve her looks (₹ 50,000). Determine the value of taxable supplies made to her. All suppliers are registered under GST.

- (a) Nil (b) 78,000
(c) 75,000 (d) 1,30,000

M37. Jaiprakash Nursing Home provided the following services: Food outsourced from BK Caterers and supplied to inhouse patients on the advise of nutritionist (value ₹ 3,50,000); food outsourced from BK Caterers and supplied to visitors in the in- house food court (value ₹ 5,00,000); display of advertisement of pharmaceutical companies in the reception area (value ₹ 5,00,000). Determine the taxable value of supplies made by Jaiprakash Nursing Home.

- (a) 5,00,000 (b) 15,00,000
(c) 10,00,000 (d) 13,50,000

M38. Radhe Shyam Trust, registered u/s 12AA of the Income Tax Act, has provided the following health related services during the month of July: care and counselling of terminally ill patients (₹ 50,000); public awareness programs on preventive health (₹ 30,000); yoga camp on how to remain fit and healthy through meditation (₹ 1,20,000); ambulance services for accident victims (₹ 10,000); treatment of patients in ayurvedic care centre by registered ayurveda practitioners (₹ 2,00,000); donations received from ayurveda product companies against which the trust has displayed the name of the companies along with their products at various events organized by the trust (₹ 1,00,000). Determine the value of taxable supplies.

- (a) Nil (b) 1,00,000
(c) 2,20,000 (d) 2,50,000

M41. Surabhi, an employee of a private limited company, has availed the following services from the Government: Express parcel post (₹ 10,000); transport of motor car by railways to her brother staying in another city (₹ 15,000); birth certificate for her new born child (₹ 2,500). Determine the value of taxable supplies provided to her.

- (a) Nil (b) 10,000
(c) 25,000 (d) 27,500



M42. BCD & Co, a partnership firm, has availed the following services from the Government: Book post service of Post Office (Rs. 60,000); collection of electricity bills by Post Office (commission charged 5,000); transport of goods to customers by Railways (freight ₹ 20,000); warehouse hired from the local authority on a monthly rent of ₹ 5,000; security services availed from local police (₹ 15,000). Determine the value of taxable supplies made to the firm. Turnover of the firm for the preceding FY is ₹ 10 lakh. Registration threshold of turnover is R 20 lakh.

- (a) Nil (b) 30,000
(c) 35,000 (d) 25,000

M44. KK Pvt. Ltd., registered under GST, was awarded two contracts by the city municipality during the month of April. Contract A was for providing engineering consultancy in relation to construction of roads (consideration ₹ 10 lakh). Contract B was for maintenance of street lighting on city roads (consideration ₹ 20 lakh out of which K 4 lakh was attributable towards value of spare parts to be supplied). Determine the amount of GST that KK Pvt. Ltd. will charge assuming rate of GST at 18%.

- (a) Nil (b) 1,80,000
(c) 3,60,000 (d) 5,40,000

M49. B Pvt. Ltd. gives electrically operated passenger vehicles to the local authority. This service is exempt if the capacity of such vehicles is:

- (a) > 12 passengers (b) > 12 passengers
(c) < 12 passengers (d) < 12 passengers

M50. Pallavi has made the following payments: Documents mailed by express parcel post of Post Office (₹ 6,000); letters mailed through local Post Office by ordinary post in envelopes weighing less than 10 grams (R 3,000); documents mailed by DTDC courier (₹ 5,000); flight from Mumbai to Bagdogra and back by economy class (₹ 20,000); air-conditioned mini-bus hired for a vacation trip to Goa with relatives (₹ 50,000); travel by non-A/C local public bus in Mumbai (₹ 4,000). Compute the value of taxable supplies made to Pallavi.

- (a) Nil (b) 64,000
(c) 61,000 (d) 88,000

M51. Rishi has undertaken the following travel services: Flight from Bangalore to Chennai [R 4,000]; travel from Bangalore to Mysore in air-conditioned Karnataka Roadways bus (₹ 3,000); travel by Rajdhani Express in 2-AC coach (₹ 5,000); travel in luxury cruise ship from Mumbai to Goa (₹ 15,000); commuting in metered cab in Bangalore (₹ 3,000). Compute the value of taxable supplies made to Rishi.

- (a) Nil (b) 27,000
(c) 24,000 (d) 30,000



M52. Ricky resides in Bagdogra. He hired an auto rickshaw (₹ 200) to go to the Bagdogra airport from where he boarded a flight to Mumbai in economy class (₹ 4,000). He took a metered cab (₹ 300) from the Mumbai airport to go to the Metro Station from where he boarded the metro (₹ 100). He got off the metro and took the air conditioned local bus (₹ 150) to go to the railway station. He took the train to Goa and travelled in non-airconditioned second class (₹ 500). He boarded a cruise liner from Goa to Mumbai (₹ 3,000). Finally, he took a radio taxi (₹ 300) from the Mumbai Port to the Airport and took a flight back to Bagdogra in business class (₹ 3,000). Compute the value of taxable supplies made to Ricky.

- (a) Nil (b) 10,450
(c) 6,450 (d) 6,950

M53. Rody Travel Agency is a tour operator who has provided tour operator service to Shiny, a foreign tourist. The tour is performed for 5 days in India and 7 days outside India (in Nepal). Total consideration charged is K 1,50,000. Determine the taxable value of service.

- (a) 62,500 (b) 87,500
(c) 50,000 (d) 75,000

M55. Transportation done by JKP & Sons of which of the following goods by rail from Kolkata to Patna, is not exempt?

- (a) Defence equipment (b) Potatoes
(c) Jaggery (d) Flour

M57. Rohit runs a Goods Transport Agency. He has provided the following services: Transported motor-cycles for Speed Pvt. Ltd. (freight ₹ 40,000); transported food grains for Agro Pvt. Ltd. in a single carriage to Mr. D (freight ₹ 1,200); transported electrical fittings for Electro Ltd. (freight ₹ 6,000); transported rice for JJ Pvt. Ltd. (freight ₹ 5,000). Compute amount of tax on the aforesaid supplies payable by Rohit if he has exercised the option to pay tax under forward charge @ 12%. Ignore ITC.

- (a) Nil (b) 5,520
(c) 4,800 (d) 2,000

M59. Shubham, a salaried individual, has shifted his residence to Delhi to Mumbai. For this purpose, he has availed service of Guru Goods Transport Agency to transport his household goods from Delhi to Mumbai by road against a consideration of Rs. 30,000. The GTA pays tax under forward charge. Determine the amount of tax that will be charged from Shubham.

- (a) Nil (b) 1,500
(c) 3,600 (d) 5,400

M61. Mohit owns a goods tempo which he has given on rent of ₹ 20,000 to KK Pvt. Ltd., a goods transport agency. KK Pvt. Ltd. has, in turn, used the tempo to provide service of transport of furniture to the Road Transport Office of the State Government which has taken GST registration only for deducting GST and not for making any taxable supply. KK Pvt. Ltd. has charged ₹ 40,000 for this purpose. Compute the amount of GST chargeable on these supplies by Mohit and KK Pvt. Ltd. Assume GST rate of 12%.

- (a) Nil (b) Nil by Mohit; 4,800 by KK Pvt. Ltd.
(c) 2,400 by Mohit; Nil by KK Pvt. Ltd. (d) 2,400 by Mohit; 4,800 by KK Pvt. Ltd.



M63. Dhanlakshmi Bank has provided the following particulars of its receipts: Interest on consumer loans 50 lakh); loan processing charges 5 lakh); commission on extending bank guarantee 20 lakh); interest on credit card dues 15 lakh); charges for non-maintenance of minimum account balances 10 lakh); penal interest on overdue loan repayments 15 lakh); repayment of principal amount of loans 200 lakh). Compute the value of taxable supplies.

- (a) Nil (b) 55 lakh
(c) 50 lakh (d) 65 lakh

M64. Sudhanshu purchased a refrigerator from Sukesh Traders, a sole proprietorship firm, for ₹ 60,000. He paid ₹ 10,000 as upfront payment and agreed to pay the balance within 2 months. On failure to pay the balance within time, he had to pay ₹5,000 as interest for delayed payment as per the agreement. What is the amount of interest liable to tax in this case ₹

- (a) Nil (b) 5,000
(c) 6,000 (d) 7,000

M66. MQ LLP is a business correspondent of JKG Bank. It has earned fees of ₹ 15 lakh for services in respect of accounts in rural branches and fees of ₹ 30 lakh in respect of accounts in urban branches. Compute amount of GST assuming rate of 18%.

- (a) Nil (b) 5.40 lakh payable under forward charge
(c) 5.40 payable under reverse charge (d) 8.10 lakh payable under forward charge

M72. Raman has earned ₹ 10 lakh as the business facilitator of XYZ Insurance Company working in rural areas and ₹ 20 lakh as the business correspondent of PQR Insurance Company working in urban areas. Compute the tax on these services assuming a rate of 18%.

- (a) Nil (b) 1.8 lakh
(c) 3.6 lakh (d) 5.4 lakh

M73. Yogesh has let out his residential flat in Gruh Housing Society to Mr. PL (unregistered) for use as residence at a rent of ₹ 30 lakh per annum. Is Yogesh liable to pay GST on rent ₹

- (a) Yes (b) No, as GST is levied on reverse charge basis
(c) No, as Yogesh is an individual (d) No, as the service is exempt from GST

M74. Ravi, a businessman (unregistered), has provided the following details of expenditure for the month of June: Rent of housing apartment used as residence 20,000); rent of residential flat used as office 30,000); rent of shop used in business (Rs. 40,000). Compute the value of taxable supplies made to Ravi.

- (a) Nil (b) 30,000
(c) 40,000 (d) 70,000



M77. Ujala purchased a plot of land in Aurangabad from Mr. PL for ₹ 20 lakh and got a house constructed by BD Builders on the plot for self-residence. BD Builders only provided labour service and charged a total consideration of ₹ 5 lakh from Ujala. After house got constructed, she got some repair work done from M/s PQR & Sons for a consideration of ₹ 3 lakh. As part of repair work, M/s PQR & Sons also provided the required material. Compute value of taxable supplies made to Ujala.

- (a) Nil (b) 3 lakh
(c) 8 lakh (d) 28 lakh

M78. Lisa is registered under GST having turnover of ₹ 30 lakh in the preceding FY and ₹ 35 lakh in the current FY. He has provided the following particulars: He operates a souvenir shop within the complex of St. Peters Church, Bangalore (registered u/s 10(23C)(v) of the Income Tax Act), for which he pays rent of ₹ 10,000 per month. He owns a building that he has let out to a charitable trust, registered u/s 12AA of the Income Tax Act, for running its office on a monthly rent of ₹ 20,000. He has set up his office in a premises let out by the State Government on a rent of ₹ 10,000 per month. He owns the Dens Inn where he charges ₹ 800 per day per room for boarding and lodging (total tariff charged ₹ 8,00,000). Determine the value of supplies for the year on which Lisa is required to pay tax either under forward or reverse charge.

- (a) Nil (b) 1,20,000
(c) 3,60,000 (d) 11,60,000

M83. Which of the following services provided by Mr. Z to the Yamuna Cricket Club, a private club in Delhi, is not exempt from GST ?

- (a) Player (b) Pitch curator
(c) Umpire (d) All the above

M84. Virat has provided services as Kabaddi Team Coach to the Sports Authority of India for participation in the Kabaddi championship organized by MKG Ltd., a multi brand sports goods company, against which he has received remuneration of ₹ 1 lakh. He has also played the role of selector for the National Games organised by the Indian Olympic Association for which he has received remuneration of ₹ 2 lakh. What is the taxable value of services provided by Virat?

- (a) Nil (b) 1 lakh
(c) 2 lakh (d) 3 lakh

M86. M is a renowned artist. She provided the following services during the year: Performed in a modern dance show on New Year eve and charged ₹ 1.25 lakh; performed in a folk music concert and charged ₹ 1.75 lakh; performed in a Bharatnatyam dance program and charged ₹ 1 lakh. Determine the value of taxable supply.

- (a) Nil (b) 4,00,000
(c) 1,25,000 (d) 3,00,000



M87. R enjoyed her vacation by visiting the following places: Dance drama in Kamani Auditorium (ticket Rs 700); Nehru Planetarium (ticket ₹ 500); Delhi Zoo (ticket ₹ 200); wildlife sanctuary (ticket ₹ 1,000). Determine the value of taxable services supplied to her.

- (a) Nil (b) 700
(c) 1,700 (d) 2,400

M88. Guri, a pensioner, has taken legal help from Mr. PL, an advocate, practicing in the Jodhpur District Court, in relation to a property inheritance dispute with his relatives. Mr. PL has asked Guri to pay him ₹ 1,18,000 (inclusive of GST @ 18%) for his services. How much should Guri pay to Mr. PL in accordance with law?

- (a) Nil (b) 18,000
(c) 1,00,000 (d) 1,18,000

M89. PKN LLP is engaged in retail business with turnover running into crores since the last several years. It has asked Mr. H, an Advocate, to represent its case under the contract law in the Bombay High Court. Mr. H has, in turn, taken advise in relating to this case, from KK & Co., a partnership firm of advocates. The firm has charged R 50,000 from Mr. H who has, in turn, charged ₹ 1,00,000 from PKN LLP. Determine the amount of GST on these transactions assuming rate of 18%. Assume the threshold limit of turnover for registration as ₹ 20 lakh.

- (a) . Nil
(b) 18,000 payable by Mr. H under forward charge
(c) 18,000 payable by PKN LLP under reverse charge
d) 9,000 payable by Mr. H under reverse charge

M90. The Arbitral Tribunal, set up under the Arbitration & Conciliation Act, 1996, has resolved a dispute pertaining to MM Pvt. Ltd. (not registered under GST as its turnover has been below the registration threshold) through arbitration and charged ₹ 30,000 for such service. Which of the following statements is correct?

- (a) Tax is not payable
(b) Tax is payable by MM Pvt. Ltd. under reverse charge
(c) Tax is payable by Arbitral Tribunal under forward charge
(d) None of the above

M91. Mr. H is a Senior Advocate practicing in the Supreme Court. He has provided the following particulars: Legal advice pertaining to a personal matter of Mr. PL, a retired army officer (fees charged ₹ 3 lakh); legal advice provided to Mr. RP, an advocate (fees charged ₹ 50,000; turnover of Mr. RP for preceding FY is ₹ 10 lakh); legal advice provided to BCD & Co, a partnership firm of advocates (fees charged K 1 lakh; turnover of the firm for preceding FY is ₹ 35 lakh); representation service before the Supreme Court on behalf of the Central Government (fees charged K 5 lakh). Compute the value of taxable services provided by Mr. Harpreet if the GST registration threshold is ₹ 20 lakh.

- (a) Nil (b) 1,00,000
(c) 1,50,000 (d) 4,50,000



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TAXATION (GST)

CHAPTER 5 PLACE OF SUPPLY

135. Faraq Spices Pvt. Ltd., located and registered under GST in the State of Assam, sells Exotic Spices from its showroom to M/s Indulge Cafe (located and registered under GST in the State of Tamil Nadu). M/s Indulge Cafe requested to deliver to Mr. Amar Shetty at Patna, Bihar. Faraq Spices Pvt. Ltd. sends the goods with a proper e-way bill to Patna through a transporter who made the delivery to Mr. Amar Shetty. Determine the place of supply of goods sold by Faraq Spices Pvt. Ltd. to M/s Indulge Cafe in the above case.

- a) Assam
- b) Tamil Nadu**
- c) Bihar
- d) Either Tamil Nadu or Bihar, at the option of the recipient

136. M/s The Design Shop, located and registered under GST in Chennai, Tamil Nadu, provided Interior Designing services to ITC Welcome Hotels India Ltd., located and registered under GST in Noida, Uttar Pradesh, for its hotel to be constructed on land situated in Dubai.

Determine the place of supply of architectural services provided by M/s The Design Shop to ITC Welcome Hotels India Ltd..

