

PGDTL  
SAMPLE QUESTION BANK  
PAPER 3 GST 1

1. What does “I” in IGST stands stand for?
  - A. Internal
  - B. Integrated
  - C. Internal
  - D. Intra
2. As per the CGST Act, 2017, the term “works contract” includes:
  - A. Construction, fabrication, completion, erection, installation, etc. of movable property
  - B. Construction, fabrication, completion, erection, installation, etc. of immovable property
  - C. Both a & b
  - D. None of the above
3. Which of the following are exempted services?
  - A. Services by an artist by way of a performance in folk or classical art forms of music/ dance / theatre with consideration therefor not exceeding ` 1 lakh
  - B. Services by an artist by way of a performance in folk or classical art forms of music/ dance with consideration therefor 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 therefor not exceeding ` 1.5 lakh
  - D. Services by an artist as a brand ambassador by way of a performance in folk or classical art forms of music/ dance / theatre with consideration therefor not exceeding ` 1.5 lakh
4. ITC Stands for
  - A. Integrated Tax Credit
  - B. International Tax Credit
  - C. Inward Tax Credit
  - D. Input Tax Credit
5. What is the validity of the registration certificate issued to casual taxable person and non-resident taxable person?
  - A. 90 days from the effective date of registration

- B. Period specified in the application for registration
  - C. Earliest of (a) or (b) above
  - D. 180 days from the effective date of registration.
6. GSTN stands for
- A. Goods and service tax network
  - B. Goods and service network
  - C. Goods and service tax
  - D. Goods and service tax networking
7. Under section 22 of CGST Act,2017 What is the limit for registration?
- A. Rs. 1500000
  - B. Rs. 2500000
  - C. Rs. 2000000
  - D. Rs. 1200000
8. An exempt supply includes-
- A. Supply of goods or services or both which attracts Nil rate of tax
  - B. Non-taxable supply
  - C. 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
  - D. All of the above
9. What is the validity of the registration certificate?
- A. One year
  - B. No validity
  - C. Valid till it is cancelled.
  - D. Five years
10. The time limit to pay the value of supply with taxes to avail the input tax credit?
- A. Three months

- B. Six Months
- C. One hundred and eighty days
- D. Till the date of filing of Annual Return
11. Mr. A of Maharashtra supplies goods to Mr. B of Gujarat. The value of goods is Rs. 100000/-. Calculate the Amount of GST payable @ 12%.
- A. IGST RS. 12000
- B. CGST RS. 6000 & SGST RS. 6000
- C. CGST RS. 12000
- D. GST RS. 12000
12. What is date of receipt of payment?
- A. Date of entry in the books
- B. Date of payment credited into bank account
- C. Earlier of (a) and (b)
- D. Date of filing of return
13. Composition dealer has to issue \_\_\_\_\_ instead of tax invoice
- A. Bill of Supply
- B. Bill of material
- C. Sale bill
- D. Supply receipt
14. Which of the following is not exempted -?
- A. Health care service to human beings by authorized medical practitioners / para medics
- B. Health care services to Animals/Birds
- C. Slaughtering of animals
- D. Rearing horses
15. What would be the tax rate applicable in case of mixed supply?
- A. Tax rate as applicable on supply attracting the lowest rate of tax
- B. Tax rate as applicable on supply attracting the highest rate of tax
- C. Tax @ 28%

- D. Tax @ 12%
16. Which of the following taxes will be levied on imports?
- A. CGST
  - B. SGST
  - C. IGST
  - D. SGST & CGST
17. Which of these registers/ledgers are maintained online?
- A. Tax liability register
  - B. Credit ledger
  - C. Cash ledger
  - D. All of them
18. The credit of CGST can be utilised for the payment of :
- A. SGST
  - B. IGST
  - C. UTGST
  - D. None of the above
19. As per section 7 of CGST Act,2017, Schedule III deals with:
- A. Supply without consideration
  - B. Supply with Consideration
  - C. Transactions neither supply of goods nor supply of service
  - D. Scope of supply
20. Who amongst the following will be considered as the chairman of GST Council?
- A. Union minister of state
  - B. Union Finance Minister
  - C. Minister of state revenue
  - D. Chief minister of India
21. The tax invoice should be issued \_\_\_\_\_ the date of supply of service
- A. Within 30 days
  - B. Within 15 days
  - C. Within one month
  - D. On

