

Multiple Choice Question

1. State which of the following statements is incorrect:
- (i) An agent, supplying taxable goods on behalf of principal, where invoice is issued in the name of principal, is required to get compulsorily registered under GST.
 - (ii) Persons who are required to deduct tax under section 51 of the CGST Act, 2017, whether or not separately registered under CGST Act, are compulsory required to get registered under GST without any threshold limit.
 - (iii) Every person supplying online information and database access or retrieval services from a place outside India to a registered person in India is compulsory required to get registered under GST without any threshold limit.
 - (iv) Persons who supply services, other than supplies specified under sub-section (5) of section 9 of the CGST Act, 2017, through such electronic commerce operator who is required to collect tax at source under section 52 of the CGST Act, 2017, are compulsory required to get registered under GST without any threshold limit.

Choose the most appropriate option.

- (a) (i), (ii)
 - (b) (iii), (iv)
 - (c) (i), (iii), (iv)
 - (d) (i), (ii), (iii) and (iv)
2. Sale of goods worth 1,47,500/- (including GST) by A Ltd., registered supplier of Rajasthan to B Ltd., Gujarat. Also goods worth taxable value of 1,40,000/- sold by A Ltd., Rajasthan to B Ltd., Gujarat in the month of September, 2023 were returned back in the month of October, 2023. All goods above were supplied by A Ltd. to B Ltd. through amazon, an ECO. (GST@18%)
- | | |
|---------|---------|
| a. 1250 | b. 1400 |
| c. 1475 | d. nil |

3. In the month of February, Rajasthan office of the company has following balances available in its electronic cash ledger:

Description	IGST (`)	CGST (`)	SGST (`)	Total (`)
Tax	25,000	20,000	20,000	65,000
Interest	2,000	3,000	3,000	8,000

In February, after paying all its dues for the month, Rajasthan office wants to transfer certain amounts using Form GST PMT-09 from its electronic cash ledger to the electronic cash ledger of Orissa office. It wants to transfer:

- (i) from tax (minor head) under IGST (major head) amounting to:
 - (a) 12,000 to tax under CGST head and
 - (b) 12,000 to tax under SGST head, of Orissa office, and
- (ii) from interest (minor head) under the major head of:
 - (a) CGST of 3,000 to interest under IGST head, and
 - (b) SGST of 3,000 to interest under IGST head, of Orissa office.

Balance under all the heads in electronic cash ledger of Orissa office is nil at that time. The balance of tax under IGST, CGST and SGST heads of the electronic cash ledger of Orissa office and that of interest under IGST, CGST and SGST heads of the electronic cash ledger of Rajasthan office will be:

- (a) Tax: Nil; 12,000; Nil and Interest: ₹2,000; Nil; ₹3,000
(b) Tax: Nil; ₹12,000; ₹12,000 and Interest: ₹2,000; Nil; Nil
(c) Tax: Nil; Nil; 12,000 and Interest: ₹2,000; Nil; Nil
(d) Tax: 24,000; Nil; Nil and Interest: ₹2,000; Nil; ₹3,000
4. Value of services provided from 21.10.23 to 30.10.23 by way of transportation of passengers by motor vehicles by X Ltd., registered under GST in Karnataka to Z Ltd., registered under GST in Karnataka amounting to 5,50,000/- (it includes 1,50,000/- against transportation services provided by omnibus) through Redbus, an ECO. (GST@18%)
a. 1500 b. 5500
c. 4000 d. Nil
5. Miss Zara of Mumbai books a room for 3 days and 2 nights in Raj Niwas Palace, Jodhpur, Rajasthan through Maharaja Resorts Ltd. (MRL) also an ECO registered under GST in Karnataka. Raj Niwas Palace is registered under GST in Rajasthan and raises an invoice for 1,50,000/- to Miss Zara and receives 1,45,000/- from ROL for the same. (GST@18%)
a. 1500
b. 1450
c. 500
d. Nil
6. Which of the following is treated as exempt supply under the CGST Act, 2017?
(i) Sale of liquor
(ii) Supply of health care services by a hospital
(iii) Transmission of electricity by an electricity transmission utility
(a) (i)
(b) (ii)
(c) (ii) and (iii)
(d) (i), (ii) and (iii)
7. Ram, an individual, based in Gujarat, is in employment and earning ₹ 10 lakh as salary. He is also providing intra-State consultancy services to different organizations on growth and expansion of business. His turnover from the supply of such services is ₹ 12 lakh. Determine whether Ram is liable for taking registration as per provisions of the Act?
(a) Yes, as his aggregate turnover is more than ₹ 20 lakh.
(b) No, as his aggregate turnover is less than ₹ 40 lakh.
(c) No, as services in the course of employment does not constitute supply and therefore, aggregate turnover is less than ₹ 20 lakh.
(d) Yes, since he is engaged in taxable supply of services.
8. Miss Babita, Mumbai brought TV through ONDC app from Amazon and Amazon directed the order to Jethalal, Pune for the same, the supply was amounting to 1,00,000Rs. Who will deduct TCS u/s 52, what will be the amount of the same.
a. Amazon will deduct TCS and the amount shall be CGST-500 and SGST-500
b. ONDC will deduct TCS and the amount shall be IGST-1000
c. No TCS to be deducted d. None of the above