- a) Chennai, Tamil Nadu
- b) Noida, Uttar Pradesh**
- c) Dubai
- d) Either Uttar Pradesh or Dubai, at the option of the recipient

137. M/s Moon Star Stationeries, located and registered under GST in Punjab, supplied Stationeries to Mr. Laxmi Khurana, an unregistered person, located in Rajasthan. Mr. Laxmi Khurana booked the courier himself with Parcels & Courier (P) Ltd., registered under GST in West Bengal for delivery in Rajasthan. Parcels & Courier (P) Ltd. picked up the goods from Punjab handed over by M/s Moon Star Stationeries and delivered the courier in Rajasthan while passing through the State of Haryana. Determine the place of supply of service provided by Parcels & Courier (P) Ltd. to Mr. Laxmi Khurana:

- (a) Punjab**
- (b) Andhra Pradesh
- (c) Rajasthan
- (d) Pune, Maharashtra



138. Ms. Mayuri, an unregistered person residing in Mapusa, Goa, went to Guntur, Andhra Pradesh for seeking admission of her child - Mr. Jay - in CA Intermediate. Ms. Mayuri got the demand draft generated at AMD Bank Ltd., located and registered under GST in Bhuvnagiri, Telangana against cash, for depositing the registration fee to the ICAI. Ms. Mayuri does not have a bank account in AMD Bank Ltd. and the bank doesn't have any policy of KYC requirements (name, address and other identity verification policy) for customers requiring demand draft and not having account with any of its branch in India. Determine the place of supply of service provided by AMD Bank Ltd., Telangana to Ms. Mayuri.

(a) Goa

(b) Telangana

(c) Either Goa or Telangana, at the option of the recipient

(d) Andhra Pradesh

139. Lucky Singh, a resident of Noida and an unregistered person, U.P. (working in a private firm), went to Himachal Pradesh for a family vacation via Delhi-Chandigarh-Himachal Pradesh in his own car. After entering Chandigarh, his car broke down due to some technical issue. He called 'ONROARDS' - an emergency roadside car assistance company (registered under GST in Delhi) to repair the car. The car was repaired by the staff of 'ONROARDS'. 'ONROARDS' does not have policy to maintain a record of the addresses of the persons taking the car assistance service. The value of supply amounted to 50,000 (being labour charges 40,000 and spares 10,000). The bill was supposed to be generated online through the server, but due to some technical issue, it was not so generated.

Determine the place of supply in the given case.

(a) Delhi

(b) Chandigarh

(c) Noida, U.P

(d) Himachal Pradesh

140. Charan Events, an event management firm registered in Chennai provides service of organizing promotional events on behalf of Agalya Textiles, Hyderabad (unregistered) in Chennai, Vizag, Delhi, Kolkata and Patna. Determine the place of supply

(a) Tamil Nadu

(b) Hyderabad, Telangana

(c) Any one of the states where the event is organized, at the option of recipient.

(d) Place of supply to determine on proportionate basis.

141. M/s Glam Naturally is registered in Kerala it sends an employee from Pune as make-up artist to Mr. Suresh Babu, an Actor based in Andhra Pradesh, to a movie shooting in Rajasthan. Determine the place of Supply provided by M/s Glam Naturally to Mr. Suresh Babu

(a) Kerala

(b) Andhra Pradesh

(c) Rajasthan

(d) Pune, Maharashtra



142. CA Harini, a registered person in Pondicherry is travelling to Andaman & Nicobar Island on a vacation from Chennai Port (Tamil Nadu) in a Cordelia Cruise. She purchases an Antique Clock in M/s Shop in Sea, a registered gift shop located inside the cruise during her travel.

Determine the place of supply provided by

Ms Shop in sea to CA Harini

- (a) Pondicherry
- (b) Andaman & Nicobar
- (c) Tamil Nadu
- (d) Either Andaman & Nicobar or Pondicherry, at the option of the recipient

M3. Rohini of Delhi sells goods of value 10,000 to Mohini of Ghaziabad, Uttar Pradesh (registered). Goods are transported by Rohini to the premises of Mohini by using the transportation services of JKG Transports of Gurugram, Haryana. Rate of GST is 18%. Calculate the GST payable on supply.

- (a) CGST of 900 and SGST of 900
- (b) CGST of 900 and UTGST of 900
- (c) IGST of 1,800
- (d) CGST of 1800

M4. Jagat of Mumbai sells a warehouse building of value ₹ 10 lakh to Rajat of Bangalore (registered). Jagat also sells a weighbridge of value ₹ 1 lakh installed in the warehouse building to Rajat via a separate contract. The warehouse building is located in Mumbai. Rate of GST is 18%. Calculate the GST payable on supply.

- (a) CGST of 9,000 and SGST of 9,000
- (b) CGST of 9,000 and UTGST of 9,000
- (c) IGST of 18,000
- (d) SGST of 18,000

M7. Where goods are assembled or installed at the site by the supplier, the place of supply is:

- (a) Principal place of business of supplier
- (b) Principal place of business of recipient
- (c) Place of such installation or assembly
- (d) Location where movement of goods begins for delivery to the recipient

M8. Raj of Chennai sold a heavy equipment of value ₹ 10 lakh to Mahi of Hyderabad. The equipment is required to be assembled and installed in the factory of Mahi being set up at Chennai. Determine the GST payable. Rate of GST is 18%.

- (a) IGST of 1,80,000
- (b) CGST of 1,80,000
- (c) CGST & SGST of 90,000 each
- (d) SGST of 1,80,000

M9. Where goods are supplied on board a conveyance, the place of supply is:

- (a) Location where goods are sold
- (b) Location where goods are taken on board
- (c) Location of the supplier
- (d) Location where goods are taken off board



M10. A of Bhopal sold goods to B of Patna. Goods were sold and delivered to B in Patna. Thereafter, B onboarded a train from Patna to Mumbai and carried the goods with him for sale. He sold the goods during the journey to C, a customer, who onboarded the train at Kalyan. Determine the place of supply between A & B and B & C. A and B are registered.

- (a) Patna, Mumbai
(b) Patna, Kalyan
(c) Bhopal, Patna
(d) Patna, Patna

M11. Where service is supplied to an unregistered person whose address is available on the records of the supplier, the place of supply is:

- (a) Location of recipient
(b) Location of supplier
(c) Location where service is performed
(d) Location where payment is made

M12. Raghav is a business consultant based out of Raipur and registered in Chhattisgarh. He provided advisory services to Raman of Gandhinagar, Gujarat. Raman is not registered under GST. Raman did not provide his address to Raghav. Determine the place of supply and the nature of supply.

- (a) Gandhinagar, intra-State
(b) Raipur, intra-State
(c) Gandhinagar, inter-State
(d) Raipur, inter-State

M14. Y Ltd. of Delhi wants to purchase an immovable property as an investment in real estate market. It avails real estate market study services from Mr. Z, a noted expert, who is based out of Bangalore. On the basis of report submitted by Mr. Z, Y Ltd. acquires a building in Hyderabad. What is the place of supply between Mr. Z and Y Ltd. ₹ Y Ltd. and Mr. Z are registered.

- (a) Delhi
(b) Bangalore
(c) Hyderabad
(d) None of these

M16. Red Hotels has charged a sum of ₹ 20,000 from Ms. C of Delhi for stay in its two properties located in Mumbai and Bangalore. She stayed for 3N/4D in Mumbai and 2N/3D in Bangalore. The area of both the properties is in the ratio of 1:3. The total time spent by her is 80 hours in Mumbai hotel and 60 hours in Bangalore hotel. What will be the place of supply and the value of supply attributable to such places as per Rule 4 of IGST Rules ₹

- (a) Mumbai 5,000; Karnataka 15,000
(b) Mumbai 12,000; Karnataka 8,000
(c) Delhi 20,000
(d) Mumbai 11,429; Karnataka 8,571

M17. In which of the following cases of provision of services is the place of supply not the location where the services are actually performed ₹

- (a) Personal grooming
(b) Plastic surgery
(c) Legal representation
(d) Restaurant service

M18. Dr. D of Jaipur goes to KLK Hospital, Bangalore to perform plastic surgery on Mr. M of Chennai. Determine the place of supply.

- (a) Jaipur
(b) Bangalore
(c) Chennai
(d) Any of these can be chosen



M20. Mohit, a student residing in Delhi, has enrolled with Jagan Institute, Noida for receiving training on communication skills. Training fee is ₹ 20,000. Determine the place of supply and GST payable. Rate of GST is 18%.

- (a) Noida; CGST and SGST of 1,800 each (b) Delhi; CGST and SGST of 1,800 each
(c) Noida; IGST of 3,600 (d) Delhi; IGST of 3,600

M21. UB Sports of Bangalore organizes a sporting event in Delhi. Raghav, a resident of Gurugram, and Raghu, a resident of Delhi, visit the show after paying admission fee of ₹ 3,000 each. Determine the place of supply.

- (a) Bangalore for Raghav and Raghu (b) Gurugram for Raghav; Delhi for Raghu
(c) Delhi for Raghav and Raghu (d) None of these

M23. J Ltd. of Coimbatore, an event management company registered in Tamil Nadu, organized an award function in Dubai for K Ltd. of Chennai, registered in Tamil Nadu. Determine the place of supply and the nature of GST payable.

- (a) Coimbatore; CGST and SGST (b) Dubai; IGST
(c) Chennai; IGST (d) Chennai; CGST and SGST

M24. Red Events Pvt. Ltd. of Delhi organized an exhibition for Kapil of Vizag who is not registered under GST. Exhibition was held in Pune. Determine the place of supply and the nature of GST payable.

- (a) Pune; IGST (b) Chennai; CGST and SGST
(c) Vizag; IGST (d) Delhi; CGST and SGST

M27. In case of prepaid travel voucher given for future use (point of embarkation not known at the time of issue) to an unregistered person, what is the place of supply where address of such person does not exist on record of service provider?

- (a) Location of supplier (b) Location of recipient
(c) Place of embarkation, when it happens (d) Place of disembarkation, when it happens

M28. Madhuri of Chennai (unregistered) travelled by air from Bangalore to Delhi. Determine the place of supply.

- (a) Chennai (b) Bangalore
(c) Delhi (d) Any of these

M29. Raghav of Mumbai (registered in Maharashtra) purchased return tickets for travel by air from Delhi to Bangalore. He performed the onward journey on 5 October and return journey on 6 October. Determine the place of supply for onward and return journeys.

- (a) Delhi; Bangalore (b) Bangalore; Delhi
(c) Delhi for both the journeys (d) Mumbai for both the journeys



M32. Govind of Warangal uses post paid mobile connection services of Super Telephone Ltd., Kolkata. The bill becomes due for payment on 15th of every month. His Warangal address is registered as the billing address in the records of Super Telephone Ltd. He travelled to Bangalore from 10th to 20th June and made online payment of the mobile bill on 15th June from the hotel he was staying in. Determine the place of supply.

- (a) Warangal (b) Kolkata
(c) Bangalore (d) None of these

M34. Rajiv, residing in Delhi buys a health insurance policy for his mother, residing in Kota, from Risk Free Insurance, registered in Chennai. The address of Kota has been submitted to the insurance company for its records. While Rajiv is an employee, his mother is a homemaker. Determine the place of supply.

- (a) Kota (b) Delhi
(c) Chennai (d) None of these

M35. The Central Government has given an order to place advertisement of its scheme in the 20th edition of My India magazine which will be distributed in the States of Delhi and Uttar Pradesh. Estimated readership in these States is 1.5 lakh and 3.5 lakh, respectively. Amount payable for this service is a total of ₹ 5 lakh being W. 3 lakh for publication in Delhi and ₹ 2 lakh for publication in Uttar Pradesh. Determine the place of supply and value of supply attributable to such places as per Rule 3 of IGST Rules.

- (a) Delhi and UP: 1.5 lakh and 3.5 lakh (b) Delhi and UP; 2.5 lakh and 2.5 lakh
(c) Delhi and UP; 3 lakh and 2 lakh (d) None of these

M36. The Government has placed an order for running its advertisement on My News TV Channel during the second week of July 2023. The channel beams its signal in the States of Karnataka, Orissa and Tamil Nadu. Population of these States is in the ratio of 3:2:4. As per data published by BARC, the viewership of this channel in these States during the last week of June 2023 is in the ratio of 1:1:1. This ratio is 1:1.5:2 in the second week of July 2023. Determine the place of supply and value of supply attributable to such places as per Rule 3 of IGST Rules.

- (a) Karnataka, Orissa, Tamil Nadu; 3:2:4 (b) Karnataka, Orissa, Tamil Nadu; 1:1:1
(c) Karnataka, Orissa, Tamil Nadu; 1:1.5:2 (d) None of these



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TAXATION (GST)

CHAPTER 6 TIME OF SUPPLY

36. Mr. K supplied goods on 04-10-22. Invoice was issued on 27-10-22 and payment was received by cheque & banked in the same day on 15-09-22 but got credited in bank a/c on 20-09-22. Determine the time of supply?

- (a) 27-09-22
- (b) 04-10-22
- (c) 15-09-22
- (d) 20-10-22

37. AB Ltd sent goods on approval for sale or return basis to C Ltd. In this case, invoice should be issued _____.

- (a) On removal of goods
- (b) Before or at time of supply
- (c) 6 months from date of removal
- (d) (b) or (c) whichever is earlier.

38. A has supplied goods to M/s. B Ltd, on which tax is payable under RCM and invoice was issued on 03-10-22.

Date on which goods received - 30-09-22. Date on which payment has been entered in recipient's books - 05-10-22.

Date on which payment got debited in bank a/c - 08-10-22. Determine the time of supply.

- (a) 05-10-22
- (b) 08-10-22
- (c) 30-09-22
- (d) 03-10-22

39. Time of supply in case of voucher where the supply is identifiable is?

- (a) Date of issue of voucher
- (b) Date of redemption of the voucher
- (c) Earlier of (a) or (b)
- (d) Later of (a) or (b)



40. What is the time of supply of service if invoice is not issued within 30 days from the date of supply of service?

- i. Date on issue of invoice
- ii. Date of receipt of payment
- iii. Date of provision of service

(a) Earlier of (ii) or (iii)

(b) Earlier of (i) or (ii)

(c) Later of (i) or (ii)

(d) Earlier of (i) or (iii)

M10. In case goods are sent or taken on approval for sale or return, tax invoice needs to be issued latest by which date?

(a) Date of supply

(b) 6 months from the date of removal

(c) Later of A or B

(d) Earlier of A or B

M12. In case of supply of goods involving movement of goods, tax invoice needs to be issued latest by which date?

(a) Delivery of goods to recipient

(b) Receipt of payment by supplier

(c) Removal of goods for supply to recipient

(d) Entry of payment in books of recipient

M13. Yuvi received 100% advance on 1 April for supply of goods to Bhavithra. Yuvi removed the goods from his warehouse on 15 April and issued the invoice on 10 April. Determine the time of supply. Tax is payable under forward charge.

(a) 10 April

(b) 1 April

(c) 15 April

(d) 31st day from 10 April

M14. Madhav received order on 1 May for supply of goods to Raghav. He received 30% advance on the date of order. He prepared and packaged the goods and brought them to his warehouse on 10 May. Goods were dispatched from warehouse on 15 May (along with the invoice of same date) and received by Raghav on 20 May. Raghav issued the cheque for the balance amount which was credited in the bank account of Madhav on 30 May. Determine the time of supply. Tax is payable under forward charge.

(a) 20 May

(b) 1 May for 30% value; 30 May for 70% value

(c) 30 May

(d) 15 May

M15. Jagan Mobile Store sold 10 mobile phones of value of ₹ 2 lakh on 10 May. Phones were delivered to the customers at the store immediately after they made the payment by credit card. Invoice was generated and handed over to the customers with the phone. The store had purchased these phones from the distributor on 1 May. The date of manufacture printed on the packaging of these phones was 15 April. Determine the time of supply for sale of mobile phones by Jagan Mobile Store.

(a) 31st day from 10 May

(b) 1 May

(c) 10 May

(d) 15 April



M16. B Ltd. bagged the order for supply of machinery to C Ltd. against 100% advance received on 1 July. B Ltd. procured the parts of machinery on 15 July. Assembling, installation, testing and approval of the machine got completed on 30 July at the factory site of C Ltd. B Ltd. issued the invoice on 10 August. Determine the time of supply.

