

QUESTION: 1

As per Rule 10 of IGST Act 2017, what shall be place of supply for the movement of goods?

A = Location of the supplier of Goods

B = Location of the recipient of goods

C = Place where delivery of goods terminates for the recipient.

D = None of the above

Answer = C

QUESTION: 2

What shall be the place of supply when goods are supplied on the direction of the third party?

A = Location of the supplier of Goods

B = Location of the third person

C = Location of the recipient of goods

D = Place where delivery of goods terminates for the recipient.

Answer = B

QUESTION: 3

Mr. A (New Delhi) has leased his machine (cost 8,00,000) to Mr. B (Noida, Uttar Pradesh) for production of goods on a monthly rent of 40,000. After 14 months Mr. B requested Mr. A to sell the machine to him for 4,00,000, which is agreed to by Mr. A.

Determine place of supply.

Location of Mr. A New Delhi

Location of Mr. B Noida, Uttar
Pradesh

Location of Machine Noida,

All of the above

Answer = C

QUESTION: 4

Mr. X (a supplier registered in Uttar Pradesh having principal place of business at Noida) asks Mr. Y of Ahmedabad, Gujarat to deliver 50 washing machines to his buyer Mr. Z at Jaipur, Rajasthan. What is the places of supply?

Noida

Ahmedabad

Jaipur

None of the above

Answer = A

QUESTION: 5

Where will be the place of supply of goods supplied in a train which is heading towards Delhi From Thiruvananthapuram if the goods were taken on board from Coimbatore?

Thiruvananthapuram – Kerala

Coimbatore- Tamil Nadu

Delhi

None of the above

Answer = B

QUESTION: 6

ABC Laundry (registered in Nagpur) provide laundry services to various customers who are unregistered under GST. The addresses of such customers are also not available in records of ABC Laundry. Determine Place of Supply will be:

Location of recipient of service

Location of supplier of service –
Nagpur

Location of such person

None of the above

Answer = B

QUESTION: 7

If Mr. A of Jaipur, is constructing a house in Goa and appoints Mr. B of Pune to provide architectural services with regard to construction of house located in Goa, then the place of supply shall be

Goa

Jaipur

Pune

All of the above

Answer = A

QUESTION: 8

Mr. Timmy Ferreira, a makeup artist at Kolkata, goes to Jaipur, Rajasthan for doing the makeup of Ms. Simran Kapoor (Un-Registered in GST), a Bollywood actress based in Mumbai. Determine the place of supply.

Kolkatta

Jaipur

Mumbai

All of the above

Answer = B

QUESTION: 9

Mr. A, a resident of Ghaziabad, Uttar Pradesh, buys a ticket for a circus organized at Gurugram, Haryana by a circus company based in New Delhi. Determine the place of supply.

Ghaziabad

Gurugram

New Delhi

Export of Services

Answer = B

QUESTION: 10

Mega Events, an event management company at New Delhi, organizes an award function for Shah Diamond Merchants of Ahmedabad (registered in Gujarat), at Mumbai.

Determine the place of supply.

Ahmedabad (Gujarat)

Mumbai

New Delhi

All of the above

Answer = A

QUESTION: 11

Mr. Alex, a Chartered Accountant practicing in Jaipur has undergone plastic surgery in a Chennai based hospital and for this it hires services of senior doctor & consultant from USA. The POS shall be:

Location of recipient of service –
Jaipur

Location of supplier of service – USA

location where service is actually
performed ie Chennai

All of the above

Answer = C

QUESTION: 12

The POS of supply of passenger transport service by a registered person to a person other than registered person is:

Location at which the passenger embarks
on
the conveyance for a continuous journey.

Location of recipient of such service

Location of supplier of such service

Location of such person

Answer = A