**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