- (a) 1 July (b) 30 July
(c) 10 August (d) 15 July

M17. J Ltd. supplies gas by pipeline to K Ltd. on a continuing basis. For the supply made during the month of July, J Ltd. issued the statement to K Ltd. on 5 August. Invoice was issued on 10 August. K Ltd. made payment on 12 August which got credited in the bank account of J Ltd. on 15 August. Determine the time of supply.

- (a) 10 August (b) 15 August
(c) 5 August (d) 1 August

M18. Jagan sent goods to Magan on 10 September on approval for sale or return. The goods were received by Magan in his store on 15 September. Magan indicated his acceptance and sold the goods on 10 December and made the payment on 25 December which was received by Jagan on 31 December. Jagan issued the invoice on 5 January. Determine time of supply.

- (a) 25 December (b) 10 September
(c) 6 months from 10 September (d) 10 December

M19. Roshan dispatched goods to Samuel on 15 June on approval for sale or return. The goods were received by Samuel in his store on 25 June. He sold the goods on 10 February and made the payment on 25 February which was received by Roshan on 27 February. Roshan issued the invoice on 15 February. Determine the time of supply.

- (a) 15 June (b) 14 December
(c) 10 February (d) 15 February

M21. Which of these events is considered while determining the time of supply of goods taxable under reverse charge ₹

- (a) Last date to issue invoice by supplier (b) Date of removal of goods by supplier
(c) 31st day from date of issue of invoice by supplier (d) Date of receipt of payment by supplier

M22. C Ltd. supplied goods to D Ltd. on which tax is payable under RCM. C Ltd. issued the invoice on 1 June. D Ltd. received the goods on 30 June. D Ltd. made the payment which was debited in its bank account on 15 June (entered in its books of account on 12 June). Determine the time of supply.

- (a) 12 June (b) 1 June
(c) 30 June (d) 2 July



M23. B Ltd. received order from C Ltd. on 1 September for supply of goods for a total consideration of ₹ 1 lakh. C Ltd. paid 20% advance on the date of order. B Ltd. prepared the goods and sent them to its warehouse on 15 September from where these were dispatched for delivery on 20 September along with the invoice of same date. Goods were received in the warehouse of C Ltd. on 25 September. C Ltd. made the balance payment on 30 September. Tax is payable under RCM. Determine the time of supply.

- (a) 1 September for 20,000; 20 September for 80,000 (b) 20 September
(c) 21 October (d) 1 September for 20,000; 25 September for 80,000

M28. If a supplier of services receives amount in excess of the amount indicated in the tax invoice, he can opt to take the time of supply in respect of such excess, as the date of issue of invoice in relation to such amount. This relief is available only if the excess amount is:

- (a) Less than K 1,000 (b) More than ₹ 1,000
(c) Up to ₹ 1,000 (d) Equal to ₹ 1,000

M30. Krishna has provided maintenance services to C Ltd. continuing for a period of 4 months. As per the contract, payment of instalment becomes due on 10th of every month. Krishna has, however, received the payment on 15th of every month which was made by C Ltd. on 14th of every month. When should Krishna issue tax invoice?

- (a) On completion of work (b) On or before 14th of the month
(c) On or before 15th of the month (d) On or before 10th of the month

M31. Shobhana provided architect services to PQ Pvt. Ltd. Provision of service got completed on 15 June. She received 100% advance on 1 June. Shobhana issued invoice on 25 July. Determine the time of supply of services.

- (a) 15 June (b) 1 June
(c) 25 July (d) 31st day from 25 July

M32. Mahendra entered into an agreement on 1 January with B Ltd. to provide web design services. He received 25% advance on 15 January being the date of start of the work. The work got completed on 10 February and Mahendra issued the invoice on 12 February. B Ltd. issued the cheque for the balance amount on 25 February which got credited in the bank account of Mahendra on 5 March (he entered the payment in his books of account on 1 March). Determine time of supply.

- (a) 12 February (b) 15 January for advance; 1 March for balance
(c) 10 February (d) 15 January for advance; 12 February for balance

M33. Yogesh owns a warehouse. He offered the services of warehousing of cereals to Mahesh for a period of 15 days starting 1 July for a consideration of K 20,000. He issued the invoice on 20 July pursuant to which Mahesh made the payment on 25 July which Yogesh received on 28 July. Determine the time of supply.

- (a) 15 July (b) 1 July
(c) 20 July (d) Service not liable to tax



M34. Super Housing Society approached Keshav on 15 October to provide cleaning and sanitation services in the society. Keshav accordingly provided the services. However, he did not issue an invoice. The society made payment in cash. Details regarding provision of service and receipt of payment could not be found from the records maintained by Keshav. However, the society had shown the receipt of service on 10 November in its books of account. Determine the time of supply.

- (a) 10 November (b) 15 October
(c) Tax not leviable as time of supply cannot be determined (d) None of the above

M35. David, an artist, booked Surmandal auditorium for music concert on 15 November for a total consideration of ₹ 1 lakh by paying 20% advance on the same day. The concert was held on 1 December for which the auditorium issued the invoice on 15 January. David made the balance payment on 20 January. Payments by David were received by Surmandal auditorium on the same day. Determine the time of supply.

- (a) 15 November for advance; 15 January for balance (b) 15 November for entire amount
(c) 15 November for advance; 1 December for balance (d) 15 January for entire amount

M36. Shine Drycleaners provided dry cleaning services to Sakshi on 10 February for which it issued invoice of ₹ 5,000 on 15 February. Sakshi made payment of ₹ 5,200 in cash on 20 February. Sakshi again availed these services from Shine Drycleaners on 15 March for which invoice was issued for ₹ 2,000 on 20 March. Sakshi made payment of ₹ 1,800 in cash on the same day. Determine the time of supply. All amounts represent the value of services. Ignore GST.

- (a) 15 February for 5,000; 20 March for 2,000 (b) 15 February for 5,200; 20 March for 1,800
(c) 10 February for 5,000; 15 March for 2,000 (d) 10 February for 5,200; 15 March for 1,800

M36a. K Ltd. has provided construction services to Z Ltd. The work would take 5 months to complete. As per the contract, 20% payment becomes due on 5th of each month. K Ltd. has issued invoice on 3rd of each month pursuant to which Z Ltd. has made payment on 7th of each month which has been received by K Ltd. after 2 days. Determine the time of supply.

- (a) 5th of each month (b) 7th of each month
(c) 3rd of each month (d) 9th of each month

M37. C & Co. entered into a contract with Mr. Raju for provision of continuous supply of service for a total consideration of ₹ 5 lakh. The work commenced on 1 April and got completed on 15 July. There is no written agreement regarding due dates of payment. However, Mr. Raju made payment of 50% on 15 May and 50% on 20 July based on mutual understanding. C & Co received these payments the next day and issued the invoice on that day. Determine the time of supply.

- (a) 15 July (b) 15 May for 50% and 20 July for 50%
(c) 16 May for 50% and 21 July for 50% (d) 30 April



M38. Subhash entered into a contract with Manish for continuous supply of services by way of scientific research and development spanning across several months divided into 5 phases. The contract was entered into on 1 September with the stipulation that 20% payment would be made upon completion of each phase. The third phase got completed on 10 December for which Subhash issued the invoice on 15 December and received the payment on 20 December. Determine the time of supply for the third phase.

- (a) 1 September (b) 15 December
(c) 10 December (d) 20 December

M42. Roland Ltd. received legal services from Mr. Harsh, a senior advocate, for a consideration of ₹ 3 lakh. Mr. Harsh provided the services on 1 July and issued the invoice on 15 July. Roland Ltd. made the payment entry in its books on 16 August (payment got debited in its bank account on 20 August). Turnover of Roland Ltd. for the preceding FY was ₹ 50 lakh. What is the time of supply?

- (a) 15 July (b) 14 September
(c) 20 August (d) 16 August

M43. Raju owns a truck. He transported goods of Q Pvt. Ltd. from Delhi to Patna. Raju did not issue consignment note. The goods were picked up on 1 March and delivered on 5 March. Q Pvt. Ltd. made the payment on 5 March which was received by Raju on 6 March. Determine the time of supply.

- (a) 1 March (b) 6 March
(c) 5 March (d) Supply not liable to tax

M44. Mohit Goods Transport Agency transported goods of Q Ltd. from Mumbai to Pune. The truck departed from Mumbai on 5 August and reached Pune on 6 August. Mohit GTA issued the invoice on 10 August. Q Ltd. made the payment on 14 August which Mohit received on 16 August. Mohit GTA pays tax under forward charge. Determine the time of supply.

- (a) 10 August (b) 14 August
(c) 6 August (d) 10 October

M45. Mohit Goods Transport Agency transported goods of Q Ltd. from Mumbai to Pune. The truck departed from Mumbai on 5 August and reached Pune on 6 August. Mohit GTA issued the invoice on 10 August. Q Ltd. made entry of the payment in its books of account on 14 August which got debited in its bank account on 16 August. Mohit received the payment on 17 August. Tax is payable under reverse charge. Determine the time of supply.

- (a) 10 August (b) 14 August
(c) 6 August (d) 10 October

M46. Z Ltd. entered into a deal with Max Sports Club on 1 January to sponsor its sports event being held on 10 January for a consideration of ₹ 5 lakh. Z Ltd. made the payment on 7 January which was received by Max Sports Club on 8 January. Invoice was issued by the club on 15 January. Determine the time of supply.

- (a) 17 March (b) 15 February
(c) 7 January (d) 10 January



M47. BCD & Co provided services of recovery agent to Mega NBFC. Services were provided on 5 December for which the invoice was issued on 15 December. Mega NBFC made the payment on 20 February which was received by BCD & Co on 25 February. Determine the time of supply.

- (a) 15 December
(b) 14 February
(c) 20 February
(d) 25 February

M50. Raju availed tax preparation services from TaxPoint, an online tax services portal. The service was provided on 1 May. Raju made a payment of ₹ 25,000 on 15 May. As a part of customer loyalty program, TaxPoint issued a voucher on 20 May which could be used by Raju to avail tax advisory services for himself or his family. Raju redeemed the voucher for availing tax advisory service for his spouse on 10 June. Determine the time of supply in respect of the supply of voucher.

- (a) 15 May
(b) 20 May
(c) 10 June
(d) No tax liability as time of supply indeterminable

M51. As part of the New Year Bumper Offer, Big Mall issued a gift voucher on purchase of goods worth ₹ 1 lakh. The gift voucher could be redeemed for purchase of any product from the Mall. Rakhi purchased goods worth ₹ 1.5 lakh on 10 November. Consequently, she was issued the voucher on 15 November. She redeemed the voucher against purchase of garments on 15 December. Determine the time of supply in respect of the supply of voucher.

- (a) 10 November
(b) 15 November
(c) 15 December
(d) None of the above

M52. X supplied goods to Y for a consideration of ₹ 50,000. However, it is not possible to determine the time of supply as per section 12(2) in absence of required information. Under the GST law, X is required to file monthly return. What is the time of supply?

- (a) Date on which return is filed
(b) Date on which return is to be filed
(c) Date on which tax is to be paid
(d) Date on which tax is paid

M54. Mangal supplied goods to Bhagat for a consideration of ₹ 2 lakh. He dispatched the goods from his warehouse on 15 October and issued the invoice on 25 October. The goods were delivered to Bhagat on 28 October. As per the agreement, the payment was to be made within 15 days of delivery of goods, failing which a late fee would be levied at the rate of ₹ 200 per day of delay. Bhagat made the payment, along with late fees, on 22 November through net banking which was credited in the bank account of Mangal on the same day. Determine the time of supply.

- (a) 15 October for 2,02,000
(b) 15 October for 2,00,000; 22 November for 2,000
(c) 22 November for 2,02,000
(d) 25 October for 2,00,000; 22 November for 2,000



M55. C Ltd. supplied goods to D Ltd. on 15 April for which the invoice was issued on 20 April for R 1 lakh. Due date of payment is 30 April. D Ltd. wishes to make the payment on 31 May. However, as per the terms of the contract, it will have to pay interest of ₹ 5,000 for delay in payment. D Ltd. pays ₹ 1 lakh on 31 May. It delays the payment of interest which is finally waived off by C Ltd. on 15 July after negotiations. Determine the time of supply in respect of the amount of interest.

(a) Interest is exempt from tax

(b) Interest is not taxable as it is waived off

(c) 31 May

(d) 15 July



UDESHEREGULAR May 24

TAXATION (GST)

CHAPTER 8 INPUT TAX CREDIT

44. What is the time limit for taking input tax credit?

- (a) 1 year from the date of invoice
- (b) 30th November of succeeding financial year/date of filing annual return whichever is earlier
- (c) 180 days from the date of invoice
- (d) No time limit prescribed

45. B Ltd, receives inward supply from Q Ltd. On 17th August, 2022. B Ltd has filed its annual return on 10th November, 2022. Due date to claim ITC is _____.

- (a) 20th October, 2022
- (b) 10th November, 2022
- (c) 30th December, 2022
- (d) 31st December, 2022

46. Aqua Ltd. received an invoice for an amount of Rs. 5,00,000 against rent a cab-services rendered for transportation of employees from Chennai to Ooty for official purposes. The amount of ITC that can be claimed by Aqua Ltd. is _____. (Applicable rate of GST is 18%)

- (a) Rs. 90,000
- (b) Rs. 45,000
- (c) Rs. 40,000
- (d) Nil

47. Input tax credit on capital goods shall be claimed after reducing the tax paid by _____ percentage points per _____ from the date of invoice.

- (a) 10, quarter
- (b) 10, month
- (c) 5, quarter
- (d) 5, month

48. Mr Ajay a registered supplier receives from various suppliers 50 invoices valuing Rs. 6 Lakhs out of which 40 invoices have been uploaded in GSTR-2A by supplier involving GST of Rs. 5 lakh during the month of November 2022. Calculate eligible Input tax credit

- (a) Rs. 6 Lakhs
- (b) Rs. 5.6 Lakhs
- (c) Rs. 4.8 Lakhs
- (d) Rs. 5 Lakhs



49. If the entire amount of ITC claimed relating to inputs held in stock exceeds _____, the declaration needs to be certified by a practicing Chartered Accountant or a Cost Accountant.

(a) Rs. 2 Lakhs

(b) Rs. 10 Lakhs

(c) Rs. 2 Crores

(d) Rs. 5 Lakhs

50. Which of the following is not a blocked credit under Section 17(5)?

(a) Credit on Motor vehicles for imparting training

(b) Credit on food & Beverages

(c) Credit on stolen goods

(d) Credit on works contract service

51. In case of demerger, ITC _____ as per the demerger scheme.

(a) Will be apportioned in the ratio of value of equity of new unit as per the demerger scheme.

(b) Will be apportioned in the ratio of value of assets of new unit as per the demerger scheme

(c) Will be apportioned in the ratio of value of capital employed of new unit as per the demerger scheme.

(d) Will not be apportioned at all.

M18. Heera, a manufacturer, purchased goods during January 2024, chargeable at 18% GST, for use in his business. The status of usage of these goods is as follows: Goods used in manufacturing during March 2024 ₹ 1,00,000; goods used in trial runs during January 2024 ₹ 20,000; goods held in stock as on 31 March 2024 ₹ 40,000; goods contained in finished stock as on 31 March 2024 ₹ 60,000; goods sent to residence during January 2024 for use by family members ₹ 30,000. Determine the ITC that Heera can avail for the month of January 2024?

(a) 3,600

(b) 39,600

(c) 9,000

(d) 12,000

M21. During September 2023, B purchased goods from C (GST paid ₹ 10,000, invoice received on 15.9.2023); from D (GST 'paid ₹ 15,000; invoice received on 15.10.2023); from E (GST paid ₹ 20,000; invoice missing); from F (GST paid ₹ 25,000; invoice received but does not contain the minimum required particulars). Determine the amount of ITC that B can avail for September 2023.

(a) 10,000

(b) 25,000

(c) 45,000

(d) 70,000



M22. During the month of May, C Ltd. has procured goods and services from various vendors against a total of 50 invoices involving a total GST of ₹ 1,00,000. 10 vendors have furnished details of 45 invoices (involving GST of ₹ 80,000) in their GSTR- 1 and these details have been communicated to C Ltd. in GSTR-2B. Such details have not been furnished in respect of other invoices. Determine the amount of ITC that C Ltd. take for the month of May.

