

Audit, GSTR 9 and 9C – MCQ and Case Study



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Test your knowledge

Multiple Choice Questions

Multiple Choice Questions – Question 1

Question	Options	
What is the threshold for Aggregate Turnover for filing Annual Return in Form GSTR 9 for FY 2023-24 for Normal taxpayer?	A	Rs 1 Crore
	B	Rs 50 lakhs
	C	Rs 2 Crores
	D	Rs 5 Crores

Correct Alternative - (C) Rs 2 Crores

Multiple Choice Questions – Question 2

Question	Options	
What is the threshold for Aggregate Turnover for filing Reconciliation Statement in Form GSTR 9C for FY 2023-24 for Normal taxpayer?	A	Rs 1 Crore
	B	Rs 50 lakhs
	C	Rs 2 Crores
	D	Rs 5 Crores

Correct Alternative - (D) Rs 5 Crores

Multiple Choice Questions – Question 3

Question	Options	
Who among the following, are not required to file Annual Return in Form GSTR 9?	A	Composition taxpayer
	B	Non Resident Foreign taxpayer
	C	Input Service Distributor
	D	All of the above

Correct Alternative - (D) All of the above

Multiple Choice Questions – Question 4

Question	Options	
Who is authorized to conduct Special Audit appointed by Commissioner or any person authorized by him?	A	Chartered Accountant in Practice
	B	Cost Accountant in Practice
	C	Either (A) or (B)
	D	Neither (A) or (B)

Correct Alternative - (C) Either (A) or (B)

Multiple Choice Questions – Question 5

Question	Options	
Taxable person has to maintain his records for a period of (if no appeal is pending):	A	expiry of 72 months from the due date of filing of Annual Return for the year
	B	expiry of 40 months from the due date of filing of Annual Return for the year
	C	expiry of 30 months from the due date of filing of Annual Return for the year
	D	expiry of 90 months from the due date of filing of Annual Return for the year

Correct Alternative - (A) expiry of 72 months from the due date of filing of Annual Return for the year

Multiple Choice Questions – Question 6

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 7

Question	Options	
What is the due date for filing of Annual Return for FY 2023-24	A	31st January 2025
	B	30th September 2024
	C	30th September 2024
	D	31st December 2024

Correct Alternative - (D) 31st December 2024

Multiple Choice Questions – Question 8

Question	Options	
NIL Annual Return may be filed if all the conditions are satisfied except	A	Not made any outward supplies, and
	B	No Liability of any kind, and
	C	Not made any communication with Department, and
	D	Not claimed any refund

Correct Alternative - (C) Not made any communication with Department, and

Multiple Choice Questions – Question 9

Question	Options	
Late fees applicable under CGST Act in case of delay in filing of Annual Return each day is	A	Rs 500 per day
	B	Rs 200 per day
	C	Rs 100 per day
	D	.5% of the aggregate turnover

Correct Alternative - (C) Rs 100 per day

Multiple Choice Questions – Question 10

Question	Options	
Reconciliation of Gross Turnover and Taxable Turnover is required to be reported in	A	GSTR 9
	B	GSTR 9C
	C	Not required and same shall be dealt during Departmental Audits
	D	GSTR 1 and 3B

Correct Alternative - (B) GSTR 9C

Thank you

Thanks for your Patience and Time

