

Accounts, GSTR 9 and 9C – MCQ and Case Study



Rohit Kumar Singh
ACA, ACMA, FCS, LLB, DISA (ICAI)

Test your knowledge

Multiple Choice Questions

Multiple Choice Questions – Question 1

Question	Options	
The books and other records u/s 35 are to be maintained at	A	Place where the books and accounts are maintained
	B	Place of address of the Proprietor/ Partner/ Director/Principal Officer
	C	Principal place of business mentioned in the Certificate of Registration
	D	Any of the above

Correct Alternative - (C) Principal place of business mentioned in the Certificate of Registration

Multiple Choice Questions – Question 2

Question	Options	
In case, more than one place of business situated within a state specified in the Registration Certificate, the books and Accounts shall be maintained at	A	Each place of business pertaining to such place
	B	Place where the books of accounts are maintained for all places situated within a state
	C	At principal place of business covered mentioned in the Registration Certificate for all places of business in each State
	D	Any the the above

Correct Alternative - (A) Each place of business pertaining to such place

Multiple Choice Questions – Question 3

Question	Options	
Who among the following, even if not registered, is required to maintain records	A	Owner or operator of warehouse and/ or Godown
	B	Every transporter
	C	Owner or operator of any other place used for storage of goods
	D	All of the above

Correct Alternative - (D) All of the above

Multiple Choice Questions – Question 4

Question	Options	
The time period prescribed for maintenance of accounts and records, if the taxable person is a party to an appeal or revision shall be	A	Two year after final disposal of such appeal or revision or proceeding, or until the expiry of thirty-six months from the last date of filing of Annual Return for the year pertaining to such accounts and records, whichever is later
	B	Two year after final disposal of such appeal or revision or proceeding, or until the expiry of sixty months from the last date of filing of Annual Return for the year pertaining to such accounts and records, whichever is later
	C	One year after final disposal of such appeal or revision or proceeding, or until the expiry of seventy-two months from the last date of filing of Annual Return for the year pertaining to such accounts and records, whichever is later
	D	One year after final disposal of such appeal or revision or proceeding, or until the expiry of forty months from the last date of filing of Annual Return for the year pertaining to such accounts and records, whichever is later

Correct Alternative - (C) One year after final disposal of such appeal or revision or proceeding, or until the expiry of seventy-two months from the last date of filing of Annual Return for the year pertaining to such accounts and records, whichever is later

Multiple Choice Questions – Question 5

Question	Options	
Taxable person has to maintain his records for a period of (if no appeal is pending):	A	expiry of 72 months from the due date of filing of Annual Return for the year
	B	expiry of 40 months from the due date of filing of Annual Return for the year
	C	expiry of 30 months from the due date of filing of Annual Return for the year
	D	expiry of 90 months from the due date of filing of Annual Return for the year

Correct Alternative - (A) expiry of 72 months from the due date of filing of Annual Return for the year

Multiple Choice Questions – Question 6

Question	Options	
Aggregate turnover does not include	A	Value of all taxable supplies
	B	Taxes paid under GST Laws (CGST, SGST,IGST,UTGST or Cess)
	C	Value of Exempt supplies
	D	Export of Goods or Services

Correct Alternative - (B) Taxes paid under GST Laws (CGST, SGST,IGST,UTGST or Cess).

Multiple Choice Questions – Question 7

Question	Options	
What is the due date for filing of Annual Return for FY 2023-24	A	31st January 2025
	B	30th September 2024
	C	30th September 2024
	D	31st December 2024

Correct Alternative - (D) 31st December 2024

Multiple Choice Questions – Question 8

Question	Options	
NIL Annual Return may be filed if all the conditions are satisfied except	A	Not made any outward supplies, and
	B	No Liability of any kind, and
	C	Not made any communication with Department, and
	D	Not claimed any refund

Correct Alternative - (C) Not made any communication with Department, and

Multiple Choice Questions – Question 9

Question	Options	
Late fees applicable under CGST Act in case of delay in filing of Annual Return each day is	A	Rs 500 per day
	B	Rs 200 per day
	C	Rs 100 per day
	D	.5% of the aggregate turnover

Correct Alternative - (C) Rs 100 per day

Multiple Choice Questions – Question 10

Question	Options	
Reconciliation of Gross Turnover and Taxable Turnover is required to be reported in	A	GSTR 9
	B	GSTR 9C
	C	Not required and same shall be dealt during Departmental Audits
	D	GSTR 1 and 3B

Correct Alternative - (B) GSTR 9C

Thank you

Thanks for your Patience and Time

