

# IMS and GSTR 3B in GST - MCQ



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# Multiple Choice Questions

# Multiple Choice Questions – Question 1

Question	Options	
What is the full form of IMS under GST Law?	A	Invoice Marking System
	B	Invoice Management System
	C	Invoice Making System
	D	Invoice Management Software

Ans – Option B - **Invoice Management System**

## Multiple Choice Questions – Question 2

Question	Options	
What is the due date for filing GSTR 3B for a Rs 100 crore turnover Company?	A	11 <sup>th</sup> of the subsequent month
	B	15 <sup>th</sup> of the Subsequent Month
	C	20 <sup>th</sup> of the Subsequent Month
	D	No Due date

Ans – Option C - **20<sup>th</sup> of the Subsequent Month**

# Multiple Choice Questions – Question 3

Question	Options	
Which of the following action a taxpayer may take in IMS Dashboard?	A	Accept
	B	Reject
	C	Pending
	D	All of the above

Ans – Option D - **All of the above**

## Multiple Choice Questions – Question 4

Question	Options	
Every registered taxable person shall be entitled to take credit of input tax in his return and such input tax credit shall be credited to	A	Personal Ledger Account
	B	Electronic Cash Ledger
	C	Electronic Credit Ledger
	D	Electronic Refund Ledger

Ans – Option C – **Electronic Credit Ledger**

## Multiple Choice Questions – Question 5

Question	Options	
Which is not the mode for payment of Challan in GST	A	Internet banking through authorized bank
	B	Credit/debit card through the authorized bank
	C	National Electronic Fund Transfer (NEFT) or Real Time Gross Settlement (RTGS) from any bank
	D	Over the Counter payment (OTC) through authorized banks for deposits upto Rs.1,00,000/- per challan per tax period, by cash, cheque or demand draft

**Ans – Option D - Over the Counter payment (OTC) through authorized banks for deposits upto Rs.1,00,000/- per challan per tax period, by cash, cheque or demand draft**

## Multiple Choice Questions – Question 6

Question	Options	
Validity of Challan Created in Form GST PMT 06 is	A	15 Days
	B	30 Days
	C	No validity
	D	90 Days

Ans – Option A – **15 Days**

## Multiple Choice Questions – Question 7

Question	Options	
Aggregate turnover does not include	A	Value of all taxable supplies
	B	Taxes paid under GST Laws (CGST, SGST, IGST, UTGST or Cess)
	C	Value of Exempt supplies
	D	Export of Goods or Services

**Correct Alternative - (B) Taxes paid under GST Laws (CGST, SGST,IGST,UTGST or Cess)**

# Multiple Choice Questions – Question 8

Question	Options	
Once an entry is accepted in IMS, the same becomes part of which form for the taxpayer?	A	GSTR 1
	B	GSTR 2B
	C	GSTR 9
	D	GSTR 9C

Ans – Option B – **GSTR 2B**

# Multiple Choice Questions – Question 9

Question	Options	
Which of the form the supplier has to file for the entries to become part of IMS?		GSTR 1/1A
		GSTR 3B
		GSTR 4
	D	None of the above

Ans – Option A – **GSTR 1/1A**

# Multiple Choice Questions – Question 10

Question	Options	
As per Section 39, read with Rule 61 of the CGST Rules, 2017, GSTR-3B is required to be furnished by Every registered person other than:	A	Non-Resident taxable person
	B	Person liable to deduct tax at source u/s 51
	C	E-commerce Operator Liable to deduct tax at Source u/s 52
	D	All of the above

Ans – Option D – All of the above

# Thank you

Thanks for your Patience and Time

