



# CA INTERMEDIATE WARM UP SESSIONS MAY 2024

## Top 50 MCQ

GST

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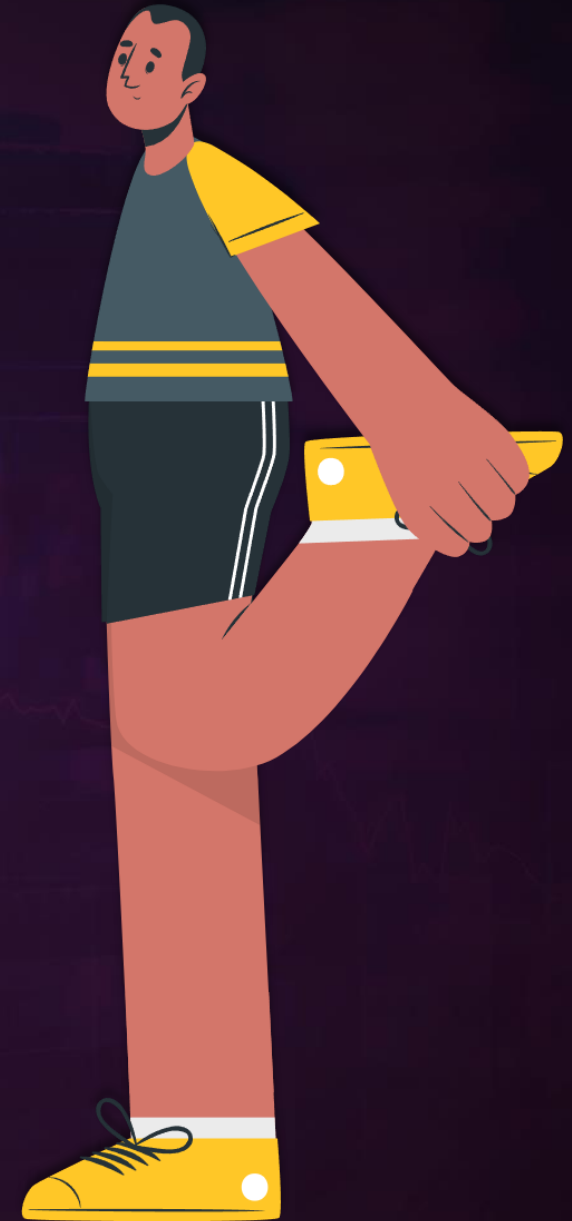


# MAY 2024

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## TOP 50 GST MCQs



#Q. 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

## QUESTION



#Q. 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

## QUESTION



#Q. RedHotels 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

## QUESTION



#Q. 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

## QUESTION



#Q. Analyze the transactions mentioned below-

- (i) Mr. Aakash has provided construction services to Service Foundation for ₹ 3,58,400/- (inclusive of ₹ 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 ₹ 4,50,000/- and received sales returns of ₹ 88,304/- in the month of October, 2023. Sales are inclusive of tax. Leather handbags are taxable @ 18% GST. Fling, collected TCS of ₹ 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)

## QUESTION



#Q. The PSU located in Mumbai has entered into 3 contracts with Mr.Kof 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



## QUESTION



#Q. 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

## QUESTION



#Q. 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

## QUESTION



- #Q. Shavi owns several properties which he has let out as follows during the month of January:
- i. Residential apartment let out to Mr. A, a salaried individual, on a rent of Rs 50,000, for use as his residence
  - ii. residential building let out to B LLP, registered under GST, on a rent of Rs 60,000, for use as residence of its staff;
  - iii. commercial showroom let out to Z & Co, registered under GST, on a rent of Rs 1,50,000;
  - iv. shop let out to Mr. C, a retailer not registered under GST, on a rent of ₹ 2,00,000.

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

#Q. Examine whether the activity of import of service in the following independent cases would amount to supply under section 7 of the CGST Act, 2017?

