

**QUESTION: 1**

GST is levied on supply of all goods and services except

Alcoholic Liquor for Human  
Consumption

Tobacco.

Health Care Services

All of the above

**QUESTION: 2**

What are the taxes levied on Intra State Supply?

CGST

SGST

CGST & SGST

IGST

**QUESTION: 3**

Which of the following taxes will be levied on Imports?

CGST

SGST

CGST & SGST

IGST

**QUESTION: 4**

The activities to be treated as supply of goods or supply of services (Classification) as referred to in \_\_\_\_\_ of CGST Act, 2017.

Schedule I

Schedule II

Schedule III

Section 7

**QUESTION: 5**

Activities made or agreed to be made without a consideration covered in scope of supply are specified in \_\_\_\_\_.

Schedule I

Schedule II

Schedule III

Section 7

**QUESTION: 6**

Transfer of right in goods or of undivided share in goods without the transfer of title thereof shall be treated as \_\_\_\_\_

Supply of Goods

Supply of Services

NO Supply

Both as Supply of Goods and Supply  
of Services.

**QUESTION: 7**

Any treatment or process which is applied to another person's goods is \_\_\_\_\_.

Supply of Goods

Supply of Services

Neither as a supply of goods nor a  
supply of services.

Both as Supply of Goods and Supply  
of Services.

**QUESTION: 8**

Services by an employee to the employer in the course of or in relation to his employment is \_\_\_\_\_.

Supply of Goods

Supply of Services

Neither as a supply of goods nor a supply of services.

Both as Supply of Goods and Supply of Services.



**QUESTION: 9**

Under **Mixed Supply**, which GST Rate will be applied on Bundled Supply?

Product with Highest GST Rate in such bundled supply.

Product with Lowest GST Rate in such bundled supply.

Average GST Rate

None of the above.

**QUESTION: 10**

Under **Composite Supply**, which GST Rate will be applied on Bundled Supply?

Product with Highest GST Rate in such bundled supply.

Product with Lowest GST Rate in such bundled supply.

Average GST Rate

GST Rate of Principal Supply in such bundled supply.

### **QUESTION: 11**

Which of the following are classified as NON GST Supply as per Schedule III of CGST Act 2017?

Services by any court or Tribunal established under any law for the time being in force

The functions performed by the Members of Parliament, Members of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities.

Activity of funeral, burial, crematorium or mortuary including transportation of the deceased.

**ALL OF THE ABOVE**

**QUESTION: 12**

Actionable claims, other than lottery, betting and gambling are \_\_\_\_\_.

Supply of Goods

Supply of Services

Neither as a supply of goods nor a supply of services.

Both as Supply of Goods and Supply of Services.

**QUESTION: 13**

Gifts not exceeding \_\_\_\_\_ in value in a financial year by an employer to an employee shall not be treated as supply of goods or services or both.

Rs 50,000

Rs 5,000

Rs 1,00,000

Rs 1,50,000

**QUESTION: 14**

Works contract under GST is goods used in work relating to –

Supply of Goods

Supply of Services

Neither as a supply of goods nor a supply of services.

Both as Supply of Goods and Supply of Services.

**QUESTION: 15**

Transfer of title in goods under an agreement which stipulates that property in goods shall pass at a future date upon payment of full consideration as agreed \_\_\_\_\_.

Supply of Goods

Supply of Services

Neither as a supply of goods nor a  
supply of services.

Both as Supply of Goods and Supply  
of Services.