22. GST registration is
- A. Aadhar based
  - B. Passport based
  - C. Ration card based
  - D. PAN based
23. Transportation of passenger is exempted--
- A. In an air-conditioned Railway Coach
  - B. In a vessel for public tourism purpose between places in India
  - C. In a metered cab/auto rickshaw/e- rickshaw
  - D. In all the above
24. What is the maximum time limit to claim the Input tax credit?
- A. Till the date of filing annual return
  - B. Due date of September month which is following the financial year
  - C. Earliest of (a) or (b)
  - D. Later of (a) or (b)
25. Mr. Y supplies goods on behalf of Mr. Z to Mr. X. Who is the Principal in the given statement.
- A. Mr. Z
  - B. Mr. Y
  - C. Mr. X
  - D. None of the above
26. Which of the following is a non-taxable supply under the CGST Act, 2017:
- A. Supply of goods not leviable to tax under the CGST Act, 2017
  - B. Supply of services not leviable to tax under the CGST Act, 2017
  - C. Supply which is neither a supply of good nor a supply of service.
  - D. Both (a) and (b)
27. ABC Ltd. has provided following information for the month of Sep, 2019: (i) Intra-State outward supply ` 8,00,000/- (ii) Inter-State exempt outward supply ` 5,00,000/- (iii) Turnover of exported goods ` 10,00,000/- (iv) Payment made to GTA ` 80,000/- . Calculate the aggregate turnover.
- A. Rs 800000/-
  - B. Rs 2380000/-
  - C. Rs 2300000/-
  - D. Rs 1800000/-
28. Which of the following does Aggregate Turnover under GST does not include?

- A. Exempt supplies
  - B. export of goods and/ or services
  - C. All taxable supplies
  - D. value of inward supplies on which tax has been paid under reverse charge
29. A person who occasionally undertakes transactions involving supply of goods or services or both, whether as principal or agent or in any other capacity, but who has no fixed place of business or residence in India is:
- A. Non resident taxable person
  - B. Composition dealer
  - C. Casual taxable person
  - D. Registered person
30. The details of inward supplies of goods or services in Form GSTR 3B shall be submitted by
- A. 10th of the succeeding month
  - B. 18th of the succeeding month
  - C. 15th of the succeeding month
  - D. 20th of the succeeding month
31. Capital Goods is defined as:
- A. Goods, the value of which is capitalized in the books of accounts
  - B. Goods which are used or intended to be used in the course or furtherance of business
  - C. Both (a) and (b)
  - D. None of the above
32. Which one of following statements are correct?
- A. Voluntary registration is not possible under GST.
  - B. Voluntarily registered person not liable to comply with all the provisions of the GST
  - C. A person may get himself registered voluntarily and shall comply with all the provisions of GST.
  - D. None of the above
33. Which of the following is subsumed under Central GST?
- A. Central Sales Tax
  - B. Customs duty
  - C. Service tax
  - D. All of the above

