

# Super 100 MCQs – GST – May/ September 2024/January 2025

## Question 1

X & Co., a supplier registered under GST in Meghalaya, wants to opt for composition levy. The aggregate turnover limit for composition levy is

- a. ₹50 lakh
- b. ₹75 lakh
- c. ₹1.5 crore
- d. none of the above

## Question 2

The person making inter-State supply of goods from Madhya Pradesh is compulsorily required to get registered under GST, provided such goods are not notified handicraft goods nor predominantly handmade notified products.

- a. if his aggregate turnover exceeds ₹20 lakh in a financial year
- b. if his aggregate turnover exceeds ₹10 lakh in a financial year
- c. if his aggregate turnover exceeds ₹40 lakh in a financial year
- d. irrespective of the amount of aggregate turnover in a financial year since he is making inter-State supply of taxable goods.

## Question 3

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 4

Input tax credit is not available in respect of .

- i. services on which tax has been paid under composition levy
  - ii. goods given as free samples
  - iii. goods used for personal consumption
- a. (i)
  - b. (i) and (ii)
  - c. (ii) and (iii)
  - d. (i), (ii) and (iii)

## Question 5

Subhas & Co., a registered person, supplies taxable goods to unregistered persons. It need not issue tax invoice, if the value of supply of goods to such persons is \_\_\_\_\_ and the recipient does not require such invoice.

- a. ₹1,200
- b. ₹600
- c. ₹150
- d. ₹200

#### Question 6

Various taxes have been subsumed in GST to make one nation one tax one market for consumers. Out of the following, determine which taxes have been subsumed in GST.

- i. Basic customs duty levied under Customs Act, 1962
  - ii. Taxes on lotteries
  - iii. Environment tax
- a. (ii)
  - b. (ii) and (iii)
  - c. (iii)
  - d. (i), (ii) and (iii)

#### Question 7

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 8

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 9

Mr. X, a casual taxable person, is not involved in making taxable supplies of notified handicraft goods or predominantly hand-made notified products. Which of the following statements is true for Mr. X - a casual taxable person?

- a. Mr. X is not required to take registration under GST under any circumstances.
- b. Mr. X is required to get registration under GST if the aggregate turnover in a financial year exceeds ₹20 lakh.
- c. Mr. X is required to get registration under GST if the aggregate turnover in a financial year exceeds ₹40 lakh.
- d. Mr. X has to compulsorily get registered under GST irrespective of the threshold limit.

**Question 10**

The registration certificate granted to non-resident taxable person is valid for \_\_\_\_ days from the effective date of registration or period specified in registration application, whichever is earlier.

- a. 30
- b. 60
- c. 90
- d. 120

**Question 11**

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)

**Question 12**

Balance in electronic credit ledger can be utilized against payment of \_\_\_\_\_.

- a. output tax
- b. interest
- c. penalty
- d. late fees

**Question 13**

How is the aggregate turnover calculated for determining threshold limit for registration?

- a. 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.
- b. 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.
- c. 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.
- d. 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.

**Question 14**

Within how many days a person should apply for registration under GST, apart from provisions of voluntary registration?

- a. Within 60 days from the date he becomes liable for registration.
- b. Within 30 days from the date he becomes liable for registration.
- c. No time limit
- d. Within 90 days from the date he becomes liable for registration.

**Question 15**

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:

- 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

**Question 16**

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 State 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)

**Question 17**

What is the validity of the registration certificate granted under GST for a normal tax payer?

- a. One year
- b. Two years
- c. Valid till it is cancelled
- d. Five years.

**Question 18**

Within how many days an application for revocation of cancellation of registration can be made provided no extension to said time-limit has been granted?

- a. Within 7 days from the date of service of the cancellation order.
- b. Within 15 days from the date of the cancellation order.
- c. Within 45 days from the date of the cancellation order.
- d. Within 30 days from the date of service of the cancellation order.

**Question 19**

Can a registered person under composition scheme collect GST on his outward supplies from recipients?

- a. Yes, in all cases
- b. Yes, only on such goods as may be notified by the Central Government
- c. Yes, only on such services as may be notified by the Central Government
- d. No

**Question 20**

Which of the following activities is a supply of services?

- i. Transfer of right in goods/undivided share in goods without transfer of title in goods
  - ii. Transfer of title in goods
  - iii. Transfer of title in goods under an agreement which stipulates that property shall pass at a future date upon payment of full consideration as agreed.
- a. (i)
  - b. (iii)
  - c. (i) and (iii)
  - d. (i), (ii) and (iii)

**Question 21**

'Pihu' Ltd. has its registered office, under the Companies Act, 2013, in the State of Maharashtra from where it ordinarily carries on its business of taxable goods. It also has a warehouse in the State of Telangana for storing said goods. What will be the place of business of 'Pihu' Ltd. under the GST law?

- a. Telangana
- b. Maharashtra
- c. Both (a) and (b)
- d. Neither (a) nor (b)

**Question 22**

An exempt supply includes:

- i. Supply of goods or services or both which attracts Nil rate of tax
  - ii. Non-taxable supply
  - iii. Supply of goods or services or both which are wholly exempt from tax under section 11 of the CGST Act or under section 6 of IGST Act
- a. (i)
  - b. (i) and (ii)
  - c. (ii) and (iii)
  - d. (i), (ii) and (iii)

### Question 23

Which of the following services are exempt from GST?

- a. Services by an artist by way of a performance in classical art forms of painting/sculpture making etc. with consideration thereof not exceeding ₹1.5 lakh.
- b. Services by an artist by way of a performance in modern art forms of music/ dance/ theatre with consideration thereof not exceeding ₹1.5 lakh.
- c. Services by an artist by way of a performance in folk or classical art forms of music/ dance/theatre with consideration thereof exceeding ₹1.5 lakh.
- d. Services by an artist by way of a performance in folk or classical art forms of music/ dance / theatre with consideration thereof not exceeding ₹1.5 lakh.

### Question 24

Services by way of admission to \_\_\_\_\_ is not exempt from GST.

- a. Museum
- b. National park
- c. Tiger reserve
- d. Recognised sporting event where the admission ticket costs ₹600 per person.

### Question 25

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)

### Question 26

Which of the following statements are correct?

