

Sr. No.	Question	Option A	Option B	Option C	Option D	Correct Answer	UNIT
1.	IGST is applicable on_____.	Intra state supply	Inter State Supply	Supply within same union territory having own act	Supply within same union territory not having own act	<b>A. Inter State Supply</b>	<b>I</b>
2.	CGST is applicable on_____.	Interstate supply	Intra State Supply	Supply between two different union territories	Imports	<b>B. Intra State Supply</b>	<b>I</b>
3.	SGST is applicable on_____.	Interstate supply	Supply between two different union territories	Supply within same union territory having own act	Supply within same union territory not having own act	<b>C. Supply within same union territory having own act</b>	<b>I</b>
4.	Input tax credit of IGST available can be used to pay off liability against _____.	Only IGST	Only CGST and SGST	Only CGST and IGST	First against IGST and balance against CGST and SGST	<b>D. First against IGST and balance against CGST and SGST</b>	<b>I</b>
5.	On _____ UTGST is applicable.	Intra state supply	Inter State Supply	Supply within same union territory having own act	Supply within same union territory not having own act	<b>D. Supply within same union territory not having own act</b>	<b>I</b>

6.	Input Tax Credit can be used to pay off liability on account of _____.	Interest Only	Tax only	Penalty only	Late fees only	<b>B. Tax Only</b>	<b>I</b>
7.	UTGST is applicable for _____.	Supply within Karnataka	Supply within Puducherry	Supply within West Bengal	Supply within Chandigarh	<b>D. Supply within Chandigarh</b>	<b>I</b>
8.	The amount payable by a registered person on account of late fees payable under GST, reflects in _____.	Electronic Cash Ledger	Electronic Credit Ledger	Electronic Liability Register	Electronic Payables Ledger	<b>C. Electronic Liability Register</b>	<b>I</b>
9.	The amount payable by a registered person on account of tax payable under GST is _____.	Debited in Electronic Liability Register	Credited in Electronic Liability Register	Not recorded In Electronic Liability register	Debited in Electronic Payables Ledger	<b>A. Debited in Electronic Liability Register</b>	<b>I</b>
10.	CIN is _____.	Challan Identity Number	Challan Identification Number	Challan Payment Identity Number	Common Identification Number	<b>B. Challan Identification Number</b>	<b>I</b>
11.	The GST records are maintained for _____ number of minor heads.	2	3	4	5	<b>D. 5</b>	<b>I</b>
12.	The tax collected (TCS) by an E Commerce operator during May 2019 shall be deposited with government, on or before	10th June 2019	10th May 2019	20th June 2019	15th June 2019	<b>A. 10th June 2019</b>	<b>I</b>
13.	Over the counter payment is allowed to pay liabilities under GST if challan amount is not exceeding Rs. _____	5,000	10,000	20,000	50,000	<b>B.10,000</b>	<b>I</b>

14.	TDS is applicable in case the supply amount is exceeding Rs. _____	2 Lakhs	2.5 Lakhs	No limit is applicable	5 Lakhs	<b>B. 2.5 Lakhs</b>	<b>I</b>
15.	A registered supplier in Mumbai, sold goods to a customer in Chennai for Rs. 65,00,000. Tax rate applicable is 12%. So GST payable is	IGST -Rs. 6,50,000	CGST - Rs. 3,90,000 and SGST – Rs. 3,90,000	IGST -Rs. 7,80,000	CGST - Rs. 3,90,000 and UTGST -Rs. 3,90,000	<b>C. IGST -Rs. 780,000</b>	<b>I</b>
16.	GST payable Rs. 12,000 for the month November 2019 was paid on 13th December 2019. Interest payable on this delayed payment is Rs.	NIL as there is no delay	18	20	25	<b>A. NIL as there is no delay</b>	<b>II</b>
17.	Liability payable Rs. 1000 on account of excess ITC wrongly claimed during May 2019. Accordingly Interest shall be payable @ p.a.	10%	18%	24%	20%	<b>C. 24%</b>	<b>II</b>
18.	An E- Commerce operator has made gross taxable supplies of Rs. 30,000. And sales returns were of Rs. 5,000. TCS applicable shall be Rs.	250	500	NIL as TCS not applicable	1,000	<b>A. 250</b>	<b>II</b>
19.	The electronic credit ledger used under GST for records is in the form _____.	GST PMT – 01	GST PMT – 02	GST PMT – 05	GST PMT – 06	<b>B. GST PMT - 02</b>	<b>II</b>

20.	To pay off liability on account of CGST, input tax credit of _____ can be used.	Only IGST	Only CGST	CGST and IGST	SGST and CGST	<b>C. CGST and IGST</b>	<b>II</b>
21.	The Annual Return shall be filed by the registered taxable person in Form _____.	GSTR 7	GSTR 8	GSTR 9	GSTR 10	<b>C.GSTR 9</b>	<b>II</b>
22.	The GST Return for TCS by E- commerce operator shall be filed in Form _____	GSTR 7	GSTR 8	GSTR 9	GSTR 10	<b>B.GSTR 8</b>	<b>II</b>
23.	The GST Return shall be filed by a person having UIN (Unique Identification Number) in Form _____	GSTR 8	GSTR 9	GSTR 10	GSTR 11	<b>D. GSTR 11</b>	<b>II</b>
24.	The GST Return form for Input Service Distributors shall be filed on or before _____ day of succeeding month.	8th	10th	13th	20th	<b>C. 13th</b>	<b>II</b>
25.	The TDS Return under GST shall be filed by the registered taxable person on or before _____ day of succeeding month.	8th	10th	13th	20th	<b>B. 10th</b>	<b>II</b>
26.	The Annual Return shall be filed by the taxable person on or before _____ date of the following Financial Year.	30th June	31st July	30th September	31st December	<b>D.31st December</b>	<b>II</b>

