

MCQ on Assessment & Audit under GST Laws

- (1). What is the time period specified for the final assessment order by the proper officer?
a. 1 month from the date of provisional assessment b. 3 months from the date of provisional assessment c. 6 months from the date of provisional assessment d. 9 months from the date of provisional assessment
- (2). What is the time period within which the proper officer is required to reply on application for provisional assessment?
a. 90 days from the date of decision of applicant b. 60 days from the date of decision of applicant c. 90 days from the date of receipt of such request d. 60 days from the date of receipt of such request
- (3). What are the circumstances in which provisional assessment can be obtained?
a. Value of supply cannot be ascertained
b. Rate of tax cannot be ascertained c. (a) or (b) d. (a) and (b)
- (4). In case of summary assessment, where the taxable person is not identified and such tax liability is related to supply of goods, then the person _____ shall be treated as taxable person and shall be liable to pay tax.
a. Supplying such goods b. In charge of such goods c. Delivering such goods d. None of the above
- (5). Mr. A has failed to furnish a return u/s 39. For which proper officer issued a notice for assessment. What is the condition for which such assessment order shall be deemed to have been withdrawn?
a. File a valid return within 30 days of serving notice b. File a valid return within 15 days of serving notice c. File a valid return within 30 days of serving of assessment order
d. File a valid return within 45 days of serving notice
- (6). What is the time period allowed to an unregistered taxable person for furnishing a reply to the proper officer?
a. 15 days b. 21 days c. 30 days d. 45 days
- (7). What are the conditions where the proper officer may opt for summary assessment of an assessee?
a. Evidence showing tax liability b. Prior permission of Additional Commissioner or Joint Commissioner c. Reason to protect the Interest of Revenue d. All of the above
- (8). What are the consequences, where a registered person fails to furnish the return required u/s 39, even after the service of a notice for assessment?
a. The proper officer may proceed to assess the tax liability of the said person to the best of his judgment. b. Issue an assessment order within a period of 3 years from the date specified u/s 44 c. Both (a) & (b) d. None of the above

(9). Prior to the conduct of audit u/s 65 the registered person shall be informed, by way of a notice, sufficiently in advance:

a. not less than fifteen working days b. not less than thirty working days c. not less than ten working days d. No prior intimation required

(10). Special audit u/s 66 can be directed at any stage of scrutiny, enquiry, investigation or any other Proceedings having regard to nature and complexity of the case if, any officer not below the rank of Assistant Commissioner:

a. Is of the opinion that the value has not been correctly declared b. the credit availed is not within the normal limits c. assessee does not co-operate d. (a) or (b)

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(1). c. 6 months from the date of provisional assessment

(2). c. 90 days from the date of receipt of such request

(3). c. (a) or (b)

(4). b. In charge of such goods

(5). c. File a valid return within 30 days of serving of assessment order

(6). a. 15 days

(7). d. All of the above

(8). a. The proper officer may proceed to assess the tax liability of the said person to the best of his judgment.

(9). a. not less than fifteen working days

(10). d. (a) or (b)
