1. Mr. X, a registered supplier of Meghalaya, wants to opt for composition levy. The turnover limit for composition levy is:
   (a) ₹ 50 lakh
   (b) ₹ 75 lakh
   (c) ₹ 1 crore
   (d) none of the above

2. The persons making inter-State supplies from Madhya Pradesh is compulsorily required to get registered under GST, _____
   (a) if his all India based aggregate turnover exceeds ₹ 20 lakh in a financial year
   (b) if his all India based aggregate turnover exceeds ₹ 10 lakh in a financial year
   (c) irrespective of the amount of aggregate turnover in a financial year
   (d) in case of making inter-State supply of taxable goods, irrespective of the amount of aggregate turnover in a financial year

3. Which of the following services are exempt under GST?
   (a) testing of agricultural produce
   (b) supply of farm labour
   (c) warehousing of agricultural produce
   (d) all of the above

4. Mr. Narayan Goel has booked a room on rent in Sunshine Hotel for the purpose of lodging on 10.08.20XX. GST is not payable by Mr. Narayan Goel in case value of supply for the same is _____
   (a) ₹ 800
   (b) ₹ 6000
   (c) ₹ 11000
   (d) ₹ 1500

5. Input tax credit is not available in respect of _______.
   (a) services on which tax has been paid under composition levy
   (b) free samples
   (c) goods used for personal consumption
   (d) all of the above
6 Mr. X, a registered person, deals in supply of taxable goods. He need not issue tax invoice for the goods supplied on 16.04.20XX as the value of the goods is ___.

(a) ₹ 1,200  
(b) ₹ 600  
(c) ₹ 150  
(d) ₹ 200  

7 Transportation of goods by ____ are exempt from GST.

(i) road  
(ii) inland waterways  
(iii) goods transportation agency  
(iv) courier agency  

(a) (i) & (ii)  
(b) (iii) & (iv)  
(c) (i) and (iv)  
(d) (i) [except (iii) & (iv)] & (ii)  

8 Transportation of ____ by rail from Chennai to Gujarat are exempt from GST.

(i) pulses  
(ii) military equipments  
(iii) electric equipments  
(iv) biscuits  

(a) (i) & (ii)  
(b) (i) & (iii)  
(c) (ii) & (iv)  
(d) all of the above  

9 Services by way of warehousing of ____ is exempt from GST.

(i) processed tea  
(ii) jaggery  
(iii) processed coffee  
(iv) rice  

(a) (i) & (ii)  
(b) (iii)  
(c) (iv)  
(d) all of the above  

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10 GST is payable by recipient of services in the following cases:-

(i) Services provided by way of sponsorship to ABC Ltd.
(ii) Services supplied by a director of Galaxy Ltd. to Mr. Krishna.
(iii) Services by Department of Posts by way of speed post to MNO Ltd.
(iv) Services supplied by a recovering agent to SNSP Bank.

(a) (i) & (iii)
(b) (i) & (iv)
(c) (ii) & (iii)
(d) (ii) & (iv)

11 Which of the following statement is true for Mr. X, a casual taxable person?

(a) Mr. X is not required to take registration under GST.
(b) Mr. X is required to get registration under GST, if the aggregate turnover in a financial year exceeds ₹ 20 lakh.
(c) Mr. X can opt for voluntary registration under GST.
(d) Mr. X has to compulsorily get registered under GST irrespective of the threshold limit.

12 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

13 Which of the following activity shall be treated neither as a supply of goods nor a 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 deceased
(iv) services by an employee to the employer in the course of employment

(a) (i) & (iii)
(b) (ii) & (iv)
(c) (i) & (ii)
(d) (iii) & (iv)

14 Balance in electronic credit ledger can be utilized against which liability?

(a) Output tax payable
(b) Interest
15 What is the due date for payment of tax for a normal taxpayer?
(a) Last day of the month to which payment relates
(b) Within 10 days of the subsequent month
(c) Within 20 days of the subsequent month
(d) Within 15 days of the subsequent month

16 How the aggregate turnover is calculated for computing threshold limit of registration?
(i) 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 interstate supplies of a person having same PAN computed on all India basis.
(ii) 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 interstate supplies of a person computed for each state separately.
(iii) Aggregate value of all taxable intrastate supplies, export of goods/services and exempt supplies of a person having same PAN computed for each state separately.
(iv) 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 interstate 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.

17 Within how many days a person should apply for 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.

18 A person having ____business verticals in a State ____obtain a separate registration for each business vertical.
(a) Single, shall
(b) Multiple, shall
19. What is the validity of the registration certificate?
   (a) One year
   (b) No validity
   (c) Valid till it is cancelled.
   (d) Five years.

20. Within how many days an application for revocation of cancellation of registration can be made?
   (a) Within 7 days from the date of service of the cancellation order.
   (b) Within 15 days from the date of issue of the cancellation order.
   (c) Within 45 days from the date of issue of the cancellation order.
   (d) Within 30 days from the date of service of the cancellation order.