- i. Revocation of cancellation of registration under SGST/UTGST Act shall be deemed to be a revocation of cancellation of registration under CGST Act.
  - ii. Cancellation of registration under SGST/UTGST Act shall be deemed to be a cancellation of registration under CGST Act.
  - iii. Revocation of cancellation of registration under SGST/UTGST Act shall not be deemed to be a revocation of cancellation of registration under CGST Act.
  - iv. Cancellation of registration under SGST/UTGST Act shall not be deemed to be a cancellation of registration under CGST Act.
- a. (i) and (ii)
  - b. (i) and (iv)
  - c. (ii) and (iii)
  - d. (iii) and (iv)

### Question 27

If the goods are received in lots/instalment, \_\_\_\_\_

- a. 50% ITC can be taken on receipt of 1st lot and balance 50% on receipt of last lot.
- b. ITC can be availed upon receipt of last lot.
- c. 100% ITC can be taken on receipt of 1st lot.
- d. Proportionate ITC can be availed on receipt of each lot/instalment.

**Question 28**

A supplier takes deduction of depreciation on the GST component of the cost of capital goods as per Income-tax Act, 1961. The supplier can

- a. avail only 50% of the said tax component as ITC
- b. not avail ITC on the said tax component
- c. avail 100% ITC of the said tax component
- d. avail only 25% of the said tax component as ITC

**Question 29**

Warehousing services of is exempt from GST.

- i. Wheat
  - ii. Apples
  - iii. Pulses
  - iv. Potato
- a. i, ii, iii and iv
  - b. i and iii
  - c. ii, iii and iv
  - d. iii

**Question 30**

Which of the following services received, in the course or furtherance of business, without consideration amount to supply?

- i. Import of services by a person in India from his son well-settled in USA
  - ii. Import of services by a person in India from his brother well-settled in Germany
  - iii. Import of services by a person in India from his brother (wholly dependent on such person in India) in France
  - iv. Import of services by a person in India from his daughter (wholly dependent on such person in India) in Russia
- a. i, iii and iv
  - b. ii, iii and iv
  - c. ii and iii
  - d. i and ii

**Question 31**

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 32**

The time of supply of service in case of reverse charge mechanism is:

- a. Date on which payment is entered in the books of account of the recipient
- b. Date immediately following 60 days from the date of issue of invoice
- c. Date on which the payment is debited in the bank account of recipient
- d. Earlier of (a), (b) or (c)

**Question 33**

Which of the following services does not fall under reverse charge provisions as contained under section 9(3) of the CGST Act?

- a. Services supplied by arbitral tribunal to business entity located in Ladakh
- b. Sponsorship services provided to a partnership firm located in Jammu & Kashmir
- c. Sponsorship services provided to a body corporate located in Kerala
- d. Service of renting of motor vehicle for passengers provided to a recipient other than body corporate.

**Question 34**

Which of the following services are exempt from GST?

- a. Admission to a circus where entry ticket costs ₹550 per person
- b. Interest charged on outstanding credit card balances
- c. Services by an organiser to any person in respect of a business exhibition held in India
- d. Services by a foreign diplomatic mission located in India

**Question 35**

ITC of motor vehicles used for making \_\_\_\_\_ is allowed:

- i. Transportation of goods
  - ii. Taxable supplies of transportation of passengers
  - iii. Taxable supplies of imparting training on driving
- a. (i)
  - b. (i) and (ii)
  - c. (ii) and (iii)
  - d. (i), (ii) and (iii)

**Question 36**

A non-resident taxable person is required to apply for registration:

- a. within 30 days from the date on which he becomes liable to registration
- b. within 60 days from the date on which he becomes liable to registration
- c. at least 5 days prior to the commencement of business
- d. within 180 days from the date on which he becomes liable to registration

**Question 37**

Registration certificate granted to casual taxable person or non-resident taxable person will be valid for:



- a. Period specified in the registration application
- b. 90 days from the effective date of registration
- c. Earlier of (a) or (b)
- d. Later of (a) or (b)

**Question 38**

In case of taxable supply of services by a non-banking financial company (NBFC) to, other than a distinct person, invoice shall be issued within a period of from the date of supply of service.

- a. 30 days
- b. 45 days
- c. 60 days
- d. 90 days

**Question 39**

Where the goods being sent or taken on approval for sale or return are removed before the supply takes place, the invoice shall be issued:

- a. before/at the time of supply
- b. 6 months from the date of removal
- c. Earlier of (a) or (b)
- d. Later of (a) or (b)

**Question 40**

Invoice shall be prepared in \_\_\_\_\_ in case of taxable supply of goods and in \_\_\_\_\_ in case of taxable supply of services.

- a. Triplicate, Duplicate
- b. Duplicate, Triplicate
- c. Duplicate, Duplicate
- d. Triplicate, Triplicate

**Question 41**

Which of the following shall be discharged first, while discharging liability of a taxable person?

- a. All dues related to previous tax period
- b. All dues related to current tax period
- c. Demand raised under section 73 and 74
- d. No such condition is mandatory.

**Question 42**

The due date of filing Final Return is \_\_\_\_\_.

- 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

**Question 43**

Which of the following statements is true under GST law?

- a. Grand-parents are never considered as related persons to their grand-son/grand-daughter
- b. Grand-parents are always considered as related persons to their grand-son/grand-daughter
- c. Grand-parents are considered as related persons to their grandson/grand-daughter only if they are wholly dependent on their grand-son/grand-daughter
- d. Grand-parents are considered as related persons to their grandson/grand-daughter only if they are not dependent on their grand-son/grand-daughter

**Question 44**

Alcoholic liquor for human consumption is subjected to:

- a. State excise duty
- b. Central Sales Tax/Value Added Tax
- c. Both (a) and (b)
- d. GST

**Question 45**

Input tax credit shall not be available in respect of:

- i. Goods used for personal consumption
  - ii. Membership of a club provided by the employer to its employees as per company's internal policy.
  - iii. Travel benefits extended to employees on vacation such as leave or home travel concession as per company's internal policy.
- a. (i)
  - b. (i) and (ii)
  - c. (ii) and (iii)
  - d. (i), (ii) and (iii)

**Question 46**

Which of the following is not considered as 'goods' under the CGST Act, 2017?

