1. GST is a consumption of goods and services tax based on

A) Development

B) Dividend

C) Destination

D) Destiny

**Ans- C**

1. The threshold limit for obtaining registration in a case of supplier who is exclusively engaged in the supply of Goods is -

(A) Rs.10 Lakhs

(B) Rs.15 Lakhs

(C) Rs.40 Lakhs

(D) Rs.50 Lakhs

**Ans- C**

1. Which one of the following amendments to the Constitution of India relates to GST?

A) 98

B) 99

C) 100

D) 101

**Ans- D**

1. Which Amendment bill is introduced to pass the GST Bill?

A) 120

B) 121

C) 122

D) 124

**Ans- C**

1. The President of India constituted GST Council as per Article \_\_\_\_ of the Constitution.

A) 271

B) 366

C) 279A

D) 270

**Ans- C**

1. Who is the Chairperson of GST Council?

A) Union Finance Minister

B) Nominated by the Govt.

C) Nominated by Council

D) Elected by Council

**Ans- A**

1. Decisions of GST Council will be based on \_\_\_\_\_\_\_ majority of votes cast.

A) 2/3rd of votes cast

B) 1/2nd of votes cast

C) 3/4th of votes cast

D) None of these

**Ans- C**

1. Integrated GST is applicable on \_\_\_\_\_

A) Interstate Supply only

B) Interstate supply & Imports

C) Exports

D) Intrastate sales

**Ans- B**

1. What duties are taxed on intra-State supplies?

A) CGST

B) SGST

C) CGST and SGST

D) IGST

**Ans- C**

1. \_\_\_\_\_ refers to receipt of goods or services or both whether by purchase, acquisition or any other means with or without consideration.

A) Outward supply

B) Inward supply

C) Taxable supply

D) None of these

**Ans- B**