9. Miss Shraddha, indore brought Mobile stand from Amazon basics through ONDC app from Amazon, Mumbai where the supply amount was amounting to Rs 10,000 Who will deduct TCS u/s 52 ,what will be the amount of the same
- Amazon will deduct TCS and the amount shall be CGST-50 and SGST-50
 - ONDC will deduct TCS and the amount shall be IGST-100
 - Buyer will dedcut TCS
 - None of the above
10. The value of supply of the service of providing personal guarantee by Mr. Z to Dhandhan Bank for sanctioning of credit facilities to the company is:
- Nil since it is not a supply under GST.
 - Nil. Services provided by a director to a company is deemed as supply, even without consideration, under Schedule I of the CGST Act, 2017. However, since as per RBI Guidelines, no consideration. can be paid to the director by the company for providing guarantee, Open Market Value (OMV) of said supply will be zero.
 - 1% of the amount of the guarantee provided, ie. 1 lakh.
 - 10% of the amount of the guarantee provided, i.e. 10 lakh.

11. Sitaram Industries Limited, a registered entity under GST, in the State of Karnataka, is engaged in manufacture and supply of both taxable and exempt goods and services. Following information for the month of October, 2023 is provided by it:

Particulars	Amount (₹)
Supplied 30 laptops over the counter to Mr. Sudhakar, an unregistered buyer, who took it to his residence in Haryana. [Invoice issued to him mentions only his name and State. However, his complete address of Haryana is missing in the invoice.]	12,00,000

Place of supply shall be

- Karnataka (because instead of full address only state is mentioned)
 - Haryana (even if state is mentioned it is sufficient info.)
12. Zebrex, registered in Delhi, enters into a contract with Shine Ltd., an advertising company, located and registered in Gurugram, Haryana, to arrange the display of an advertisement of Zebrex's newly launched product on a hoarding placed in Marine Drive-Mumbai, Maharashtra for initial 3 months of the launch of the product. Shine Ltd., in turn, enters into a contract with the owner of Seaside Hotel located and registered in Marine Drive-Mumbai, Maharashtra for display of the advertisement on a hoarding placed in the lawn of the hotel. What will be the place of supply of service(s) provided in the given case?
- Zebrex to Shine Ltd.
POS - Haryana

Shine Ltd. to Sea-side Hotel
POS - Mumbai (Maharashtra)
 - Zebrex to Shine Ltd.
POS - Delhi

Shine Ltd. to Sea-side Hotel
POS - Mumbai (Maharashtra)

13. Shahrukh Khan a director of Red Chillies Entertainment for the purpose of shoot of Jawan movie he rented the garden area of his house Mannat in his personal capacity to Red Chillies Entertainment for an annual rent of Rs 50 Lacs. Determine the Charge of GST.
- SRK as per FCM
 - Red Chillies as per RCM
14. ASC, a registered person under GST, supplied goods amounting to ₹ 1,18,000 (inclusive of GST, taxable @ 18%) to BSC, a registered person under GST on 30th September. BSC further sold such goods to Rakesh, a consumer who came to his shop on 30th October in cash, for ₹ 2,36,000 (inclusive of GST, taxable @ 18%). ASC issued a credit note of ₹ 11,800 (₹ 10,000 + ₹ 1800 - GST) for rate difference on 2nd November to BSC. Thereafter, BSC entered a credit note in its books for the same amount in the name of Rakesh, without intimating him and providing any refund of the sum paid, on 2nd November and reduced its output tax liability accordingly.
- As per the provisions of GST law, which of the above-mentioned suppliers are allowed to reduce their output tax liability?
- ASC
 - BSC
 - Both ASC and BSC
 - Neither ASC nor BSC, since incidence of tax has been passed on to another person.