21. Can a registered person opting for composition scheme collect GST on his outward supplies?
   (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

22. In case of Goods Transport Agency (GTA) services, tax is to be paid under forward charge if:
   (a) GST is payable @ 12%
   (b) GST is payable @ 5% and a factory registered under the Factories Act, 1948 is the recipient of GTA service.
   (c) GST is payable @ 5% and an unregistered individual end customer is the recipient of GTA service.
   (d) None of the above

23. Which of the following services are not exempt from GST?
   (a) Yoga camp conducted by a charitable trust registered under section 12AA of the Income-tax Act, 1961.
   (b) Services provided by business correspondent to the rural branch of a bank with respect to Savings Bank Accounts
   (c) Services provided by cord blood bank for preservation of stem cells.
   (d) Service provided by commentator to a recognized sports body

24. The term ‘goods’, as defined under section 2(52) of the CGST Act, 2017, does not include-
   (a) Grass
   (b) Money and securities
   (c) Actionable claims
25. Rama Ltd. has provided following information for the month of September:

(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 for availing GTA services ₹ 80,000

Calculate the aggregate turnover of Rama Ltd.
(a) ₹ 8,00,000
(b) ₹ 23,80,000
(c) ₹ 23,00,000
(d) ₹ 18,00,000

26. 'P' 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 'P' Ltd. under the GST law?
(a) Telangana
(b) Maharashtra
(c) Both (a) and (b)
(d) None of the above

27. 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

28. Which of the following are services exempt from GST?
(a) Services by an artist by way of a performance in folk or classical art forms of painting/sculpture making etc. with consideration therefor 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 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 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 therefor not exceeding ₹ 1.5 lakh.

29. Services by way of admission to __________ are exempt from GST.
(a) Museum
(b) National park
(c) Tiger reserve
(d) All of the above
30. Discount given after the supply is deducted from the value of taxable supply, if –
   (a) such discount is given as per the agreement entered into at/or before the supply
   (b) such discount is linked to the relevant invoices
   (c) proportionate input tax credit is reversed by the recipient of supply
   (d) all of the above

31. In which of the following situations, taxpayer needs to reverse the credit already taken?
   (a) If payment is not made to the supplier within 45 days from the date of invoice
   (b) If payment is not made to the supplier within 90 days from the date of invoice
   (c) If payment is not made to the supplier within 180 days from the date of invoice
   (d) None of the above

32. Which of the following statements are correct?
   (i) Revocation of cancellation of registration under CGST/SGST Act shall be deemed to be a revocation of cancellation of registration under SGST/CGST Act.
   (ii) Cancellation of registration under CGST/SGST Act shall be deemed to be a cancellation of registration under SGST/CGST Act.
   (iii) Revocation of cancellation of registration under CGST/SGST Act shall not be deemed to be a revocation of cancellation of registration under SGST/CGST Act.
   (iv) Cancellation of registration under CGST/SGST Act shall not be deemed to be a cancellation of registration under SGST/CGST Act.
   (a) (i) and (ii)
   (b) (i) and (iv)
   (c) (ii) and (iii)
   (d) (iii) and (iv)

33. If the goods are received in lots/installment, ------------------------
   (a) 50% ITC can be taken on receipt of 1st installment and balance 50% on receipt of last installment.
   (b) ITC can be availed upon receipt of last installment.
   (c) 100% ITC can be taken on receipt of 1st installment.
   (d) Proportionate ITC can be availed on receipt of each lot/installment.

34. For banking companies using inputs and input services partly for taxable supplies and partly for exempt supplies, which of the statement is true?
   (a) ITC shall be compulsorily restricted to credit attributable to taxable supplies including zero rated supplies
   (b) 50% of eligible ITC on inputs, capital goods, and input service shall be mandatorily taken in a month and the rest shall lapse.
   (c) Banking company can choose to exercise either option (a) or option (b)
   (d) None of the above

35. 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

36. Warehousing of ____________ is exempt from GST.  
   1) Rice.  
   2) Minor forest produce  
   3) Jaggery  
   4) Whole gram  
      a) 1), 2) and 4)  
      b) 1) and 3)  
      c) 2), 3) and 4)  
      d) 3)

37. Which of the following services received without consideration amount to supply?  
   1) Import of services by a person in India from his son well-settled in USA  
   2) Import of services by a person in India from his brother well-settled in Germany  
   3) Import of services by a person in India from his brother (wholly dependent on such person in India) in France  
   4) Import of services by a person in India from his daughter (wholly dependent on such person in India) in Russia  
      a) 1), 3) and 4)  
      b) 2), 3) and 4)  
      c) 2) and 3)  
      d) 1) and 2)

38. Which of the following persons is not eligible for composition scheme even though their aggregate turnover does not exceed Rs. 1 crore in preceding FY, in Uttar Pradesh?  
   (a) A person supplying restaurant services  
   (b) A person supplying restaurant services and earning bank interest  
   (c) A person supplying restaurant services and warehousing of rice  
   (d) A person supplying restaurant services and warehousing of processed tea

