**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**