

EWB, TDS and TCS - MCQ



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Test your knowledge

Multiple Choice Questions

Multiple Choice Questions – Question 1

Question	Options	
What are the governing provisions of E – way bill under GST?	A	Section 68 of the CGST Act, 2017
	B	Rule 138 of CGST Rules, 2017
	C	Both (A) and (B) above
	D	None of the above

Multiple Choice Questions – Question 2

Question	Options	
What are the sources available for generation of E – way Bill in India?	A	E – way Bill portal
	B	SMS Facility
	C	Android app and Site to Site Integration (API Interface)
	D	All of the above

Multiple Choice Questions – Question 3

Question	Options	
What shall be limit of generation of e – way bill in case of inter – State movement of goods by a principal to a Job worker?	A	Rs 50,000
	B	Rs 1,00,000
	C	Rs 20,000
	D	No Limit

Multiple Choice Questions – Question 4

Question	Options	
Is it mandatory to generate an e way bill in case where goods are transported within a State from the place of consignor to the place of transporter and the distance as such is less than 50 kms	A	Yes
	B	No
	C	Optional
	D	None of the above

Multiple Choice Questions – Question 5

Question	Options	
Mr. Tushar handicraft manufacturers and suppliers from Pune, transported certain handicraft items to Mr. B of Haryana. Value of such handicraft items under transport is worth Rs. 10,000. Who shall be liable to generate E – way bill under the given case?	A	Mr. Tushar
	B	Mr. B
	C	Either (A) or (B)
	D	None of the above

Multiple Choice Questions – Question 6

Question	Options	
In which of the following situations can the conveyance or the goods be detained or seized?	A	Transportation of goods without a valid e – way bill
	B	Transportation of goods with wrong GSTIN in the E – way Bill
	C	E – way Bill with wrong information
	D	All of the above

Multiple Choice Questions – Question 7

Question	Options	
<p>Mr. Tushar got his goods transported through an ecommerce operator worth of Rs. 1,00,000. Mr. Tushar however was not able to fill Part A of Form GST EWB – 01. What are the alternatives to stand the viability of such movement of goods?</p>	A	Movement of goods shall stand cancelled
	B	E – commerce operator on an authorization from Mr. Tushar shall generate e – way bill
	C	Either A or B above, at the option of proper officer
	D	None of the above

Multiple Choice Questions – Question 8

Question	Options	
What shall be the validity of E – way bill in case of vehicles other than over dimensional cargo?	A	100 Kms per day
	B	200 Kms per day
	C	20 Kms per day
	D	Either A or B above

Multiple Choice Questions – Question 9

Question	Options	
<p>An Army battalion took a shift from Maharashtra to Kashmir. As a consequence there was movement of goods from such place.</p> <p>Is the Ministry of Defense liable to generate e – way bill under this case?</p>	A	Yes
	B	No
	C	As notified by the appropriate authority
	D	None of the above

Multiple Choice Questions – Question 10

Question	Options	
<p>Mr. A transported certain goods worth Rs. 2 lakhs to Mr. B. the goods initially were transported by a truck. However, due to some technical faults, truck failed to reach the destination. As a consequence the goods were shifted to other lorry.</p> <p>Is e – way bill updation mandatory under the given case?</p>	A	Yes
	B	No
	C	At the option of proper officer
	D	None of the above

Multiple Choice Questions – Question 11

Question	Options	
<p>Goods are handed over by consignor to transporter on Friday evening at 17:00 hrs and the transporter generates the E-Way Bill and starts the movement of goods on Monday evening at 17:00 hrs after generating e-way bill.</p> <p>When will the validity period for e-way bill end if the distance is upto 75 Km?</p>	A	Tuesday at 24:00 hrs
	B	Tuesday at 17:00 hrs
	C	Monday at 24:00 hrs
	D	Saturday at 24:00 hrs

Multiple Choice Questions – Question 12

Question	Options	
<p>Mr. Aniket transported cargo worth Rs. 10,00,000 to Mr. Chaitanya in Dubai.</p> <p>Who shall be required to generate E – way bill under this case?</p>	A	Mr. Aniket
	B	Mr. Chaitanya
	C	Either (A) or (B) above
	D	E – way bill generation is exempted

Multiple Choice Questions – Question 13

Question	Options	
What is the time period provided for acceptance of details of E – way bill by the supplier or recipient under rule 138(1)?	A	Within 72 hours of such details provided on the portal
	B	Time of delivery of goods
	C	Earlier of (A) or (B) above
	D	None of the above

Multiple Choice Questions – Question 14

Question	Options	
Is possible to move goods in multiple vehicles under one invoice?	A	Yes
	B	No
	C	Yes, only in case goods are transported in CKD / SKD form
	D	None of the above

Multiple Choice Questions – Question 15

Question	Options	
<p>Mr. Chipku wants to transport exempted goods i.e. wood charcoal worth Rs. 75,000 along with taxable goods worth Rs. 48,000 (excluding GST amounting to Rs. 1,000) from Delhi to Gujarat. Which of the following statements is true in this situation?</p>	A	E-way Bill is mandatorily required to be issued for both taxable as well as exempted goods
	B	E-way Bill is not required
	C	E-way Bill is mandatorily required to be issued only for taxable goods
	D	E-way Bill is mandatorily required to be issued only for exempted goods

Multiple Choice Questions – Question 16

Question	Options	
<p>M/s Gyaan Publishing House, registered under GST in Delhi is engaged in printing and selling of books as well as trading of stationery items. He has provided following information of a consignment which is to be supplied to Mumbai: -</p> <p>(i) Taxable value of supplies indicated on tax invoice: Rs. 35,000/-</p> <p>(ii) Value of exempted supplies: Rs. 8,000/-</p> <p>(iii) Value of goods to be sent to job worker on delivery challan: Rs. 15,000/-</p> <p>Calculate the consignment value for the purpose of generating e-way bill for inter-State supply of goods. Assume rate of tax on taxable goods to be 18%</p>	A	Rs 35,000
	B	Rs 50,000
	C	Rs 56,300
	D	Rs 64,300