- (i) Miss Shriniti Kaushik received vastu consultancy services for her residence located at Bandra, Mumbai from Mr. Racheal of Sydney (Australia). The amount paid for the said service is 5,000 Australian dollar.
- (ii) Miss Shriniti Kaushik received vastu consultancy services for her residence located at Bandra, Mumbai from her brother, Mr. Varun residing in Sydney (Australia). Further, Miss Shriniti did not pay any consideration for the said service.
- (iii) Miss Shriniti Kaushik received vastu consultancy services for her business premises located at Bandra, Mumbai from her brother, Mr. Varun residing in Sydney (Australia). Further, Miss Shriniti did not pay any consideration for the said service.

**A** Only (i)

**B** (i) & (ii)

**C** (i) & (iii)

**D** All of above

## QUESTION



#Q. Fateh started his trading business on 1.4.2023 and got registered on 1.6.2023 once his turnover reached the threshold of ₹ 40 lakh. Fateh 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 ₹ 40 lakh?

- A** Yes; 1% of 40 lakh
- B** Yes; 12% of 40 lakh
- C** Yes; 5% of 40 lakh
- D** No; Nil

## QUESTION



#Q. 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

## QUESTION



- #Q. State which of the following activities will be considered as a 'Consideration' in accordance with GST Act.
- i. Reliance Jio offers free mobile handset on payment of security deposit of Rs. 5,000. It is refundable after 3 years.
  - ii. ABC football club gift worth Rs. 3 Lakhs to Mr. A for joining ABC football club.
  - iii. ABC ltd. is manufacturing fertilizers used for agriculture purpose. State Government has given 30% subsidy on sale of such fertilizer.
  - iv. ABC ltd. a trading concern, has supplied the product to Mr. A at subsidize rate of Rs. 1,00,000 (open market value Rs. 1,25,000). Subsidy is given by XYZ organization.

**A** All

**B** (ii); (iv)

**C** (ii); (iii) & (iv)

**D** (i) & (iv)

#Q. The temple of ancestral deity of Mr. Aman goel and his family is located at Beri, Haryana. The temple is run by a charitable organisation registered under Section 12AA of the Income Tax Act, 1961. The family has got unshakeable faith in their ancestral deity. Mr. Aman is a big entrepreneur having flourishing business of tiles in Gurugram. Upon the birth of their first child, he donated Rs.10 lakh to the said temple for construction of a sitting hall in the temple. On the main door of the sitting hall, a name plate was placed stating “Donated by Mr. Aman Goel upon birth of his first child”. You are required to examine the leviability of GST on the donation received from Mr. Aman Goel

- A** Yes, as it leads to promotion Of Mr. Aman Goel
- B** No, as there is no advertisement of Mr. Aman Goel Business
- C** May or May Not be
- D** No, as per Sechdule 3



## QUESTION



#Q. ABC Ltd. sold certain goods for List price ₹ 2,00,000 and charged ₹ 3,000 for packing and ₹ 5,000 for weightment and the buyer has also paid ₹ 1,00,000 to XYZ Ltd. on behalf of ABC Ltd. ABC Ltd. has given 10% discount on List price at the time of sale, in this case value of supply shall be

**A** 3,00,000

**B** 3,86,000

**C** 2,89,000

**D** 2,88,000

## QUESTION



#Q. Samriddhi Advertisers conceptualized and designed the advertising campaign for a new product launched by New Moon Pvt Ltd. for a consideration of Rs.5,00,000. Samriddhi Advertisers owed Rs.20,000 to one of its vendors in relation to the advertising service provided by it to New Moon Pvt Ltd. Such liability of Samriddhi Advertisers was discharged by New Moon Pvt Ltd. New Moon Pvt Ltd. delayed the payment of consideration and thus, paid Rs.15,000 as interest. Determine the value of taxable supply made by Samriddhi Advertisers. GST Rate is 18%

**A** 5,20,000

**B** 5,00,000

**C** 5,15,000

**D** 5,32,712

## QUESTION



#Q. S sold goods to M on approval basis.  
Date of removal : 10/2/2023  
Date of delivery: 15/2/2023  
Date of acceptance: 9/9/2023  
Date of issue of invoice: 10/9/2023  
Determine TOS of goods

