**MCQ - Appeals under GST Laws [ 20]**

1. Which of the following are not covered in the ambit of adjudicating authority?

(a) Revisional Authority (b) Appellate Authority for advance ruling (c). CBIC (d). All of the above

2. What is the time limit provided for filing an appeal to an Appellate Authority?

(a) three months from issue of order (b) three months from communication of order (c) one month from receipt of order (d) cannot file an appeal

3. What is the time limit for filing memorandum of cross objections before Tribunal?

(a) 15 days (b) 30 days (c) 45 days (d) 60 days

4. Can an Appellate Authority refer back a case to the Adjudicating Authority who passed the order or decision against which appeal has been made

(a). Yes (b). No (c) At the option of Appellate Authority (d) None of the above

5. What shall be the of filling an appeal with the Appellate Tribunal where certified copy of order appeal against is filled within 7 days?

(a) Date of issue of provisional acknowledgement (b) Date of filling of certified copy of order appealed against (c). Earlier of (a) or (b) (d) None of the above

6. What shall be the ultimate solution in case where there stands difference in the opinion of members of Benches constituted under Section 109 CGST Act?

(a) Opinion of President of National Bench shall prevail (b) Opinion of Members of National Bench shall be preferred (c) Opinion of Majority shall be accepted (d) None of the above

7. Where a person shall file appeal if aggrieved by the order of decision of National or Regional Benches of Appellate Tribunal?

(a) Supreme Court (b) High Court (c) District Court (d) None of the above

8. If a case involves a substantial question of law and does not involve any issue relating to place of supply, an appeal against orders passed by the State Bench or Area Bench of the Appellate Tribunal shall lie to:

(a) Supreme Court (b) High Court (c) Appellate Authority (d) None of the above.

9. What is the time period prescribed to the Appellate Authority to decide an appeal under the Act?

(a) 6 months (b) 1 year (c ) 2 years (d) 3 years

10. What shall be the date of filing an appeal with the Appellate Tribunal where certified copy of order appealed against is not filled within 7 days?

(a) Date of issue of provisional Acknowledgement (b) Date of filing of certified copy of order appealed against (c) Earlier of (a) or (b) (d) None of the above

11. Who can file an appeal before the Appellate Authority against the ruling of the authority?

(a) Any taxable person (b) Jurisdictional officer or the aggrieved applicant (c) Any person concerned belonging to same industry as that of the applicant (d) Any of the above

12.The adjudicating authority determined Rs. 50 lakh as tax, interest and penalty to be payable by Mr. X on account of wrong availment of input tax credit. Mr. X wants to prefer an appeal before the first Appellate Authority against such orders. Out of Rs. 50 lakh, Mr. X admitted Rs. 15 lakh as his liability and wants to litigate for Rs. 35 lakh. Calculate the amount of pre-deposit to be paid by Mr. X.

(a) Rs. 18,50,000/- (b) Rs. 22,00,000/- (c) Rs. 50,00,000/- (d) Rs.15,00,000/-

13. What are the instances under which no amendment shall be made without giving the party an opportunity of being heard by the Appellate Tribunal?

(a) Enhancing assessment (b) Reducing the amount of refund or ITC (c) Increasing liability of other party (d) All of the above

14. Can the “revisional authority” order for staying of operation of any order passed by its subordinates pending such revision?

(a) Yes (b) No (c) As per the opinion of proper officer (d) None of the above

15. What shall be the ultimate solution in case where there stands difference in the opinion of members of Benches constituted under Section 109 CGST Act?

(a) Opinion of President of National Bench shall prevail (b) Opinion of Members of National Bench shall be preferred (c) Opinion of Majority shall be accepted (d) None of the above

16. What shall be decision of the Bench of the judges in any hearing where conflict arises among the judges in such Bench?

(a) Decision of Chief Justice of High Court shall prevail (b) Decision of senior most and experienced Judge is prevailed (c) Decision of majority shall be considered for such purpose (d) None of the above

17. The Appellate Authority or the Appellate Tribunal shall not take any additional evidence produced unless the adjudicating Authority or an officer authorised in this behalf by the said authority has been allowed a reasonable opportunity \_\_\_\_\_\_\_\_\_\_\_\_\_\_

(a) To examine the evidence or documents or to cross-examine any witness produced by the appellant. (b) To produce any evidence or any witness in rebuttal of the evidence produced by the appellant under sub-rule (c) Either (a) or (b), (d) None of the above

18. What are the instances under which an appeal shall be refused to be admitted by the Appellate Tribunal?

(a) Where amount of tax or ITC involved is less than INR 50,000/- (b) Where amount of difference in tax or ITC is less than INR 50,000/- (c) Where amount of fine, Fee, Penalty, determined in an order is less than INR 50,000/- (d) Any of the above.

19. What are the instances under which an order passed by the Appellate Tribunal could be amended by the Tribunal itself?

(a) Where any error is apparent from record (b) If any error is brought to its notice by the Commissioner or Commissioner of State tax or the Commissioner of the Union Territory tax or the other party to the Appeal (c) Both (a) & (b) (d) None of the above

20. What is non-appealable order or decisions?

(a) An order of the Commissioner or other Authority empowered to direct transfer of proceedings from one officer to another officer. (b) An order pertaining to the seizure or retention of books of account, registered and other documents. (c) An order sanctioning prosecution under this Act. (d) All of the above

**Answer to MCQ - Appeals under GST Laws [ 20]**

**1. (d). All of the above**

**2. (b) three months from communication of order**

**3. (c) 45 days**

**4. (b). No**

**5. (a) Date of issue of provisional acknowledgement**

**6. (c) Opinion of Majority shall be accepted**

**7. (a) Supreme Court**

**8. (b) High Court**

**9. (b) 1 year**

**10. (b) Date of filing of certified copy of order appealed against**

**11. (b) Jurisdictional officer or the aggrieved applicant**

**12. (a) Rs. 18,50,000/-**

**13. (d) All of the above**

**14. (a) Yes**

**15. (c) Opinion of Majority shall be accepted**

**16. (c) Decision of majority shall be considered for such purpose**

**17. (c) Either (a) or (b),**

**18. (d) Any of the above.**

**19. (c) Both (a) & (b)**

**20. (d) All of the above**