- i. Ten-paise coin having sale value of ₹100.
  - ii. Shares of unlisted company
  - iii. Lottery tickets
- a. (i)
  - b. (ii)
  - c. (ii) and (iii)
  - d. (i), (ii) and (iii)

**Question 47**

Mr Ram, a jeweller registered under GST in Mumbai, wants to sell his jewellery in a Trade Expo held in Delhi. Which of the following statements is false in his case?

- a. He needs to get registration in Delhi as casual taxable person.
- b. He needs to pay advance tax on estimated tax liability.
- c. He needs to mandatorily have a place of business in Delhi.
- d. He needs to file GSTR-1/IFF and GSTR-3B for Delhi GSTIN for the month or quarter, as the case may be, when he gets registered in Delhi.

**Question 48**

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)

**Question 49**

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 50**

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

**Question 51**

In case of supply of goods for ₹5,00,000, following information is provided:

- Advance received on 1st April
- Invoice issued on 15th April
- Goods removed on 25th April

What is the time of supply of goods, where tax is payable under forward charge?

- a. 1st April
- b. 15th April
- c. 25th April
- d. 30th April

**Question 52**

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?

- 1st May
- 5th May
- 15th June
- 15th April

### Question 53

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?

- M/s ABC, a firm selling garments solely in Ahmedabad, having aggregate turnover of ₹78 lakh in the preceding F.Y.
- A start up company exclusively operating a restaurant in Delhi, having aggregate turnover of ₹98 lakh in the preceding F.Y.
- A courier service company operating solely in Mumbai having aggregate turnover of ₹90 lakh in the preceding F.Y.
- A trader selling grocery items solely in Orissa having an aggregate turnover of ₹95 lakh in the preceding F.Y.

### Question 54

Assuming that all the activities given below are undertaken for a consideration, state which of the following is not a supply of service?

- Renting of commercial office complex
- An employee agreeing to not work for the competitor organization after leaving the current employment
- Repairing of mobile phone
- Provision of services by an employee to the employer in the course of employment

### Question 55

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:

- ₹45,900
- ₹38,700
- ₹53,100
- ₹40,000

### Question 56

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

#### Question 57

Mr. Raghu avails services of Mr. Raja, a Chartered Accountant, as under:

- i. Audit of financial accounts of Mr. Raghu ₹55,000
- ii. Tax audit and annual accounts filing of Mr. Raghu ₹10,000
- iii. Income-tax return filing of Mr. Raghu's wife (salaried-return) ₹5,000

All the above amounts are exclusive of taxes and the applicable rate of GST on these services is 18%. The accountant of Mr. Raghu has booked the entire expenses of ₹70,000 plus GST in the books of account. Mr. Raghu is eligible to take input tax credit of:

- a. ₹13,500
- b. ₹11,700
- c. ₹9,900
- d. ₹1,800

#### Question 58

TT Pvt. Ltd., registered in Rajasthan, furnished following information for the month of June:

- i. Inter-State sale of goods for ₹1,25,000 to JJ Enterprises registered in Haryana
- ii. Inter-State purchases of goods from XYZ company, registered in Punjab, for ₹40,000
- iii. Intra-State purchases of goods from RR Traders, registered in Rajasthan, for ₹65,000

The applicable rate of GST is 18%. There is no opening balance of ITC. All the above amounts are exclusive of taxes. GST liability payable in cash is:

- a. CGST ₹1,800 & SGST ₹1,800
- b. SGST ₹3,600
- c. IGST ₹3,600
- d. CGST ₹3,600

#### Question 59

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 60**

Determine which of the following independent transactions even if made without consideration in terms of Schedule I of the CGST Act, 2017, will be deemed as supply?

- i. AB & Associates transfers stock of goods from its Mumbai branch to Kolkata depot for sale of such goods at the depot.
  - ii. Mr. Raghuvver, 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.
- a. (i)
  - b. (ii)
  - c. (iii)
  - d. Both (i) and (ii)

**Question 61**

PZY Ltd. is engaged in manufacturing of motor car. The company paid following amount of GST to its suppliers against the invoices raised to it. Compute the amount of ineligible input tax credit under GST law:

S. No.	Particulars	GST Paid (₹)
1.	General insurance taken on cars manufactured by PZY Ltd.	1,00,00,000
2.	Buses purchased for transportation of employees (Seating capacity 23)	25,00,000
3.	Life and health insurance for employees under statutory obligation	6,00,000
4.	Outdoor catering in Diwali Mela organized for employees	3,50,000

- a. ₹9,50,000
- b. ₹3,50,000
- c. ₹1,31,00,000
- d. ₹28,50,000

**Question 62**

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 63

Ms. Pearl is a classical singer. She wants to organize a classical singing function, so she booked an auditorium on 10th August for a total amount of ₹20,000. She paid ₹5,000 as advance on that day. The classical singing function was organized on 10th October. The auditorium owner issued invoice to Ms. Pearl on 25th November amounting to ₹20,000. Pearl made balance payment of ₹15,000 on 30th November. Determine the time of supply in this case.

- Time of supply is 25th November for ₹20,000.
- Time of supply is 25th November for ₹5,000 & 30th November for ₹15,000.
- Time of supply is 10th August for ₹5,000 & 10th October for ₹15,000.
- Time of supply is 10th October for ₹20,000.

### Question 64

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.

- Midnight of 13th-14th February
- Midnight of 17th-18th February
- At 14.00 hrs. of 13th February
- At 14.00 hrs. of 14th February

### Question 65

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?

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

### Question 66

Sanu Associates, Delhi dealing in garments has ordered ladies suits from Sahiba Garments in Ludhiana (Punjab) which is 350 km away from its warehouse. E-way bill is generated by Sahiba Garments and the order is coming by a normal cargo. For how many days will the e-way bill be valid from the time it is generated?

- 24 hours
- 2 days
- 5 days
- 7 days

### Question 67

Mr. Jambulal 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?

- a. Mr. Jambulal is liable to obtain registration as the threshold limit of ₹10 lakh is crossed.
- b. Mr. Jambulal is not liable to obtain registration as he makes exempted supplies.
- c. Mr. Jambulal is liable to obtain registration as he makes the inter-State supply of goods.
- d. Mr. Jambulal is not liable to obtain registration as the threshold limit of ₹20 lakh is not crossed.

