**GST RETURN**

**1. Which form is used for filing GST returns related to outward supplies?**

A) GSTR-1
B) GSTR-2
C) GSTR-3
D) GSTR-9

**Answer**: A) GSTR-1

### 2. GSTR-9 is a \_\_\_\_\_\_.

A) Monthly return
B) Annual return
C) Quarterly return
D) Final return

**Answer**: B) Annual return

### 3. Which of the following GST returns needs to be filed by a person registered under the composition scheme?

A) GSTR-1
B) GSTR-3B
C) GSTR-4
D) GSTR-9

**Answer**: C) GSTR-4

### 4. What is the due date for filing GSTR-3B for the month of February 2025?

A) 31st March 2025
B) 20th March 2025
C) 25th March 2025
D) 15th March 2025

**Answer**: B) 20th March 2025

### 5. Who is required to file GSTR-9A?

A) Casual taxable persons
B) Non-resident taxable persons
C) Taxpayers under the composition scheme
D) Exporters

**Answer**: C) Taxpayers under the composition scheme

### 6. What is the due date for filing GSTR-1 for monthly filers?

A) 15th of the next month
B) 20th of the next month
C) 11th of the next month
D) 10th of the next month

**Answer**: C) 11th of the next month

**7. Which GST return is filed by a taxpayer registered under the Goods and Services Tax (GST) for every month?**

A) GSTR-4
B) GSTR-2
C) GSTR-3B
D) GSTR-9

**Answer**: C) GSTR-3B

### 8. When is the due date for filing GSTR-4 for a quarterly filer under the composition scheme?

A) 15th of the next month
B) 18th of the next month
C) 18th of the month following the end of the quarter
D) 20th of the next month

**Answer**: C) 18th of the month following the end of the quarter

### 9. GSTR-5 is a return for which of the following?

A) Regular taxpayers
B) Non-resident taxable persons
C) Composition scheme taxpayers
D) E-commerce operators

**Answer**: B) Non-resident taxable persons

### 10. The due date for filing GSTR-9 for the financial year 2023-24 is:

A) 31st March 2025
B) 30th June 2025
C) 31st December 2024
D) 31st July 2025

**Answer**: C) 31st December 2024

### 11. The last date for filing GSTR-1 for the quarter ending September 2025 is:

A) 15th October 2025
B) 11th October 2025
C) 13th October 2025
D) 20th October 2025

**Answer**: B) 11th October 2025

### 12. GSTR-3B is filed for:

A) Monthly reporting of sales and tax payments
B) Quarterly reporting of sales
C) Annual return
D) Monthly filing by composition scheme taxpayers

**Answer**: A) Monthly reporting of sales and tax payments

### 13. GSTR-2A is auto-populated from which of the following?

A) Purchases reported by the taxpayer
B) Returns filed by the supplier
C) Payments made by the taxpayer
D) Sales reported by the taxpayer

**Answer**: B) Returns filed by the supplier

### 15. What is GSTR-3B used for?

A) Reporting income
B) Reporting GST liability and payments
C) Reporting the balance sheet
D) Reporting expenses

**Answer**: B) Reporting GST liability and payments

**Answer**: A) A taxpayer’s GST registration is cancelled