

QUESTION: 1

As per section 51 of CGST Act 2017, what is the threshold limit for deduction of TDS under GST Law?

Value of supply in the contract
exceeds Rs 2,50,000/-

Value of supply in the contract
exceeds Rs 3,00,000/-

Value of supply in the contract
exceeds Rs 10,00,000/-

No Threshold Limit

QUESTION: 2

What is the Rate of TDS applicable as per Section 51 of CGST Act 2017?

5% CGST & 5% SGST

0.5% CGST & 0.5% SGST

3% CGST & 3% SGST

1% CGST & 1% SGST

QUESTION: 2

GST TDS is not required to be deducted for which cases.

Exempt Supply

Non GST Supply

Non Taxable Supply

All of the above

QUESTION: 4

What is the date for Applicability of TDS Provisions?

01st July 2017

01st October 2018

01st February 2018

01st April 2018

QUESTION: 5

Which GST Return is to be filed by the TDS Deductor?

GSTR 1

GSTR 3B

GSTR 7

GSTR 8

QUESTION: 6

What is the due date for filing TDS Return (GSTR - 7) by the TDS Deductor?

By 10th of the subsequent month

By 30th of the subsequent month

By 7th of the subsequent month

By 5th of the subsequent month

QUESTION: 7

As per section 52 of CGST Act 2017, what is the threshold limit for collection of TCS under GST Law?

Value of supply in the contract
exceeds Rs 2,50,000/-

Value of supply in the contract
exceeds Rs 3,00,000/-

Value of supply in the contract
exceeds Rs 10,00,000/-

No Threshold Limit

QUESTION: 8

What is the Rate of TCS applicable as per Section 52 of CGST Act 2017?

5% CGST & 5% SGST

0.5% CGST & 0.5% SGST

3% CGST & 3% SGST

1% CGST & 1% SGST

QUESTION: 9

GST TDS is not required to be deducted for which cases.

Exempt Supply

Non GST Supply

Non Taxable Supply

All of the above

QUESTION: 10

What is the date for Applicability of TDS Provisions?

01st July 2017

01st October 2018

01st February 2018

01st April 2018

QUESTION: 11

Which GST Return is to be filed by the TDS Deductor?

GSTR 1

GSTR 3B

GSTR 7

GSTR 8

QUESTION: 12

What is the due date for filing TCS Return (GSTR – 8) by the TDS Deductor?

By 10th of the subsequent month

By 30th of the subsequent month

By 7th of the subsequent month

By 5th of the subsequent month

QUESTION: 13

Electronic Commerce Operator means any person who

Owens Digital or Electronic Facility or
Platform for Electronic Commerce

Manages Digital or Electronic Facility
or Platform for Electronic Commerce

Operates Digital or Electronic
Facility or Platform for Electronic
Commerce

All of the above