#### Question 68

Simmo Singh, a resident of Punjab, is having a residential property in Amritsar, Punjab which has been given on rent to a family for ₹72 lakh per annum for residence purposes. Determine whether Simmo Singh is liable to pay GST on such rent.

- a. Yes, as services by way of renting is taxable supply under GST.
- b. No, service by way of renting of residential property is exempt.
- c. No, service by way of renting of residential property does not constitute supply.
- d. Simmo Singh, being individual, is not liable to pay GST.

#### Question 69

Ms. Pearl is a classical singer. She wants to organize a classical singing function, so she booked an auditorium on 10th August for a total amount of ₹20,000. She paid ₹5,000 as advance on that day. The classical singing function was organized on 10th October. The auditorium owner issued invoice to Ms. Pearl on 25th November amounting to ₹20,000. Pearl made balance payment of ₹15,000 on 30th November. Determine the time of supply in this case.

- a. Time of supply is 25th November for ₹20,000.
- b. Time of supply is 25th November for ₹5,000 & 30th November for ₹15,000.
- c. Time of supply is 10th August for ₹5,000 & 10th October for ₹15,000.
- d. Time of supply is 10th October for ₹20,000.

#### Question 70

A company in Delhi orders goods from Maharashtra to be delivered to their client in West Bengal. The transaction involves which of the following as the place of supply with regards to the transaction between the companies of Delhi and Maharashtra?

- a. Maharashtra
- b. Delhi
- c. West Bengal
- d. None of the above

#### Question 71

A business based in Gujarat orders a machinery from Maharashtra, instructing it to be installed in Rajasthan. What is the place of supply?

- a. Maharashtra
- b. Gujarat
- c. Rajasthan



- d. None of the above

**Question 72**

If goods are supplied on board a conveyance, such as a train, what determines the place of supply?

- a. The starting point of the conveyance
- b. The destination point of the conveyance
- c. The location where goods are taken on board
- d. The principal place of business of the seller

**Question 73**

In a 'Bill to Ship to' model, if goods are shipped directly to the recipient on the instruction of the person who places the order, the place of supply for the transaction between the order placer and the recipient is determined by:

- a. The location of the recipient
- b. The principal place of business of the person placing the order
- c. The location of the supplier
- d. The destination of the person delivering the order

**Question 74**

When goods are assembled or installed at a site, how is the place of supply determined?

- a. By the location of the supplier
- b. By the principal place of business of the buyer
- c. By the place of installation or assembly
- d. By the location where the order was placed

**Question 75**

When a supply does not involve the movement of goods, such as in the sale of pre-installed furniture, the place of supply is:

- a. The location of the buyer
- b. The location of the seller
- c. The location of the goods at the time of delivery
- d. The principal place of business of the buyer

**Question 76**

If goods are bought in one state and transported to another by the buyer, the place of supply is determined by:

- a. The address of the buyer as per the sales receipt
- b. The location of the seller
- c. The destination state
- d. The origin state

**Question 77**

In the sale of a building with pre-installed office furniture, the GST liability for the furniture is determined by the place of supply, which is:

- a. The location where the contract was signed
- b. The principal place of business of the seller
- c. The location of the goods at the time of delivery
- d. The location of the building

**Question 78**

How is the place of supply for restaurant and catering services determined?

- a. Location of the supplier
- b. Location of the recipient
- c. Location where the service is actually performed
- d. Location of the booking agency

**Question 79**

For B2B transactions, how is the place of supply for training and performance appraisal services determined?

- a. Location where the service is physically conducted
- b. Location of the recipient
- c. Location of the supplier
- d. Place where the contract is signed

**Question 80**

What determines the place of supply for services by way of admission to events or amusement parks?

- a. Location of the supplier
- b. Location of the recipient
- c. Place where the event is actually held
- d. Place where tickets are sold

**Question 81**

When a service involves an immovable property located in more than one state, how is the place of supply determined?

- a. Location of the supplier
- b. Location of the recipient
- c. Proportionally in each state based on the value of service
- d. State where the contract was signed

**Question 82**

Mr. Arjun, a GST-registered architect in Mumbai, provides consultation for Mr. Bala's new house in Goa. Mr. Bala is unregistered under GST. What would be the place of supply?

- a. Mumbai
- b. Goa
- c. Location of Mr. Arjun's registration
- d. Depends on the address provided by Mr. Bala

**Question 83**

A GST consultant based in Hyderabad provides services to a client in Bangalore for a property located in Sri Lanka. The client is registered under GST in India. What is the place of supply?

- a. Hyderabad
- b. Bangalore
- c. Sri Lanka
- d. The location of the consultant's registration

**Question 84**

A hotel in Goa provides accommodation to an unregistered customer from Germany. The booking was made through an online travel agency based in Delhi. What is the place of supply?

- a. Goa
- b. Delhi
- c. Germany
- d. Place of the online agency's registration

**Question 85**

A professional trainer from Pune conducts a corporate training session in Chennai for a company's employees, who are residents of various Indian cities. The company is registered in Mumbai. What is the place of supply?

- a. Pune
- b. Chennai
- c. Mumbai
- d. Location of the majority of participants

**Question 86**

A construction company based in Kerala undertakes a project to build a resort for a client in Maldives. The client is registered in Karnataka. Where is the place of supply?

- a. Kerala
- b. Karnataka
- c. Maldives
- d. The location where the service is performed

**Question 87**

A landscaping service is provided for a property that straddles the border between Maharashtra and Madhya Pradesh. How is the place of supply determined?

- a. Entire service in Maharashtra
- b. Entire service in Madhya Pradesh
- c. Proportionally, based on the service area in each state
- d. Based on the headquarters of the service provider

**Question 88**

A Mumbai-based IT company contracts a training service for its employees from a Pune-based expert. The training occurs in Bangalore. The company and the expert are both registered under GST. What is the place of supply?

- a. Mumbai
- b. Pune
- c. Bangalore
- d. Equal distribution between Mumbai and Pune

**Question 89**

A tour operator based in Rajasthan organizes a package tour that includes stays in Rajasthan, Gujarat, and Madhya Pradesh. How is the place of supply determined for this service?

