**1. What is the key distinguishing factor of job work under GST?**

A. Job worker must be unregistered
B. The goods must be owned by the job worker
**C. Ownership of goods remains with the principal**D. Job work must involve immovable property
E. Only capital goods are allowed for job work

**2. Which section of the CGST Act defines Job Work?**

A. Section 143
B. Section 19
C. Section 2(72)
**D. Section 2(68)**
E. Section 45

**3. What is the maximum time limit for return of capital goods (except moulds, dies, jigs, fixtures, and tools) sent for job work?**

A. 6 months
B. 1 year
C. 2 years
**D. 3 years**
E. 5 years

**4. If inputs are not received back within the stipulated time, the transaction is treated as:**

A. Sale of capital assets
B. Supply from job worker to principal
**C. Supply from the principal to job worker**
D. Exempt supply
E. Composite supply

**5. Which form is used to report job work transactions under GST?**

A. GSTR-3B
B. GSTR-9
**C. GST ITC-04**
D. GST REG-06
E. GSTR-2A

**6. Which of the following is a required data element in the QR code on e-invoices?**

A. Purchase Order Number
B. Supplier's PAN
**C. Recipient GSTIN**
D. Shipping Mode
E. Invoice Currency

**7. What happens if an invoice eligible for IRN is issued without generating one?**

A. No penalty
B. Treated as a valid invoice
**C. Attracts penalty under Section 122**
D. Gets automatically corrected by IRP
E. Taxpayer is warned only once

**8. Which of the following entities is *exempted* from generating e-invoices?**

A. SEZ Developers
**B. Banking Companies**
C. Registered B2B Traders
D. Exporters
E. Software service providers

**9. What is the time limit for IRN cancellation?**

A. 72 hours
B. 7 days
**C. 24 hours**
D. 1 hour
E. No limit

**10. Which of the following is *not* a document that requires IRN generation?**

A. Tax Invoice
B. Credit Note
C. Debit Note
**D. Delivery Challan**
E. None of the above

**11. Under which section of the CGST Act is the fundamental framework for GST refunds laid down?**

A. Section 19
**B. Section 54**
C. Section 77
D. Section 115
E. Section 56

**12. Which form is used for a standard refund application under Rule 89(1)?**

A. RFD-03
B. RFD-02
**C. RFD-01**
D. RFD-05
E. RFD-06

**13. Who is eligible to claim refund in the case of supplies to SEZ units or developers?**

A. Only the SEZ recipient
B. Either supplier or recipient
**C. Only the supplier**
D. Only customs authorities
E. GST Council

**14. Which circular introduced the fully electronic refund process and single disbursement mechanism?**

A. Circular 111/30/2019
B. Circular 135/05/2020
**C. Circular 125/44/2019**
D. Circular 70/44/2018
E. Circular 5/5/2017