

EXAM :-P.G. DTL.
Sub; Indirect tax Law- GST-IV
Paper- IV
PERIOD:- SUMMAR 2020
TYPE:- MCQ(ONLINE)

TOTAL Q. :- 45

1. An assessment by the registered person himself and not an assessment conducted or carried out by the Proper Officer, means?

Ans:

- a. Assessment of unregistered persons.
- b. Assessment of non-filers of returns.
- c. Self-assessment.
- d. Provisional Assessment.

2. Provisional Assessment done when?

- a. where the taxable person is unable to determine the value of goods or services or both or determine the rate of tax applicable thereto, he may request the proper officer in writing giving reasons for payment of tax on a provisional basis.
- b. When self-assessment is completed and taxable person request the proper officer.
- c. Both a & b above.
- d. None of the above.

3. Likely situations for scrutiny assessments are,

- a. When all returns and data is correctly filed.
- b. Inward return- 2A showing inward supplies at 3% rate of tax but no outward supplies appearing at 3% rate of tax.
- c. As per commissioner's wish and will.
- d. If GST Act not applicable.

4. A copy of the Advance Ruling signed and certified by the members shall be sent to,

- a. Applicant
- b. Concerned officer
- c. Jurisdictional officer
- d. All the above

5. What means common portal...

- a. Internet service provider for Government of India.
- b. Finance minister site for GST Act queries Taxable persons
- c. The Government may, on the recommendations of the Council, notify the Common Goods and Services Tax Electronic Portal for facilitates.
- d. Offices as per GST Act.

6. Can advance ruling be opt for....

- a. Applicability of Notification issued under GST Act
- b. Classification of any goods or services or both
- c. Both of above
- d. None of Above

7. Likely situations for scrutiny assessments are,

- a. When all returns and data is correctly filed.
- b. Inward return- 2A showing inward supplies at 3% rate

- of tax but no outward supplies appearing at 3% rate of tax.
- c. As per commissioner's wish and will.
 - d. If GST Act not applicable.
- 8 What does Section 61 deal with?
- a. Uploading of returns
 - b. Deals with scrutiny of returns filed by registered persons
 - c. Downloading of returns
 - d. None of above
- 9 Initiation of action of Inspection, Search or seizure is by proper officer not below the rank of;
- a. Superintendent
 - b. Inspector
 - c. Joint Commissioner
 - d. Commissioner
- 10 Whether the retiring partner is liable to pay tax?
- a. No as he is retiring so not liable for any liability of firm
 - b. Retiring partner shall be liable to pay tax, interest and penalty, if any up to the date of his retirement
 - c. A & B true
 - d. A & B not true
- 11 Whether audit by GST Authority is mandatory in case of every registered person?
- a. No, it is not mandatory
 - b. Yes, it is not mandatory
 - c. Depends on taxable person
 - d. All above options available
- 12 Agent and Principal are liable to pay tax
- a. Jointly
 - b. Separately
 - c. Both jointly and severally
 - d. Jointly or Separately
- 13 Retiring partner should intimate the retirement to
- a. Department
 - b. Government
 - c. Commissioner
 - d. All of the above
- 14 Can advance ruling be given orally?
- a. No
 - b. Yes
 - c. Either of above
 - d. None of above
- 15 Assessment of unregistered taxable persons done under which section of GST Act.
- a. Sec. 60-Privional assessment.
 - b. Sec. 62
 - c. Sec. 63

- d. Sec. 64
- 16 Threshold Limit for E-WAY-BILL in case of Intra State Supply is
- Rs. 1,50,000/-
 - Rs. 1,00,000/-
 - Rs. 50,000/-
 - Intra state transport of goods, no threshold limit to issue E-WAY-BILL
- 17 Notwithstanding anything contained in this rule, no e-way bill is required to be generated when,
- Must generate E-Way bill at any cost.
 - Where the goods are being transported by a non-motorised conveyance
 - Both above is true.
 - Both above is falls.
- 18 When can proceedings be initiated under Section 73/74?
- No reasons required u/s73/74 Notice as GST Act Empowered it.
 - As per request of the Taxpayer
 - When there is Short payment, Non-payment, wrong input Erroneous Refund
 - All of the above
- 19 The maximum number of times the hearing can be adjourned
- Cant adjourn at all.
 - 3 Times
 - 10 years
 - Unlimited times
- 20 Whether goods seized can be released on provisional basis?
- The goods so seized can be released on provisional basis upon execution of a bond for the value of the goods and furnishing of a security in the form of bank guarantee equivalent to the amount of applicable tax, interest and penalty payable; or upon payment of applicable tax, interest and penalty payable as the case may be.
 - The goods so seized can be released on provisional basis upon filling of GSTR-9
 - The goods so seized can be released on provisional basis upon filling of GSTR-9C
 - The goods so seized can be released on provisional basis upon request from concern officer and need not to do any thing.
- 21 What is the interest rate according to sec. 50, applicable on delayed payment of amount collected representing it as tax?
- 18 %
 - 6 %
 - 65%
 - 100%
- 22 Recovery of amount payable by a defaulter can be made from
- Customer
 - Bank
 - Post office
 - All the above