- (a) 81,000 (b) 80,000
(c) 82,000 (d) 84,000

M23. D & Co purchased goods from Mr. Z during June against 2 invoices involving GST of K 30,000 and ₹ 10,000, respectively. Mr. Z furnished details of first invoice in his GSTR-1 of June and details of second invoice in his GSTR-1 of July. Both GSTR-I's were furnished on their due dates. The details were communicated to D & Co in their GSTR-2B for the respective tax periods. Determine the amount of ITC that D & Co can take.

- (a) Only 30,000 for June (b) 40,000 for June
(c) 30,000 for June and 10,000 for July (d) 40,000 for July

M28. K Ltd. contracts with Q Ltd. for supply of 100 kg of chemicals @ R 1,000 per kg. Invoice is received and payment is made on 10 June. 25 kg of chemicals are received on 5th of each month, starting from July. Rate of GST is 18%. When can K Ltd. avail ITC? Assume all other conditions for availing ITC are fulfilled.

- (a) 18,000 in June
(b) 4,500 each in July, August, September, October
(c) 18,000 in July
(d) 18,000 in October

M34. Jacob purchased goods from Kamal for K 2,00,000 (excluding GST). Purchase order was issued on 20.10.2023, goods were delivered on 5.11.2023 and invoice was issued on 15.11.2023. Jacob paid 25% of the amount on 25.11.2023 but withheld the balance payment on account of a dispute. Fie finally paid the balance amount on 10.4.2024. Rate of GST is 18%. When can Jacob avail ITC?

- (a) 36,000 in April 2024 (b) 9,000 in November 2023, 27,000 in April 2024
(c) 36,000 in November 2023 (d) 9,000 in November 2023, balance ITC lapses



M35. B purchased goods from C for ₹ 1,00,000 (plus GST @ 18%). Goods were delivered on 20.11.2023 (invoice issued on the date). However, on account of a dispute, he made the payment only on 15.7.2024. Determine the tax implications.

(a) Avail ITC of 18,000 in November 2023

(b) Avail ITC of 18,000 in November 2023, reverse it in GSTR-3B of June 2024; re-avail in July 2024

(c) Avail ITC of 18,000 only in July 2024

(d) Avail ITC of 18,000 in November 2023 and reverse it in GSTR-3B of June 2024; can't be re-availed

M-36 Z Ltd. purchased a pollution control device for ₹ 10 lakh (GST (5) 18%) from C Ltd. In which of the following situations Ltd. not be allowed to claim ITC of ₹ 1.8 lakh?

(a) It did not capitalize the value in books of account

(b) It claimed depreciation under IT Act on R 10 lakh

(c) It claimed depreciation under IT Act on ₹ 11.8 lakh

(d) (d) None of the above

M38. Y sold goods to Z for R 50,000 in respect of which he issued invoice on 15.3.2024. In terms of the agreement, Y had to carry out further work on the goods for which he issued a debit note for R 5,000 on 31.3.2024. Determine the time limit by when Z can avail ITC in this respect if Z filed his annual return for FY 2022-24 on 15.11.2024.

(a) 30.11.2024

(b) 31.12.2024

(c) 15.11.2024

(d) 31.3.2024

M42. C Pvt. Ltd. is engaged in manufacturing of taxable as well as exempt goods. It purchased a machinery for ₹ 10,00,000 (plus GST @ 18%) on 15 July and capitalized the full amount, including GST, for claiming depreciation under Income Tax Act. Turnover during July was ₹ 5,00,000 and ₹ 10,00,000 for taxable and exempt goods, respectively. Determine the amount of ITC that C Pvt. Ltd. can avail on the purchase of machinery.

(a) Nil

(b) 1,80,000

(c) 60,000

(d) 1,80,000 less prescribed percentage points



M43. GG Pvt. Ltd. manufactures and sells Product I (taxable @ 12%) and Product II (exported to African countries without payment of tax). It has used goods and services of value ₹ 5,00,000 (taxable @ 12%) in making supplies. Determine the amount of ITC that GG Pvt. Ltd. can avail.

- (a) Only ITC attributable to taxable supplies
(b) Only ITC attributable to exports
(c) 60,000
(d) Nil

M44. Kanta is a folk dance performing artist who charges ₹ 50,000 per performance. During the month of January, she has used inputs and input services of value ₹ 30,000 (GST paid @ 12%) for the purpose of preparing and rendering the performances. Rate of GST on artist is 18%. Determine the tax payable by Kanta for the month of January.

- (a) Nil
(b) Refund of 3,600
(c) 9,000
(d) 5,400

M48. D Pvt. Ltd. has purchased a conveyance. In which of the following cases is D Pvt. Ltd. not entitled to take ITC?

- (a) Maruti Dezire car for further sale to customer
(b) Wagon R car for use as taxi to transport passengers
(c) 25 cc scooter for use by delivery boy
(d) Bus of seating capacity 50 where depreciation is claimed under Income Tax Act on entire value including GST component

M49. Wow Pvt. Ltd. has incurred the following expenditure: Mini bus for transporting employees between residence and factory (bus can accommodate a maximum of 13 passengers excluding driver; GST paid ₹ 1,00,000); car, with seating capacity of 8 persons, for use by its officials for business purpose (GST paid ₹ 1,50,000); car, with seating capacity of 5 persons, used for imparting training on driving (GST paid ₹ 90,000); special purpose vehicle, with seating capacity of 2 persons, adapted for use only in the factory (GST paid ₹ 3,00,000). Compute the amount of eligible ITC.

- (a) Nil
(b) 3,90,000
(c) 4,90,000
(d) 6,40,000



M50. ITC is blocked in respect of which of the following services?

- (a) Insurance premium for cars manufactured by D Ltd., a car manufacturer
- (b) Repair of cars used by a motor driving school for training on driving
- (c) R Hiring of Honda City car by C Ltd. for official use of its CFO**
- (d) Servicing of cars used as taxi for transportation of passengers

M52. ITC is blocked in which of the following cases?

- (a) Beverages procured for being served complimentary to customers**
- (b) Sub-contracting of outdoor catering by an outdoor caterer
- (c) Free canteen facility for factory workers as required by Factories Act
- (d) Health insurance cover for employees as per State law

M53. JK Ltd. has provided the following particulars for the month of March: Availed outdoor catering services from C & Co for its business conference (GST paid ₹ 15,000); procured food and beverages for its free in-office canteen used by employees (GST paid ₹ 20,000); premium for health insurance cover provided to senior employees in accordance with the terms of employment (GST paid ₹ 25,000); membership of health club taken for its directors (GST paid ₹ 15,000); package tour on vacation booked with a travel agency for its top performing employees (GST paid ₹ 40,000). None of the services is obligatory under any law. Compute the amount of eligible ITC.

- (a) 35,000
- (b) 55,000
- (c) 40,000
- (d) Nil**

M54. PQR Ltd., engaged in trading business, availed outdoor catering services from Chetan, a caterer, for its business event against a consideration of ₹ 1,00,000. To provide the services effectively, Chetan procured food and beverages from Madan, another caterer, for ₹ 40,000. Compute the amount of eligible ITC. Assume rate of GST to be 18%.

- (a) 18,000 for PQR Ltd.; 7,200 for Chetan
- (b) 18,000 for PQR Ltd.; Nil for Chetan
- (c) Nil for PQR Ltd.; 7,200 for Chetan**
- (d) Nil for PQR Ltd.; Nil for Chetan



M60. Y Ltd. is a car manufacturer. It has paid GST on various purchases made / services availed by it during the month of January, as follows: General insurance on cars manufactured by it (GST paid ₹ 4,00,000); buses purchased for transportation of its employees between residence and factory/office (seating capacity 40; GST ₹ 5,00,000); life insurance and health insurance taken for employees (obligatory under law; GST ₹ 3,00,000); outdoor catering by Chetan & Co during New Year fair organised for employees (GST ₹ 1,00,000). Compute the amount of ineligible ITC.

- (a) Nil (b) 1,00,000
(c) 41,00,000 (d) 4,00,000

M61. Gajendra, a retail trader registered under GST, has availed the following services of KC & Co Chartered Accountants: audit of accounts ₹ 50,000; tax audit ₹ 20,000; filing of income tax return of his spouse ₹ 10,000; consultancy on personal finance ₹ 5,000, business compliance under local laws ₹ 15,000. Applicable rate of GST is 18%. Determine the amount of ITC available to Gajendra on these expenditure.

- (a) Nil (b) 18,000
(c) 15,300 (d) 16,200

M62. Chaman, a trader, has received the following goods/services during the month of June: goods purchased from registered suppliers ₹ 3,00,000 (goods of value ₹ 20,000 destroyed in fire), services availed from unregistered suppliers ₹ 1,00,000, goods purchased from registered supplier paying tax under composition scheme ₹ 1,50,000, interior designing service availed for residence ₹ 50,000. Compute the eligible ITC. Rate of GST is 18%.

- (a) Nil (b) 54,000
(c) 68,400 (d) 50,400

M65. K Store sold a computer for ₹ 25,000 (50% discount on the list price of ₹ 50,000). It also sold a television set for ₹ 50,000 but later revised the price to ₹ 40,000 and issued a commercial credit note to the buyer. K Store had purchased the computer for ₹ 20,000 and television set for ₹ 30,000. Determine the ITC available. Rate of GST is 18%.

- (a) 9,000 (b) 6,120
(c) 11,700 (d) Nil



M66. Kirti is not registered under GST. Aggregate turnover from his business exceeded the registration threshold on 15.10.2023. He applied for registration on 20.10.2023 which was granted on 25.10.2023 with effect from 15.10.2023. As on 14.10.2023, he had inputs held in stock of ₹ 3,00,000 (GST paid 54,000; date of invoice 1.12.2022 for 40% of inputs and 1.10.2022 for balance) and capital goods (GST paid ₹ 1,00,000; date of invoice 10.6.2023). Determine the ITC to which Kirti is entitled.

- (a) Nil (b) 54,000
(c) 21,600 (d) 1,21,600

M67. Shaman is not registered under GST as he is not liable to be registered since turnover from his business is below the registration threshold. However, he decides to apply for voluntary registration on 1.7.2023 which is granted on 5.7.2023. He has inputs contained in finished goods held in stock as on 30.6.2023 of value ₹ 1,00,000 (GST paid ₹ 12,000; date of invoice 31.3.2023) and capital goods of value ₹ 5,00,000 (GST paid ₹ 90,000; date of invoice 12.1.2023). He purchased inputs for ₹ 30,000 on 5.7.2023 (GST paid ₹ 5,400). Determine the ITC to which Shaman is entitled.

- (a) Nil (b) 1,02,000
(c) 17,400 (d) 12,000

M69. BG & Co is covered under the composition scheme. The aggregate turnover from business exceeded the limit u/s 10 of ₹ 1.5 crore. Consequently, it became liable to pay tax under the regular provisions from 20.9.2023. As on 19.9.2023, it held inputs in stock purchased on 15.7.2022 (GST paid ₹ 50,000), inputs contained in finished goods held in stock which were purchased on 1.2.2023 (GST paid ₹ 60,000) and plant and machinery purchased on 10.3.2023 (GST paid ₹ 1,00,000). Invoices were issued on the date of purchase. Determine the amount of ITC that BG & Co is entitled to.

- (a) Nil (b) 1,50,000
(c) 1,95,000 (d) 1,45,000



M70. Mr. KK is registered under GST and engaged in supply of exempt goods. The exemption is withdrawn from 1.1.2024. On the immediately preceding day, Mr. KK held inputs (held in stock and contained in finished goods) purchased on 15.12.2022 (GST paid ₹ 2,50,000) and capital goods purchased on 15.1.2023 for ₹ 11,80,000 (inclusive of GST @ 18%). Invoices were issued on the date of purchase. Determine the amount of ITC that Mr. KK can claim.

- (a) Nil (b) 2,50,000
(c) 1,44,000 (d) 3,94,000

M71. Mr. DD is a registered taxpayer paying tax under the regular provisions. He exercised the option to pay tax under the composition scheme from 1.4.2023. As on 31.3.2023, he held raw material in stock purchased on 10.9.2022 (GST paid ₹ 35,000), Machine A purchased on 15.7.2020 (GST paid ₹ 60,000) and Machine B purchased on 10.11.2017 (GST paid ₹ 50,000). Determine the ITC liable to be reversed.

- (a) Nil (b) 62,000
(c) 27,000 (d) 68,000

M72. Mr. JJ purchased a machine for ₹ 10,00,000 (plus GST paid @ 18%) on 1.4.2023 and claimed ITC in the same month. Invoice was issued on the same date. He sold the machine for ₹ 4,00,000 (plus GST @ 18%) on 15.1.2024. Determine the ITC to be reversed.

- (a) Nil (b) 72,000
(c) 1,44,000 (d) 1,80,000



UDESHEREGULAR May 24

TAXATION (GST)

CHAPTER 9 REGISTRATION

52. Which of the following persons do not require compulsory registration under Sec. 24 of the CGST Act, 2017?

- i. CTP making intra-state supply of handicraft goods up to Rs. 20 lakhs
- ii. CTP making inter-state supply of handicraft goods/products up to Rs. 20 lakhs
- iii. Persons making inter-state supply of taxable goods up to Rs. 20 lakhs
- iv. Persons making inter-state supply of taxable services up to Rs. 20 lakhs

(a) (i) & (iii)

(b) (ii) & (iv)

(c) (ii) & (iii)

(d) (i) & (iv)

53. Definition of 'Registered person' under the CGST Act, 2017 does not include _____.

(a) Casual Taxable Person

(b) Non-Resident Taxable person

(c) Person having Unique Identity Number

(d) All the above

54. Casual taxable Person shall be liable to register:

(a) Within 15 days of commencement of business

(b) Atleast 5 days prior to the commencement of business

(c) 10 days before winding up of the business

(d) Atleast 15 days prior to the commencement of business

55. GSTIN contains _____.

(a) Service tax Registration Number

(b) PAN

(c) TIN

(d) CIN



56. What is the maximum validity of the registration certificate granted to the Nonresident taxable Person?

- (a) 90 days
- (b) 135 days
- (c) 180 days
- (d) 120 days

57. Mr. X became liable to register on 5th Jan, 2023 and applied for registration on 28th Jan, 2023. He received the registration certificate bearing grant of registration on 24th Feb, 2023. The effective date of registration is _____.

- (a) 5th Jan, 2023
- (b) 28th Jan, 2023
- (c) 5th Feb, 2023
- (d) 24th Feb, 2023

58. Who among the following is liable to get registered under CGST Act, 2017?

- i. Persons engaged exclusively in the business of supply of goods or services or both, which are not liable for GST
- ii. Persons exclusively engaged in the business of supply of goods or services or both, which are exempted under GST
- iii. Persons making only reverse charge supplies
- iv. Job-workers engaged in the inter-state supply of services in relation to the jewellery.

- (a) i, iii & iv
- (b) iii and iv
- (c) ii, iii and iv
- (d) All the above.

59. Which among the following is not an appropriate reason based on which the Proper Officer may cancel the GST registration of a person?

- (a) The registered person has not furnished returns for a continuous period of 6 months
- (b) The registered person obtained the registration by means of fraud.
- (c) The registered person who has taken voluntary registration has not commenced the business within 3 months from the date of such registration.
- (d) None of the above



M6. Jagriti, supplying goods from Mumbai, has furnished the following particulars: Supplies to customers in Mumbai (taxable) ₹ 1,00,000; supplies to customers in Pune (exempt) ₹ 2,00,000; purchase of stock-in-trade from Nagpur (taxable) ₹ 1,50,000; supplies to customers in Ahmedabad (taxable) ₹ 1,20,000. Compute the aggregate turnover.

- (a) 5,70,000 (b) 3,00,000
(c) 4,20,000 (d) 4,50,000

M7. Sukhbir is a service provider based out of Delhi. He has furnished the following particulars: supply of services to customers in Kolkata (taxable at Nil rate) ₹ 10,00,000; purchase of furniture and fixtures for office from a dealer in Chandigarh (taxable) ₹ 3,00,000; purchase of goods (taxable under RCM) ₹ 2,50,000; supply of services to customers in Delhi (exempt) ₹ 7,90,000. Compute the aggregate turnover.

