**Multiple Choice Questions:-**

1. Under GST, which section deals with furnishing details of outward supplies?

1. Section 38
2. Section 39
3. Section 37
4. Section 40

Answer: C

2. What is the due date for filing GSTR-3B by a regular taxpayer?

1. 10th of next month
2. 11th of next month
3. 20th of next month
4. 22nd of next month

Answer: C

3. Which form is used by Composition Taxpayers for filing their annual return?

1. GSTR-3B
2. GSTR-4
3. GSTR-9
4. CMP-08

Answer: B

4. The final return in case of cancellation of registration must be filed in:

1. GSTR-9
2. GSTR-3B
3. GSTR-10
4. GSTR-11

Answer: C

5. Which return form is filed by an Input Service Distributor (ISD)?

1. GSTR-6
2. GSTR-7
3. GSTR-4
4. GSTR-2B

Answer: A

6. What is the maximum value for which details can be furnished using IFF in each of the first two months of a quarter?

1. ₹1 Crore
2. ₹25 Lakhs
3. ₹50 Lakhs
4. ₹2.5 Lakhs

Answer: C

7. Which form is system-generated and provides details of input tax credit for a recipient?

1. GSTR-2
2. GSTR-2B
3. GSTR-2A
4. GSTR-1

Answer: B

8. What is the due date for filing GSTR-1 by a monthly regular taxpayer?

1. 10th of the next month
2. 11th of the next month
3. 13th of the next month
4. 15th of the next month

Answer: B

9. Under the QRMP scheme, which form is used to make monthly tax payment?

1. GSTR-1
2. GSTR-3B
3. GSTR-2B
4. GST PMT-06

Answer: D

10. Who is required to file return in GSTR-5?

1. Input Service Distributor
2. Tax Deductor
3. Non-Resident Taxable Person
4. E-commerce operator

Answer: C

11. What is the due date for filing GSTR-7 (TDS return)?

1. 10th of the next month
2. 11th of the next month
3. 13th of the next month
4. 15th of the next month

Answer: A

12. GSTR-8 is filed by which type of entity?

1. Input Service Distributor
2. Composition Dealer
3. E-commerce Operator
4. Non-Resident Taxable Person

Answer: C

13. What is the time limit for rectification of error in GSTR-1?

1. Before filing of next month’s return
2. Before 31st March of the following FY
3. Before 30th November of the following FY or filing of Annual Return, whichever is earlier
4. Before 30th September of the following FY

Answer: C

14. A Nil GSTR-1 can be filed through which of the following methods?

1. E-mail
2. SMS
3. Offline Utility
4. Letter to GST Department

Answer: B

15. Form GSTR-11 is to be filed by:

1. Composition Dealer
2. Foreign Embassy
3. UIN Holder (e.g. UN or Embassy)
4. Input Service Distributor

Answer: C

16. What is the frequency of filing GSTR-6 by Input Service Distributor?

1. Quarterly
2. Half-Yearly
3. Annually
4. Monthly

Answer: D

17. Under which section is the Annual Return (GSTR-9) covered?

1. Section 39
2. Section 44
3. Section 37
4. Section 38

Answer: B

18. For QRMP scheme, taxpayers with turnover up to how much can opt in?

1. ₹10 Crore
2. ₹2 Crore
3. ₹1 Crore
4. ₹5 Crore

Answer: D

19. What is the due date for furnishing GSTR-4 (Annual Return for Composition Dealers)?

1. 31st March
2. 18th April
3. 30th April
4. 31st December

Answer: C

20. A registered person shall not be allowed to furnish GSTR-1 for a tax period if:

1. They filed GSTR-3B
2. They paid late fees
3. They have not furnished GSTR-1 for any previous period
4. They missed due date of GSTR-9

Answer: C