**MCQ – E Way Bil**

1. **What is the threshold value for generating an e-way bill?**
   1. ₹10,000
   2. ₹50,000
   3. ₹1,00,000
   4. ₹25,000
2. **Which form is used to generate an e-way bill?**
   1. FORM GST EWB-02
   2. FORM GST EWB-01
   3. FORM GST INV-1
   4. FORM GST EWB-04
3. **How long is the validity period of an e-way bill for goods transported up to 100 km?**
   1. 1 day
   2. 2 days
   3. 3 days
   4. 24 hours
4. **What happens if the recipient does not communicate acceptance or rejection of the e-way bill within 72 hours?**
   1. It is deemed rejected
   2. It is deemed accepted
   3. The e-way bill is cancelled
   4. A penalty is imposed
5. **Which of the following goods is exempt from the e-way bill requirement?**
   1. Handicraft goods
   2. Liquified petroleum gas for household use
   3. Kerosene oil sold under PDS
   4. All of the above
6. **What must the person in charge of a conveyance carry?**
   1. Only the e-way bill
   2. Invoice or bill of supply and e-way bill
   3. Only the invoice
   4. Delivery Challan only
7. **What is the maximum distance for which an e-way bill can be generated without updating the conveyance details?**
   1. 5 km
   2. 10 km
   3. 15 km
   4. 20 km
8. **What is the consequence of not generating an e-way bill when required?**
   1. No consequence
   2. A fine may be imposed
   3. The goods will be confiscated
   4. The transporter will be penalized
9. **Which of the following is true regarding the e-way bill for goods transported by a job worker?**
   1. The job worker must generate the e-way bill
   2. The principal must generate the e-way bill
   3. No e-way bill is required
   4. The e-way bill is optional
10. **What is the role of the common portal in the e-way bill system?**
    1. To generate e-way bills only
    2. To facilitate communication between suppliers and recipients
    3. To provide a platform for tax payments
    4. To store all invoices
11. **What is FORM GST EWB-04 used for?**
    1. To generate an e-way bill
    2. To update the details of the e-way bill
    3. To report discrepancies in e-way bills
    4. To cancel an e-way bill
12. **What is the validity period for an e-way bill for every additional 100 km?**
    1. One additional day
    2. Two additional days
    3. Three additional days
    4. Four additional days
13. **Which of the following statements is correct regarding the e-way bill?**
    1. It can be generated for goods valued below ₹50,000
    2. It is not required for intra-state transport
    3. It must be generated before the movement of goods
    4. It is optional for registered persons
14. **What happens if an e-way bill is cancelled after verification in transit?**
    1. It can still be cancelled
    2. It cannot be cancelled
    3. It is automatically cancelled
    4. A penalty is imposed
15. **Who is responsible for generating the e-way bill when goods are transported by railways?**
    1. The consignor
    2. The consignee
    3. The transporter
    4. Any registered person
16. **What is the purpose of the Invoice Reference Number?**
    1. To track the movement of goods
    2. To verify the authenticity of the e-way bill
    3. To facilitate tax payments
    4. To provide a unique identifier for invoices
17. **Which of the following is NOT a requirement for generating an e-way bill?**
    1. Providing details of the goods
    2. Specifying the mode of transport
    3. Mentioning the recipient's bank details
    4. Indicating the consignor's details
18. **What is the penalty for non-compliance with e-way bill rules?**
    1. No penalty
    2. A fixed fine
    3. A percentage of the consignment value
    4. Both B and C
19. **What is the significance of the auto-population feature in FORM GST EWB-01?**
    1. It reduces manual entry errors
    2. It speeds up the e-way bill generation process
    3. It ensures all required fields are filled
    4. All of the above
20. **Which of the following is a requirement for the transporter when transferring goods?**
    1. Update the details of the conveyance
    2. Generate a new e-way bill
    3. Notify the consignee
    4. None of the above