**A** 10/2/2023

**B** 10/9/2023

**C** 9/9/2023

**D** 10/8/2023

## QUESTION



#Q. Gupta & Sons, a registered supplier, paying tax under normal scheme is a wholesale supplier of ready-made garments located in Bandra, Mumbai. On 5th September, 2023, Mohini, owner of Charming Boutique located in Dadar, Mumbai, approached Gupta & Sons for supply of a consignment of customised dresses for ladies and kids. Gupta & Sons gets the consignment ready by 2nd December, 2023 and informs Mohini about the same. The invoice for the consignment was issued the next day, 3rd December, 2023. Due to some reasons, Mohini could not collect the consignment immediately. So, she collects the consignment from the premises of Gupta & Sons on 18th December, 2023 and hands over the cheque for payment on the same date. The said payment is entered in the accounts on 20th December, 2023 and amount is credited in the bank account on 21st December, 2023.

**A** 2/12/2023

**B** 3/12/2023

**C** 18/12/2023

**D** 20/12/2023

## QUESTION



#Q. M/s G Publishing House, registered under GST in Delhi is engaged in printing and selling of books as well as trading of stationery items. He has provided following information of a consignment which is to be supplied to Mumbai: -

(i)	Taxable value of supplies indicated on tax invoice	= 35,000/-
(ii)	Value of exempted supplies	= 8,000/-
(iii)	Value of goods to be sent to job worker on delivery challan	= 15,000/-
(iv)	Freight Charges included in invoice	= 4,000

Calculate the consignment value for the purpose of generating e-way bill for inter-State supply of goods. Assume rate of tax on taxable goods to be 18%.

**A** Rs. 35,000/-

**B** Rs. 50,000/-

**C** Rs. 56,300/-

**D** Rs. 64,300/-

## QUESTION



#Q. The last date for declaring the details of a Debit Note issued on 25-Jun-2023 for a supply made on 19- Sep-2022 is:

- A** 31-Dec-2023 – Last date for filing annual return of FY 2022-23
- B** 20-Jul-2024 – Actual date for filing annual return FY 2023-24
- C** 30-Nov-2024
- D** No Time Limit, Can be issued anytime.

#Q. Mr. Kolly is registered supplier in the State of Gujarat. He is filling GSTR 3B every month. During the month of February, 2023 he was out of India and so did not do any outward supply during the month. However, he made one purchase before leaving india for which he received delivery in the month of Feb. He believes that as there is no transaction and hence, no need to file GSTR 3B for the month of February, 2023. Is he correct?

- A** Yes, He Is correct
- B** Yes, After taking permission from Proper Officer
- C** He Can File Nil return Through SMS
- D** No, He has to File GSTR 3B

## QUESTION



#Q. Mr. X had taken registration on 1st January, but failed to furnish GST returns for the next 6 months. Owing to this, the proper officer cancelled its registration on 25th July and served the order for cancellation of registration on 31st July. Now, Prem & Sons wants to revoke the cancellation of registration. Prem & Sons can file an application for revocation of cancellation of registration on or before.

- A** 30<sup>th</sup> August
- B** 29<sup>th</sup> August
- C** 29<sup>th</sup> September
- D** 29<sup>th</sup> October



## QUESTION



#Q. There is a dairy farm selling milk and milk products in Delhi. The turnover of his dairy farm is as below:

Milk (Exempted): Rs.39,90,000

Butter (Taxable): Rs.50,000

What is the registration liability under GST for the above mentioned person assuming he has same PAN ?

**A** Not Liable to register as Taxable turnover is within Threshold.

**B** Liable to Register as Aggregate Turnover exceeds threshold.

**C** Exempted from taking registration

**D** None of the above

## QUESTION



#Q. M/s ABC Ltd. supplied goods worth Rs. 10,00,000 to M/s XYZ Ltd. in the month of September, 2023 plus GST 12%. M/s ABC Ltd. Filed the return for the month of September on 5th December 2023 and also paid GST on same date. The amount of input tax credit is 70,000 is available in the books for the m/o september. Calculation of interest payment if any under section 50 of the CGST Act.

**A** 2722

**B** 1134

**C** Nil

**D** None of above

**QUESTION**

#Q. ABC Pvt. Ltd. a registered manufacturer is engaged in taxable supply of goods. It procured the following goods during the month of November, 2020. Determine the amount of input Tax credit available by giving necessary explanations for treatment of various items.

