



Chapter 14

Return

INDEX

S.N.	Description	Pg.No.	No. Illus.
1	Sec 37 read with rule 59 :- Furnishing details of outward supplies (GSTR-1)	96	3
2	Sec 39:- Furnishing of Returns (Different kinds of returns)	96	4
3	Sec 44 read with rule 80:- Furnishing Annual Return	96	1
4	Sec 40:- Furnishing of First Return	97	1
5	Sec 45 read with rule 81:- Furnishing of Final Return	97	2
6	Sec 48:- GST Practitioners	97	2
	Total No. of Illustration		13

S.No.	Description	Chap. code	Concept and Problem code	No. Illus.
1	Study Mat	14	Q. 01.01/ 01.02/ 02.04/ 02.05/ 05.10/ 05.11	6
2	Examination	14	-	-
3	RTP & MTP	14	-	-
4	Other	14	Q. 01.03/ 02.06/ 02.07/ 03.08/ 04.09/ 06.12/ 06.13	7
	Total No. of Illust.			13

01. Sec 37 read with rule 59 :- Furnishing details of outward supplies (GSTR-1)

MCQ 14.01.01.00

In Form GSTR-01, which of the following information is to be filed? [Study Mat]

- Detail of outward supplies of taxable goods &/or services
- Details of inward supplies of taxable goods &/or services
- Detail of tax deducted
- Detail of amount deposited in cash ledger

[Hint : Refer sec 37(1)]

MCQ 14.01.02.00

Which class of person is required to file monthly details of outward supplies of goods or services or both in Form GSTR-1? [Study Mat]

- Non resident taxable person
- Person required to deduct tax at source
- Person who has opted to pay tax under composition scheme
- None of the above

[Hint : Refer sec 37 (1)]

MCQ 14.01.03.00

A registered person (not opting for QRMP Scheme) shall not be allowed to furnish the details of outward supplies u/s 37 in GSTR-1, if he has not furnished the return in GSTR-3B for

- Preceding one month
- Preceding four months
- Next one month
- Next two months

[Hint:- Refer rule 59(6)(a)]

02. Sec 39:- Furnishing of Returns (Different kinds of returns)

Questions specific on Monthly return (other than QRMP Scheme):-

MCQ 14.02.04.00

What is the due date for payment of tax, for a person not eligible for QRMP Scheme? [Study Mat]

- Last day of the month to which payment relates
- Within 10 days of the subsequent month
- Within 20 days of the subsequent month
- Within 15 days of the subsequent month

[Hint : Refer sec 39(7) - which states that GST is to be paid not later than due date to file GST return (i.e. on or before 20th of next month in case of monthly returns as per rule 61(1))]

Return filing for Composition Dealer:-

MCQ 14.02.05.00

Every tax payer paying tax under section 10 (Composition levy) shall file the return in [Study Mat]

- Form GSTR 3 by 18th of the month succeeding the quarter
- Form GSTR 4 by 18th of the month succeeding the quarter
- Form GSTR 4 by 30th April following the end of such F.Y.
- Form GSTR 4 by 30th May following the end of such F.Y.

[Hint : Refer sec 39(2) read with rule 62(1)(ii)]

Questions specific on QRMP Scheme:-

MCQ 14.02.06.00

A registered person who is required to furnish return in GSTR-3B, is eligible for the QRMP scheme, if :-

- He has an aggregate t/o of Upto ₹5 crores in the current FY,
- He has an aggregate t/o of Above ₹5 crores in the current FY,
- He has an aggregate t/o of Upto ₹5 crores in the preceding FY,
- He has an aggregate t/o of Above ₹5 crores in the preceding FY

[Hint:- Refer QRMP Chart given in notes]

MCQ 14.02.07.00

A person opting QRMP scheme can use any of the following methods, for monthly payment of tax during the first 2 months:-

- Fixed sum method
- Average sum method
- Self assessment method
- Either a or c

[Hint:- Refer QRMP Chart given in notes]

03. Sec 44 read with rule 80:- Furnishing Annual Return

MCQ 14.03.08.00

When is a registered person required to furnish his annual return?

- a. On or before 31st day of March at the end of financial year
- b. On or before 30th day of September following the end of financial year
- c. On or before 31st day of December following the end of financial year
- d. On or before 1st day of December following the end of financial year

[Hint : Refer sec 44 read with rule 80]

04. Sec 40:- Furnishing of First Return

MCQ 14.04.09.00

Every registered person who has made outward supplies in the period between the date on which he become liable to registration till the date on which is registration has been granted shall declare the same in the

- a. First return filed by him after grant of registration
- b. First two return filed by him after grant of registration
- c. FORM GSTR-7
- d. FORM GSTR-II

[Hint : Refer sec 40]

05. Sec 45 read with rule 81:- Furnishing of Final Return

MCQ 14.05.10.00

The due date of filing Final Return is -----
[Study Mat]

- a. 20th of the 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

[Hint : Refer sec 45]

MCQ 14.05.11.00

Kalim & Associates made an application for cancellation of GST registration in the month of March due to closure of its business. Its application for cancellation of GST registration was approved w.e.f. 4th September by the proper officer by passing an order for the same on 14th September. In the given case, Kalim & Associates is: [Study Mat]

- a. required to file Final Return on or before 4th December
- b. not required to file Final Return
- c. required to file Final Return on or before 30th September
- d. required to file Final Return on or before 14th December

[Hint:- Refer Sec 45]

06. Sec 48:- GST Practitioners

MCQ 14.06.12.00

GST practitioners must be:

- a. A citizen of India
- b. Person of sound mind
- c. Not adjudicated as an insolvent

- d. All of the above

[Hint : Refer sec 48]

MCQ 14.06.13.00

A goods and services tax practitioner can undertake the following activities if authorized by the taxable person.

- a. Furnish details of outward supplies.
- b. Furnish information for generation of E-way bill
- c. Furnish Annual and Final return
- d. All of the above

[Hint: Refer Sec 48]

Answers:-

14.01.01	a
14.01.02	d
14.01.03	a
14.02.04	c
14.02.05	c
14.02.06	c
14.02.07	d
14.03.08	c
14.04.09	a
14.05.10	c
14.05.11	d
14.06.12	d
14.06.13	d

CH. 14

Return