- a. Rajasthan, as the operator is based there
- b. Divided equally among Rajasthan, Gujarat, and Madhya Pradesh
- c. Based on the duration of stay in each state
- d. Location where the majority of the services are provided

**Question 90**

An interior designer from Chennai works on a project for a hotel chain that has properties in both Tamil Nadu and Kerala. The hotel chain is registered in Tamil Nadu. How is the place of supply determined?

- a. Tamil Nadu for the entire service
- b. Kerala for the entire service
- c. Proportionally based on the service provided in each state
- d. Based on the location of the designer's registration

**Question 91**

A chartered accountant provides GST filing services to a client with offices in multiple states, but the main office is registered in Gujarat. The services include filings for offices across India. What is the place of supply?

- a. Gujarat
- b. Each state where the client has an office
- c. The state where the accountant is registered
- d. Divided equally among all states

**Question 92**

What encompasses telecommunication services according to Section 12(11)?

- a. Internet banking services
- b. Telephone, data transfer, broadcasting, cable, and DTH services
- c. Physical goods delivery services
- d. In-person consulting services

**Question 93**

For post-paid mobile connection services, the place of supply is determined by?

- a. The recipient's personal preference
- b. The physical location of the service usage
- c. The location of the billing address of the recipient in the records of the supplier
- d. The location where the mobile connection was purchased

**Question 94**

If a leased circuit is installed in more than one State/Union territory, how is the place of supply considered?

- a. Only in the State where the main office is located
- b. In each respective State or Union territory where the circuit is installed
- c. Based on the headquarters of the service provider
- d. In the State with the highest usage of the service

**Question 95**

What is the place of supply for financial and stock broking services provided to an individual?

- a. Always the location of the financial institution
- b. The recipient's location as recorded in the service provider's records
- c. The location where the transaction was initiated
- d. The location of the stock exchange where the shares are bought

**Question 96**

How is the place of supply for insurance services determined when provided to an unregistered person?

- a. Based on the insurance company's location
- b. The place where the insurance policy was issued
- c. The recipient's location as recorded in the service provider's records
- d. The location of the insured property

**Question 97**

For the purpose of advertisement services to the government, how is the place of supply determined?

- a. The location of the government department receiving the service
- b. Each of the States or Union territories where the advertisement is disseminated
- c. The location of the advertisement service provider
- d. The capital city of the country

**Question 98**

What is the place of supply for services provided on board a conveyance, such as a train or an airplane?

- a. The starting point of the conveyance
- b. The final destination of the conveyance
- c. The location where the service provider is registered
- d. The location where the service was actually provided

**Question 99**

How is the place of supply for internet advertising services determined?

- a. Based on the location of the service provider
- b. The location where the advertisement is clicked the most
- c. It is deemed that the service is provided all over India
- d. The location of the internet service provider

**Question 100**

In the absence of a contract or agreement, how is the proportionate value of service for a leased circuit determined across different States?

- a. By the number of users in each State
- b. According to Rule 6 of the IGST Rules, based on the number of points within each State or Union territory
- c. Based on the revenue generated from each State
- d. Equally divided among all the States involved

## Answer Key

Question No.	Solution	Remarks
1	(b)	Limit is ₹75 lakhs for Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Uttarakhand. Memory technique: A Man Made My New Suit Under a Tree for ₹75,00,000.
2	(d)	In case of making inter-State supply of taxable goods, irrespective of the amount of aggregate turnover in a financial year
3	(d)	All these services are exempt.
4	(d)	
5	(c)	The invoice value should be less than ₹200.
6	(c)	
7	(a)	Transportation of electric equipment and jaggery is not exempt.
8	(c)	Since the director is registered, he shall pay GST; As per Entry 5, any service provided by the government attracts reverse charge except the following four: <ul style="list-style-type: none"> <li>• Renting of immovable property</li> <li>• Department of Posts</li> <li>• In relation to aircraft, vessel, inside or outside the precincts of a port or airport</li> <li>• Transportation of goods or passengers</li> </ul>
9	(d)	Mr. X has to compulsorily get registered under GST irrespective of the threshold limit.
10	(c)	90 days
11	(d)	
12	(a)	
13	(d)	
14	(b)	
15	(d)	The final return has to be filed within 3 months of the: <ul style="list-style-type: none"> <li>• date of cancellation or</li> <li>• date of order of cancellation</li> </ul> whichever is later.
16	(b)	All the three options are legally available.
17	(c)	
18	(d)	
19	(d)	
20	(a)	
21	(c)	Under GST law, a "place of business" includes any place where a taxpayer conducts business, including a warehouse, store, or any other place where goods are stored or services are provided. Therefore, both the registered office in Maharashtra and the warehouse in Telangana qualify as places of business for 'Pihu' Ltd. under GST. This allows the company to manage GST compliances effectively in both locations where it operates.
22	(d)	
23	(d)	
24	(d)	<ul style="list-style-type: none"> <li>• Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo are exempt.</li> <li>• Services by way of right to admission to: <ul style="list-style-type: none"> <li>○ Circus, dance, or theatrical performance including drama or ballet;</li> </ul> </li> </ul>