Items	Input tax paid (Rs.)
Laptops used in office within factory	36,000
Truck used for transportation of inputs in the factory	2,24,000
Capital goods used exclusively for non business purposes	54,000
Goods used in construction of office building	45,600
Capital goods exclusively for making outward supplies to SEZ unit	28,800

**A** 260000

**B** 288800

**C** 359600

**D** 388400

- #Q. Advice regarding availability of input tax credit (ITC) under the CGST Act, 2017 in the following independent cases:-
- i. AMT Co. Ltd. purchased a mini bus having seating capacity of 16 persons for transportation of its employees from their residence to office and back.
  - ii. Bangur Ceramics Ltd., a manufacturing company purchased two trucks for transportation of its finished goods from the factory to dealers located in various locations within the country.
  - iii. “Hans premium” dealing in luxury cars in Chankyapuri, Delhi purchased five Skoda VRS cars for sale to customers.
  - iv. Sun & Moon Packers Pvt. Ltd. availed outdoor catering service to run a canteen in its factory. The Factories Act, 1948 requires the company to set up a canteen in its factory.

**A** Yes; No; Yes; No

**B** Yes; Yes; Yes; No

**C** No; No; No; Yes

**D** No; Yes; No; Yes

## QUESTION



#Q. R Ltd. in Jodhpur engages A Ltd. in Jaipur as an agent to sell laptops on its behalf. For the purpose, R Ltd. has transferred 10,000 electrical items to the showroom of A Ltd. A Ltd. Issues the invoice under the name of R Ltd. Does Supply by R Ltd. To A ltd. Constitutes supply under GST

- A** Yes, As per Schedule 1
- B** No
- C** Yes, as per section 7(1)(a)
- D** None of Above

- #Q. GST is payable in the case of
- (i) Services provided to recognized sports body as curator of national team.
  - (ii) Services provided by way of transportation of passenger in Metered Cab.
  - (iii) Services by way of public conveniences such as provision of facilities of washrooms.
  - (iv) Services provided by a player to a franchisee which is not a recognized sports body.

**A** All of above

**B** Only (i)

**C** (i) & (ii)

**D** (i) & (iv)

## QUESTION



#Q. Which of the following supply of services are exempt under GST?  
(i) testing of agricultural produce  
(ii) supply of farm labour  
(iii) warehousing of agricultural produce

**A**

(i)

**B**

(i) and (ii)

**C**

(ii) and (iii)

**D**

(i), (ii) and (iii)

## QUESTION



#Q. Services by way of transportation of by rail from Chennai to Gujarat is exempt from GST.

- (i) pulses
- (ii) military equipments
- (iii) electric equipments
- (iv) jaggery

**A** (i) & (ii)

**B** (i) & (iii)

**C** (ii) & (iv)

**D** (i), (ii), (iii) & (iv)



## QUESTION



- #Q. GST is not payable by recipient of services in the following cases:-
- (i) Services provided by way of sponsorship to ABC Ltd. located in India.
  - (ii) Services supplied by a director (registered under GST) of Galaxy Ltd. to Mr. Krishna
  - (iii) Services by Department of Posts by way of speed post to MNO Ltd. located in India.
  - (iv) Services supplied by a recovering agent to SNSP Bank located in India.

**A** (i) & (iii)

**B** (i) & (iv)

**C** (ii) & (iii)

**D** (ii) & (iv)

## QUESTION



- #Q. Which of the following activities shall be treated neither as supply of goods nor as supply of services?
- (i) Permanent transfer of business assets where input tax credit has been availed on such assets
  - (ii) Temporary transfer of intellectual property right
  - (iii) Transportation of the deceased
  - (iv) Services provided by an employee to the employer in the course of employment

**A** (i) & (iii)

**B** (ii) & (iv)

**C** (i) & (ii)

**D** (iii) & (iv)

- #Q. How the aggregate turnover is calculated for determining threshold limit of registration?
- i. Aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis and inter-State supplies), exempt supplies and export of goods/services.
  - ii. Aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and inter-State supplies of a person computed for each State separately.
  - iii. Aggregate value of all taxable intra-State supplies, export of goods/services and exempt supplies of a person having same PAN computed for each State separately.
  - iv. Aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and inter-State supplies of a person having same PAN computed on all India basis and excluding taxes if any charged under CGST Act, SGST Act and IGST Act.