15. M/s Kala & Associates, dealing in sale/ purchase of used or second-hand cars, is registered under GST. During the current financial year, it effected following intra-State transactions:

Particulars	Purchase Price	Sale Price
Car 1	₹ 5,00,000	₹ 7,50,000
Car 2	₹ 3,00,000	₹ 2,75,000
Car 3	₹ 6,00,000	₹ 6,50,000
Car 4	₹ 8,00,000	₹ 9,50,000

M/s Kala & Associates purchased Car 1, Car 2 and Car 3 from unregistered persons and Car 4 from registered person who charged GST of ₹ 1,30,000 and accordingly M/s Kala & Associates had availed the input credit of the same.

M/s Kala & Associates is not conversant with GST provisions. Hence, it has approached you for determining his GST liability. Assume that the applicable rate of tax is 18% and the amounts given above are exclusive of GST.

- ₹ 95,000
 - ₹ 1,08,000
 - ₹ 1,30,500
 - No GST is payable since sale of second-hand goods is exempt under GST.
16. Time-limit for issuance of show cause notice under GST law in case of any amount collected as tax, but not paid to the Central Government is:
- 2 years and 9 months from the due date of filing Annual Return for the Financial Year to which the tax not paid relates to.
 - 3 years from the due date of filing Annual Return for the Financial Year to which the tax not paid relates to.
 - 4 years and 6 months from the due date of filing Annual Return for the Financial Year to which the tax not paid relates to.
 - No time-limit is prescribed.

17. Happy Singh is the lawful owner of a residential house situated in Chandigarh. The property has four floors constructed on it. Out of the four floors in his house, first and second floor are self-occupied and third and fourth floor have been let out for residential purposes. Ratanjot Singh, who is a tenant on third floor, has surrendered his tenancy rights to Parminder Singh for a tenancy premium of ₹ 5,00,000 on 1st June. Parminder Singh has paid the applicable stamp duty and registration charges on transfer of tenancy rights. Moreover, Parminder Singh will pay a monthly rent of ₹ 50,000 to Happy Singh from June.

Determine the value of taxable supply, in the given case, for the month of June assuming that the amounts given above are exclusive of GST, wherever applicable.

- (a) Happy Singh: ₹ 5,50,000; Ratanjot Singh: Nil
- (b) Happy Singh: Nil; Ratanjot Singh: ₹ 5,00,000
- (c) Happy Singh: ₹ 50,000; Ratanjot Singh: Nil
- (d) Happy Singh: ₹ 50,000; Ratanjot Singh: ₹ 5,00,000

18. Discount given after the supply has been effected is deducted from the value of taxable supply, if -

- (i) such discount is given as per the agreement entered into at/or before the time of such supply
 - (ii) such discount is linked to the relevant invoices
 - (iii) proportionate input tax credit is reversed by the recipient of supply
- (a) (i)
 - (b) (i) and (ii)
 - (c) (ii) and (iii)
 - (d) (i), (ii) and (iii)

19. Mr. Prabhu, registered under GST in Mumbai, is in the business of trading of marble handicraft items domestically as also exporting the same. His annual turnover and input tax details are as follows:

Turnover

	Turnover ₹	Tax paid on inputs ₹
Taxable goods	1,25,00,000	12,50,000
Exported goods	75,00,000	5,50,000
Exempt goods	50,00,000	5,00,000

Mr. Prabhu exported the goods under LUT without payment of IGST. Value of like goods domestically supplied by him is ₹ 60,00,000.

Mr. Prabhu seeks your help in calculating the amount of refund of ITC which he is eligible to claim under GST law. The refund amount is:

- (a) ₹ 18,00,000
- (b) ₹ 6,75,000
- (c) ₹ 5,40,000
- (d) ₹ 6,90,000

20. Mr. Allaiddin, a stationery retailer, located and registered under GST in Allahabad, has received order for supply of goods worth ₹ 2,00,000 on 12th November from another local registered dealer, Mr. Jallaiddin.