34. Whether credit on inputs should be availed based on receipt of documents or receipt of goods
- A. Receipt of goods
  - B. Receipt of documents
  - C. Both a & b
  - D. Either receipt of goods or receipt of documents
35. Which is the exempt service of the following?
- A. For letting out any immovable property
  - B. For letting out any residential dwelling for use as residence
  - C. For letting out any residential property irrespective of its use
  - D. For letting out ground
36. Mr. Rathod supplies goods worth Rs. 10000 to Mr. Yadav. GST is levied @ 18%. Calculate the Amount of GST assuming intrastate supply.
- A. 1800 IGST
  - B. 1800 CGST
  - C. 900 CGST and 900 SGST
  - D. 1800 CGST and 1800 SGST
37. P Ltd. has a contract with X Ltd. to provide book keeping services to Q Ltd. Q Ltd. is a subsidiary of P Ltd. The liability to discharge consideration for such book keeping service is of P Ltd. As per the CGST Act, 2017, who will be the recipient of the above service?
- A. P Ltd
  - B. Q Ltd
  - C. X Ltd
  - D. Both a & b
38. What would be the tax rate applicable in case of composite supply?
- A. Tax rate as applicable on principal supply
  - B. Tax rate as applicable on ancillary supply
  - C. Tax rate as applicable on respective supply
  - D. None of the above
39. The definition of goods under section 2(52) of the CGST Act does not include-
- A. Grass
  - B. Money and securities
  - C. Actionable claims
  - D. Growing crops
40. What is the time of supply of vouchers when the supply with respect to the

voucher is identifiable?

- A. Date of issue of voucher
  - B. Date of redemption of voucher
  - C. Earlier of a or b
  - D. Later of a or b
41. The annual return shall be filed by the registered taxable person (other than dealers paying tax under section 10) in form
- A. GSTR 7
  - B. GSTR 9
  - C. GSTR 9A
  - D. GSTR 10
42. GST is a \_\_\_\_\_ based tax on consumption of goods and services.
- A. Duration
  - B. Destination
  - C. Destiny
  - D. Development
43. What are the taxes levied on Intra-State Supply?
- A. CGST
  - B. SGST
  - C. CGST & SGST
  - D. IGST
44. Which form is to be used for registration?
- A. Form GSTR-1A
  - B. Form GSTR-2
  - C. Form GST REG – 01
  - D. Form GST REG
45. IGST is payable when the supply is ---
- A. Intrastate
  - B. Inter UT
  - C. Interstate
  - D. All of the above
46. Which of the followings goods are kept out from GST whether Temporarily or permanent?
- A. alcoholic liquor for human consumption



- B. Petroleum Crude, motor spirit
  - C. Aviation Turbine fuel
  - D. All of the above
47. GST in India came with effect from:
- A. 1<sup>ST</sup> AUGUST,2017
  - B. 1<sup>ST</sup> JULY 2017
  - C. 1<sup>ST</sup> JUNE 2018
  - D. 1<sup>ST</sup> JULY 2018
48. The time limit beyond which if goods are not returned, the inputs sent for job work shall be treated as supply
- A. One year
  - B. Three years
  - C. Two years
  - D. Seven years
49. Which of the followings Activities which are neither supply of goods nor supply of services
- A. Services by employee to employer
  - B. Services by any court or tribunal
  - C. Functions performed by any member of parliament
  - D. All of the above
50. Annual Return has to be filed every year:
- A. 30<sup>th</sup> June
  - B. 30<sup>th</sup> September
  - C. 31<sup>st</sup> December
  - D. 31<sup>st</sup> October
51. What is the full form of GST?
- A. Goods and Supply Tax
  - B. Goods and Services Tax
  - C. General Sales Tax
  - D. Government Sales Tax

- . 52. GST was implemented in India from
- A. 1st January 2017
  - B. 1st April 2017
  - C. 1st March 2017
  - D. 1st July 2017
53. Which code is used to classify goods and services under GST?
- A. HSN Code
  - B. SAC/HSN Code
  - C. GST Code
  - D. SAC Code
54. Zero rated supply includes supplies made
- A. By SEZ unit in India
  - B. to SEZ unit in India
  - C. Both (a) & (b) above
  - D. None of the above
55. Which of the following persons are not eligible of composition scheme?
- A. The scheme is not available for services sector, except restaurants.
  - B. Supplier of goods which are not taxable under the CGST Act/SGST Act/UTGST Act is not eligible to register under this scheme
  - C. Tax payers making inter- state supplies is not eligible for composition scheme
  - D. All of the above