- 23 What liabilities can be recovered under section 82 of GST Act. ?
- Interest
 - Tax
 - Penalty
 - All of the above
- 24 Which officer/s has the power to grant permission for payment of tax through instalment?
- Assistant Commissioner
 - Chief Commissioner
 - All officers
 - Commissioner
- 25 Maximum number of instalments permissible under section 80
- N numbers of instalment
 - 36
 - 24
 - 5
- 26 What is the condition for provisionally attaching the property of a taxable person?
- No such condition any time provisional attachment can be done
 - If taxable persons admits to pay the dues and ask for instalment
 - The Commissioner should be of the opinion that for the purpose of protecting the interest of the Government revenue, it is necessary to do so.
 - A & C is correct
- 27 Who is the competent authority for passing an order for provisional attachment?
- The Deputy Commissioner
 - The GST Council
 - The Commissioner
 - The Assistant Commissioner
- 28 Attachment can be done under section 83
- Before completion of proceedings
 - After completion of proceedings
 - After 3 attempts to recover dues
 - All above three
- 29 When Commissioner shall issue a fresh notice to recover the Government dues?
- Demand amount is enhanced
 - Demand amount is reduced
 - Both (a) and (b)
 - Non of above
- 30 What is the remedy available when tax is paid wrongly as CGST/SGST and subsequently the supply is considered as inter-State supply attracting IGST?
- Changes the bills and issue New supply bills as Intra state sale.
 - Refund can be claimed by the taxable person who has paid CGST/SGST on payment of IGST subject to such conditions as may be prescribed.
 - If Refund is not claimed than, Automatically adjusted on portal.
 - Increase Out ward supply in CGST against IGST
- 31 The following amounts due cannot be paid through instalments

- a. Self-assessed tax shown in return
 - b. Arrears of tax
 - c. Short paid tax for which notice has been issued
 - d. Concealed liability
- 32 When can the charge on property of taxable person be created?
- a. At any time no need to wait for liability to pay
 - b. Cannot create charge as property is self
 - c. The charge can be created only when taxable person or any other person is liable to pay tax or interest or penalty to Government.
 - d. In A & C as per above cases
- 33 Attachment can be done under section 83
- a. Before completion of proceedings
 - b. After completion of proceedings
 - c. After 3 attempts to recover dues
 - d. All above three
- 34 when a taxable person who is liable to pay tax transfers his business either wholly or in part, by way sale gift etc. who is liable to pay GST Liability.
- a. Both transferor and transferee will be jointly and severally liable to pay liability
 - b. Only transferee.
 - c. Officer will sale the property so transfer and recover him self.
 - d. Once property is transferred cannot recovered
- 35 Who is liable to pay tax in respect of supplies made after the date of transfer of business?
- a. The transferee of business is liable to pay tax after the date of transfer of business.
 - b. All owner, customer etc
 - c. Previous owner
 - d. All A,B,C above
- 36 What is Transfer of business
- a. Sale
 - b. Lease
 - c. Leave & License
 - d. All of the above
- 37 Whether the principal is also liable for tax payable on the goods supplied by the Agent?
- a. Principal is not liable as supply is made by agent
 - b. Yes even supply made by the agent
 - c. Both are not liable
 - d. Proper officer will do the transaction and recover tax.
- 38 Whether audit by GST Authority is mandatory in case of every registered person?
- a. No, it is not mandatory
 - b. Yes, it is not mandatory
 - c. Depends on taxable person
 - d. All above options available

- 39 Who is liable to pay the tax in case tax, interest or penalty can't be recovered from the private company?
- Additional director
 - Whole time Director
 - Managing Director
 - All of the above
- 40 What is mean by Advance Ruling under GST Act?
- Commissioner gives his decision in advance to prevent any wrong doing by taxable person.
 - A decision provided by the Authority or the Appellate Authority to an applicant on matters or on questions specified
 - A decision provided by the Authority or the Appellate Authority to an applicant on matters or on questions specified
 - Decision after appeal finalisation by department.
- 45 Can Advance ruling will be opted by non-registered person
- Yes, for any question
 - Yes, for specified question
 - No as he is not yet registered
 - Act is not applicable to non-registered person.