1. A Special Audit under Sec. 66 of the CGST Act, 2017 is conducted by

(A) The CGST Officials.

(B) The SGST Officials.

(C) Chartered Accountant or Cost Accountant.

(D) Any of the above.

**Answer - (C)**

1. Special Audit may be ordered by \_\_\_\_\_\_\_\_\_\_\_.

(A) Additional Commissioner / Joint Commissioner of Central Tax.

(B) Any officer not below the rank of Assistant Commissioner with the approval of the Commissioner.

(C) Any Officer authorized by the Commissioner.

(D) Deputy / Assistant Commissioner of Central Tax.

**Answer - (B)**

1. 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 cooperate.

(D) (A) or (B)

**Answer - (D)**

1. For the purpose of special Audit CA or CMA is nominated by the

(A) Commissioner.

(B) Any officer authorized by the Commissioner.

(C) Deputy / Assistant Commissioner of Central Tax.

(D) Additional Commissioner.

**Answer - (A)**

1. The CA or CMA so nominated shall, within \_\_\_\_\_\_\_\_ submit an audit report duly signed and certified.

(A) 30 days

(B) 60 days

(C) 90 days

(D) 120 days

**Answer - (C)**

1. The CA or CMA Submit an audit report duly signed and certified to whom?

(A) Commissioner.

(B) Joint Commissioner.

(C) Additional Commissioner.

(D) Assistant Commissioner.

**Answer - (D)**

1. The Assistant Commissioner may, on an application made to him by the registered person or the CA or CMA or for any material and sufficient reason extend the time limit of special audit\_\_\_\_\_\_\_\_\_

(A) By another 30 days.

(B) By another 60 days.

(C) By another 90 days.

(D) Extension is not permissible in any case.

**Answer - (C)**

1. The expenses of the examination and audit of records under special audit, including the remuneration of CA or CMA, shall be determined and paid by the

(A) Commissioner.

(B) Any Officer authorized by the Commissioner.

(C) Deputy / Assistant Officer of Central Tax.

(D) Additional Commissioner / Joint Officer of Central.

**Answer - (A)**

1. The Officer shall issue a direction in which of the following FORM to the registered person to get his records audited by the CA or CMA.

(A) FORM GST ADT-01.

(B) FORM GST ADT-02.

(C) FORM GST ADT-03.

(D) FORM GST ADT-04.

**Answer - (C)**

1. On conclusion of the Special Audit the registered person shall be informed about the findings of special audit in which of the following FORM?

(A) FORM GST ADT-01.

(B) FORM GST ADT-02.

(C) FORM GST ADT-03.

(D) FORM GST ADT-04.

**Answer - (D)**