Goods were supplied under the cover of a tax invoice. Mr. Allaiddin, incurred the following additional expenses before the goods were delivered to Mr. Jallaiddin:

Packing charges - ₹ 3,000 Freight & Cartage - ₹ 2,500 Handling Charges - ₹ 1,500

Mr. Jallauddin made full payment (including the additional amounts charged by Mr. Allauddin) on delivery of the goods for which he was allowed instant cash discount of ₹ 2,000.

The applicable rates of tax on the goods supplied are: IGST @ 18%, CGST @ 9% and SGST @ 9% and the amounts given above are exclusive of GST.

Mr. Allauddin paid CGST of ₹ 18,000 and SGST of ₹ 18,000. As a tax consultant, determine the further tax liability of Mr. Allauddin.

- (a) CGST - ₹ 630 and SGST - ₹ 630
- (b) CGST - ₹ 450 and SGST - ₹ 450
- (c) CGST - ₹ 18,630 and SGST - ₹ 18,630
- (d) CGST - ₹ 18,450 and SGST - ₹ 18,450

21. Under GST law, time-limit for issuance of show cause notice in case of non-payment of tax on account of reasons other than fraud, wilful misstatement or suppression of facts, etc. is:

- (a) 2 years and 9 months from the due date of filing Annual Return for the Financial Year to which the tax not paid relates to.
- (b) 3 years from the due date of filing Annual Return for the Financial Year to which the tax not paid relates to.
- (c) 4 years and 6 months from the due date of filing Annual Return for the Financial Year to which the tax not paid relates to.
- (d) 5 years from the due date of filing Annual Return for the Financial Year to which the tax not paid relates to.

22. State which of the following statements is incorrect:

- (i) Services by any artist by way of performance in folk or classical art forms of music, dance, or theatre as a brand ambassador if the consideration charged for such performance is not more than ₹ 1,50,000 is exempt.
- (ii) Services of life insurance business under Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having minimum amount of cover of ₹ 2,00,000 is exempt.
- (iii) Service by an acquiring bank, to any person in relation to settlement of an amount upto ₹ 2,500 in a single transaction transacted through credit card, debit card, charge card or other payment card service is exempt.

Choose the most appropriate option.

- (a) (i) (b) (ii), (iii)
- (c) (i), (iii) (d) (i), (ii), (iii)

23. Which of the following statements is incorrect while issuing a tax invoice?

- (i) Place of supply in case of inter-State supply is not required to be mentioned.
- (ii) A registered person whose annual turnover is greater than ₹ 5 crores in the preceding financial year is not required to mention HSN code for goods or services, supplied by it to an unregistered person.
- (iii) Quantity is not required to be mentioned in case of goods when goods are sold on "as is where is basis".
- (iv) Description of goods is not required to be given in case of mixed supply of goods.

Choose the most appropriate option.

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

24. Sukanya, a supplier registered under GST, failed to pay the GST amounting to ₹ 5,000 for the month of January. The proper officer imposed a penalty on Sukanya for failure to pay tax. Sukanya believes that it is a minor breach and in accordance with the provisions of section 126 of the CGST Act, 2017, no penalty is imposable for minor breaches of tax regulations. In this regard, which of the following statements is true?
- (a) Penalty is leviable on Sukanya since the breach is considered as a 'minor breach' only if amount of tax involved is less than ₹ 5,000.
 - (b) Penalty is leviable on Sukanya since the breach is considered as a 'minor breach' if amount of tax involved is less than ₹ 2,500.
 - (c) Penalty is not leviable on Sukanya since the breach is considered as a 'minor breach' if amount of tax involved is upto ₹ 5,000.
 - (d) Penalty is leviable on Sukanya since the breach is considered as a 'minor breach' only if amount of tax involved is nil.
25. Sukhimal, a sole proprietor, has to appear before the Appellate Authority. He decides to appear through an authorized representative. Which of the following persons can be appointed as 'authorized representative' of Sukhimal under GST law?
- (i) Sohan, his son, who has been dismissed from a Government service lately
 - (ii) Rohan, a Company Secretary, who has been adjudged as an insolvent
 - (iii) Mukul, a practicing High Court advocate
- Choose the most appropriate option.
- (a) (i) and (ii)
 - (b) (ii) and (iii)
 - (c) (iii)
 - (d) (ii)
26. State whether the following statements are true or false:
1. Zero rated supply means supply of any goods or services or both which attracts nil rate of tax.
 2. Exempt supply means export of goods or services or both or supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit.
 3. Non-taxable supply means supply of goods or services or both which is not leviable to tax under the CGST Act, 2017 but leviable to tax under the IGST Act, 2017.
 4. ITC may be availed for making zero rated supply of exempt goods.
- Choose the most appropriate option.
- (a) False, False, False, True
 - (b) True, False, False, False
 - (c) True, True, False, False
 - (d) False, False, False, False
27. In respect of a consignment supplied on 20th August, provisional assessment was resorted to by a person who files return on monthly basis. The assessment was finalized on 20th November and the taxpayer became liable to pay differential IGST of ₹ 10,000. The taxpayer paid this amount on 20th December. The number of days for which the taxpayer is liable to pay interest are-
- (a) 122 days
 - (b) 91 days
 - (c) 61 days
 - (d) 30 days