39. The time of supply of service in case of reverse charge mechanism is  
   (a) Date on which payment is made to the supplier  
   (b) Date immediately following 60 days from the date of issue of invoice  
   (c) Date of invoice  
   (d) Earlier of (a) and (b)
40. 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
   (b) Sponsorship provided to any partnership firm
   (c) Sponsorship provided to any body corporate
   (d) None of the above

41. Transport of ______________ by rail are exempt from GST:
   (a) Milk
   (b) Salt
   (c) Defence equipments
   (d) All of the above

42. ITC of motor vehicles used for ______________ is allowed.
   (a) Transportation of goods
   (b) Transportation of passengers
   (c) Imparting training on driving
   (d) All of the above

43. Which of the following persons is required to obtain compulsory registration?
   (a) Persons exclusively engaged in making supplies tax on which is to be paid by the recipient on reverse charge basis under section 9(3) of the CGST Act, 2017.
   (b) Persons making inter-State supplies of taxable services up to Rs. 20,00,000
   (c) Persons making supplies of services through an ECO (other than supplies specified under section 9(5) of the CGST Act) with aggregate turnover up to Rs. 20,00,000
   (d) None of the above.

44. 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) None of the above

45. 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)

46. In case of taxable supply of services by a non-banking financial company (NBFC), invoice shall be issued within a period of __________ from the date of supply of service.
   (a) 30 days
47. 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).

48. Invoice shall be prepared in (i) ___________ in case of taxable supply of goods and in (ii)_____________ in case of taxable supply of services.
   a) (i) Triplicate, (ii) Duplicate
   b) (i) Duplicate, (ii) Triplicate
   c) (i) Duplicate, (ii) Duplicate
   d) None of the above

49. 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.

50. 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

51. Which of the following statements is true under GST?
   a) Grand-parents are never considered as related persons to their grandson/granddaughter
   b) Grand-parents are always considered as related persons to their grandson/granddaughter
   c) Grand-parents are considered as related persons to their grandson/granddaughter only if they are wholly dependent on their grandson/granddaughter
   d) None of the above

52. 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

53. Mr. A has a tax invoice [dated 20-1-2018] of services received by him. Its input tax credit is lost if ITC is not availed on or before—
54. Input tax credit shall not be available in respect of:

a) Goods used for personal consumption  
b) Membership of a club  
c) Travel benefits extended to employees on vacation such as leave or home travel concession  
d) All of the Above

55. Which of the following is not considered as ‘goods’ under the CGST Act, 2017?

a) Sale of a ten-paisa coin having sale value of Rs.100/-  
b) Sale of shares of unlisted company  
c) Sale of lottery tickets  
d) All of the above

56. 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 and GSTR-3B for Delhi GSTIN for the month when he is registered in Delhi.

57. Which of the following is treated as exempt supply under the CGST Act, 2017?

a) Sale of liquor  
b) Supply of health care services  
c) Supply of electricity  
d) All of the above

58. Which of the following is a recognised system of medicine for the purpose of exemption for health care services?

a) Allopathy  
b) Unani  
c) Siddha  
d) All of the above

59. 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 from an outsourced canteen to in-patients as per diet prescribed by the hospital dietitian  
c) Advertisement services provided by the hospital to a pharmaceutical company for their asthma pump by displaying it prominently in the hospital building  
d) All of the above

60. In case of supply of goods for Rs. 5,00,000, following information is provided-

1. Advance received on 1-Apr-20XX  
2. Invoice issued on 15-Apr-20XX  
3. Goods removed on 25-Apr-20XX
What is the time of supply of goods?

a) 1-Apr-20XX
b) 15-Apr-20XX
c) 25-Apr-20XX
d) 30-Apr-20XX

61. Mr. Sham is receiving legal services from a lawyer Mr. Gyan. The information regarding date of payment, invoice etc. is as follows-

1. Invoice issued by Mr. Gyan on 15-Apr-20XX
2. Payment received by Mr. Gyan on 5-May-20XX
3. Date of payment entered in books of accounts of Sham: 1-May-20XX

What is time of supply of goods?

a) 1-May-20XX
b) 5-May-20XX
c) 14-Jun-20XX
d) 15-Apr-20XX

62. Which of the following is not eligible for opting composition scheme under GST?

a) M/s ABC, a firm selling garments having annual turnover of Rs. 78 lakh.
b) A startup company operating restaurant in Delhi having a annual turnover of Rs. 98 lakh.
c) A courier service company operating solely in Mumbai having annual turnover of Rs. 90 lakh.
d) A trader selling grocery items having an annual turnover of Rs. 95 lakh.

63. Which of the following is not a supply of services?

a) Renting of Commercial Office Complex
b) Payment of Non-Compete Fee by an ex-employee to his previous employer
c) Repairing of Mobile Phone
d) Permanent transfer of business assets on which ITC is availed

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