**1. Under the GST regime, which of the following taxes must be paid by using the Electronic Cash Ledger?**

A. Interest  
B. Penalty  
C. Tax liability  
**D. All of the above**

**2. In case of exports under LUT without payment of tax, refund of unutilized ITC is claimed under which rule?**

A. Rule 89(1)  
**B. Rule 89(4)**  
C. Rule 89(5)  
D. Rule 96

**3. Refund of accumulated Input Tax Credit due to inverted duty structure is allowed under which rule?**

A. Rule 92  
**B. Rule 89(5)**  
C. Rule 90  
D. Rule 89(4)

**4. Refund amount shall be credited to the Consumer Welfare Fund if:**

A. The applicant proves that the tax burden was not passed to the consumer  
B. The refund relates to zero-rated exports  
**C. The applicant fails to prove that the incidence of tax has not been passed on**  
D. Refund is less than ₹1,000

**5. Refund is not allowed if the refund amount is less than:**

A. ₹1  
B. ₹100  
C. ₹500  
**D. ₹1,000**

**6. Which of the following is used to pay output tax liability under GST first?**

**A. Electronic Credit Ledger**  
B. Electronic Cash Ledger  
C. Bank Challan  
D. Input Tax Credit Ledger

**7. Section 50(1) of the CGST Act deals with:**

A. Interest on refund of tax  
B. Interest on delay in filing annual return  
**C. Interest on delayed payment of tax**  
D. Interest on delayed issuance of invoice

### ****8. What is the maximum rate of interest prescribed under Section 50(1) of the CGST Act?****

A. 12% per annum  
B. 15% per annum  
**C. 18% per annum**  
D. 24% per annum

### ****9. Interest under Section 50(1) is calculated from:****

A. The date of filing GSTR-1  
**B. The due date of filing GSTR-3B**  
C. The date of actual payment  
D. The date of issuance of tax invoice

### ****10. Under Section 50(2), interest is payable when:****

A. Refund is delayed by the department  
**B. Input tax credit is wrongly availed and utilized**  
C. Invoice is not uploaded on the portal  
D. Composition dealer files return late

### ****11. Which of the following is true about Section 50(2)?****

A. Interest is payable even if wrong ITC is not utilized  
**B. Interest applies only when wrong ITC is availed and utilized**  
C. Interest is not applicable on wrong ITC  
D. Interest is payable on gross tax liability

### ****12. What is the interest rate for wrong availment and utilization of ITC as per GST law?****

A. 12%  
B. 18%  
**C. 24%**  
D. Nil