28. Fury Ltd., India, has received an order for supply of services amounting to \$ 5,00,000 from a US based client. Fury Ltd., India is unable to supply the entire services from India and asks Neik Inc., Mexico (who is not an establishment of Fury Ltd.) to supply a part of the services, i.e. 40% of the total contract value to the US client. Fury Ltd. raised the invoice for entire value of \$ 5,00,000, but the US client paid \$ 3,00,000 to Fury Ltd. and \$ 2,00,000 directly to Neik Inc., Mexico which is approved by a special order of RBI. Fury Ltd. also paid IGST@ 18% on the services imported from Neik Inc. Mexico. Assuming all the conditions of section 2(6) of the IGST Act, 2017 are fulfilled, determine the value of export of services assuming that the amounts given above are exclusive of GST.
- (a) \$ 3,00,000 (b) \$ 5,00,000
(c) \$ 3,90,000 (d) \$ 5,90,000
29. Sukhamani Traders, registered in Maharashtra, purchased machinery two years back worth ₹ 2,00,00,000 and did not avail ITC on said machinery at the time of its purchase. After using the machinery for two years, it gave said machinery free of cost in the month of September (in the current year) to an unrelated person in Punjab. On the date of transfer, open market value of the machinery was ₹ 1,25,00,000 and the written down value was ₹ 1,53,00,530.
- In the month of September, it also supplied taxable goods worth ₹ 50,00,000 to Royal Oil Corporation Limited in the territorial waters. The said territorial waters are located at a distance of 5 nautical miles from the baseline of the State of Maharashtra and 7 nautical miles from the baseline of the State of Kerala.
- All above amounts are exclusive of GST and rates of applicable CGST, SGST and IGST in above cases are 9%, 9% and 18%.
- You are required to determine the amount of net CGST and SGST and/or IGST payable in the month of September.
- (a) CGST: ₹ 4,50,000; SGST: ₹ 4,50,000; IGST: Nil
(b) CGST: Nil; SGST: Nil; IGST: ₹ 9,00,000
(c) CGST: Nil; SGST: Nil; IGST: Nil
(d) CGST: ₹ 4,50,000; SGST: ₹ 4,50,000; IGST: ₹ 22,50,000
30. Which of the following services does not qualify as online information database access and retrieval services?
- (a) PDF document manually emailed by provider
(b) PDF document automatically downloaded from site
(c) Online course consisting of pre-recorded videos and downloadable PDFs
(d) Stock photographs available for automatic download
31. Which of the following services is exempt under health care services provided by clinical establishments?
- (a) Chemist shop in the hospital selling medicines to public at large.
(b) Food supplied by canteen run by the Hospital to in-patients as per diet prescribed by the hospital's dietician.
(c) Food supplied to the visitors or attendants of the patients in the hospital by canteen run by the Hospital.
(d) Advertisement services provided by the hospital to a pharmaceutical company for their asthma pump by displaying it prominently in the hospital building