27.	GSTR 1 is applicable for _____ .	E – Commerce Operator liable for TCS	Non Resident Taxable Person	Input Service Distributor	Registered Person who has not opted Composition scheme	<b>D. Registered Person who has not opted Composition scheme</b>	<b>II</b>
28.	The maximum amount of late fees payable by any registered person on failure to furnish GST returns u/s 39 by the due date is Rs.	5,000	10,000	3,000	7,500	<b>A. 5000</b>	<b>III</b>
29.	The TDS Return under GST is required to be filed on _____ basis.	Monthly	Quarterly	Annually	Only once	<b>A. Monthly</b>	<b>III</b>
30.	<del>Any GST returns</del> requirement (none of the forms ) is not at all applicable for	Non Resident Taxable Person	E – Commerce Operator liable for TCS	Unregistered person	Input Service Distributor	<b>C. Unregistered person</b>	<b>II</b>
31.	A registered person who has opted composition scheme has made taxable outward supplies in the month Dec. 2019, GST return GSTR 4 applicable for him shall be filed by him on or before	20th Jan. 2020	10th Jan. 2020	20th April 2020	30th April 2020	<b>D. 30th April 2020</b>	<b>II</b>
32.	GST Returns help government _____ .	Only if any disputes arise	Only when refund is payable	Only when reports are prepared	To collect data and check compliances of taxpayers	<b>D. To collect data and check compliances of taxpayers</b>	<b>II</b>

33.	A Company has provided wrong details in GSTR 1 for the month May 2019, Annual return was filed on 15th December 2020 and Return for September month on 20th October 2020. So, the rectification is allowed on or before	31st December 2020	15th December 2020	20th October 2020	31st March 2020	<b>C. 20th October 2020</b>	<b>II</b>
34.	<del>Goods under Customs Act</del> does not include	Vessels	Aircraft	Vehicles	Immovable Property	<b>D. Immovable Property</b>	<b>IV</b>
35.	Customs duty is applicable on _____	Manufacturing of goods	Sale of goods in India	Import and Export of goods	Services provided in India	<b>C. Import and Export of goods</b>	<b>IV</b>
36.	The rate of duty under customs shall be the rate prevailing on _____ day in case of imports where goods cleared from warehouse.	Date of Ex- Bond Bill of Entry	Date of Entry Inwards	Date of Bill of Entry and Date of Entry Inwards whichever is later	Date of Bill of Entry and Date of Entry Inwards whichever is earlier	<b>A. Date of Ex-Bond Bill of Entry</b>	<b>IV</b>
37.	Safeguard Duty is calculated on _____	Assessable Value	Assessable Value + Basic Customs	Basic Customs Duty	Assessable value + IGST + Basic	<b>A. Assessable Value</b>	<b>IV</b>
38.	The exchange rate applicable on the date of _____ shall be considered in case of Imports.	Date of shipping bill	Date of Order permitting clearance and loading	Date of Bill of Entry	Date of Entry Inwards	<b>C. Date of Bill of Entry</b>	<b>IV</b>

39.	Social welfare surcharge (SWS) is calculated @ _____%.	2	3	5	10	<b>D. 10</b>	<b>IV</b>
40.	Anti Dumping Duty is levied in case of _____	Imports at a price less than nominal value	Increased quantity of imports causing serious injury to domestic industry	The foreign country providing subsidy in relation to such product	Illegal Imports	<b>A. Imports at a price less than nominal value</b>	<b>IV</b>
41.	CIF value = _____	FOB + Freight + Insurance	FOB + Insurance	FOB - Insurance	FOB - Freight - Insurance	<b>A. FOB + Freight + Insurance</b>	<b>IV</b>
42.	The CIF value shall not include _____.	Transportation charges before importation	Manufacturing cost	Unloading and Handling Charges	Insurance cost	<b>C. Unloading and Handling Charges</b>	<b>IV</b>
43.	Goods imported at CIF price of Rs. 90,000 and transportation cost Rs. 22,000 and insurance cost Rs. 5,000 FOB Price shall be Rs.	63,000	85,000	90,000	1,17,000	<b>A. 63,000</b>	<b>IV</b>
44.	Assessable value of the goods imported is Rs. 70,000. Basic customs duty and SWS applicable totally Rs. 9,200. IGST @ 12% applicable. IGST payable shall be Rs.	8,400	9,200	9,206	9,504	<b>D. 9,504</b>	<b>IV</b>
45.	As per annexure I, cigarettes exceeding _____ are fully taxable without any allowance.	25	50	100	125	<b>C. 100</b>	<b>V</b>

46.	A female passenger can carry jewellery upto the maximum value of Rs. _____ under jewellery allowance under customs.	20,000	40,000	50,000	1,00,000	<b>D.1,00,000</b>	<b>V</b>
47.	Baggage means _____	Goods imported	Goods exported	Goods accompanied by a passenger	Goods use on aircraft as store	<b>C. Goods accompanied by a passenger</b>	<b>V</b>
48.	Mr. R is an Indian citizen who came to India from Germany and carried 1.5 ltr. Wine worth Rs. 8000. The dutiable value of baggage is Rs. _____ after claiming general allowance.	8,000	6,000	4,000	NIL	<b>D.NIL</b>	<b>V</b>
49.	The duty free allowance available in case of Infant arriving from specified countries by air route is Rs. _____.	NIL	15,000	50,000	1,00,000	<b>A. NIL</b>	<b>V</b>
50.	A car imported for personal use by paying duty of Rs. 15,000. It was re-exported after using for 1 quarter. So, duty drawback shall be allowed for Rs. _____.	13,800	14,400	14,600	15,000	<b>B.14,400</b>	<b>V</b>



