

# **GSTR1, 2A/2B and EWB – Multiple Choice Questions**



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# **Multiple Choice Questions - GSTR1, 2A/2B and EWB**

# Multiple Choice Questions – Question 1

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 2

Question	Options	
The details of outward supplies of goods or services in Form GSTR 1 shall be submitted monthly by	A	10th of the succeeding month
	B	11th of the succeeding month
	C	18th of the succeeding month
	D	13th of the succeeding month

**Correct Alternative - (B)** 11th of the succeeding month

# Multiple Choice Questions – Question 3

Question	Options	
What is the time limit for rectification of GSTR 1 and 3B?	A	Return can be rectified within 6 months from the date of filing the return
	B	Return can be rectified within 90 days from the date of filing the return
	C	Return have to be rectified before the due date for filling the subsequent periods return
	D	Return can be rectified before 30th November following the end of the financial year or filing of annual return, whichever is earlier

**Correct Alternative - (D) Return can be rectified before 30th November following the end of the financial year or filing of annual return, whichever is earlier**

# Multiple Choice Questions – Question 4

Question	Options	
The details submitted by the outward supplier in Form GSTR 1 shall be furnished to the recipient regular dealer in form	A	GSTR 4A
	B	GSTR 5A
	C	GSTR 2A
	D	GSTR 6A

**Correct Alternative - (C) GSTR 2A**

# Multiple Choice Questions – Question 5

Question	Options	
In GSTR 1, which of the below amendment in Taxable B2CL outward supplies is not allowed?	A	Taxable Value
	B	Tax Amount
	C	GST Number
	D	Place of Supply

**Correct Alternative - (C) GST Number**

## Multiple Choice Questions – Question 6

Question	Options	
What are the governing provisions of E – way bill under GST?	A	Section 68 of the CGST Act, 2017
	B	Rule 138 of CGST Rules, 2017
	C	Both (A) and (B) above
	D	None of the above

**Correct Alternative - (C) Both (A) and (B) above**



# Multiple Choice Questions – Question 7

Question	Options	
What are the sources available for generation of E – way Bill in India?	A	E – way Bill portal
	B	SMS Facility
	C	Android app and Site to Site Integration (API Interface)
	D	All of the above

**Correct Alternative - (D) All of the above**

## Multiple Choice Questions – Question 8

Question	Options	
What shall be limit of generation of e – way bill in case of inter – State movement of goods by a principal to a Job worker?	A	Rs 50,000
	B	Rs 1,00,000
	C	Rs 20,000
	D	No Limit

**Correct Alternative - (D) No Limit**

## Multiple Choice Questions – Question 9

Question	Options	
Is it mandatory to generate an e way bill in case where goods are transported within a State from the place of consignor to the place of transporter and the distance as such is less than 10 kms	A	Yes
	B	No
	C	Optional
	D	None of the above

**Correct Alternative - (C) Optional**

# Multiple Choice Questions – Question 10

Question	Options	
Mr. Tushar handicraft manufacturers and suppliers from Pune, transported certain handicraft items to Mr. B of Haryana. Value of such handicraft items under transport is worth Rs. 10,000.  Who shall be liable to generate E – way bill under the given case?	A	Mr. Tushar
	B	Mr. B
	C	Either (A) or (B)
	D	None of the above

**Correct Alternative - (C) Either (A) or (B)**

# Multiple Choice Questions – Question 11

Question	Options	
In which of the following situations can the conveyance or the goods be detained or seized?	A	Transportation of goods without a valid e – way bill
	B	Transportation of goods with wrong GSTIN in the E – way Bill
	C	E – way Bill with wrong information
	D	All of the above

**Correct Alternative - (D) All of the above**

# Multiple Choice Questions – Question 12

Question	Options	
Mr. Tushar got his goods transported through an ecommerce operator worth of Rs. 1,00,000. Mr. Tushar however was not able to fill Part A of Form GST EWB – 01. What are the alternatives to stand the viability of such movement of goods?	A	Movement of goods shall stand cancelled
	B	E – commerce operator on an authorization from Mr. Tushar shall generate e – way bill
	C	Either A or B above, at the option of proper officer
	D	None of the above

**Correct Alternative - (B) E – commerce operator on an authorization from Mr. Tushar shall generate e – way bill**

# Multiple Choice Questions – Question 13

Question	Options	
What shall be the validity of E – way bill in case of vehicles other than over dimensional cargo?	A	100 Kms per day
	B	200 Kms per day
	C	20 Kms per day
	D	Either A or B above

**Correct Alternative - (B) 200 kms per day**

# Multiple Choice Questions – Question 14

Question	Options	
<p>Mr. A transported certain goods worth Rs. 2 lakhs to Mr. B. the goods initially were transported by a truck. However, due to some technical faults, truck failed to reach the destination. As a consequence the goods were shifted to other lorry.</p> <p>Is e – way bill updation mandatory under the given case?</p>	A	Yes
	B	No
	C	At the option of proper officer
	D	None of the above

**Correct Alternative - (A) Yes**



# Multiple Choice Questions – Question 15

Question	Options	
Goods are handed over by consignor to transporter on Friday evening at 17:00 hrs and the transporter generates the E-Way Bill and starts the movement of goods on Monday evening at 17:00 hrs after generating e-way bill. When will the validity period for e-way bill end if the distance is upto 75 Km?	A	Tuesday at 24:00 hrs
	B	Tuesday at 17:00 hrs
	C	Monday at 24:00 hrs
	D	Saturday at 24:00 hrs

**Correct Alternative - (A) Tuesday at 24:00 hrs**

# Multiple Choice Questions – Question 16

Question	Options	
<p>Mr. Aniket transported cargo worth Rs. 10,00,000 to Mr. Chaitanya in Dubai.</p> <p>Who shall be required to generate E – way bill under this case?</p>	A	Mr. Aniket
	B	Mr. Chaitanya
	C	Either (A) or (B) above
	D	E – way bill generation is exempted

**Correct Alternative - (A) Mr. Aniket**

# Multiple Choice Questions – Question 17

Question	Options	
What is the time period provided for acceptance of details of E – way bill by the supplier or recipient under rule 138(1)?	A	Within 72 hours of such details provided on the portal
	B	Time of delivery of goods
	C	Earlier of (A) or (B) above
	D	None of the above

**Correct Alternative - (C) Earlier of (A) or (B) above**

## Multiple Choice Questions – Question 18

Question	Options	
<p>Mr. A sold certain goods to Mr. B. However, when the goods reached the godown, they were checked and Certain goods were found defective and thus were returned.</p> <p>Does such sales return require generation of E – way Bill?</p>	A	Yes
	B	No
	C	At the option of appropriate authority
	D	None of the above

**Correct Alternative - (A) Yes**

# Thank you

Thanks for your Patience and Time