32. XX, registered in Delhi, purchased books from PC Traders, registered in Uttar Pradesh. Books are exempt from GST. XX arranged the transport of these books from a goods transport agency (GTA) which charged a freight of 9,000 for the same. GST is payable @ 5% on such GTA services. Which of the following statement is correct in the given context:
- (a) GST of 450 is payable by XX on reverse charge basis.
 - (b) Supply of goods and supply of GTA service is a composite supply wherein supply of goods (is the principal supply and since principal supply is an exempt supply, no tax is payable on freight.
 - (c) Since exempt goods are being transported, service provided by GTA for transporting the same is also exempt.
 - (d) GST of 450 is payable by the GTA
33. C & Co., a registered supplier in Delhi, opted for composition levy under sub-sections (1) and 2 of section 10 of the CGST Act, 2017. It sold goods in the fourth Quarter of a financial year for ₹15,00,000 (exclusive of GST). The applicable GST rate on these goods is 12%. C & Co. purchased goods from Ramesh & Co., registered in Delhi, for ₹9,55,000 on which Ramesh & Co. had charged CGST of ₹57,300 and SGST of ₹ 57,300. C Co. had also purchased goods from E Co., registered in Haryana, for 2,46,000 on which E Co. had charged IGST of 29,520. GST liability of C Co. for the fourth Quarter of the financial year is-
- (a) CGST ₹7,500 & SGST ₹7,500
 - (b) CGST ₹3,180 & SGST ₹32,700
 - (c) CGST 32,700 & SGST ₹3,180
 - (d) Nil
34. Xylo & Co. has three branches, in Jalandhar, Amritsar and Ludhiana, in the State of Punjab. Amritsar and Ludhiana branches are engaged in supply of garments and Jalandhar branch engaged in supply of shoes. Which of the following options is/are legally available for registration to Xylo & Co.?
- (i) Xylo & Co. can obtain single registration for Punjab declaring any one of the branches as principal place of business and other two branches as additional place of business.
 - (ii) Xylo & Co. can obtain separate GST registration for each of the three branches - Amritsar, Jalandhar and Ludhiana
 - (iii) Xylo & Co. can obtain one GST registration for shoe business (Jalandhar branch) and another GST registration which is common for garments business (Amritsar and Ludhiana).
- a. ii
 - b. Either i, ii or iii
 - c. Either i or ii
 - d. Either ii or iii

35. Mr. Q, a casual taxable person of Gujarat state is a trader of taxable notified handicraft goods. It makes supplies to the states of Maharashtra, Rajasthan and Andhra Pradesh. Turnover for October, 2021 is Rs. 18 Lakh.
Taxable notified handicraft goods which involves 75% making on machine and 25% by hand?
- Register after aggregate turnover exceeds Rs. 20 lacs
 - Register after aggregate turnover exceeds Rs. 10 lacs
 - Register after aggregate turnover exceeds Rs. 40 lacs
 - Compulsory registration u/s 24 as notified handicraft goods predominantly involves use of machine instead of hand.

36. In the month of April 2020, Z started supply of goods in his proprietary firm and also set up a one-man company named Z Ltd. both are based in Gujarat. He needs your assistance to work out his aggregate turnover for the purpose of GST registration for z, proprietary firm. The turnover details up to the month of July, 2020 are as under:

SI No	Particulars	Amount in Lakhs
(i)	Supplies of taxable goods of his firm	31.50
(ii)	Inter-state supply of exempt goods	2.60
(iii)	Exempt supplies of goods his firm	2.40
(iv)	Supplies of non-taxable goods of his firm	3.00
(v)	Supplies of taxable goods by the one-man company set up in his name	2.70
(vi)	Value of supplies on which Z is liable to pay tax under reverse charge mechanism (RCM)	0.80

Note: All his supplies are intra-State except export.

- Aggregate T/o = 42.2L
Liable to register as Threshold limit of 40 Lacs
 - Aggregate T/O = 39.50 Lacs
Liable to register compulsorily u/s 24 as he is liable to pay tax as Per per RCM
37. In the following independent cases, decide, who is liable to pay GST, if any. You may assume that recipient is located in the taxable territory. Ignore the aggregate turnover and exemption available.
Sardar transporters, GTA is supplying transportation of goods service to HUL Ltd for a freight of 1,00,000 and is charging GST @ 5% on the tax invoice.
To provide this service he has procured input and input service on which it has paid GST-2,000 Compute GST liability for GTA?
- 5,000
 - 3,000
 - 2,000
 - Nil
38. Panini Private Limited agrees to sponsor a sports event organized by Pink City Club in Jaipur. Panini Private Limited has paid an amount of Rs. 50,00,000 for such sponsorship of the sports event. Consequently, said event was named after the brand name of Panini Private Limited. Examine who is the person liable to pay tax in the given case.
- Panini Private Ltd
 - Pink City Club
 - None of the above

