

# Place of Supply - MCQ



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**Test your knowledge**

# Multiple Choice Questions – Question 1

Question	Options	
Which of the following supply involving movement of goods is an intra-State supply?	A	Location of supplier in Kerala and place of supply in Tamil Nadu
	B	Location of supplier in Karnataka and place of supply in Karnataka
	C	Location of supplier in Kerala and place of supply on Andhra Pradesh
	D	None of the Above

**Correct Alternative - (B) Location of supplier in Karnataka and place of supply in Karnataka.**

## Multiple Choice Questions – Question 2

Question	Options	
Place of supply in case of installation of elevator is	A	Where the movement of elevator commences from the supplier's place
	B	Where the delivery of elevator is taken
	C	Where the installation of elevator is made
	D	Where address of the recipient is mentioned in the invoice

**Correct Alternative - (C) Where the installation of elevator is made**

## Multiple Choice Questions – Question 3

Question	Options	
Place of supply of food taken onboard at Delhi for an aircraft departing from Delhi to Bangalore via Hyderabad is	A	Address of the aircraft carrier mentioned on the invoice of the supplier
	B	Delhi
	C	Jaipur
	D	Hyderabad

**Correct Alternative - (B) Delhi**

# Multiple Choice Questions – Question 4

Question	Options	
In case of any ambiguity where place of supply of goods cannot be determined as provided in IGST Act, 2017 who will determine the place of supply?	A	Central Government on recommendation of the Council
	B	State and Central Government on recommendation of the Council
	C	State Government
	D	In a manner as may be prescribed

**Correct Alternative - (D) In a manner as may be prescribed**

# Multiple Choice Questions – Question 5

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

**Correct Alternative - (B) Location of the importer**

## Multiple Choice Questions – Question 6

Question	Options	
Real estate agent in <b>Delhi</b> charges brokerage fee to Company A located in <b>Chandigarh</b> for assistance in getting a commercial property in <b>Kolkata</b> . Which is the place of supply in this case?	A	Delhi
	B	Chandigarh
	C	Kolkata
	D	Any one of the places above

**Correct Alternative - (C) Kolkata**



# Multiple Choice Questions – Question 7

Question	Options	
What is the place of supply of service where a restaurant provides catering service at the premise of the customer?	A	Address of the restaurant from where the food is supplied
	B	Customer premise where catering service is provided
	C	Place where Restaurant is located
	D	None of the above

**Correct Alternative - (B) Customer premise where catering service is provided**

## Multiple Choice Questions – Question 8

Question	Options	
<p>Mr. X a resident from <b>Pune</b> conducts training for employees of P Ltd. being a registered person under GST based out in <b>Chennai</b> at a resort in <b>Darjeeling</b>. The place of supply in this case is</p>	A	Chennai
	B	Pune
	C	Darjeeling
	D	None of the above

**Correct Alternative - (A) Chennai**

## Multiple Choice Questions – Question 9

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	India
	C	No place of supply is necessary
	D	None of the above

**Correct Alternative - (B) India since the aircraft is in India when the service is provided**

# Multiple Choice Questions – Question 10

Question	Options	
Mr. Y (native of Patna) 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	Patna

**Correct Alternative - (A) Los Angeles**

# Thank you

Thanks for your Patience and Time

