

Special Audit – Multiple Choice Questions



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

Multiple Choice Questions

Multiple Choice Questions – Question 1

Question	Options	
When can a special audit be directed to be conducted?	A	At any stage of Scrutiny
	B	At any stage of Inquiry
	C	At any stage of Investigation
	D	Any of the above

Correct Alternative - (D) - Any of the Above

Multiple Choice Questions – Question 2

Question	Options	
Special audit is conducted under which of the provisions of GST Law?	A	Sec 65 of CGST Act, 2017 and Rule 102 of the CGST Rules, 2017
	B	Sec 66 of CGST Act, 2017 and Rule 102 of the CGST Rules, 2017
	C	Sec 35 of CGST Act, 2017 and Rule 100 of the CGST Rules, 2017
	D	Sec 71 of CGST Act, 2017

Correct Alternative - (B) - Sec 66 of CGST Act and Rule 102 of the CGST Rules, 2017

Multiple Choice Questions – Question 3

Question	Options	
Who can direct an Special Audit to be conducted?	A	Any officer not below the rank of Assistant Commissioner with the prior approval of the Commissioner
	B	Any officer not below the rank of Inspector with the prior approval of the Deputy Commissioner
	C	Any officer not below the rank of Assistant Commissioner is independently empower to direct
	D	None of the above

Correct Alternative - (A) - Any officer not below the rank of Assistant Commissioner with the prior approval of the Commissioner

Multiple Choice Questions – Question 4

Question	Options	
Who are empowered to conduct special audit?	A	Cost Accountant
	B	Chartered Accountant
	C	Both of the Above
	D	None of the Above

Correct Alternative - (C) Both of the Above

Multiple Choice Questions – Question 5

Question	Options	
In how many days the report of Special Audit be submitted to the authorities?	A	Within 60 days which may be further extended to another 90 days
	B	Within 90 days which may be further extended to another 90 days
	C	Within 120 days which may be further extended to another 90 days
	D	Within 180 days which may be further extended to another 90 days

Correct Alternative - (B) Within 90 days which may be further extended to another 90 days

Multiple Choice Questions – Question 6

Question	Options	
Who shall determine and bear the expenses and remuneration of Special Audit?	A	By the Commissioner
	B	By GST Council
	C	By the Assistant Commissioner
	D	By ICMAI or ICAI Institute, as the case may be

Correct Alternative - (A) By the Commissioner

Multiple Choice Questions – Question 7

Question	Options	
Where the special audit results in detection of tax not paid or short paid, what action the proper officer may initiate?	A	Initiate action under Section 67
	B	Levy a penalty on the tax payer
	C	Issue a clearance to the auditee
	D	Initiate action under Section 73, 74 or 74A

Correct Alternative - (D) Initiate action under Section 73, 74 or 74A

Multiple Choice Questions – Question 8

Question	Options	
On the initiation of special Audit, in which form an intimation shall be issued to the assessee?	A	Form GST ADT 01
	B	Form GST ADT 02
	C	Form GST ADT 03
	D	Form GST ADT 04

Correct Alternative - (C) – Form ADT 03

Multiple Choice Questions – Question 9

Question	Options	
On conclusion of special Audit, in which form the taxpayer shall be informed of the findings of the Audit?	A	Form GST ADT 01
	B	Form GST ADT 02
	C	Form GST ADT 03
	D	Form GST ADT 04

Correct Alternative - (D) – Form ADT 04

Multiple Choice Questions – Question 10

Question	Options	
What are the grounds of initiation of special audit?	A	Value has not been correctly declared
	B	The Input credit availed is not within the normal limits
	C	Assessee is not responding to the emails of Department
	D	Either (A) or (B)

Correct Alternative - (D) - Either (A) or (B)

Thank you

Thanks for your Patience and Time

