

Registration – MCQ



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Test your knowledge

Multiple Choice Questions

Multiple Choice Questions – Question 1

Question	Options	
Which one of the following is true?	A	A person can't collect tax unless he is registered
	B	Registered person not liable to collect tax till his aggregate turnover exceeds Rs 20 lakhs/ Rs 10 Lakhs as the case may be.
	C	A person can collect the tax during the period of his provisional registration
	D	Both (A) and (B) are correct

Multiple Choice Questions – Question 2

Question	Options	
Which of the following forms are used for registration?	A	Form GSTR 1
	B	Form GSTAPL – 01
	C	Form GST REG - 01
	D	Form GST RFD – 01

Multiple Choice Questions – Question 3

Question	Options	
Within how many days a person should apply for registration?	A	Within 60 days from the date he becomes liable for registration
	B	Within 30 days from the date he becomes liable for registration
	C	No Time Limit
	D	Within 90 days from the date he becomes liable for registration

Multiple Choice Questions – Question 4

Question	Options	
A person having ____ business verticals in a State ____ obtain a separate registration for each business vertical.	A	Single, shall
	B	Multiple, shall
	C	Multiple, may
	D	Single, may

Multiple Choice Questions – Question 5

Question	Options	
Which one of following statements are correct	A	Voluntary registration is not possible under GST.
	B	Voluntarily registered person not liable to comply with all the provisions of the GST
	C	A person may get himself registered voluntarily and shall comply with all the provisions of GST
	D	None of the above

Multiple Choice Questions – Question 6

Question	Options	
Which of the following requires amendment in the registration certificate?	A	Change of name of the registered person
	B	Change in constitution of the registered person
	C	Addition, deletion or retirement of partners or directors, Karta, Managing Committee, Board of Trustees, Chief Executive Officer or equivalent, responsible for the day to day affairs of the business
	D	All of the above

Multiple Choice Questions – Question 7

Question	Options	
What are the consequences of obtaining registration by misrepresentation?	A	Liable to cancellation of registration by proper officer.
	B	Liable to a fine not exceeding Rs 1,000,000/-
	C	Imprisonment for a period of 6 months to 3 years.
	D	Both (B) and (C)

Multiple Choice Questions – Question 8

Question	Options	
Who can submit application for registration in Form GST REG-09?	A	Non- Resident taxable person
	B	Input service distributor
	C	Person deducting tax at source
	D	Person collecting tax at source

Multiple Choice Questions – Question 9

Question	Options	
Which of the below statements are incorrect in finding out the effective date of registration?	A	From the date on which a person becomes liable to registration, where application is submitted within 30 days from such date
	B	Date of grant of registration, where application is submitted after 30 days from such date
	C	From the date of grant of provisional registration, in case of persons registered under earlier law
	D	Date of issue of certificate of registration

Multiple Choice Questions – Question 10

Question	Options	
An Unique Identity Number will be allotted to the following persons upon submitting an Application?	A	All the taxable persons can apply
	B	Only unregistered persons can apply
	C	Specialized agency of the UNO or any multilateral financial institution or consulate or embassy of foreign countries
	D	No such concept under CGST/SGST Act

Multiple Choice Questions – Question 11

Question	Options	
How the aggregate turnover of Rs 20 Lakh is calculated?	A	Aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and interstate supplies of a person having same PAN computed on all India basis
	B	Aggregate value of all taxable supplies(excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and interstate supplies of a person computed for each state separately
	C	Aggregate value of all taxable intrastate supplies, export of goods/services and exempt supplies of a person having same PAN computed for each state separately
	D	Aggregate value of all taxable supplies(excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and interstate supplies of a person having same PAN computed on all India basis and excluding taxes if any charged under CGST Act, SGST Act and IGST Act

Multiple Choice Questions – Question 12

Question	Options	
Whether all persons are mandatorily required to obtain registration?	A	Yes
	B	Not required if he is an agriculturist or person exclusively engaged in supplying exempt goods or services, if specified threshold limit does not exceed in a financial year.
	C	Not required if he is an agriculturist or person exclusively engaged in supplying exempt goods or services
	D	No, only if specified threshold exceeds in a financial year then only need to obtain

Multiple Choice Questions – Question 13

Question	Options	
PAN issued under the Income Tax Act is mandatory for grant of registration.	A	It is one of the documents listed
	B	Yes, but non-resident taxable person may be granted registration on the basis of any other document
	C	Yes, but persons required to deduct tax at source u/s 51 may have TAN in lieu of PAN.
	D	Both (b) and (c)

Multiple Choice Questions – Question 14

Question	Options	
What is the validity of the registration certificate?	A	One Year
	B	No Validity
	C	Valid Until Cancelled
	D	Five Years

Multiple Choice Questions – Question 15

Question	Options	
Does cancellation of registration under CGST affect the liability under SGST/IGST for period prior to cancellation of registration?	A	Cancellation of registration will immune his liability under CGST only.
	B	Cancellation of registration will immune his liability under IGST only
	C	Cancellation of registration will immune his liability under SGST and CGST but not under IGST.
	D	Cancellation does not affect the liability of taxable person to pay tax and other dues under CGST/SGST/IGST Act.