#Q. Which of the following persons engaged in making intra-state supplies from Uttar Pradesh, as prescribed below, is not eligible for composition levy under sub-sections (1) and (2) of the CGST Act, 2017 even though their aggregate turnover does not exceed ₹ 1.5 crore in preceding FY?

- A** A person supplying restaurant services
- B** A person supplying restaurant services and earning bank interest
- C** A person trading in ice cream
- D** A person supplying service of repairing of electronic items

## QUESTION



#Q. Registration of Mr. A gets cancelled with effect from 10/7/2023 for which cancellation order is passed on 15/7/2023. What is the last date of filling final return.

- A** 20/8/2023
- B** 18/8/2023
- C** 10/10/2023
- D** 15/10/2023

## QUESTION



#Q. Which of the following is a recognised system of medicine for the purpose of exemption for health care services?

- (i) Allopathy
- (ii) Unani
- (iii) Siddha

**A**

(i)

**B**

(ii)

**C**

(ii) and (iii)

**D**

(i), (ii) and (iii)

## QUESTION



#Q. Sham Ltd., located in Mumbai, is receiving legal services from a lawyer Mr. Gyan, registered under GST. The aggregate turnover of Sham Ltd. in the preceding financial year is ₹ 42 lakh. The information regarding date of payment, invoice etc. is as follows Invoice issued by Mr. Gyan on 15th April Payment debited in the bank account of Sham Ltd. on 5th May Date of payment entered in books of accounts of Sham Ltd.: 1st May What is time of supply of services?

- A** 1st May
- B** 5th May
- C** 15th June
- D** 15th April

- #Q. Which of the following is not eligible for opting composition scheme under sub-sections (1) and (2) of section 10 of the CGST Act, 2017?
- i. M/s ABC, a firm selling garments solely in Ahmedabad, having aggregate turnover of ₹ 78 lakh in the preceding F.Y.
  - ii. A start up company exclusively operating a restaurant in Delhi, having aggregate turnover of ₹ 98 lakh in the preceding F.Y.
  - iii. A courier service company operating solely in Mumbai having aggregate turnover of ₹ 90 lakh in the preceding F.Y.
  - iv. A trader selling grocery items solely in Orissa having an aggregate turnover of ₹ 95 lakh in the preceding F.Y.



- #Q. During the month of May, Z Ltd. sold goods to Y Ltd. for ₹ 2,55,000 and charged GST @ 18%. However, owing to some defect in the goods, Y Ltd. returned some of the goods by issuing debit note of ₹ 40,000 in the same month. Z Ltd. records the return of goods by issuing a credit note of ₹ 40,000 plus GST in the same month. In this situation, GST liability of Z Ltd. for the month of May will be-
- i. ₹ 45,900
  - ii. ₹ 38,700
  - iii. ₹ 53,100
  - iv. ₹ 40,000

- #Q. ABC Ltd. generated e-way bill on 12th February at 14.00 hrs. It transported over-dimensional cargo for a distance of 100 km. The validity period of the e-way bill will expire on \_\_\_\_\_ if there is no extension of the same.
- i. Midnight of 13th-14th February
  - ii. Midnight of 17th-18th February
  - iii. At 14.00 hrs. of 13th February
  - iv. At 14.00 hrs. of 14th February

- #Q. 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?
- i. Yes, as his aggregate turnover is more than ₹ 20 lakh.
  - ii. No, as his aggregate turnover is less than ₹ 40 lakh.
  - iii. No, as services in the course of employment does not constitute supply and therefore, aggregate turnover is less than ₹ 20 lakh.
  - iv. Yes, since he is engaged in taxable supply of services.

