

Exports, Imports & SEZ Supplies in GST - MCQ



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Multiple Choice Questions

Multiple Choice Questions – Question 1

Question	Options	
Zero rated supply includes	A	Export of goods and services
	B	Supply of goods and services to a SEZ developer or SEZ Unit
	C	Supply of goods and services by a SEZ developer or SEZ Unit
	D	Both (A) and (B)

Ans – Option D - **Both (A) and (B)**

Multiple Choice Questions – Question 2

Question	Options	
The supply of goods to SEZ unit is treated as _____ in the hands of the supplier	A	Exempt Supply – Reversal of credit
	B	Deemed Taxable Supply – No reversal of credit
	C	Export of Supplies
	D	Non-Taxable Supply – Outside the Scope of GST

Ans – Option C - **Export of Supplies**

Multiple Choice Questions – Question 3

Question	Options	
What is location of supply in case of importation of goods?	A	Customs port where the goods are cleared
	B	Location of the importer
	C	Place where the goods are delivered after clearance from customs port
	D	Owner of the goods

Ans – Option B - **Location of the importer**

Multiple Choice Questions – Question 4

Question	Options	
The provider of AMC service outside India has entered into an agreement for an aircraft company PQR located in India AMC. The service provider provides repair service to the aircraft when it was in India. The place of service in this case is	A	Outside India
	B	In India
	C	Either (A) or (B)
	D	None of the above

Ans – Option B – **In India**

Multiple Choice Questions – Question 5

Question	Options	
If XYZ Ltd a company based out of Bangalore, awards online maintenance contract of its servers located in Mumbai office to Y INC, a company based out of USA, and as per the terms of the online maintenance Y INC shall be required to perform regular maintenance from USA using Internet, then the place of supply is	A	Bangalore
	B	Mumbai
	C	USA
	D	None of the Above

Ans – Option B - **Mumbai**

Multiple Choice Questions – Question 6

Question	Options	
Mr. Y residing in Ahmedabad appoints an architect in Delhi to provide Indian traditional home design for his proposed construction at Los Angeles, the place of supply of service is	A	Los Angeles
	B	Ahmedabad
	C	Delhi
	D	Any of the above

Ans – Option A - **Los Angeles**

Multiple Choice Questions – Question 7

Question	Options	
If NM shipping Co. located in Chennai charges ocean freight charges for transport of goods to California for a customer located in Bangalore, the place of supply of service will be	A	Chennai
	B	California
	C	Bangalore
	D	None of the above

Ans – Option B - **California**

Multiple Choice Questions – Question 8

Question	Options	
Is the SEZ developer or SEZ unit receiving zero rated supply eligible to claim refund of IGST paid by the registered taxable person on such supply?	A	Yes
	B	No
	C	Partially Yes
	D	None of the Above

Ans – Option B – **No**

Multiple Choice Questions – Question 9

Question	Options	
Which of the following is an intrastate supply?	A	Supplier of goods located in Delhi and place of supply of goods SEZ located in Delhi
	B	Supplier of goods located in Delhi and place of supply of goods in Jaipur
	C	Supplier of goods located in Delhi and place of supply of goods in Delhi
	D	All of the Above

Ans – Option C – Supplier of goods located in Delhi and place of supply of goods in Delhi

Multiple Choice Questions – Question 10

Question	Options	
Supply of goods in the course of import into the territory of India is	A	Inter State Supply
	B	Intra State Supply
	C	Export
	D	Neither Export nor Import

Ans – Option A – **Inter State Supplies**

Thank you

Thanks for your Patience and Time

