1. Under which assessment the taxable person self assess the taxes payable and furnish a return for each tax period?
2. Self-assessment
3. Provisional assessment
4. Summary assessment
5. Best judgment assessment

**Ans – A**

1. What are the circumstances in which provisional assessment can be obtained?
2. Value of supply cannot be ascertained
3. Rate of tax cannot be ascertained
4. (a) or (b)
5. (a) and (b)

**Ans – C**

1. What are the conditions where the proper officer may opt for summary assessment of an assessee?
2. Evidence showing tax liability
3. Prior permission of Additional Commissioner or Joint Commissioner
4. Reason to protect the Interest of Revenue
5. All of the above

**Ans – D**

1. In case of summary assessment, where the taxable person is not identified and such tax liability is related to supply of goods, then the person \_\_\_\_\_\_\_\_ shall be treated as taxable person and shall be liable to pay tax.
2. Supplying such goods
3. In charge of such goods
4. Delivering such goods
5. None of the above

**Ans – B**

1. Where a taxable person fails to obtain registration even though liable to do so, the proper officer may proceed for\_\_\_\_\_\_\_\_\_\_\_ to assess the tax liability of such taxable person for the relevant tax periods
2. Provisional Assessment
3. Summary Assessment
4. Self - Assessment
5. Best Judgment Assessment

**Ans- D**

1. Which of the following is correct for extending the time period of 6 months for the final assessment order?
2. Extension up to 6 months by the Additional Commissioner, Extend further up to 4 years by the Commissioner
3. Extend up to 18 months by the Commissioner, Extend further up to 3 years by the Additional Commissioner
4. Extension up to 6 months by the Commissioner, Extend further up to 4 years by the Additional Commissioner
5. Extend up to 18 months by the Additional Commissioner, Extend further up to 3 years by the Commissioner

**Ans – A**

1. Assessment under Section 59 is
2. Best Judgement Assessment
3. Provisional Assessment
4. Self Assessment
5. Protective Assessment

**Ans – C**

1. Voluntary estimation of tax obligations is called
2. Best Judgement Assessment
3. Provisional Assessment
4. Self Assessment
5. Protective Assessment

**Ans – C**

1. The Proper Officer shall pass an order, allowing payment of tax at such rate or on such value as may be specified by him. This is called
2. Best Judgement Assessment
3. Provisional Assessment
4. Self Assessment
5. Protective Assessment

**Ans -B**

1. The proper officer may assess the tax liability on the basis of available information, evidences which is called
2. Best Judgement Assessment
3. Provisional Assessment
4. Self Assessment
5. Protective Assessment

**Ans – A**

1. Assessment under Section Sec. 62 is called
2. Self Assessment
3. Provisional Assessment
4. Best Judgement Assessment
5. Protective Assessment

**Ans – C**

1. Summary Assessment under section 64 is also called
2. Self Assessment
3. Provisional Assessment
4. Best Judgement Assessment
5. Protective Assessment

**Ans – D**

1. Which is the Form for application for Provisional Assessment under Section 60?
2. FORM GST ASMT – 01
3. FORM GST ASMT – 02
4. FORM GST ASMT – 03
5. FORM GST ASMT – 04

**Ans – A**

1. Which is the form for Final Assessment Order?
2. FORM GST ASMT – 05
3. FORM GST ASMT – 06
4. FORM GST ASMT – 07
5. FORM GST ASMT – 08

**Ans – C**

1. Which form is for Assessment Order under section 63?
2. FORM GST ASMT – 14
3. FORM GST ASMT – 15
4. FORM GST ASMT – 16
5. FORM GST ASMT – 17

**Ans - B**