**1. Under GST, goods are classified using which of the following codes?**
A. SAC
B. GSTN
C. HSN
D. SSC

✅ **Answer: C. HSN**

**2. SAC is applicable for classification of:**
A. Only goods
B. Only services
C. Both goods and services
D. Only exempted services

✅ **Answer: B. Only services**

**3. The full form of HSN in GST is:**
A. Harmonized Sales Nomenclature
B. Harmonized System of Nomenclature
C. Harmonized System for Notification
D. Harmonized Statistical Nomenclature

✅ **Answer: B. Harmonized System of Nomenclature**

**4. The classification of goods and services under GST is primarily based on:**
A. Cost of supply
B. Place of supply
C. Nature of goods/services as per HSN/SAC
D. Invoice value

✅ **Answer: C. Nature of goods/services as per HSN/SAC**

**5. Which Section of the CGST Act, 2017 governs classification of goods and services?**
A. Section 7
B. Section 9
C. Section 8
D. Section 11

✅ **Answer: C. Section 8**

**6. What is the basis for determining the correct rate of GST applicable to a supply?**
A. State of the supplier
B. Classification of goods/services
C. Location of recipient
D. Type of invoice issued

✅ **Answer: B. Classification of goods/services**

**7. What is the primary legal document used to determine classification disputes in GST?**
A. Tariff notification
B. Constitution of India
C. CGST Rules
D. Customs Tariff Act, 1975

✅ **Answer: D. Customs Tariff Act, 1975**

**8. Which of the following principles is *not* used in interpreting classification under GST?**
A. Common parlance test
B. End-use test
C. Trade understanding
D. Personal preference test

✅ **Answer: D. Personal preference test**

**9. If an item is not specifically mentioned under GST rates, its classification is determined by:**
A. Supplier's discretion
B. Brand name
C. Residuary entry of the respective schedule
D. Customer’s demand

✅ **Answer: C. Residuary entry of the respective schedule**

**10. Advance Ruling can be sought under GST for:**
A. Time of supply
B. Classification of goods or services
C. Payment of late fees
D. Annual return filing

✅ **Answer: B. Classification of goods or services**