

Demand and Recovery in GST

- MCQ



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Multiple Choice Questions

Multiple Choice Questions – Question 1

Question	Options	
What is the time limit for issue of order in case of fraud, misstatement or suppression as per Sec 74 of CGST Act, 2017?	A	30 Months
	B	18 Months
	C	3 Years
	D	5 years

Ans – Option D – 5 Years

Multiple Choice Questions – Question 2

Question	Options	
What is the time limit for issue of order in case of other than fraud, misstatement or suppression as per Sec 73 of CGST Act, 2017?	A	30 Months
	B	18 Months
	C	3 Years
	D	5 years

Ans – Option C – 3 Years

Multiple Choice Questions – Question 3

Question	Options	
What is the maximum amount of demand for which the officer can issue an order under section 73 in case of other than fraud, misstatement or suppression?	A	Amount of tax + interest + penalty of 10% of tax
	B	Amount of tax + interest + penalty of 10% of tax or Rs 10,000/- whichever is higher
	C	Rs 10,000
	D	Amount of tax + interest + 25% penalty

Ans – Option B - **Amount of tax + interest + penalty of 10% of tax or Rs 10,000/- whichever is higher**

Multiple Choice Questions – Question 4

Question	Options	
What is the maximum number of times a hearing can be adjourned?	A	1
	B	3
	C	5
	D	No adjournment is permitted as per GST law

Ans – Option B– 3

Multiple Choice Questions – Question 5

Question	Options	
In which case any amount of tax collected shall be deposited to the credit of the Central or State Government?	A	Only when the supplies are taxable
	B	Regardless of whether the supplies in respect of which such amount was collected are taxable or not
	C	Only when the supplies are not taxable
	D	None of the above

Ans – Option B - Regardless of whether the supplies in respect of which such amount was collected are taxable or not

Multiple Choice Questions – Question 6

Question	Options	
What is the time limit for issue of notice under section 76 in cases where tax collected but not paid?	A	1 Year
	B	3 Years
	C	5 Years
	D	No time limit for issuance of notice in such cases

Ans – Option D - **No time limit for issuance of notice in such cases**

Multiple Choice Questions – Question 7

Question	Options	
What happens if a taxable person has paid CGST & SGST or, as the case may be, CGST & UTGST (in SGST / UTGST Act) on a transaction considered by him to be an intra-state supply but which is subsequently held to be an inter-state supply?	A	Seek Refund
	B	Adjust against future liability
	C	Take re-credit
	D	None of the above

Ans – Option A – **Seek Refund**

Multiple Choice Questions – Question 8

Question	Options	
What is the time limit for payment of tax demand from the date of service of the order?	A	3 Months
	B	90 Days
	C	6 months
	D	1 year

Ans – Option A – **3 Months**

Multiple Choice Questions – Question 9

Question	Options	
How a recovery of amount payable by a defaulter can be made?	A	Customer
	B	Bank
	C	Post Office
	D	All of the Above

Ans – Option D – **All of the Above**

Multiple Choice Questions – Question 10

Question	Options	
Which of the following amounts due cannot be paid through installments as per Sec 80 of the CGST Act, 2017?	A	Self-assessed tax shown in return
	B	Short paid tax for which notice has been issued
	C	Arrears of Tax
	D	Concealed Tax

Ans – Option A – **Self-assessed tax shown in return**

Thank you

Thanks for your Patience and Time