		<ul style="list-style-type: none"> <li>○ Award function, concert, pageant, musical performance or any sporting event other than a recognized sporting event;</li> <li>○ Recognized sporting event;</li> <li>○ Planetarium,</li> </ul> <p>where the consideration for right to admission to the events or places mentioned above is <math>\leq</math> ₹500 per person are exempt.</p>
25	(d)	
26	(a)	<ul style="list-style-type: none"> <li>• As per Section 29(4), cancellation of Registration under the SGST or UTGST Act, shall be deemed to be a cancellation of registration under this Act.</li> <li>• As per Section 30, The revocation of cancellation of registration under the SGST Tax Act/UTGST Act, shall be deemed to be a revocation of cancellation of registration under CGST Act.</li> </ul>
27	(b)	
28	(b)	
29	(a)	
30	(a)	<p>Family: means, —</p> <ul style="list-style-type: none"> <li>• the spouse and children of the person, and</li> <li>• the parents, grand-parents, brothers and sisters of the person if they are wholly or mainly dependent on the said person [Section 2(49)].</li> </ul> <p>In this case, (i) son is family, (ii) since bother is not dependent, he is not family, (iii) here, since brother is wholly dependent, he is family, (iv) daughter is family.</p>
31	(d)	Manufacturers of ice cream, etc. cannot avail composition scheme u/s 10(1), and 10(2). Traders of ice cream can avail the same. Repair of electronic items is a service, and it is not allowed u/s 10(1) or 10(2). Only restaurant service is allowed u/s 10(1), and 10(2). The composition scheme for other services is covered u/s 10(2A).
32	(d)	
33	(d)	<div style="text-align: center;"> <p><b>Person Liable to Pay Tax Under Renting of Motor Vehicle Service</b></p> <pre> graph TD     A[Person Liable to Pay Tax Under Renting of Motor Vehicle Service] --&gt; B[Where GST is Payable @ 5%]     A --&gt; C[Where GST is Payable @ 12%]     B --&gt; D[Supplier is Other than Body Corporate]     B --&gt; E[Supplier is Body Corporate]     C --&gt; F[Supplier is Body Corporate]     D --&gt; G[Recipient is Body Corporate]     D --&gt; H[Recipient is Other than Body Corporate]     G --&gt; I[Reverse Charge]     I --&gt; J[Recipient is Liable to Pay GST]     E --&gt; K[Forward Charge]     F --&gt; K     K --&gt; L[Supplier is Liable to Pay GST]           </pre> </div>
34	(d)	
35	(d)	
36	(c)	
37	(c)	
38	(b)	
39	(c)	
40	(a)	For Goods – Original copy for recipient; Duplicate copy for transporter; and



		Triplicate copy for supplier For Services – Original copy for recipient; and Duplicate copy for supplier
41	(a)	
42	(c)	
43	(c)	Grand-parents are considered as related persons to their grand-son/grand-daughter only if they are wholly dependent on their grand-son/granddaughter.
44	(c)	
45	(d)	
46	(b)	<p>As per the Central Goods and Services Tax (CGST) Act, 2017, goods are defined as "every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply."</p> <p>Based on this definition, the following options can be considered:</p> <ul style="list-style-type: none"> <li>• A ten-paisa coin is a movable property and can be sold, therefore it can be considered as a good under the CGST Act.</li> <li>• Shares of an unlisted company are considered as securities and are excluded from the definition of goods, as per the CGST Act. Therefore, shares of an unlisted company are not considered as goods under the CGST Act.</li> <li>• Lottery tickets are considered as actionable claims and not as movable property, as per the CGST Act. Therefore, lottery tickets are not considered as goods under the CGST Act.</li> </ul> <p>Hence, the correct answer is (b) (ii) only, as shares of an unlisted company are excluded from the definition of goods under the CGST Act, while a ten-paisa coin and lottery tickets can be considered as goods.</p>
47	(c)	
48	(d)	Exempt supply includes non taxable supply as well. Alcoholic liquor for human consumption is a non taxable supply.
49	(d)	Allopathy, Yoga, Naturopathy, Ayurveda, Homeopathy, Siddha, Unani, Any other system of medicine that may be recognized by Central Government are recognised systems of medicines for the purpose of exemption.
50	(b)	
51	(b)	<p>Advanced in case of goods is always ignored. Time of Supply is:</p> <ul style="list-style-type: none"> <li>• If the invoice is issued timely, then date of issue of invoice</li> <li>• Otherwise, date of removal of goods</li> </ul> <p>The invoice should be issued before or at the time of removal of goods.</p>
52	(a)	<p>The invoice is supposed to be issued within 30 days from the date of supply of service. In this case, since the date of supply of service is not clear, we cannot know if invoice was issued timely or not. The provision of time of supply says that the time of supply is the date of invoice or the date of payment whichever is earlier, if the invoice is issued timely. If the invoice is not issued timely, the time of supply is the date of provision of service or the date of payment, whichever is earlier. In case the time of supply cannot be determined by both these methods, the time of supply is simply the date of payment.</p> <p>In the present case, since we don't know if the invoice is issued timely or not, we cannot determine the time of supply as per any of the above methods.</p>

		Hence, the time of supply shall be the date of payment. Date of payment is the date of debit or the date on which entry is made in the books, whichever is earlier. Therefore, the time of supply is 1 <sup>st</sup> May.
53	(c)	For any service other than restaurant service, the composition scheme is to be availed u/s 10(2A), if the turnover does not exceed ₹50,00,000.
54	(d)	Rest all are supplies. Employee agreeing not to work for a competitor is not a service in the nature of employment; hence it is also a supply.
55	(b)	$18\% \times (\text{₹}2,55,000 - \text{₹}40,000) = \text{₹}38,700$
56	(a)	Composition scheme me simply turnover ka 1% GST liability hoti hai.
57	(b)	GST credit won't be available on the income tax return filed for the wife, as it is a personal expenditure. GST credit will be available only on ₹55,000 + ₹10,000 = ₹65,000.
58	(c)	Output Liability = $18\% \times \text{₹}1,25,000 = \text{₹}22,500$ Input Credit: IGST = $18\% \times \text{₹}40,000 = \text{₹}7,200$ CGST = $9\% \times \text{₹}65,000 = \text{₹}5,850$ SGST = $9\% \times \text{₹}65,000 = \text{₹}5,850$ Total GST Payable = $\text{₹}22,500 - \text{₹}7,200 - \text{₹}5,850 - \text{₹}5,850 = \text{₹}3,600$
59	(c)	
60	(a)	<ul style="list-style-type: none"> <li>• As per Schedule I of the CGST Act, 2017, following transactions are considered to be "supply" even if they are made without consideration: <ul style="list-style-type: none"> <li>○ Permanent transfer or disposal of business assets where input tax credit has been availed on such assets.</li> <li>○ Supply of goods or services or both between related persons or between distinct persons as specified in Section 25, when made in the course or furtherance of business. However, gifts not exceeding ₹50,000 in value in a financial year by an employer to an employee shall not be treated as supply of goods or services or both.</li> <li>○ Supply of goods: <ul style="list-style-type: none"> <li>▪ By a principal to his agent where the agent undertakes to supply such goods on behalf of the principal; or</li> <li>▪ By an agent to his principal where the agent undertakes to receive such goods on behalf of the principal.</li> </ul> </li> <li>○ Import of services by a person from a related person or from any of his other establishments outside India, in the course or furtherance of business.</li> </ul> </li> <li>• Let's consider each of the given transactions one by one: <ul style="list-style-type: none"> <li>○ AB &amp; Associates transfers stock of goods from its Mumbai branch to Kolkata depot for sale of such goods at the depot. <ul style="list-style-type: none"> <li>▪ As per Section 25, establishments of a person are considered to be distinct persons if they have separate registrations.</li> <li>▪ Further, if the establishments are in different states, they are required to get separate GST registrations.</li> <li>▪ Since the branch is located in Mumbai (Maharashtra) and the depot is located at Kolkata (West Bengal), both would be liable to be registered separately.</li> </ul> </li> </ul> </li> </ul>

