1. Under what circumstances can the tax department issue a show cause notice and adjudicate demand for tax short-paid, not paid, or erroneously refunded?
2. The order must always be passed within three years from the due date of filing the return.
3. The order can be passed within five years if the non-payment or erroneous refund was due to fraud, willful mis-statement, or suppression of facts to evade tax.
4. The department can issue a show cause notice at any time, regardless of the circumstances.
5. The order can only be passed within two years from the due date of filing the return.

**Answer:** B

2. Which officer is authorized to issue a show cause notice and confirm demand for amounts above Rs. 2 crores for CGST, IGST, and GST Compensation Cess?

* 1. Superintendent of Central Tax
  2. Deputy or Assistant Commissioner of Central Tax
  3. Additional or Joint Commissioner of Central Tax
  4. Commissioner, Principal Commissioner of Central Tax

**Answer:** C

3. In case of a recurring show cause notice (SCN), who is responsible for issuing the SCN, and which authority is responsible for enforcement and refund?

* 1. The authority that issued the original SCN will handle both enforcement and refund.
  2. The jurisdictional authority should issue the recurring SCN, while enforcement action will be taken by the authority that initiated the action, and the refund will be granted only by the jurisdictional tax authority.
  3. The State Government authority will handle both the SCN and enforcement, while the Central Government handles the refund.
  4. Only the Central Government authority will issue the recurring SCN and handle enforcement actions.

**Answer: B**

4. When a show cause notice (SCN) is issued by the Audit Commissionerate of DGGI, who is responsible for adjudicating the notice?

* 1. The Central Tax Officer of the Audit Commissionerate or Director General of Goods and Services Tax Intelligence (DGGI)
  2. The competent jurisdictional Central Tax Officer in the Executive Commissionerate where the noticee is registered
  3. The jurisdictional authority of the State Government
  4. The Commissioner of GST in the Central Government

**Answer: B**

5. In cases where multiple Central Tax Commissionerates are involved and a show cause notice (SCN) is issued by officers of DGGI, who is empowered to adjudicate the notice?

* 1. The Central Tax Officer of the jurisdiction where the principal place of business is located
  2. The Additional/Joint Commissioners of Central Tax with All India jurisdiction, as specified by the Principal Commissioners/Commissioners of Central Tax
  3. The Principal Commissioner or Commissioner of the jurisdiction in which the show cause notice was issued
  4. The officers of DGGI who issued the show cause notice

**Answer: B**

6. In cases where a show cause notice is issued by the Central Tax officers of the Audit Commissionerate, and the principal place of business of the noticees falls under the jurisdiction of multiple Central Tax Commissionerates, what is the proposed course of action?

* 1. The show cause notice will be adjudicated by the Central Tax officer who issued it.
  2. A proposal for the appointment of a common adjudicating authority may be sent to the Board.
  3. The adjudication will be handled by the Principal Commissioner of the jurisdiction where the notice was issued.
  4. The notice will be adjudicated by the Commissioner of Central Tax having All India jurisdiction.

**Answer: B**

7. What action should be taken in respect of show cause notices issued by officers of DGGI prior to 11th March 2022, involving multiple jurisdictions and where no adjudication order has been issued by that date?

* 1. The show cause notices will be adjudicated by the officers of the jurisdiction where the principal place of business is located.
  2. The show cause notices may be made answerable to the Additional/Joint Commissioners of Central Tax, having All India jurisdiction, by issuing a corrigendum to such notices.
  3. The show cause notices will automatically be invalidated, and new notices will be issued.
  4. The State Government will appoint the 'proper officer' for the adjudication of these notices.

**Answer: B**

8. Which of the following statements is true regarding adjudication and prosecution under GST?

* 1. Adjudication and prosecution under GST must be conducted sequentially, not simultaneously.
  2. A show cause notice can be issued against an adjudication order granting a refund.
  3. Adjudication orders granting refunds cannot be reopened under any circumstances.
  4. Prosecution under GST can only be initiated after the adjudication process is complete.

**Answer: B**

9. How can taxpayers discharge liabilities related to wrongly availed Cenvat credit or wrongly carried forward Cenvat credit under the CGST Act, and what is the procedure for payment?

* 1. By reversing the credit through FORM GSTR-3B and making payment in FORM GST DRC-03
  2. By voluntarily paying in FORM GST DRC-03 or through an order uploaded in FORM GST DRC-07, with applicable interest and penalty
  3. By filing a manual appeal and paying in FORM GST TRAN-1
  4. By adjusting the liability against future GST credits and making payment in FORM GST DRC-01

**Answer: B**

10. Under section 73 of the CGST Act, when there is no charge of fraud, willful mis-statement, or suppression of facts, what is the provision for pre-notice communication?

* 1. The taxable person must pay the full liability before receiving the show cause notice.
  2. The proper officer may communicate the details of tax, interest, and penalty in form GST DRC-01A before issuing the show cause notice, and the taxable person can make partial payment or submit objections.
  3. The pre-notice communication is mandatory and must always be used by the department.
  4. The taxable person can only make submissions in form GST DRC-01, without the option to make payments.

**Answer: B**