**MCQ on TDS & TCS :**

1. What is the threshold value exceeding which tax is required to be deducted under GST?
2. Rs. 1,00,000
3. Rs. 2,00,000
4. Rs. 2,50,000
5. Rs. 3,00,000
6. When should TDS be deducted under GST?
7. At the time of invoice generation
8. At the time of payment
9. At the time of supply
10. At the time of order placement
11. What is the rate of TDS under GST for intra-state supplies?
12. 1%
13. 2%
14. 3%
15. 4%
16. Which of the following documents is required to be uploaded for address proof during the registration process?
17. Passport
18. Aadhar Card
19. Electricity Bill
20. Driving License
21. What is the validity period of the Temporary Reference Number (TRN) generated during the TDS Registration process?
22. 7 days
23. 15 days
24. 30 days
25. 60 days
26. Is there any need to submit hard copies of forms or documents for GST TDS Registration?
27. Yes
28. No
29. What is the nature of supply for which TDS is not required to be deducted under GST?
30. Exempted supply
31. Taxable supply
32. Inter-state supply
33. Intra-state supply
34. What is the rate of TDS under GST for inter-state supplies?
35. 1%
36. 2%
37. 3%
38. 4%
39. What is the penalty for non-deduction of TDS under GST?
40. a) 10% of the transaction value
41. b) 1% of the transaction value
42. c) 5% of the transaction value
43. d) 2% of the transaction value Answer c) 5% of the transaction value
44. What is the due date for TDS return submission under GST?
45. 10th of the following month
46. 15th of the following month
47. 20th of the following month
48. 30th of the following month
49. What Which section deals with the TDS Provisions in GST?
50. Section 51
51. Section 52
52. Section 53
53. Section 54
54. What is the date for applicability of TDS provisions?
55. 01.07.2017
56. 01.01.2018
57. 01.09.2018
58. 01.10.2018
59. TDS under GST is a system to collect tax by the Government through specified bodies, which are,
60. CG / SG
61. Local authority
62. Governmental agencies
63. All of the above
64. Every Registered person required to deduct tax at source under sec􀆟on 51 shall furnish return, in\_\_\_\_\_\_\_, for the month in which such deductions have been made within 10 days after the end of such month.

a. FormGSTR-5

b. FormGSTR-6

c. FormGSTR-7

d. Form GSTR-8

1. Aasma ltd had supplied goods to a local authority for ` 7,56,000 (inclusive of GST @ 12%). Determine the amount of tax to be deducted at source.

a. 15,120

b. 13,500

c. 7,560

d. None of the above

**TCS:**

1. Which section deals with the TCS provisions in GST?
2. Section 51
3. Section 52
4. Section 53
5. Section 54
6. When the TCS provisions are made applicable?
7. 31.10.2018
8. 01.10.2018
9. 31.10.2017
10. 01.11.2018
11. What is the threshold limit for applying the provisions of Sec􀆟on 52 for collecting tax at source?
12. If net value of taxable supplies exceeds Rs.2,50,000
13. If net value of taxable supplies exceeds Rs.5,00,000
14. If net value of taxable supplies exceeds Rs.10,00,000
15. No such limit prescribed
16. What is the rate of tax for Tax collected at source?
17. 0.5% each CGST and SGST
18. 2% for IGST
19. Both (a) and (b)
20. 0.5%
21. The Tax collected by E – commerce Operators from the actual Suppliers of goods is termed as:
22. TDS
23. TCS
24. Service tax
25. All of the above
26. When should be the e-commerce operator collect tax at source?
    1. On the date when the other supplier makes supplies through operator
    2. Day on which the operator remits the consideration to the supplier
    3. When he collects the consideration on behalf of the supplier in respect of such supply
    4. Option (a) or (c) whichever is earlier
27. Every electronic commerce operator required to collect tax at source under sec􀆟on 52 shall furnish a statement \_\_\_\_\_\_\_\_\_\_\_\_\_\_containing details of supplies effected through such operator and the amount of tax collected as required under sec􀆟on 52(1)of the CGST Act.
28. FormGSTR-5
29. FormGSTR-6
30. FormGSTR-7
31. Form GSTR-8
32. When should the e-commerce operator remit the amount of TCS to government and file the necessary returns with the government?
33. Within 10 days after the end of the month in which such amount was collected
34. Within 10 days after the end of the month in which such amount was collected, but no time limit for filing the return
35. Within 10 days after the end of the month in which such amount was collected, but no time limit for paying the money
36. No time limit for both
37. Can a Supplier take Credit of the TCS?
38. Yes
39. No
40. Yes, on the basis of the valid return filed
41. Yes, on the basis of a valid return filed by the e-commerce operator and there is no discrepancy in the returns.
42. At what rate should the tax be collected at source?
43. Not exceeding 0.5%
44. Not exceeding 1%
45. Not exceeding 2%
46. Not exceeding 3%
47. What is e-commerce?
48. Supply of goods on an electronic platform for commerce other than the e-commerce operator himself
49. Supply of goods or services on an electronic platform for commerce including the e-commerce operator
50. Supply of goods and services on an electronic platform for commerce
51. Supply of goods or services or both including digital products over digital or electronic network
52. 'Electronic commerce operator' means any person who \_\_\_\_\_\_\_\_\_\_\_\_\_ digital or electronic facility or platform for electronic commerce.
53. Owns
54. Manages
55. Operates
56. Any of the above