		<ul style="list-style-type: none"> <li>▪ Now, since both, the branch and the depot have separate registrations, any transaction between them will be considered to be supply even if made without consideration.</li> <li>▪ Therefore, this transaction is a “supply”.</li> <li>○ 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. <ul style="list-style-type: none"> <li>▪ It is to be noted that permanent transfer or disposal of business assets is considered to be “supply” only where input tax credit has been availed on such assets.</li> <li>▪ In the present case, since ITC is blocked, this transaction does not fall within the ambit of Schedule I, and hence, it won’t be considered as “supply”.</li> </ul> </li> <li>○ Mrs. Riddhi, an employee of Sun Ltd., received gift from her employer on the occasion of Diwali worth ₹21,000. <ul style="list-style-type: none"> <li>▪ Employer and Employee are considered as related persons.</li> <li>▪ However, gifts not upto ₹50,000 in value in a financial year by an employer to an employee shall not be treated as supply of goods or services or both.</li> <li>▪ Therefore, this transaction won’t be treated as “supply”.</li> </ul> </li> </ul>
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61	(b)	<p><b>Computation of Ineligible Input Tax Credit</b></p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>₹</th> </tr> </thead> <tbody> <tr> <td>General insurance taken on cars manufactured by PZY Ltd. (Note 1)</td> <td>–</td> </tr> <tr> <td>Buses purchased for transportation of employees (Seating capacity 23) (Note 2)</td> <td>–</td> </tr> <tr> <td>Life and health insurance for employees under statutory obligation (Note 3)</td> <td>–</td> </tr> <tr> <td>Outdoor catering in Diwali Mela organized for employees (Note 4)</td> <td>3,50,000</td> </tr> <tr> <td><b>Total Ineligible Input Tax Credit</b></td> <td><b>3,50,000</b></td> </tr> </tbody> </table> <p>Notes:</p> <ol style="list-style-type: none"> <li>1. The Input Tax Credit in respect of general insurance, servicing, repair and maintenance of the motor vehicle, vessels, or aircrafts which are not entitled for Input Tax Credit is allowed when such services are received by manufacturer of ineligible motor vehicles, vessels or aircraft.</li> <li>2. ITC on motor vehicles for transportation of persons with seating capacity &gt; 13 persons (including the driver) used for any purpose is allowed.</li> <li>3. ITC not allowed on food and beverages, outdoor catering, beauty treatment, health Services Cosmetic and plastic surgery, life insurance and health insurance. However, ITC is allowed on such goods and/or services when provided by an employer to its employees under a statutory obligation.</li> </ol>	Particulars	₹	General insurance taken on cars manufactured by PZY Ltd. (Note 1)	–	Buses purchased for transportation of employees (Seating capacity 23) (Note 2)	–	Life and health insurance for employees under statutory obligation (Note 3)	–	Outdoor catering in Diwali Mela organized for employees (Note 4)	3,50,000	<b>Total Ineligible Input Tax Credit</b>	<b>3,50,000</b>
Particulars	₹													
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Life and health insurance for employees under statutory obligation (Note 3)	–													
Outdoor catering in Diwali Mela organized for employees (Note 4)	3,50,000													
<b>Total Ineligible Input Tax Credit</b>	<b>3,50,000</b>													

		4. Since the outdoor catering is not provided under a statutory obligation, ITC won't be allowed.
62	(c)	There is no time limit for the <b>issue</b> of a debit note or a credit note. Issue of debit notes and credit notes should be <b>declared</b> in the GST returns filed for the month in which such a document is issued.
63	(c)	For the advance, the time of supply is the date of payment of advance. For the balance, since the invoice was not issued within 30 days from the date of provision of services, i.e, 10 <sup>th</sup> October, the time of supply shall be the date of provision of service or the date of payment whichever is earlier. The date of payment is 30 <sup>th</sup> November. Hence, the time of supply shall be 10 <sup>th</sup> October.
64	(b)	Validity of e-way bill for overdimensional cargo is 1 day upto 20 km, and then for every additional 20 kms, a day is increased. The "one day" is completed, at the midnight of the next day after issuing the invoice. In this case, the validity will be of 5 days. The e-way bill is issued on 12 <sup>th</sup> February. The first day would end at the midnight of 13 <sup>th</sup> and 14 <sup>th</sup> February; the second day would end at the midnight of 14 <sup>th</sup> and 15 <sup>th</sup> February; the third day would end at the midnight of 15 <sup>th</sup> and 16 <sup>th</sup> February; the fourth day would end at the midnight of 16 <sup>th</sup> and 17 <sup>th</sup> February; the fifth day would end at the midnight of 17 <sup>th</sup> and 18 <sup>th</sup> February.
65	(c)	
66	(b)	For regular cargo transport, as in the case of Sanu Associates ordering from Sahiba Garments over a distance of 350 km, the e-way bill's validity is one day for the first 200 km and an additional day for every subsequent 200 km or part thereof. Since 350 km exceeds 200 km but is less than 400 km, the e-way bill would indeed be valid for 2 days. Therefore, the correct answer is option (b): 2 days
67	(c)	<p>The requirement for GST registration depends on various factors including the nature of supplies (taxable or exempt), the total turnover, and whether the supplies are intra-state or inter-state.</p> <ul style="list-style-type: none"> <li>• Threshold for GST Registration: Generally, the threshold limit for GST registration is ₹20 lakh for suppliers of goods in most states, except for special category states where it is ₹10 lakh. Since Himachal Pradesh is considered a special category state, the threshold limit for obtaining GST registration here is ₹10 lakh.</li> <li>• Nature of Supplies: <ul style="list-style-type: none"> <li>○ Intra-State Supply of Taxable Goods: ₹17 lakh</li> <li>○ Supply of Exempted Goods: ₹1 lakh</li> <li>○ Inter-State Supply of Taxable Goods: ₹1 lakh</li> </ul> </li> <li>• Analysis: <ul style="list-style-type: none"> <li>○ The total of intra-state taxable supplies is ₹17 lakh, which is above the threshold of ₹10 lakh for special category states.</li> <li>○ Exempt supplies do not generally contribute to the GST registration threshold, but they must be considered in total turnover.</li> <li>○ The presence of inter-state supplies is a critical factor. Under GST law, making any inter-state taxable supply mandates compulsory registration, irrespective of turnover.</li> </ul> </li> </ul> <p>Given these points, Mr. Jambulal is liable to obtain GST registration because he makes an inter-state supply of taxable goods, regardless of the total turnover. Therefore, the correct option is (c): Mr. Jambulal is liable to obtain registration as he makes the inter-State supply of goods.</p>