Multiple Choice Questions – Question 16

Question	Options	
<p>Which of the following statements are correct?</p> <p>(i) Revocation of cancellation of registration under CGST/SGST Act shall be deemed to be a revocation of cancellation of registration under SGST/CGST Act</p> <p>(ii) Cancellation of registration under CGST/SGST Act shall be deemed to be a cancellation of registration under SGST/CGST Act</p> <p>(iii) Revocation of cancellation of registration under CGST/SGST Act shall not be deemed to be a revocation of cancellation of registration under SGST/CGST Act.</p> <p>(iv) Cancellation of registration under CGST/SGST Act shall not be deemed to be a cancellation of registration under SGST/CGST Act</p>	A	(i) and (ii)
	B	(i) and (iv)
	C	(ii) and (iii)
	D	(iii) and (iv)

Multiple Choice Questions – Question 17

Question	Options	
Business which has centralized registration under erstwhile Act.	A	Shall obtain a centralized registration under GST Law.
	B	Shall obtain separate registration in each state from where it is making taxable supplies
	C	Shall obtain registration on temporary basis.
	D	No need to apply for registration under GST.

Multiple Choice Questions – Question 18

Question	Options	
Every registered taxable person shall display his certificate of registration in a prominent location at his principal and at every other place of business also GSTIN shall be displayed on the name board at the entry of such places	A	No, certificate of registration to be displayed only at a registered place of business and GSTIN need not be displayed on the name board.
	B	Yes, above statement is correct
	C	No, GSTIN to be displayed only on the invoices.
	D	Above statement is correct subject to certificate of registration to be displayed only at registered place of business.

Multiple Choice Questions – Question 19

Question	Options	
Under what circumstances physical verification of business premises is mandatory?	A	Physical verification of business premises is a discretionary power of proper officer.
	B	If additional information for registration asked by the proper officer is not submitted within specified time
	C	If certificate of registration is obtained on misrepresentation of facts.
	D	If photograph of the business premise is not uploaded in the common portal within specified time.

Multiple Choice Questions – Question 20

Question	Options	
Who will take registration on services in relation to transportation of goods (including used household for personal use) if, GTA avails ITC on supplies made by him	A	GTA, forward charge
	B	GTA, RCM
	C	Service receiver, forward charge
	D	Service receiver, RCM

Answer Key –

Q. No	Correct Option	
1	A	A person can't collect tax unless he is registered
2	C	Form GST REG – 01
3	B	Within 30 days from the date he becomes liable for registration
4	C	Multiple, May
5	C	A person may get himself registered voluntarily and shall comply with all the provisions of GST
6	D	All of the above
7	A	Liable to cancellation of registration by proper officer
8	A	Non- Resident taxable person
9	D	Date of issue of certificate of registration
10	C	Specialized agency of the UNO or any multilateral financial institution or consulate or embassy of foreign countries

Answer Key –

Q. No	Correct Option	
11	D	Aggregate value of all taxable supplies(excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and interstate supplies of a person having same PAN computed on all India basis and excluding taxes if any charged under CGST Act, SGST Act and IGST Act
12	C	Not required if he is an agriculturist or person exclusively engaged in supplying exempt goods or services
13	D	Both (B) and (C)
14	C	Valid until cancelled
15	D	Cancellation does not affect the liability of taxable person to pay tax and other dues under CGST/SGST/IGST Act
16	A	(i) and (ii)
17	B	Shall obtain separate registration in each state from where it is making taxable supplies
18	B	Yes, above statement is correct
19	A	Physical verification of business premises is a discretionary power of proper officer
20	A	GTA, forward charge



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.

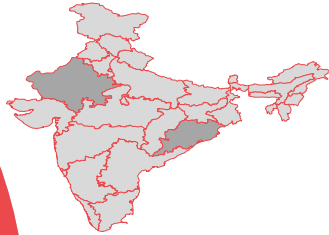
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About us

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