39. Mr. Y, an unregistered supplier of selfie sticks based in Mumbai supplies such goods through Flipkart, ECO collects TCS u/s 52 to other states of India amounting to an aggregate t/o of Rs 5lacs.
Is he liable to compulsory register u/s 24?
a) Yes, It is liable to compulsory register
b) No, It is not require to register
40. Bindusara commences the business of supplying taxable goods locally within the State of Rajasthan in April. He is not yet registered under GST. As his aggregate turnover reaches ₹ 8 lakh by the end of the month of June, Bindusara starts exploring the option to sell the goods supplied by him within Rajasthan on a popular electronic commerce platform - E-vastustore by listing the goods on the said platform.
He approaches you for advice on following issues in this regard:
Bindusara wishes to continue his business without registering under GST since it will enhance the compliance burden under GST law. Can he supply the goods through E-vastustore without obtaining GST registration? You are required to advise him.
a) Yes it can supply goods through ECO without registration
b) No it shall have to Compulsority register u/s 24.
41. Mr.Mahavir a mobile seller has become liable to register w.e.f 1/4/24
He applied for registration on 10/4/24.
He was granted registration on 17/4/24.
While applying for registration he did not furnish his bank details.
What is the due date before which he is required to furnish these details, assuming he filed his GSTR-1 on 11/06/24
a) 17/5/24
b) 11/6/24
c) 17/4/24
d) 10/4/24

Answers:

Question No.	Answer
1	(c) (i), (iii), (iv)
2	d. nil
3	(a) Tax: Nil; 12,000; Nil and Interest: ₹2,000; Nil; ₹3,000
4	a. 1500
5	a. 1500
6	(d) (i), (ii) and (iii)
7	(c) No, as services in the course of employment does not constitute supply and therefore, aggregate turnover is less than ₹ 20 lakh.
8	a. Amazon will deduct TCS and the amount shall be CGST-500 and SGST-500
9	b. ONDC will deduct TCS and the amount shall be IGST-100

10	(b) Nil. Services provided by a director to a company is deemed as supply, even without consideration, under Schedule I of the CGST Act, 2017. However, since as per RBI Guidelines, no consideration. can be paid to the director by the company for providing guarantee, Open Market Value (OMV) of said supply will be zero.
11	(b) Haryana (even if state is mentioned it is sufficient info.)
12	(a) <u>Zebrex to Shine Ltd.</u> POS - Haryana <u>Shine Ltd. to Sea-side Hotel</u> POS - Mumbai (Maharashtra)
13	(a) SRK as per FCM
14	(a) ASC
15	(a) ₹ 95,000
16	(d) No time-limit is prescribed.
17	(b) Happy Singh: Nil; Ratanjot Singh: ₹ 5,00,000
18	(d) (i), (ii) and (iii)
19	(b) ₹ 6,75,000
20	(a) CGST -₹ 630 and SGST -₹ 630
21	(a) 2 years and 9 months from the due date of filing Annual Return for the Financial Year to which the tax not paid relates to.
22	(d) (i), (ii), (iii)
23	(c) (i), (ii), (iii), (iv)
24	(a) Penalty is leviable on Sukanya since the breach is considered as a 'minor breach' only if amount of tax involved is less than ₹ 5,000
25	(c) (iii)
26	(a) False, False, False, True
27	(b) 91 days
28	(b) \$ 5,00,000
29	(a) CGST: ₹ 4,50,000; SGST: ₹ 4,50,000; IGST: Nil
30	(a) PDF document manually emailed by provider
31	(b) Food supplied by canteen run by the Hospital to in- patients as per diet prescribed by the hospital's dietician.
32.	(a) GST of 450 is payable by XX on revere charge basis.
33.	(a) CGST ₹7,500 & SGST ₹7,500
34.	(b) Either i, ii or iii
35.	(d) Compulsory registration u/s 24 as notified handicraft goods predominantly involves use of machine instead of hand.

36.	(b) Aggregate T/O = 39.50 Lacs Liable to register compulsorily u/s 24 as he is liable to pay tax as Per per RCM
37.	(a) 5,000
38.	(a) Panini Private Ltd
39.	(a) Yes, It is liable to compulsory register
40.	(a) Yes it can supply goods through ECO without registration
41.	(a) 17/5/24




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