68	(b)	<p>According to the GST laws in India, the service of renting residential property for residential purposes is generally exempt from GST. This exemption is applicable to any residential dwelling that is rented for use as a residence. Here are the considerations:</p> <ul style="list-style-type: none"> <li>• Nature of Property: The property in question is a residential property.</li> <li>• Purpose of Renting: The property has been given on rent for residence purposes.</li> <li>• Rent Amount: While the rent amount is ₹72 lakh per annum, the nature and use of the property determine the applicability of GST rather than the amount of rent.</li> </ul> <p>The GST exemption specifically applies to services by way of renting of residential dwellings for use as a residence, as per the notifications issued under the GST regime. Thus, the high value of the rental income does not change the tax treatment if the property is rented out for residential purposes.</p> <p>Given these factors, the correct option is (b): No, service by way of renting of residential property is exempt.</p>
69	(c)	<p>As per section 31(2) read with rule 47 of CGST Rules, the tax invoice is to be issued within 30 days of supply of service. In the given case, the invoice is not issued within the prescribed time limit. As per section 13(2)(b), in a case where the invoice is not issued within the prescribed time, the time of supply of service is the date of provision of service or receipt of payment, whichever is earlier.</p> <p>Therefore, the time of supply of service to the extent of ₹5,000 is 10<sup>th</sup> August as the date of payment of ₹5,000 is earlier than the date of provision of service. The time of supply of service to the extent of the balance ₹15,000 is 10<sup>th</sup> October which is the date of provision of service.</p>
70	(b)	In case of Bill to Ship to Model, the place of supply is the place of the third person on whose request the goods are delivered to someone else.
71	(c)	In cases where goods require installation or assembly at a site, the place of supply is the location of such installation or assembly, here being Rajasthan.
72	(c)	For goods supplied on a conveyance, the place of supply is the location at which such goods are taken on board.
73	(a)	In the 'Bill to Ship to' model, the place of supply for the transaction between the order placer (first buyer) and the recipient is the principal place of business of the person receiving the goods.
74	(c)	The place of supply, when goods are assembled or installed at a site, is the location of such installation or assembly.
75	(c)	When the supply does not involve movement, the place of supply is where the goods are located at the time of delivery to the recipient.
76	(a)	The place of supply is the buyer's location as per the address on the sales receipt, or the location of the seller if the buyer's address isn't on the receipt.
77	(c)	For the sale of pre-installed office furniture, the place of supply is the location of such goods at the time of delivery, which is where the furniture is installed.
78	(c)	The place of supply for restaurant and catering services is the location where these services are actually performed.
79	(b)	In B2B transactions, the place of supply is the location of the registered entity (recipient).
80	(c)	The place of supply is where the event is actually held or where the park or such other place is located.

81	(c)	When the immovable property is located in more than one state, the place of supply is treated as made in each of the respective states, proportionally based on the value of services.
82	(b)	Services related to immovable property are supplied at the location of the property.
83	(b)	For immovable properties located outside India, the place of supply is the location of the recipient.
84	(a)	The place of supply for hotel accommodation is the location of the hotel.
85	(c)	For B2B services like training, the place of supply is the location of the registered entity.
86	(b)	For services related to immovable properties outside India, the place of supply is the location of the recipient.
87	(c)	Landscaping service refers to a range of activities aimed at enhancing the aesthetic appearance and functionality of outdoor spaces. This can include the design and layout of gardens, parks, and other green spaces, as well as the planting of trees, shrubs, and flowers. Landscaping services may also involve the construction of features like paths, ponds, fences, and decks, in addition to soil modification and maintenance tasks such as mowing, pruning, and weed control. Essentially, it's about creating and maintaining beautiful, functional outdoor environments. When a service relates to immovable property in more than one state, the place of supply is proportionally divided based on the area of service in each state.
88	(a)	In B2B transactions, the place of supply is the location of the registered recipient, which is Mumbai.
89	(c)	For services involving accommodation or events across multiple states, the place of supply is apportioned based on the duration of stay or the event in each state.
90	(c)	When services are provided for immovable properties located in multiple states, the place of supply is apportioned based on the proportion of service in each state.
91	(a)	For B2B services, the place of supply is the location of the registered recipient, which is the main office in Gujarat.
92	(b)	Telecommunication services include various services such as telephone, data transfer (internet), broadcasting, cable, and DTH services.
93	(c)	For post-paid mobile connections and internet services, the place of supply is the location of the billing address of the recipient in the records of the supplier.
94	(b)	When a leased circuit is installed in multiple States or Union territories, the place of supply is considered to be in each respective State or Union territory where the circuit is installed.
95	(b)	The place of supply for banking, financial, and stock broking services provided to an individual is determined by the recipient's location as recorded in the service provider's records.
96	(c)	When insurance services are provided to an unregistered person, the place of supply is based on the recipient's location as recorded in the service provider's records.
97	(b)	The place of supply for advertisement service to the government is each of the States or Union territories where the advertisement is broadcasted, run, played, or disseminated.
98	(a)	The place of supply for services provided on board a conveyance is the location where such services have been taken on board.

99	(c)	For internet advertising services, it is deemed that the service is provided all over India.
100	(b)	In the absence of a contract or agreement, the value of services provided in different States or Union territories (where the leased circuit is installed) is calculated according to Rule 6 of the IGST Rules, based on the number of points within each State or Union territory.

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