

1. Which are the objectives of GST Audit?
- (a) Verification of Taxpayers Compliance
  - (b) Detection of Discrepancies
  - (c) Revenue Protection
  - (d) All of the Above

**Ans – (d)**

2. Which are the types of GST Audit?
- (a) Departmental & Special Audit
  - (b) Special Audit
  - (c) Statutory Audit
  - (d) All of the Above

**Ans – (a)**

3. Which Audit can be conducted even if the taxpayer's books have already been audited before?
- (a) Departmental Audit
  - (b) Special Audit
  - (c) Statutory Audit
  - (d) All of the Above

**Ans – (b)**

4. Which type of Audit is conducted by Tax Authorities?
- (a) Departmental Audit
  - (b) Special Audit
  - (c) Statutory Audit
  - (d) All of the Above

**Ans – (a)**

5. Prior to the conduct of audit u/s 65 (Audit by Dept.) the registered person shall be informed, by way of a notice, sufficiently in advance:
- (a) not less than 30 working days
  - (b) not less than 10 working days
  - (c) not less than 15 working days
  - (d) no prior intimation required

**Ans – (c)**

6. Audits by Tax Department U/s 65 shall be completed within a period of \_\_\_\_\_ from the date of commencement of the audit.
- (a) 3 Months
  - (b) 2 Months
  - (c) 30 Days
  - (d) 45 Days

**Ans – (a)**

7. On conclusion of audit by the tax authorities, the proper officer shall, within \_\_\_\_\_, inform the registered person, whose records are audited about the findings.
- (a) 15 Days
  - (b) 30 Days
  - (c) 45 Days
  - (d) 60 Days

**Ans – (b)**

8. 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 Commissioner  
 (c) Any Officer authorized by the Commissioner  
 (d) Deputy / Assistant Commissioner of Central Tax  
**Ans – (b)**
9. For the purpose of Special Audit, CA or CMA nominated by whom?  
 (a) Commissioner  
 (b) Any officer authorized by the Commissioner  
 (c) Deputy/Assistant Commissioner of Central Tax  
 (d) Additional Commissioner / Joint Commissioner of Central Tax  
**Ans – (a)**
10. In Special Audit the authorized officer shall issue the direction for special audit of GST in which Form ?  
 (a) Form ADT-01  
 (b) Form ADT-02  
 (c) Form ADT-03  
 (d) Form ADT-04  
**Ans – (c)**
11. The CA or CMA so nominated shall, within \_\_\_\_\_ submit an audit report duly signed and certified.  
 (a) 30 Days  
 (b) 45 Days  
 (c) 60 Days  
 (d) 90 Days  
**Ans – (d)**
12. 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  
**Ans – (c)**
13. 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 Tax  
**Ans – (a)**
14. Conclusions of the special audit under GST are communicated to the auditee in which Form ?  
 (a) Form ADT-01  
 (b) Form ADT-02  
 (c) Form ADT-03  
 (d) Form ADT-04  
**Ans- (d)**
15. A Special Audit under GST is conducted by:  
 (a) The CGST Officials  
 (b) The SGST Officials

- (c) Chartered Accountant or Cost Accountant
- (d) Any of the above

**Ans – (c)**

**16.** In Departmental Audit the Authorized Commissioner shall communicate the findings, rights and obligations, and the reasons thereafter to the registered taxpayer within 30 days through which Form?

- (a) Form ADT-01
- (b) Form ADT-02
- (c) Form ADT-03
- (d) Form ADT-04

**Ans – (b)**

**17.** In which Form the Auditee has been formally notified about upcoming Audit?

- (a) Form ADT-01
- (b) Form ADT-02
- (c) Form ADT-03
- (d) Form ADT-04

**Ans – (a)**

**18.** What are the documents required for GST Audit?

- (a) Balance Sheet
- (b) Cost Audit report
- (c) Price Circulars
- (d) All of the above

**Ans – (d)**