

MCQ on GST Class Date – 02-03.08.2025

1. Who files GSTR-4?

- A) Composition dealers**
- B) E-commerce operators
- C) ISDs
- D) Non-resident taxable persons

2. What is the due date for filing GSTR-4 (Annual Return)?

- A) 31st March of next FY
- B) 30th April of next FY**
- C) 30th June of next FY
- D) 31st December of next FY

3. GSTR-4A is:

- A) A final return
- B) A notice
- C) Auto-drafted inward supply statement for composition dealers**
- D) Annual return for regular taxpayers

4. Can GSTR-4 be revised?

- A) Yes, anytime
- B) No revision allowed**
- C) Within 30 days
- D) Before GSTR-3B

5. GSTR-4 has replaced which return for composition taxpayers?

- A) GSTR-1
- B) GSTR-3
- C) Quarterly GSTR-4**
- D) GSTR-2

6. GSTR-6 is filed by:

- A) Composition dealers
- B) ISDs**
- C) Non-resident taxable persons
- D) E-commerce operators

7. Which is true about GSTR-6?

- A) It is monthly**
- B) It is annual
- C) It is quarterly
- D) It is optional

8. GSTR-6A is:

- A) Filed by taxpayer
- B) Auto-drafted form**
- C) Refund application
- D) Tax payment challan

9. The due date for filing GSTR-6 is:

- A) 10th of next month
- B) 13th of next month**
- C) 20th of next month
- D) 31st March

10. GSTR-6 deals with:

- A) Outward supplies
- B) TDS
- C) TCS
- D) Input credit distribution**

11. GSTR-7 is filed by:

- A) Input Service Distributors
- B) Composition taxpayers
- C) Persons deducting TDS under GST**
- D) Non-resident taxable persons

12. GSTR-7 contains:

- A) TCS details
- B) Outward supplies
- C) TDS deducted and paid**
- D) Stock details

13. The due date for GSTR-7 is:

- A) 10th of next month**
- B) 13th of next month
- C) 20th of next month
- D) 31st March

14. GSTR-7A is:

- A) TDS certificate**
- B) Refund form
- C) Tax payment challan
- D) Annual return

15. TDS certificate GSTR-7A is made available to:

- A) Deductor
- B) Deductee**
- C) GSTN
- D) Banks

16. GSTR-8 is filed by:

- A) Composition taxpayers
- B) Input Service Distributors
- C) E-commerce operators collecting TCS**
- D) Casual taxable persons

17. The due date for GSTR-8 is:

- A) 7th of next month
- B) 10th of next month**
- C) 15th of next month
- D) 31st March

18. GSTR-8 contains details of:

- A) TDS deducted
- B) TCS collected**
- C) Outward supplies
- D) Inward supplies

19. Which section governs TCS under GST?

- A) Section 52**
- B) Section 51
- C) Section 10

D) Section 9

20. Which form must an e-commerce operator issue to supplier for TCS details?

A) GSTR-7A

B) GSTR-4A

C) GSTR-8A

D) GSTR-2A

21. GSTR-10 is also called:

A) Annual Return

B) Quarterly Return

C) Final Return

D) Revised Return