- (a) 20,90,000 (b) 17,90,000
(c) 20,40,000 (d) 17,00,000

M8. Salman is engaged in trading business. He has furnished the following particulars: Trading in machine oil (purchase ₹ 15,00,000; sale ₹ 20,00,000); trading in high speed diesel (purchase ₹ 25,00,000; sale ₹ 35,00,000); export of goods to Europe ₹ 15,00,000. Compute the aggregate turnover.

- (a) 70,00,000 (b) 20,00,000
(c) 55,00,000 (d) 35,00,000

M9. Q. Pvt. Ltd. has its head office in Patna and a branch office in Varanasi. Further, it holds 99% shares in V Pvt. Ltd. It has furnished the following particulars: Sales from head office ₹ 25,00,000; sales from the branch office on own account of ₹ 10,00,000 and as agent of Z Ltd. ₹ 6,00,000; sales of V Pvt. Ltd. ₹ 30,00,000. Compute the aggregate turnover.

- (a) 35,00,000 (b) 71,00,000
(c) 25,00,000 (d) 41,00,000



M19. JK & Co. Chartered Accountants, is engaged in providing audit services within the State of Kerala. Its turnover for FY 2022-23 was R 10 lakh. For FY 2023-24, its turnover crossed R 10 lakh on 1.9.2023 and 20 lakh on 1.3.2024. When does JK & Co become liable to get registered?

- (a) 1.4.2023
- (b) 1.9.2023
- (c) 1.3.2024
- (d) Not required to get registered

M29. Suhail of Tripura is engaged in providing services to his clients located in various States. In which of the following scenarios is Suhail liable to get registered?

- (a) Services are exempt and turnover is ₹ 38 lakh
- (b) Services are taxable and turnover is ₹ 12 lakh
- (c) Services are taxable and turnover is ₹ 10 lakh
- (d) Services are exempt and turnover is K 9 lakh

M32. JJ Traders supplies interior decoration items in the State of Tamil Nadu and is registered there. It plans to participate in a month-long interior expo to be held in Bangalore and expects to make supplies of ₹ 1 lakh in the expo. Is JJ Traders required to get registered in Karnataka?

- (a) No, as it is already registered in Tamil Nadu
- (b) No, as turnover of 1 lakh is below registration limit
- (c) No, as it will not make inter State supplies from Karnataka
- (d) Yes, as it is a casual taxable person

M30. Mandeep of Telangana started his business during June and made the following supplies during the month: Supplies of taxable goods in Telangana of R 15 lakh; supplies of exempt goods in Telangana of ₹ 2 lakh; supplies of taxable goods to Maharashtra of ₹ 2 lakh. Determine if he is required to obtain registration?

- (a) No, as he is making exempt supplies
- (b) Yes, as ATO exceeds ₹ 10 lakh
- (c) No, as ATO does not exceed ₹ 20 lakh
- (d) Yes, as he is making inter State supplies



M31. Juhi of Jharkhand is an artisan supplying products made the following cases is Juhi not required to get registered?

- (a) Supplies handbags (notified handicraft goods) and turnover is ₹ 15 lakh
- (b) Supplies carved wood products (notified) and turnover is ₹ 26 lakh
- (c) Supplies musical instruments (notified) made 75% with help of machinery and 25% using hand and turnover is ₹ 15 lakh
- (d) Supplies handcrafted candles (notified handicraft goods) and turnover is ₹ 10 lakh but she does not generate e-way bill

M33. Felix Goods Transport Agency exclusive provides goods transport services in the State of Chhattisgarh. It has not exercised the option to pay tax under forward charge. Its turnover is ₹ 60 lakh. KLM Pvt. Ltd. makes taxable supply of goods in the State of Chhattisgarh and its turnover is ₹ 15 lakh. It has availed services of Felix GTA for which it has made a payment of ₹ 50,000, exclusive of GST. Determine who is liable to get registered?

- (a) Neither Felix GTA nor KLM Pvt. Ltd.
- (b) Only Felix GTA
- (c) Only KLM Pvt. Ltd.
- (d) Both Felix GTA and KLM Pvt. Ltd.

M37. JK & Co of Chennai commenced its business of making intra State supplies of computers on 1 June. Its turnover exceeded ₹ 10 lakh on 1 August, ₹ 20 lakh on 1 October and ₹ 40 lakh on 1 December. By what date does it need to apply for registration?

- (a) 1 July
- (b) 31 August
- (c) 31 October
- (d) 31 December

M34. Gurpreet Goods Transport Agency exclusively provides goods transport services in the State of Rajasthan. GST is payable @ 12%. Its aggregate turnover is ₹ 21 lakh. Z Pvt. Ltd. makes taxable supply of goods in the State of Rajasthan and its turnover is ₹ 35 lakh. It availed services of Gurpreet GTA for which it made a payment of ₹ 1 lakh. Determine who is liable to get registered?

- (a) Neither Gurpreet GTA nor Z Pvt. Ltd.
- (b) Only Gurpreet GTA
- (c) Only Z Pvt. Ltd.
- (d) Both Gurpreet GTA and Z Pvt. Ltd.



M35. B has appointed C as his agent. C supplies goods on behalf of B and turnover in this respect is ₹ 5 lakh. C does not make any other supply. In which of the following cases is C liable to get registered?

- (a) Supply is taxable and B is registered
- (b) Supply is taxable but B is not registered (and also not liable to be registered)
- (c) Supply is not taxable and B is registered
- (d) Supply is not taxable and B is not registered (and also not liable to be registered)

M43. The embassy of a foreign country has been granted a UIN. Which of the following statements is not correct?

- (a) UIN holder is a taxable person
- (b) UIN holder cannot apply for cancellation of registration
- (c) UIN holder cannot apply for revocation of cancellation of registration
- (d) UIN is applicable to the whole of India

M38. Jagtap runs his footwear business through three branches in Punjab situated in Amritsar, Ludhiana and Barnala. He is exploring the following options for GST registration: A. Obtain single registration for Punjab declaring any one branch as PPOB and the other two branches as APOB. B. Obtain separate registration for each branch. C. Obtain one registration for any one branch and a common registration for the other two branches. Which of the aforesaid options are available to Jagtap?

- (a) None of the options
- (b) All options
- (c) A and B
- (d) B and C

M39. Z Pvt. Ltd. is engaged in supply of electronic items. It has Head Office and Branch 1 in Karnataka and Branch 2 in Goa. It has obtained single registration each in Karnataka and Goa. It has supplied goods from Head Office to Branch 1 and from Head Office to Branch 2 without consideration. Is tax payable on these supplies?

- (a) Yes, on both the supplies
- (b) No, on none of the supplies
- (c) Yes, only on supply from Head Office to Branch 1
- (d) Yes, only on supply from Head Office to Branch 2



M48. Mr. Z submitted the application for registration on 1 June. As the application was found to be deficient, the proper officer issued a notice on 5 June to which Mr. Z furnished the reply on 10 June. The proper officer failed to take any action within the next 7 working days. Which of the following statements is correct?

- (a) Application is deemed to be approved (b) Application is deemed to be rejected
(c) Application needs to be submitted again (d) None of the above

M44. Pursuant to a survey, the proper officer has found that Mr. C and Mr. D had failed to apply for registration. Hence, he has suo motu registered both of them on a temporary basis and registration has been granted on 1 August vide order of the same date. While Mr. C has accepted the order, Mr. D has decided to appeal. The appeal of Mr. D has been rejected and the order in appeal has been issued on 15 September. Which of the following statements is correct?

- (a) Mr. C should submit the application for registration within 90 days from 1 August and GSTIN will be effective from 1 August
(b) Mr. D should submit the application for registration within 90 days from 1 August and GSTIN will be effective from 1 August
(c) Mr. D should apply for registration within 30 days from 15 September and GSTIN will be effective from 15 September
(d) Mr. C should apply for registration within 30 days from 1 August and GSTIN will be effective from 1 August

M47. Mr. Y applied for GST registration on 1 May and was granted registration on 10 May. He, however, did not furnish details of bank account while applying for registration. The details of outward supplies in GSTR-1 have been furnished on 5 June. What is the date latest by when Mr. Y needs to furnish his bank account details?

- (a) 9 June
(b) 10 May
(c) 5 June (before furnishing GSTR-1)
(d) 1 May



M49. What is the time limit for proper officer to approve the grant of registration if the application is found to be in order and no further authentication check is required?

- (a) 7 days from date of submission of application
- (b) 30 working days from date of submission of application
- (c) 7 working days from date of submission of application
- (d) 30 days from date of submission of application

M58. Under which default for 2 consecutive tax periods can the proper officer proceed to cancel registration?

- (a) Non furnishing of returns by a taxpayer filing monthly GSTR-3B
- (b) Not commencing business by a person who has taken voluntary registration
- (c) Non furnishing of returns by a taxpayer filing quarterly GSTR-3B
- (d) Violation of ITC provisions

M51. Kashi & Co of Tamil Nadu is engaged in intra State taxable supply of goods. It commenced business on 1 April and its aggregate turnover exceeded ₹ 40 lakh on 1 September. It applied for registration on 10 September and was granted registration on 20 September. Registration is effective from which date?

- (a) 1 September
- (b) 1 October
- (c) 20 September
- (d) 10 September

M53. Rakesh, registered in the State of Karnataka as a supplier of goods, is participating in a business exhibition being held in Maharashtra for 10 days starting from 15 June. He has estimated the net tax liability for this period to be ₹ 20,000. Which of the following statements is not correct?

- (a) Rakesh should have a PAN number for GST registration
- (b) He should apply for registration within 5 days from 15 June
- (c) He should deposit ₹ 20,000 while submitting application for registration
- (d) He can make taxable supplies only after the certificate of registration is issued



M57. KK & Co obtained GST registration on 1 January. However, it failed to furnish GST returns for the next 6 months. Consequently, the proper officer cancelled its registration on 28 July. The order was served on 31 July. KK & Co wishes to revoke the cancellation. Determine the date (without any extension) up to which KK & Co can file application for revocation.

- (a) 26 October
- (b) 29 October
- (c) 29 September
- (d) Cannot file

M63. Consequent to failure of Mr. G to file returns, proper officer cancelled the registration with effect from 1 March vide his order dated 1 October. Mr. G submitted application for revocation of cancellation on 5 November pursuant to which the proper officer revoked the cancellation vide his order dated 25 November. Which of the following is Mr. G required to do?

- (a) Furnish returns in default before submitting application for revocation
- (b) Furnish returns for the period from 1 March to 25 November within 30 days from 25 November
- (c) Furnish returns for the period from 1 March to 5 November within 30 days from 5 November within 30 days from 25 November
- (d) Furnish returns for the period from 1 March to 25 November latest by 25 November

M61. Registration of Mr. Z has been cancelled with effect from 1 July. His tax dues pertaining to the period till the date of cancellation amount to ₹ 1,00,000 out of which ₹ 70,000 was determined in proceedings during the month of June and the rest have been determined in proceedings during the month of July. Mr. Z has been asked to clear his tax dues. What is the extent to which he is liable to clear such dues after cancellation of registration?

- (a) 70,000
- (b) 30,000
- (c) 1,00,000
- (d) Nil



M62. Consequent to failure of Mr. G to file returns, proper officer cancelled registration w.e.f. 1 October vide his order of the same date. Mr. G submitted application for revocation of cancellation on 5 November pursuant to which the proper officer revoked the cancellation vide his order dated 25 November. Which of the following is Mr. G not required to do?

- (a) Furnish returns in default before submitting application for revocation
- (b) Pay all dues (tax, interest, etc.) in respect of such returns
- (c) Furnish returns for the period from 1 October to 25 November within 30 days from 25 November
- (d) Furnish returns for the period from 1 October to 25 November latest by 25 November



UDESHEREGULAR May 24

TAXATION (GST)

CHAPTER 10 INVOICE AND CREDIT

60. When is a bill of supply issued?

- (a) Composite supply of goods, services or both.
- (b) Exempted supply of goods, services or both.**
- (c) Taxable supply of goods, services or both.
- (d) None of the above.

61. A tax invoice may not be issued to unregistered recipient if the value of goods, services or both supplied is lesser than _____ ?

- (a) It always has to be issued.
- (b) Rs. 100
- (c) Rs. 200**
- (d) Rs. 500

62. When both taxable and exempted supply is made, _____ should be issued?

- (a) Bill of supply
- (b) Invoice
- (c) Invoice separately for the taxable portion and Bill of Supply for the exempted portion.
- (d) Invoice-cum-bill of supply.**

63. ABC Ltd. has supplied taxable goods to PQR Ltd. Since some of the goods are damaged, they are returned back to ABC Ltd. The document to be issued in this case is _____.

- (a) ABC Ltd. should issue credit note.**
- (b) ABC Ltd. should issue debit note.
- (c) PQR Ltd. should issue credit note.
- (d) PQR Ltd. should issue debit note.



M6. Great Pvt. Ltd. has sold electronic items to the local distributor and has prepared 3 copies of tax invoice. Which of the following is correct in respect of the tax invoice?

- (a) It should keep triplicate copy with self
- (b) It should keep original copy with self
- (c) It should give triplicate copy to recipient
- (d) It should give triplicate copy to transporter

M7. Manav, a Chartered Accountant in practice and registered under GST, has provided tax consulting services to Mr. C for which payment was credited in his account maintained with Bank of India. Which of the following is correct in respect of the tax invoice issued for such supply?

- (a) He should prepare only one copy of tax invoice and
- (b) He should prepare two copies of tax invoice and give the original to Mr. C
- (c) He should prepare three copies of tax invoice and give it to Mr. C
- (d) He should prepare two copies of tax invoice and give the duplicate to Mr. C

M8. Which of the following registered persons need to generate an e-invoice?

- (a) Y Ltd. making B2B sales and having ATO of ₹17 crore in the preceding FY
- (b) Rahim Goods Transport Agency having ATO of ₹34 crore in the preceding FY
- (c) SEZ unit of C Ltd. having turnover of ₹ 30 crore in the preceding FY (C Ltd. does not have any other unit)
- (d) K Ltd. Making B2B sales and having ATO of not more than ₹ 5 crore ever since it commenced business

M9. D Ltd., registered under GST, is engaged in making B2B supplies. Its ATO has never been less than ₹ 45 crore in any preceding FY. Which of these documents issued by D Ltd. are not required to be reported on the Invoice Registration Portal?

- (a) Tax invoice
- (b) Debit note
- (c) Credit note
- (d) Bill of supply

M10. Which of the following supplies are covered by the e-invoicing provisions?

- (a) B2C supplies
- (b) Wholly exempt supplies
- (c) Export supplies
- (d) Import transactions



M11. B Ltd. and C Ltd. are registered under GST and make taxable supplies. Both companies commenced business five years back. While B Ltd. supplies goods to registered persons, C Ltd. supplies goods to unregistered persons. ATO of B Ltd. has not exceeded ₹ 5 crore in any FY and turnover of C Ltd. has never gone below ₹ 5 crore in any FY. Which person is required to generate e-invoices?

- (a) B Ltd.
- (b) C Ltd.
- (c) B Ltd. and C Ltd.
- (d) None

M18. Q & Co commenced business of supply of industrial goods on 1 April within the State of Tripura. Its turnover exceeded ₹ 10 lakh on 1 June and ₹ 20 lakh on 1 August. It applied for registration on 20 June and was granted registration on 25 June. Can Q & Co revise the tax invoices already issued during the period while it was not registered?

- (a) No, it cannot issue revised tax invoices
- (b) Yes, it can issue revised tax invoices for the period 1 April to 25 June
- (c) Yes, it can issue revised tax invoices for the period 1 June to 25 June
- (d) Yes, it can issue revised tax invoices for the period 1 April to 20 June

M19. Rahul is registered under GST and runs a grocery store. He does not want to issue individual tax invoices to customers as the unit sale value is very less. Which of the following conditions should be satisfied for Rahul to dispense with the requirement to issue tax invoice to a customer?