Multiple Choice Questions – Question 17

Question	Options	
<p>Rakesh & Company has got multiple retail outlets of cosmetic products in Mumbai. He receives an order from a customer of Kerala worth Rs. 1,20,000/- at one store. While checking the stock he found that order worth Rs. 55,000/- can be fulfilled from his one store situated in Dadar and remaining goods worth Rs. 65,000/- can be sent from his another store situated in Malad.</p> <p>He instructs both the stores to bill separately the goods to Kerala customer.</p> <p>Which one of the below is TRUE?</p>	A	He would be required to prepare one e-way bill since one order shall be considered as one consignment for the purpose of e-way bills
	B	He will not be required to prepare e-way bill
	C	Rakesh & Company would be required to prepare 3 e-way bills. One for movement from Dadar Store, one for movement from Malad store and one consolidated for movement from Transporter to Customer
	D	He would be required to prepare two separate e-way bills since each invoice value exceeds Rs. 50,000/- and each invoice shall be considered as one consignment for the purpose of generating e-way bills.

Multiple Choice Questions – Question 18

Question	Options	
The e-commerce operator collecting tax under section 52 shall file its monthly return in	A	Form GSTR 8 by 18th of the succeeding month
	B	Form GSTR 7 20th of the month succeeding the quarter
	C	Form GSTR 8 17th of the succeeding month
	D	Form GSTR 8 10th of the succeeding month

Multiple Choice Questions – Question 19

Question	Options	
The certificate of details of tax deducted by the deductor shall be furnished to the deductee in Form	A	GSTR 7
	B	GSTR 7A
	C	GSTR 6A
	D	GSTR 2A

Multiple Choice Questions – Question 20

Question	Options	
<p>Mr. A sold certain goods to Mr. B. However, when the goods reached the godown, they were checked and Certain goods were found defective and thus were returned.</p> <p>Does such sales return require generation of E – way Bill?</p>	A	Yes
	B	No
	C	At the option of appropriate authority
	D	None of the above

Answer Key –

Q. No	Correct Option	
1	C	Both (A) and (B) above
2	D	All of the Above
3	D	No Limit
4	C	Optional
5	C	Either (A) or (B)
6	D	All of the Above
7	B	E – commerce operator on an authorization from Mr. Tushar shall generate e – way bill
8	B	200 Kms per day
9	B	No
10	A	Yes

Answer Key –

Q. No	Correct Option	
11	A	Tuesday at 24:00 hrs
12	A	Mr. Aniket
13	C	Earlier of (A) or (B) above
14	C	Yes, only in case goods are transported in CKD / SKD form
15	B	E-way Bill is not required
16	C	Rs 56,300
17	D	He would be required to prepare two separate e-way bills since each invoice value exceeds Rs. 50,000/- and each invoice shall be considered as one consignment for the purpose of generating e-way bills.
18	D	Form GSTR 8 10th of the succeeding month
19	B	GSTR 7A
20	A	Yes



CA Rohit Kumar Singh – TaxMarvel Consulting

Professional Qualifications:

Rohit is a **Chartered Accountant (CA)**, **Company Secretary (CS)**, **Cost Accountant (CMA)** and **Gold Medallist Law (LLB) Graduate**. He has also passed **Diploma in Information Systems Audit** (ICAI) and **Associate of Insurance Institute of India** (AIII)

CA Rohit Kumar Singh is founder of **TaxMarvel Consulting Services LLP**, a niche consulting firm which provides GST, Corporate Laws, Income Tax and outsourcing services to Corporates and MSME.

He was head of **GST Business (GST Suvidha Provider) of Karvy Data Management Services Limited (KDMSL)**. KDMSL was ranked as one of the Top 5 GSPs in India. He was credited to have set up the GST Compliance and advisory services for several niche Corporates and Public Sector Undertakings (PSU's).

Earlier, Rohit was Manager at **PriceWaterHouse Coopers Private Limited (PwC)**, Hyderabad, and has headed Commercial Functions (Indirect Taxes, Insurance and Internal Audit) function of Transmission and Distribution Division of **Gammon India Limited**.

Rohit is regular presenter and speaker at various national seminars for GST/Indirect Taxes. He is an empanelled **faculty for GST at ICAI and ICMAI**. He has taken more than 75 national seminars on GST and regularly conducts online GST Sessions for professionals and Senior Management. He represents clients for Advance Rulings and Departmental appeals.

He is a regular blogger and contributes to articles on GST and Indirect taxes in various online forums such as caclubindia.com, taxguru and other online platforms.

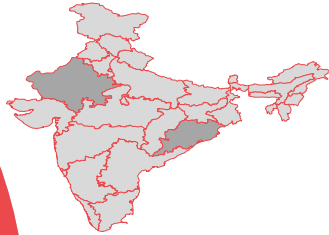
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About us

Who we are, what we do and contact us!



Our Presence



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- ❖ Our Mission is to make available GST solution with utmost care and client satisfaction
- ❖ We adopt client first approach
- ❖ TaxMarvel is a Consulting firm focussed on providing GST services to small and medium enterprises. We make GST easy for businesses by bringing in technology and subject matter expertise.
- ❖ TaxMarvel is founded by Chartered accountants, Company Secretaries and Management Graduates who have extensive industry expertise.
- ❖ The founders have experience in Big4 consulting firm at a managerial level and has also headed a leading GST Suvidha Provider (GSP).

Thank you

Thanks for your Patience and Time

