

**QUESTION: 1**

M/s. Rajdhani (P) Ltd., registered in Delhi, wishes to transfer the taxable goods to one of its business vertical having same PAN and registered within same state. Which document shall be issued by the Company?

Delivery Challan

Bill of Supply

Tax Invoice

Credit Note

## QUESTION: 2

In case of GOODS, what is the due date for the issuance of the invoice?

Date of Issuance of the invoice

Date of Removal of the Goods

Date of receipt of advance

Date of invoice or date of removal  
whichever is earlier

**QUESTION: 3**

In case of goods sent for sale on approval, Tax Invoice must be issued maximum within

3 Months

6 Months

30 Days

60 Days

**QUESTION: 4**

A person registered under composition scheme must issue following document for the supply of goods or services or both?

Bill of Supply

Tax Invoice

Delivery Challan

Credit Note

### **QUESTION: 5**

Invoice cum Bill of Supply must be issued by registered person for

Supply of Exempted goods or  
services

Supply of Taxable goods or services

Supply of Taxable and Exempted  
supply in same invoice

Branch Transfer

**QUESTION:6**

On receipt of advance of services along with GST, registered person must issue

Tax Invoice

Advance Receipt Voucher

Credit Note

Debit Note

**QUESTION: 7**

In case of taxable supply of services, tax invoice may be issued within?

30 Days

60 Days

90 Days

6 Months

**QUESTION: 8**

E-Invoice registration is mandatory if the aggregate annual turnover exceeds

250 Crores

100 Crores

5 Crores

20 Crores



**QUESTION: 9**

E-Invoice is required to be issued for

B2C Supply

B2B Supply and Export

B2C Supply

All of the above

**QUESTION: 10**

Credit Note is issued when

Goods supplied are returned by the  
recipient

Tax Invoice is found to exceed the  
taxable value or tax value

Goods or services supplied are found  
to be deficient

All of the above

### **QUESTION: 11**

If credit note reporting is missed in particular months GSTR1, how long can it be reported in GSTR -1?

30<sup>th</sup> November following the end of the financial year

30<sup>th</sup> September following the end of the financial year

20<sup>th</sup> October following the end of the financial year

31<sup>st</sup> March following the end of the financial year