

### **QUESTION: 1**

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 What is the condition for which such assessment order shall be deemed to have been withdrawn?

File a Valid Return within 30 days  
of serving notice.

File a Valid Return within 15 days  
of serving notice.

File a Valid Return within 30 days  
of assessment order.

File a Valid Return within 15 days  
of assessment order.

**QUESTION: 2**

A Special Audit u/s 66 of CGST Act 2017 is conducted by

The CGST Officials

The SGST Officials

Centra Government

Chartered Accountant or Cost  
Accountant

## **QUESTION: 2**

The Time Limit to submit a report of the audit u/s 66 of CGST Act 2017 is

Within the period of ninety days  
without any extension of time

Within the period of ninety days with  
an option of extension of 90 days.

Within the period of sixty days  
without any extension of time

Within the period of ninety days with  
an option of extension of 30 days.

#### **QUESTION: 4**

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

Commissioner

Any officer authorised by the  
commissioner

Deputy / Assistant commissioner of  
central tax.

Additional / Joint Commissioner of  
Central Tax.

**QUESTION: 5**

Prior to the conduct of audit u/s 65, the registered person shall be informed by way of notice, sufficiently in advance

Not less than 30 working days.

Not less than 10 working days.

Not Less than 15 working days.

No prior intimation required.

**QUESTION: 6**

U/s 65 of CGST Act 2017, Commencement of Audit shall mean the date on which

All the documents and information  
are made available to  
Tax Authorities.

Actual institution of the audit.

Date of receipt of notice of Audit.

None of the above

**QUESTION: 7**

The Audit by Tax Authorities u/s 65 shall be completed within a period of

15 days from the date of  
commencement of audit.

30 days from the date of  
commencement of audit.

60 days from the date of  
commencement of audit.

3 Months from the date of  
commencement of audit.

**QUESTION: 8**

Commissioner may extend the period of audit u/s 65 by a further period of

1 Month.

3 Months.

6 Months.

9 Months.



**QUESTION: 9**

On conclusion of audit by the tax authorities, the proper officer shall inform the findings to the registered person within

15 days

30 days

90 days

6 Months.

**QUESTION: 10**

Special Audit may be ordered by

Additional Commissioner / Joint  
Commissioner of Central Tax.

Any officer authorised by the  
commissioner.

Any officer not below the rank of  
assistant commissioner with the  
approval of commissioner.

Commissioner of central tax.

**QUESTION: 11**

The time limit to submit a report of the audit u/s 66 of CGST Act 2017 is

Within the period of 90 days without any extension of time.

Within the period of 90 days without any extension of time.

Within the period of 90 days with extension of time by further 90 days.

Commissioner of central tax.