- (a) Customer should be unregistered
- (b) Customer should not ask for invoice
- (c) Value of supply should be less than ₹ 200
- (d) All the above

M20. Bansal Store is registered under GST and supplies stationery items on retail basis. In which of the following cases of supply, is Bansal Store not required to issue individual tax invoice to the customer?

- (a) Madhavi (registered) has purchased items of value ₹ 100 and needs an invoice
- (b) Suniti (unregistered) has purchased items of value ₹ 150 and has asked for a tax invoice
- (c) Vatsal (unregistered) has purchased items of ₹ 190 and does not need an invoice
- (d) Krishna (unregistered) has purchased items of value ₹ 210 and does not need an invoice



M23. Mohan is a composition taxpayer supplying goods. Which of the following particulars does he need to include in the bills of supply issued by him?

- (a) Value of supply, taking into account discount or abatement, if any
- (b) Taxable value of supply
- (c) Rate of tax
- (d) Amount of tax charged

M24. Kanchan, registered under GST, has supplied taxable as well as exempted goods to Mohit, registered under GST. Which of the following documents can Kanchan issue in respect of the supply?

- (a) A single invoice-cum-bill of supply
- (b) A single tax invoice
- (c) Tax invoice for taxable supply and bill of supply for exempt supply
- (d) A single bill of supply

M25. Rahul, registered under GST, has supplied taxable as well as exempted goods to Yogesh, an unregistered person. Which of the following documents can Rahul issue in respect of the supply?

- (a) A single invoice-cum-bill of supply
- (b) A single tax invoice
- (c) A single bill of supply
- (d) Either single tax invoice or single bill of supply as per his choice

M26. MKG Pvt. Ltd., a registered person, received advance of R 50 lakh in respect of supply of services due to take place in the near future. However, at the time of such receipt, rate of tax as well as the nature of supply is not determinable. What position should MKG Pvt. Ltd. take for the purpose of payment of tax?

- (a) No tax liability arises till the rate of tax and nature of supply are finalized
- (b) IGST @ 18%
- (c) CGST @ 9% and SGST @ 9%
- (d) Ascertain tax rate and nature of supply on best estimate basis



M27. XYZ & Co, a registered person, received advance of ₹ 10 lakh in respect of supply of services to be affected in due course. However, before the supply could take place and tax invoice could be issued, the contract was cancelled. What should XYZ & Co do to square off the transaction?

- (a) Issue a refund voucher
- (b) Issue a credit note
- (c) First issue a tax invoice and then issue a credit note
- (d) Cannot do anything

M28. Sarang is a renowned photographer not registered under GST. He has permitted use of his original photographic work by Entertain Pvt. Ltd., a media production company registered under GST, against payment of ₹ 10 lakh. Which of the following statements is correct?

- (a) Sarang to issue invoice and receipt voucher
- (b) Sarang to issue invoice, Entertain Pvt. Ltd. to issue payment voucher
- (c) Entertain Pvt. Ltd. to issue invoice and payment voucher
- (d) Sarang to issue receipt voucher, Entertain Pvt. Ltd. to issue invoice

M30. Sahil Goods Transport Agency provides goods transportation services by road. It has sought your advise in respect of the document it should issue in respect of such services. Which of the following statements is correct?

- (a) It should issue a receipt voucher
- (b) It should issue a bill of supply
- (c) It should issue a tax invoice
- (d) It should issue a tax invoice having dynamic QR code

M31. Roady Pvt. Ltd. is registered under GST and provides passenger transportation services. Which of the following statements is correct?

- (a) It should issue tax invoices having QR code with Invoice Registration Number (IRN) embedded
- (b) A ticket will serve as the tax invoice
- (c) The ticket should contain address of the passenger
- (d) The ticket should be serially numbered



M34. Y & Co, registered under GST, wants to send goods to Z & Co on sale or approval basis. The goods will be transported in a truck and the consignment value of goods is K 25,000. Which of the following statements is correct?

- (a) Delivery challan need not be declared in e-way bill
- (b) Delivery challan should have a dynamic QR code
- (c) Tax invoice should be sent along with the delivery challan
- (d) There is no need to issue a delivery challan

M35. BG Pvt. Ltd. is transporting a heavy machinery to Y Ltd. under a delivery challan. The machinery will be transported in a completely knocked down condition. Which of the following statements is not correct?

- (a) Complete invoice should be issued before dispatch of
- (b) Original invoice should be sent along with the first consignment
- (c) Each consignment should be accompanied by copy of delivery challan along with duly certified copy of invoice
- (d) All the above

M36. Rohit, registered under GST, sold goods to Mohit of value ₹ 1,00,000 (plus 12% GST) in April 2023 and issued the tax invoice. Due to defect in the goods, Mohit returned goods of 30% value to Rohit in the same month pursuant to which Rohit immediately issued a credit note. Determine the GST liability of Rohit for the month of April 2023.

- (a) 8,400
- (b) 12,000
- (c) 3,600
- (d) 9,400

M38. Zubain, registered under GST, supplied services to Kashi on 15 March 2024 and issued a tax invoice declaring value of supply of ₹ 50,000 plus GST @ 18%. There was a dispute regarding the quality of services. It was agreed on 10.12.2024 that Zubain would issue a credit note to Kashi. Zubain plans to file the annual return for FY 2023-24 on 31.12.2024. Which of the following statements is correct?

- (a) Zubain can issue credit note and declare it in the return to claim reduction of tax liability.
- (b) Zubain can neither issue credit note nor declare it in the return to claim reduction of tax liability.
- (c) Zubain can issue credit note but cannot declare it in the return to claim reduction of tax liability
- (d) Zubain needs to issue a refund voucher and claim reduction of tax liability.



UDESHP REGULAR May 24

TAXATION (GST)

Chapter 11 E-way Bill

66. An e-way bill can be cancelled _____ in case goods are not transported.

- (a) Within 12 hours of generation of the E-way bill.
- (b) Within 24 hours of generation of the E-way bill.
- (c) Within 16 hours of generation of the E-way bill.
- (d) Within 18 hours of generation of the E-way bill.

67. E-way bill is mandatory where there is movement of goods of consignment value exceeding _____.

- (a) Rs. 10,000
- (b) Rs. 50,000
- (c) Rs. 1,00,000
- (d) None of the above

68. E-way bill is required to be generated even if the consignment value is less than Rs. 50,000 in the following case:

- (a) Goods transported from the place of consignor to the place of transporter
- (b) Goods transported are transit cargo from or to Nepal or Bhutan
- (c) Inter-state supply of handicraft goods by casual taxable person
- (d) None of the above

69. The validity of E-way bill in the case of multi model shipment upto 20km is

- (a) One day
- (b) One additional day
- (c) 2 days
- (d) None of the above

M40. The threshold limit of consignment value for generation of e-way bill is:

- (a) 25,000
- (b) 50,000
- (c) 1,00,000
- (d) Nil



M43. Mr. C of Kanpur (registered) has sold goods to Mr. D of Patna, a consumer. Mr. C will hand over the goods to Jagat Transporter for transportation and has given an authorization to Jagat Transporter to furnish Part A of Form GST EWB-01. Who can furnish Part A as per GST Rules?

- (a) Only Mr. C
- (b) Only Jagat Transporter
- (c) Mr. C or Jagat Transporter
- (d) Neither Mr. C nor Jagat Transporter

M44. Mr. X (registered wholesaler) has sold goods to Mr. Y (registered retailer) who, in turn, has sold these goods to Mr. Z (unregistered consumer). Mr. Y has instructed Mr. X to deliver the goods directly to Mr. Z. Consignment value of goods is ₹ 78,000. Who is required to generate e-way bill?

- (a) One EWB by Mr. X
- (b) One EWB by Mr. Y
- (c) One EWB, either by Mr. X or Mr. Y
- (d) Separate EWBs by Mr. X and Mr. Y

M47. Mr. K of Kanpur (registered supplier) furnished information in Part A of Form EWB-01 on 1 May and handed over the goods to the transporter for furnishing information in Part B. How many days are available to the transporter to update the details in Part B?

- (a) 10 days
- (b) 15 days
- (c) 30 days
- (d) No time limit

M48. Mr. M of Mangalore (registered supplier) has handed over the goods (consignment value ₹ 90,000) to Railways for transportation to the consignee located in Bangalore. Which of the following statements is not correct?

- (a) E-way bill needs to be generated by Mr. M
- (b) Part B information can be furnished even after commencement of movement of goods
- (c) E-way bill needs to be carried along with the goods while in transit
- (d) Railways cannot deliver the goods unless e-way bill is produced at the time of delivery

M49. The transporter has generated the e-way bill for transportation of goods from Chennai to Mumbai by road. The goods will be transported using multiple vehicles. Which of the following statements is correct?

- (a) New e-way bill should be generated for every change in vehicle
- (b) Validity of e-way bill will be re-calculated whenever the vehicle changes
- (c) Vehicles cannot be changed during transportation accompanied by an e-way bill
- (d) One e-way bill needs to be issued and Part B updated upon every change of vehicle



M50. Suman Transporter has generated the e-way bill and is carrying the consignment being sent by Mr. A to Mr. B. Mid-way during the journey, the goods need to be handed over to Jagat Transporter for further movement. Which of the following statements is correct?

- (a) A fresh e-way bill needs to be issued upon change in transporter
- (b) Suman Transporter or Mr. A/Mr. B (who furnished Part A) can assign the e-way bill to Jagat Transporter
- (c) E-way bill can be assigned to Jagat Transporter even if he does not have a GSTIN or TRANSIN
- (d) Transporter cannot be changed during a journey mapped to an e-way bill

M51. Yuva Transporter is carrying 10 consignments in Truck A and 6 consignments in Truck B. All consignments belong to Mr. B (registered supplier) who is sending goods to various consignees and the value of each consignment exceeds ₹ 50,000. Which of the following statements is correct?

- (a) Yuva Transporter can generate and carry a consolidated EWB each for Truck A and Truck B instead of carrying multiple EWBs
- (b) Yuva Transporter can generate and carry a single consolidated EWB for Trucks A and B instead of carrying multiple EWBs
- (c) Yuva Transporter can generate and carry a consolidated EWB each for Truck A and Truck B without the need to generate multiple EWBs
- (d) Yuva Transporter can generate and carry a consolidated EWB each for Truck A and Truck B and this can be done anytime during the trip

M52. Jasmeet Transporter is carrying 15 consignments of value ₹ 1,00,000 each in a single conveyance, each being sent by Mr. F to Mr. G. Mr. F has issued tax invoice separately for each consignment. All consignments are being transported in a single conveyance. Which of the following statements is correct?

- (a) One EWB needs to be generated for all invoices
- (b) EWB needs to be generated for each invoice after which a consolidated EWB can be prepared
- (c) Consolidated EWB cannot be generated as value of each consignment is > ₹ 50,000
- (d) None of the above



M53. JJ Pvt. Ltd. generated an e-way bill on 15 June at 16:00 hrs for movement of over dimensional cargo for a distance of 90 kms. When will the validity of e-way bill expire?

- (a) 16:00 hrs of 16 June
- (b) 16:00 hrs of 20 June
- (c) Midnight of 20-21 June
- (d) Midnight of 16-17 June

M54. DD Ltd. has generated an e-way bill for transportation of computers by road for a distance of 1,679 kms. For how many days is the e-way bill valid?

- (a) 9 days
- (b) 8 days
- (c) 83 days
- (d) 84 days

M55. Sumit Transporter is carrying a goods consignment in his conveyance after generating an e-way bill the validity period of which has expired before reaching destination. Which of the following statements is correct?

- (a) Validity period cannot be extended
- (b) Validity period can be extended by transporter in circumstances of exceptional nature, within 8 hours of expiry
- (c) Validity period can be extended by the consignor or consignee but not by transporter
- (d) Validity period cannot be extended after it has expired

M56. In which of the following cases of transportation of goods, is e-way bill not required to be generated?

- (a) Used household goods
- (b) Books exempt from tax
- (c) Stationery (taxable @ 12%) of consignment value ₹ 34,000
- (d) All the above

M57. XYZ & Co wants to transport goods from its factory to the weighbridge for weighment. Which of the following conditions should be fulfilled in order to dispense with the need to generate e-way bill?

- (a) Distance from factory to weighbridge should not exceed 20 kms
- (b) Movement of goods should be accompanied by a delivery challan
- (c) A and B
- (d) Neither A nor B



M58. Mr. A (registered) wants to transport a goods consignment of value ₹ 1,50,000 to Mr. B who has purchased the goods from Mr. A. In which of the following situations will the e-way generation facility be blocked?

- (a) Mr. A pays tax under regular scheme and he has not furnished GSTR-3B for any 2 tax periods
- (b) Mr. A is a composition taxpayer and he has not furnished statement for payment of self-assessed tax for any 2 quarters
- (c) Mr. A pays tax under regular scheme and he has not furnished monthly GSTR-1 for any 1 month
- (d) Registration of Mr. A has been suspended

M59. Mr. Z, registered trader, has purchased goods of value ₹ 3 lakh from Mr. Y, registered manufacturer. Further, Mr. Z has sold goods of value ₹ 75,000 to Mr. X, an unregistered consumer. The goods covered under these transactions need to be transported from Mr. Y to Mr. Z and from Mr. Z to Mr. X for which e-way bill needs to be issued by Mr. Y and Mr. Z, respectively. Mr. Y has been regular in all his GST compliances. However, Mr. Z has not filed his GSTR-3B for the last 2 months. Who is permitted to issue e-way bill?

- (a) Only Mr. Z
- (b) Only Mr. Y
- (c) Both Mr. Z and Mr. Y
- (d) Neither Mr. Z nor Mr. Y



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TAXATION (GST)

CHAPTER 12 ACCOUNTS AND RECORDS

M1. S is a retail trader, registered under GST. Which of the following accounts is he not required to maintain?

- (a) Stock of goods
- (b) ITC availed
- (c) Output tax payable and paid
- (d) Production or manufacture of goods

M2. M is a registered supplier of services. Which of the following accounts is he required to keep and maintain?

- (a) Details of services supplied
- (b) Quantitative details of goods used in provision of services
- (c) Details of input services utilized
- (d) All the above

M3. M is an electronic goods dealer paying tax under composition scheme. Which of the following records is he not required to keep and maintain?

- (a) Goods written off
- (b) Balance of finished goods
- (c) Goods distributed as gifts and free samples
- (d) All the above

M4. S is a manufacturer of toys. He needs to maintain production accounts.

- (a) Daily
- (b) Weekly
- (c) Monthly
- (d) Quarterly

M5. S is a retail trader having Showroom 1, 2 and 3 in Delhi. She is registered in Delhi and has declared Showroom 1 as the principal place of business. At which showroom is she required to keep the accounts and records?

- (a) All accounts and records only at Showroom 1
- (b) All accounts and records at any Showroom of her choice
- (c) Accounts relating to each Showroom at such place
- (d) At Showroom where Sukanya usually sits



M6. S is a registered service provider. She has enquired about the mode in which she needs to keep and maintain accounts and records. Please advise her.

- (a) Manually or electronically or both
- (b) Manually as well as electronically
- (c) Either manually or electronically but not both
- (d) Only manually

M7. M is a registered manufacturer of spare parts. She wants to know the period till when she needs to retain the account for manufacture of goods for the month of June 2020. She filed the annual return for FY 2020-21 on 15.12.2021. Please advise her.

- (a) 31.3.2027
- (b) 31.12.2027
- (c) 15.12.2027
- (d) 31.12.2021

M8. S filed an appeal against denial of exemption for services supplied by him during the FY 2019-20. The appeal was finally disposed on 15.5.2025. He wants to know the period till when he needs to retain the books of account and other records pertaining to the subject matter of the appeal?

- (a) 15.5.2026
- (b) 15.5.2025
- (c) 31.12.2026
- (d) 31.3.2026

M9.W & Co is unregistered. It needs to maintain records of consigner, consignee and other relevant details of goods where it is (A) owner of a warehouse, (B) operator of a godown, (C) owner or operator of any other place' used for storage of goods, (D) transporter.

- (a) A or B or C or D
- (b) Only A or B
- (c) Only A or B or C
- (d) Only D

M10. Pannu Goods Transport Agency wants to know the records that it needs to maintain under the GST law out of the following; (A) Goods transported; (B) Goods delivered; (C) Goods storage in transit by the agency; (D) GSTIN of registered consigner and consignee for each branch.