- #Q. Pradeep Traders, registered in Haryana, sold goods inter-State for ₹ 2,05,000 to Balram Pvt. Ltd. registered in Uttar Pradesh (GST is leviable @ 5% on said goods). As per the terms of sales contract, Pradeep Traders has to deliver the goods at the factory of Balram Pvt. Ltd. For this purpose, Pradeep Traders has charged freight of ₹ 2,400 from Balram Pvt. Ltd. GST is leviable @ 12% on freight. What would be the output GST liability in this case assuming that the amounts given herein are exclusive of GST?
- i. IGST-₹ 37,332
  - ii. IGST-₹ 10,370
  - iii. CGST-₹ 18,666 and SGST-₹ 18,666
  - iv. CGST-₹ 5,185 and SGST-₹ 5,185

- #Q. 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:
- i. GST of ₹ 450 is payable by XX on reverse charge basis.
  - ii. 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.
  - iii. Since exempt goods are being transported, service provided by GTA for transporting the same is also exempt.
  - iv. GST of ₹ 450 is payable by the GTA.

#Q. Mr. Z of Himachal Pradesh starts a new business and makes following supplies in the first month-

- (i) Intra-State supply of taxable goods amounting to ₹ 17 lakh
- (ii) Supply of exempted goods amounting to ₹ 1 lakh
- (iii) Inter-State supply of taxable goods amounting to ₹ 1 lakh Whether he is required to obtain registration, if the aforesaid goods are not handicraft goods or predominantly hand-made products, as notified?

- i. Mr. Z is liable to obtain registration as the threshold limit of ₹ 10 lakh is crossed.
- ii. Mr. Z is not liable to obtain registration as he makes exempted supplies.
- iii. Mr. Z is liable to obtain registration as he makes the inter-State supply of goods.
- iv. Mr. Z is not liable to obtain registration as the threshold limit of ₹ 20 lakh is not crossed.

- #Q. Which of the following statements is/are incorrect under GST law:-
- (i) If the supplier has erroneously declared a value which is more than the actual value of goods or services provided, then he can issue credit note for the same.
  - (ii) If the supplier declared some special discount which is offered after the supply is over, then he cannot issue credit note under GST law for the discount offer.
  - (iii) If quantity received by the recipient is more than what has been declared in the tax invoice, then supplier can issue debit note for the same.
  - (iv) There is no time limit to declare the details of debit note in the return.

**A** (i), (ii) and (iv)

**B** (i) and (iv)

**C** (iv)

**D** (i) and (iii)

## QUESTION



#Q. Ash & Co, registered in Delhi, is a manufacturer of hardware items. He has purchased a machine on 01.06.2021 for ₹ 59,000 (₹ 50,000 + ₹ 9000 GST@ 18%). GST of ₹ 9000 has been claimed by him as ITC. Now, on 01.01.2023, he sold his machinery to an unrelated party, Aggawal & Sons of Rajasthan for ₹ 47,200 (40,000 plus ₹ 7,200 GST @ 18%). Determine how much tax Ash & Co. is liable to pay?

**A** ₹ 7,200

**B** ₹ 5,850

**C** ₹ 9,000

**D** ₹ 3,150



- #Q. Determine which of the following independent cases will be deemed as supply even if made without consideration in terms of Schedule I of the CGST Act, 2017?
- i. AB & Associates transfers stock of goods from its Mumbai branch to Kolkata depot for sale of such goods at the depot.
  - ii. Mr. Raghuveer, a dealer of air-conditioners permanently transfers the motor vehicle free of cost. ITC on said motor vehicle was blocked and therefore, was not availed.
  - iii. Mrs. Riddhi, an employee of Sun Ltd., received gift from her employer on the occasion of Diwali worth ₹ 21,000.
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- i. (i)
  - ii. (ii)
  - iii. (iii)
  - iv. Both (i) and (ii)

## QUESTION



#Q. Goods as per section 2(52) of the CGST Act, 2017 includes: (i) Actionable claims (ii) Growing crops attached to the land agreed to be severed before supply. (iii) Money (iv) Securities

**A** (i) and (iii)

**B** (iii) and (iv)

**C** (i) and (ii)

**D** (ii) and (iii)

## QUESTION



#Q. 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** CGST Nil and SGST Nil

- #Q. Assuming that all the activities given below are undertaken for a consideration, state which of the following is not a supply of service ?
- i. Renting of commercial office complex
  - ii. An employee agreeing to not work for the competitor organization after leaving the current employment
  - iii. Repairing of mobile phone
  - iv. Provision of services by an employee to the employer in the course of employment



**THANK**  
**YOU**