- (a) Only A and B
- (b) Only D
- (c) Only A, B and C
- (d) All the above

Answer Key

M1D; M2 D; M3 D; M4 C; M5 C; M6 A; M7 B; M8 C; M9 A; M10 D



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TAXATION (GST)

CHAPTER 13 TDS& TCS

143. Analyze the transactions mentioned below-

i. Mr. Aakash has provided construction services to Service Foundation for Rs. 3,58,400/- (inclusive of Rs. 38,400/- GST) under a contract in October, 2023. Mr. Aakash, is registered under GST. Being a registered supplier, Service Foundation deducted TDS of supplier.

ii. M/s. Praveen bags, is registered under GST in Kerala. It sells leather bags across India through e-commerce operator Fling. The Fling is also registered with Kerala GST Authority as TCS collector and collected TCS @ 1% (0.5% CGST + 0.5% SGST) on supplies made through it. M/s. Praveen bags made sales of Rs. 4,50,000/- and received sales returns of Rs. 88,304/- in the month of October, 2023. Sales are inclusive of tax. Leather handbags are taxable @ 18% GST. Fling, collected TCS of Rs. 3,065/- from M/s Praveen bags.

Which of the transactions are in compliance with section 51 or section 52 of CGST Act?

(a) Only (i)

(b) Only (ii)

(c) Both (i) and (ii)

(d) Neither (i) nor (ii)

144. Which one of the following statements is true w.r.t. accounts and records under GST laws?

(a) All accounts and records are to be retained for 5 years.

(b) Stock record is to be maintained by all registered dealers except the dealers registered under composition scheme.

(c) Stock record is to be maintained by all registered dealers including composition dealers.

(d) Monthly production records are to be maintained by all dealers except the dealers who have taken option for composition

145. Which of the following statements are true

i. Every e-commerce operator is required to collect tax on behalf of the actual supplier.

ii. There is no onus of filing any monthly & annual statements by ECO.

a) i & ii

(b) i

c) ii

d) None of the above statements are true.

146. What is net value of taxable supplies?



- a) Aggregate value of all the supplies of goods and/or services made during any month by all registered taxable persons through the ecommerce operator.
- b) Aggregate value of taxable supplies of goods and/or services made during any month by all registered taxable persons through the ecommerce operator reduced by value of taxable supplies returned to the suppliers during the said month.
- c) Aggregate value of taxable supplies of goods and/or services, excluding the services notified u/s 9(5) made during any month by all registered persons through the ecommerce operator reduced by the aggregate value of taxable supplies returned to the suppliers during the said month.
- d) Aggregate value of all the supplies of goods and/or services, excluding the services notified u/s 9(5) made during any month by a registered taxable person.

M1. Which of the following entities is required to deduct TDS u/s 51 if the other conditions for deduction are satisfied?

- (a) M & Sons, a sole proprietorship (b) Municipal Corporation of Delhi
(c) ABC & Co, a partnership firm (d) A Pvt. Ltd. having 100% private shareholding

M2. A Government agency has received services from a supplier. The agency will need to deduct TDS u/s 51, subject to satisfaction of the other conditions for deduction, where the supplier is:

- (a) A composition taxpayer (b) Supplying only exempted goods
(c) Supplying only exempted services (d) Unregistered

M3. The local authority of Mumbai has entered into 3 contracts with Mr. K of Pune for supply of taxable goods of value ₹ 1 lakh each. Rate of GST is 18%. Determine the total amount to be deducted as TDS u/s 51 from the payments made under these contracts.

- (a) Nil (b) 3,000
(c) 6,000 (d) 4,000

M4. The Health Department of the Government of UP has made payments of ₹ 30,000 and ₹ 50,000 to X of Delhi for supply of taxable goods under a contract of value ₹ 3 lakh (inclusive of GST @ 12%). Amounts of payments given are excluding GST. Determine the amount of TDS to be deducted by the Health Department, if any.

- (a) Nil (b) 800 CGST and 800 SGST
(c) 1,600 IGST (d) 6,000 IGST

M5. The Finance Department of the Government of Delhi has received supplies of value ₹ 3 lakh for taxable goods (rate of GST is 18%) and of value ₹ 4 lakh for exempted services supplied by



AB Ltd. of Mumbai, under a contract. The values are excluding GST. Determine the net amount payable by the Finance Department to AB Ltd. in respect of such contract.

- (a) 7,00,000 (b) 7,54,000
(c) 7,40,000 (d) 7,48,000

M6. J Ltd. of Chennai, a public sector undertaking, is making payment to U Pvt. Ltd. of Delhi for renovation of its office building in Delhi. The value of contract is ₹ 10 lakh. Rate of GST is 18%. Determine the net amount that J Ltd. will need to pay to U Pvt. Ltd. under the contract.

- (a) 10,00,000 (b) 11,70,000
(c) 11,60,000 (d) 11,80,000

M7. The Sanitation Department of the Government of UP has procured taxable services under a contract of value ₹ 6 lakh (excluding GST @ 18%) from AB & Co of Kanpur, not registered under GST. Determine the amount of TDS that will need to be deducted u/s 51 while making payment under the contract.

- (a) Nil (b) 6,000
(c) 12,000 (d) 1,08,000

M8. B Ltd. of Mumbai, a public sector undertaking, has supplied taxable goods to the Finance Department of the Government of Maharashtra under a contract of value Rs. 20 lakh. Rate of GST is 12%. Determine the total payment that B Ltd. will receive from the Finance Department for supplies made under the contract.

- (a) 20,00,000 (b) 22,20,000
(c) 22,40,000 (d) 22,00,000

M10. Arrange the following in the correct sequence of occurrence:

- (A) Deductee claims credit of TDS in his electronic cash ledger;
(B) TDS liability is paid by deductor by debiting his electronic cash ledger while submitting TDS return in Form GSTR-7;
(C) Deductor deposits TDS amount in the Government account consequent to which his electronic cash ledger is credited;
(D) Deductee utilizes the amount credited in his electronic cash ledger for discharging GST liability.

- (a) A, B, C, D (b) C, B, A, D
(c) B, D, A, C (d) C, A, D, B

M11. In case of which of the following supplies made through the ECO is the ECO not required to collect TCS u/s 52?

- (a) Services notified u/s 9(5) (b) Services not notified u/s 9(5)
(c) Goods (d) All the above



M13. During April 2023, Shivam and Chandu made inter-State taxable supplies of goods through ABC.com, an ECO, of the value ₹ 5 lakh and ₹ 3 lakh, respectively. Returns during the same period were of the value ₹ 2 lakh and ₹ 3.5 lakh for Shivam and Chandu, respectively. Consideration for the supplies was collected by ABC.com and then remitted to Shivam and Chandu. Calculate the amount of TCS that ABC.com needs to collect. Rate of GST on goods is 18%.

- (a) For Shivam 5,000; For Chandu 3,000
(b) For Shivam 3,000; For Chandu Nil
(c) 2,500 in the aggregate for both
(d) For Shivam 54,000; For Chandu Nil

M14. Jane provided passenger transportation services by radio taxi through Fast.com, an ECO. The value of such services provided during the month of July 2023 was ₹ 1 lakh. He also supplied vehicle accessories through Fast.com of the value ₹ 50,000 (out of this ₹ 20,000 worth of accessories were returned during the same month). Consideration for all the supplies was collected by Fast.com and then remitted to Jane. All supplies were intra-State. Calculate the amount of GST paid and TCS collected by Fast.com during July 2023 on such supplies. Assume the rate of GST to be 18%.

- (a) GST Nil; TCS 1,300
(b) GST 23,400; TCS Nil
(c) GST 18,000; TCS 300
(d) GST 18,000; TCS 500

M15. Jasmeet made taxable supplies of goods through Mart.com, an ECO, during October 2023 of value ₹ 30,000. Due to defect in the goods, goods of value ₹ 35,000 were returned during such month. Supplies are inter-State. Consideration for the supplies was collected by Mart.com. Calculate the amount of TCS to be collected by Mart.com during October 2023. Rate of GST is 12%.

- (a) Nil
(b) 300
(c) 3,300
(d) 3,600

M16. S supplied stationery of value ₹ 1,00,000 through Amizan.com, an ECO, during the month of June 2023. The ECO collected ₹ 60,000 during June 2023 itself while the balance was collected from the buyers in July 2023. Calculate the amount of TCS to be collected by the ECO in respect of such supply. Rate of GST is 18%.

- (a) 1,000 during July 2023
(b) 600 during June 2023; 400 during July 2023
(c) 708 during June 2023; 472 during July 2023
(d) 1,000 during June 2023

M17. C Ltd. and D Ltd. supply taxable as well as exempt goods through Red.com, an ECO. As per the agreement, consideration for the supplies effected by C Ltd. is collected by Red.com and then remitted to C Ltd. However, D Ltd. collects the consideration for its supplies directly from the customers. In respect of which of the following supplies is Red.com required to collect tax at source?

- (a) Taxable supplies made by C Ltd.
(b) Exempt supplies made by C Ltd.
(c) Taxable supplies made by D Ltd.
(d) Exempt supplies made by D Ltd.



M18. R & Co. supplied taxable goods of value ₹ 1,00,000 and exempt goods of value Rs. 2,00,000 during the month of January 2024 through Milo.com, an ECO. Taxable goods of value ₹ 40,000 and exempt goods of value ₹ 50,000 were returned by customers during such month. Deals.com collected the consideration and remitted it to R & Co. Determine the amount of TCS to be collected by Milo.com during January 2024.

- (a) 2,100 (b) 600
(c) 2,600 (d) 1,500

M19. Milo.com, an ECO, helps suppliers to connect with prospective buyers. Suppliers engage with buyers and once the deal is finalized, suppliers deliver the goods to buyers and receive payment directly from the buyers. Milo.com charges a monthly fee from the suppliers. Rekha, a supplier enrolled with Milo.com, effected supplies of value ₹ 5 lakh during February 2024. Rate of tax is 18%. Which of the following options is correct?

- (a) Client.com will collect TCS of 5,000; Rekha will pay GST of 90,000
(b) Client.com will not collect TCS; Rekha will pay GST of 50,000
(c) Client.com will collect TCS of 5,000; Rekha will not pay GST
(d) Client.com will pay GST of 90,000

M20. jhilmil owns a hotel and provides accommodation services through Moyo.com, an ECO. Services of value ₹ 2 lakh are provided during October 2023. Moyo.com collects the consideration from customers and remits it to jhilmil. Rate of GST is 18%. Sagar is not liable to be registered under GST. Which of the following options is correct?

- (a) Moyo.com will pay GST of 36,000
(b) Sagar will not pay GST; Moyo.com will collect TCS of 2,000
(c) Sagar will pay GST of 36,000; Moyo.com will not collect TCS
(d) Sagar will pay GST of 36,000; Moyo.com will collect TCS of 2,000

M21. EFT Ltd. supplies beauty products through its own website Mantra.com. It procures the products from various vendors spread across different States. EFT Ltd. collects the consideration from the customers. Sales during May 2023 were of the value ₹ 20 lakh while returns during the same month were of the value ₹ 5 lakh. Rate of GST on the products is 18%. Determine the amount of TCS to be collected during May 2023.

- (a) 2,70,000 (b) 20,000
(c) 15,000 (d) Nil

M22. Which of the following options is correct?

- (a) ECO should compulsorily register even if it is already registered as a supplier
(b) Person supplying goods from Delhi to Gujarat through an ECO need not register if his ATO does not exceed 20 lakh in a FY
(c) Person supplying services (not notified u/s 9(5) from Tripura through an ECO should register even if his ATO does not exceed ₹ 10 lakh in a FY
(d) ECO should compulsorily register only if the value of supplies made by it in a FY exceeds ₹ 20 lakh



M23. ECO should make payment of TCS only through electronic ledger. Supplier can claim credit of TCS in his electronicledger.

- (a) Credit; Credit
- (b) Cash or credit;Cash or credit
- (c) Cash; Cash
- (d) Cash or credit;Cash

M24. Arrange the following in the correct sequence of occurrence: (A) ECO collects TCS and makes payment of TCS to the Government; (B) Supplier claims credit of TCS in his electronic cash ledger (C) ECO furnishes GSTR-8 statement for the month in which TCS is collected; (D) Supplier utilizes electronic cash ledger for discharging GST liability.

- (a) A, B, C, D
- (b) A, C, B, D
- (c) D, C, B, A
- (d) A, D, B, C

Answer Key

143. B 144. B

145. B 146. C

M1 B; M2 A;

M3 A; M4 C;

M5 D; M6 D;

M7 A; M8 C;

M10 B; M11 A;

M13 B; M14 C;

M15 A; M16D;

M17A; M18 B;

M19 B; M20 A;

M21D; M22 A;

M23 C; M24 B



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TAXATION (GST)

CHAPTER 14 PAYMENT OF TAX

120. Happy & Co. defaulted in making payment of Rs. 80,000 for month of September 2022. The same is paid along with November month return. Calculate Interest?

- (a) Rs. 2,400
- (b) Rs. 2,368**
- (c) Rs. 3,156
- (d) Rs. 2,406

121. Can Cash deposit paid for one minor head of a major head transferred to another minor head of different major head. If so, mention Form no.

- (a) No
- (b) Yes, Form PMT-06
- (c) Yes, Form PMT-09**
- (d) Claim refund of same as erroneous deposit

122. Default & Co made outward supplies of Rs. 5,00,000. Input services and Inputs purchased eligible for credit amounts to Rs. 3,00,000. All supplies are taxable @18%. It defaulted in filing return and remitting GST and complied after 2 months. On what portion of amount interest is charged u/s 50(1)

- (a) Rs. 90,000
- (b) Rs. 54,000
- (c) Rs. 36,000**
- (d) Rs. 48,000



128. In case a registered taxable person's turnover consists of the following: -

- 40 Lakhs exempt supply
- 10 Lakhs Taxable supply

How much percentage of his electronic credit ledger can he use for discharging his output tax liability?

- a) 90%
- b) 100%
- c) 99%**
- d) 95%

129. According to Rule 86B in case of a registered taxable persons whose :-

- taxable supply is 90 lakhs (other than zero rated and exempt supply) and
- electronic credit ledger balance is 60 lakhs

Then what is the maximum amount of his electronic credit ledger can he use to discharge his liability?

- (a) 59.4 Lakhs;**
- (b) 60 Lakhs;
- (c) 59 Lakhs;
- (d) 55 Lakhs

M3. Mahesh needs to pay his output tax liability of ₹ 20,000. Which of the following options does he have?

- (a) Can pay through electronic cash ledger only when balance in electronic cash ledger is exhausted
- (b) Can pay through electronic credit ledger only when balance in electronic credit ledger is exhausted
- (c) Can pay either through electronic credit ledger or electronic cash ledger or both
- (d) Can pay only through electronic cash ledger

M4. Sukesh needs to pay late fees of ₹ 2,000 and interest of ₹ 1,500. Which of the following options does he have?

- (a) He can pay late fees and interest through either (b) He can pay late fees and interest through electronic cash or credit ledger electronic cash ledger



- (c) Fie can pay late fees through electronic cash ledger and interest through either electronic cash or credit ledger (d) He can pay late fees and interest through electronic credit ledger

M5. Sukanya wants to make a deposit of ₹ 20,000 in the electronic cash ledger. Which of the following options is not available?

- (a) Payment by internetbanking (b) Payment by credit card
(c) Payment by cheque over the counter (d) Payment by NEFT

M6. Shamita wants to deposit R. 1,000 in the electronic cash ledger through NEFT mode. She has been told about the » following steps in the process: (A) Communication of Challan Identification Number by the authorized bank; (B) Credit of amount deposited to the electronic cash ledger; (C) Generation of Common Portal Identification Number; (D) Generation of Mandate Form. She wants to know the correct sequence of these steps. Please advise.

- (a) D, A, B, C (b) C, D, A, B
(c) A, B, C, D (d) C, A, D, B

M7. Madhavi wants to make a deposit in the electronic cash ledger for payment of penalty of ₹ 5,000 under IGST. She wants to know what combination of major and minor head should she submit in the challan?

- (a) Major head penalty; minor head IGST
(b) Major head IGST; no need to fill in minor head
(c) Major head IGST; minor head penalty (d) Combination of any head

M8. Sushil needs to pay interest of R 2,500 on account of IGST. He finds that he has a balance of R 6,000 under the head IGST - tax. Can he make the payment?

- (a) Yes (b) No

M9. YZ & Co needs to pay CGST-Tax of R 5,000. It finds that it only has a balance of K 3,000 under the head CGST- Interest. What is the most cash efficient option available to YZ & Co?

- (a) Transfer 3,000 from CGST - Interest to CGST - Tax(
(b) Deposit 5,000 under CGST – Tax
(c) Deposit 5,000 under CGST – Tax and claim refund of 3,000 under CGST - Interest
(d) It cannot make the payment

M10. Electronic credit ledger can be used to make which of the following payments under GST?

- (a) Tax payable under RCM (b) Penalty
(c) Output tax (d) Interest



M12. Z Pvt. Ltd needs to pay ₹ 6,000 as tax under RCM on account of IGST. The balance in electronic credit ledger is ₹ 4,000. The balance in electronic cash ledger is only ₹ 1,000 under the minor head 'Tax' under major head 'IGST'. It plans to deposit ₹ 1,000 in the electronic credit ledger and then make the payment of ₹ 5,000 through electronic credit ledger and ₹ 1,000 through electronic cash ledger. Can Z Pvt. Ltd. follow this approach?

- (a) Yes (b) No

M13. ABC & Co needs to make payment of interest under IGST of ₹ 5,000. It has a balance of ₹ 3,000 in the electronic cash ledger under the head IGST - Tax. It also has a balance of ₹ 15,000 in the electronic credit ledger. Advise ABC & Co on the most cash efficient approach.

- (a) Pay 5,000 through credit ledger
(b) Pay 2,000 through credit ledger and 3,000 through cash ledger
(c) Deposit 5,000 in cash ledger under IGST - Interest and claim refund of 3,000 under IGST - Tax
(d) Transfer 3,000 from IGST - Tax to IGST - Interest and further deposit 2,000 under IGST - Interest in cash ledger

M14. Supriya has made payment of output tax through the electronic credit ledger. She has also paid tax under RCM, interest under IGST and penalty under CGST/SGST from the electronic cash ledger. She is of the opinion that not all of these amounts will be credited to her electronic liability register. Advise her as to which of the aforesaid payments will be credited to her electronic liability register.

- (a) Only output tax
(b) Only output tax and tax paid under RCM
(c) All payments except penalty
(d) All payments

M15. Raku has filed his return for which he has self-assessed the tax liability of ₹ 60,000. He has also received a demand for payment of tax of ₹ 10,000 and interest of ₹ 2,000. He has paid tax of ₹ 40,000 through the electronic credit ledger and ₹ 20,000 through the electronic cash ledger. Determine the amount that will be debited to his electronic liability register.

- (a) 72,000 (b) 12,000
(c) 70,000 (d) 52,000

M16. Shubham has the following GST liabilities pending payment: (A) Self-assessed tax related to return of May (previous tax period); (B) demand determined by the proper officer u/s 73; (C) self-assessed tax related to return of June (current tax period). What is the order in which Shubham must discharge these liabilities?

- (a) B, A, C (b) A, B, C
(c) C, B, A (d) A, C, B



M19. Z Ltd. filed its GSTR-3B for the month of July 2023 on the due date of 20.8.2023 and paid the self-assessed tax of ₹ 1,00,000 on this date. ₹ 60,000 was paid through electronic credit ledger and the rest through electronic cash ledger. Calculate the interest chargeable u/s 50.

- (a) Nil (b) 1,500
(c) 600 (d) 18,000

M20. BCD Pvt. Ltd. filed its GSTR-3B for the month of July 2023 on 10.9.2023 as against the due date of 20.8.2023. It paid the self-assessed tax of ₹ 1,00,000 on the date of filing the return. ₹ 60,000 was paid through electronic credit ledger and the rest through electronic cash ledger. Calculate the interest chargeable u/s 50.

- (a) Nil (b) 414
(c) 1,036 (d) 621

M21. JKL 8t Co filed its GSTR-3B for the month of May 2023 on the due date of 20.6.2023. Subsequently, it was realized that the tax for the aforesaid tax period was short paid by ₹ 50,000. It cleared the short payment while filing the GSTR-3B for the month of July 2022 on 20.8.2023. ₹ 20,000 was paid through electronic credit ledger and the rest through electronic cash ledger. Calculate the interest chargeable u/s 50.

- (a) 602 (b) 902
(c) 1,504 (d) Nil

Answer Key

- 120 B 121 C
122 C 128 C
129 A M3 C;
M4 B; M5 C;
M6 B; M7 C;
M8 B; M9 A;
M10C; M12 B;
M13 D; M14 D;
M15 A; M16D;
M19A; M20 B;
M21C



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TAXATION (GST)

CHAPTER 15 RETURNS

103. The due date of filing Final return is _____

- (a) 20th of next month
- (b) 18th of the month succeeding the quarter
- (c) Within 3 months of the date of cancellation or date of order of cancellation, whichever is later.
- (d) 31st December of next financial year

104. The registered suppliers can file returns in a quarterly basis, if the turnover doesn't exceed:

- (a) 1.5 crores
- (b) 3.5 crores
- (c) 5 crores
- (d) 10 crores

105. The due date for filing quarterly returns is:

- (a) 13th of the month succeeding the quarter
- (b) 20th of the month succeeding the quarter
- (c) End of the month succeeding the quarter (i.e. 30th or 31st)
- (d) None of the above

M3. ATO of P Ltd. for the preceding FY is ₹ 10 crore. It wants to furnish GSTR-1 for the months of April to June in the month of July. Which of the following is correct?

- (a) It should file GSTR-1 for the quarter by 11th July
- (b) It should file GSTR-1 for the quarter by 13th July
- (c) It should file GSTR-1 for every month by 13th of the succeeding month
- (d) It should file GSTR-1 for every month by 11th of the succeeding month

M4. ATO of Mr. P for the preceding FY is ₹ 2 crore and he has opted for the QRMP scheme. He wants to furnish GSTR-1 for the months of April to June in the month of July. Which of the following is correct?

- (a) He should file GSTR-1 for the quarter by 11th July
- (b) He should file GSTR-1 for the quarter by 13th July
- (c) He should file GSTR-1 for every month by 13th of the succeeding month
- (d) He should file GSTR-1 for every month by 11th of the succeeding month



M5. R & Co is covered under the QRMP scheme. It has issued invoices for supplies made to CD Ltd. of value ₹ 30 lakh in January, ₹ 40 lakh in February and ₹ 50 lakh in March. It wants to report such invoices using IFF. What is the total value of invoices which can be reported using IFF?

- (a) 50 lakh (b) 70 lakh
(c) 120 lakh (d) Nil

M6. Mr. Raj is covered under the QRMP scheme. He has issued invoices to his registered customers as follows: 2 invoices to A and 3 invoices to B during April, 1 invoice to C and 10 invoices to A during May, 5 invoices to D and 3 invoices to A during June. Mr. A has asked Mr. X to report his invoices using IFF. How many invoices will Mr. X report in his GSTR-1?

- (a) 9 (b) 8
(c) 24 (d) 12

M8. Mr. J of Maharashtra has furnished the following details of supplies made during the month of November and chargeable @ 12%: Mr. A of Maharashtra (registered) for invoice value ₹ 90,000; Mr. B of Maharashtra (unregistered) for invoice value ₹ 2,90,000; Mr. C of Gujarat (registered) for invoice value ₹ 3,00,000; Mr. D of West Bengal (unregistered) for invoice value ₹ 1,00,000; Mr. E of Tamil Nadu (unregistered) for invoice value ₹ 2,51,000. For which of the supplies does Mr. J needs to furnish invoice-wise details in his GSTR-1?

- (a) Mr. B, Mr. C, Mr. E (b) Mr. A, Mr. C
(c) Mr. A, Mr. B, Mr. C, Mr. D, Mr. E (d) Mr. A, Mr. C, Mr. E

M10. Mr. F has noticed an error in the GSTR-1 filed for the month of June 2023. The error is noticed on 5.12.2024. Annual return for FY 2023-24 is yet to be furnished. Which of the following options is available to Mr. F?

- (a) Revise GSTR-1 of June 2023
(b) Rectify error in GSTR-1 of November 2024
(c) Cannot rectify the error
(d) Rectify error in GSTR-1 of December 2024

M15. Details of invoice issued during May, furnished by the supplier in GSTR-1 of May which is submitted on 7 June, would reflect in GSTR-2B of the recipient of which month?

- (a) April (b) June
(c) May (d) July

M16. Details of invoice issued during October, furnished by the supplier in GSTR-1 of October which is submitted on 10 , December, would reflect in GSTR-2B of the recipient of which month?

- (a) November (b) October
(c) December (d) January



M17. Invoice of 6 April reported using IFF on 2 May will be reflected in GSTR-2B of the recipient of which month?

- (a) April (b) May
(c) June (d) July

M18. ABC LLP (registered) receives supplies from various suppliers (QRMP suppliers as well as other suppliers). When will GSTR-2B for the month of October be made available to ABC LLP?

- (a) 14 October (b) 14 November
(c) 12 October (d) 12 November

M22. C Pvt. Ltd. has branches in Delhi, Mumbai and Bangalore having turnover in the preceding FY of ₹ 2 crore each. Which of the following options are available to C Pvt. Ltd. in relation to opting for QRMP scheme?

- (a) Can opt for all the branches (b) Can opt for any 2 branches
(c) Cannot opt (d) Can opt for any 1 branch

M23. DK Traders wants to opt for QRMP scheme from the October to December quarter. What is the time window within which it can exercise the option?

- (a) 1 August to 31 October (b) 1 July to 31 September
(c) 1 October to 31 December (d) 1 September to 31 October

M25. Z Associates has offices in Kolkata, Bangalore and Ahmedabad (registered in the respective States) having turnover in the preceding FY of ₹ 1 crore, 1.5 crore and 2.5 crore, respectively. It wants to opt for QRMP scheme in the current FY. Which of the following options are available?

- (a) Must opt for all offices (b) Either opt for all or none
(c) Can opt for one or more offices (d) Cannot opt

M26. ATO of JMP & Co, covered under QRMP scheme, exceeded ₹ 5 crore on 5 August. Which of the following is correct?

- (a) Will exit from scheme from Oct to Dec quarter
(b) Will exit from scheme from July to Sept quarter
(c) Will exit from scheme from 5 August
(d) Will exit from scheme from 1 April of next FY

M27. What is the due date to furnish GSTR-3B of June for Kanchan, registered under GST and having her principal place of business in Chennai?

- (a) 22 July (b) 24 July
(c) 20 July (d) 22 September



M31. Which of the following statements is correct in respect of a composition taxpayer?

- (a) Need not file GSTR-4 if there is no business activity during the tax period
- (b) Details of ITC are not given in GSTR-4.
- (c) Need to file return annually and pay tax monthly
- (d) Details of inward supplies are not made available by the system

M32. Mrs. X has withdrawn from the composition scheme on 1 December. Which of the statements is correct relating to the period prior to such exit?

- (a) Furnish GST CMP-08 till Oct-Dec quarter and furnish GSTR-4 for the FY
- (b) Furnish GST CMP-08 till July -Sep quarter and furnish GSTR-4 for the FY
- (c) Furnish GST CMP-08 till Oct-Dec quarter; no need to furnish GSTR-4 for the FY
- (d) Furnish GST CMP-08 till July -Sep quarter, no need to furnish GSTR-4 for the FY

M33. Which of the following documents are required to be furnished by a non-resident taxable person?

- (a) GSTR-1, GSTR-5
- (b) GSTR-5, GSTR-9
- (c) GSTR-5
- (d) GSTR-1, GSTR-3B, GSTR-9

M34. In which of the following cases of registered persons is the due date for payment of tax not the same as the due date for furnishing of return?

- (a) Non-resident taxable person
- (b) Composition taxpayer
- (c) Normal taxpayer filing monthly return
- (d) All the above

M35. Kajal of West Bengal is covered under QRMP scheme. What are the due dates for payment of tax for the quarter April to June?

- (a) 25 May, 25 June, 25 July
- (b) 24 May, 24 June, 24 July
- (c) 25 May, 25 June, 24 July
- (d) 24 July

M36. Bonny, covered under QRMP scheme, paid IGST of ₹ 10,000 in cash for the quarter April to June and furnished GSTR-3B for the said quarter on 22 July. How much amount on account of IGST does he need to deposit for the month of August if he has opted to deposit tax under the fixed sum method?

- (a) 1,750
- (b) 3,500
- (c) 5,000
- (d) 10,000

M37. Ronny paid CGST and SGST of ₹ 5,000 each for July, ₹ 7,500 each for August and ₹ 8,000 each for September and duly furnished GSTR-3B for these months by their due dates. He has opted for QRMP scheme from the quarter October to December. How much amount of tax does he need to deposit for the month of October if he has opted to deposit tax under the fixed sum method?

- (a) CGST 8,000; SGST 8,000
- (b) CGST 7,175; SGST 7,175
- (c) CGST 20,500; SGST 20,500
- (d) On self-assessment basis



M38. Gokul, covered under QRMP scheme, deposited ₹ 1,000 each for the months of January and February by the due dates of 25 February and 25 March, respectively, opting for the fixed sum method. The tax liability for the quarter January to March, net of ITC, was ultimately determined at ₹ 3,500. He discharged the balance amount of ₹ 1,500 in cash along with his GSTR-3B furnished on 30 April. On which amount will Gokul be liable to pay interest?

- (a) 2,000 (b) 3,500
(c) 1,500 (d) Nil

M39. Mehul, covered under QRMP scheme, deposited ₹ 5,000 each for the months of April and May under the fixed sum method after the due dates of 25 May and 25 June, respectively. Which of the following implications will arise?

- (a) No interest, no late fee (b) Interest and late fee
(c) No interest but late fee (d) Interest, no late fee

M40. Sumit needs to rectify an error in his GSTR-3B furnished for the month of January 2024. He has furnished his annual return in GSTR-9 for FY 2023-24 on 10.11.2024 (due date 31.12.2024). What is the last date by when he can rectify the error?

- (a) 10 November (b) 30 November
(c) 20 October (d) 31 December

M41. CK & Co wants to furnish GSTR-3B for the month of September. However, it has not yet furnished GSTR-3B for the month of August. Which of the following is correct?

- (a) GSTR-3B for September can be furnished
(b) GSTR-3B for September can be furnished after paying a penalty for not furnishing GSTR-3B of August
(c) GSTR-3B for September can be furnished after furnishing GSTR-3B for August
(d) Since GSTR-3B for August is not furnished, furnishing of GSTR-3B for September is permanently barred

M43. Rakhi became liable to be registered under GST on 20 May. She applied for registration on 5 June and was granted registration on 12 June. For which period does she need to declare outward supplies in her first monthly GSTR-3B?

- (a) 1 June to 30 June (b) 5 June to 30 June
(c) 20 May to 30 June (d) 13 June to 30 June

M45. AKJ & Co furnishes its GSTR-3B on monthly basis. Its ATO was ₹ 4 crore for FY 2021-22, ₹ 6 crore for FY 2022-23 and ₹ 4.8 crore for FY 2023-24. Which of the following is correct in respect of FY 2022-23?

- (a) Furnish GSTR-9 by 31.12.2023
(b) Furnish GSTR-9 and GSTR-9C by 31.12.2023
(c) Furnish GSTR-9 and GSTR-9C by 30.4.2023
(d) Furnish GSTR-9A by 31.12.2023



Answer Key

103. C 104. C
105. A M3 D;
M4 B; M5 B;
M6 D; M8 D;
M10C; M15C;
M16 A; M17A;
M18 B; M22 C;
M23 A; M25 C;
M26A; M27 C;
M31 B; M32 A;
M33 C; M34 B;
M35 C; M36 B;
M37 A; M38 C;
M39 D; M40 A;
M41C; M43 C;
M44 A; M45 B;