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

A) Development

B) Dividend

C) Destination

D) Destiny

**Ans- C**

1. What is the threshold limit for requirement of registration under GST?

A) Rs. 10 lakh / 40 lakh in special category states

B) Rs. 20 lakh / 5 lakh in special category states

C) Rs. 20 lakh / 10 lakh in special category states

D) Rs. 10 lakh / 5 lakh in special category states

**Ans- C**

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

(A) 10 Lakh

(B) 20 Lakh

(C) 40 Lakh

(D) 50 Lakh

**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. 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 is the function of GST Common Portal?

A) Filling Return

B) Facilitating Registration

C) Both A and B as above

D) None of the above

**Ans- C**

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

A) CGST

B) SGST

C) CGST and SGST

D) IGST

**Ans- C**

1. Supply of two or more taxable supplies naturally bundled and supplied is called

A) Mixed supply

B) Composite supply

C) Common supply

D) Continuous supply

**Ans- B**

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**

1. Supply of goods where the location of the supplier and the place of supply of goods are in the same State or same Union territory shall be treated as

A) Interstate supply

B) Intra-state supply

C) Taxable supply

D) None of these

**Ans- B**

1. Reverse charge means the liability to pay tax by the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of goods or services or both instead of the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ of such goods or services or both.

A) Recipient, Supplier

B) Recipient, Agent

C) Supplier, Recipient

D) Agent, Recipient

**Ans- A**

1. Tax invoice shall be prepared in \_\_\_\_ in case of supply of goods and in \_\_\_\_ in case of supply of services.

A) Duplicate, Duplicate

B) Duplicate, Triplicate

C) Triplicate, Duplicate

D) Triplicate, Triplicate

**Ans- C**

1. Composition taxpayer has to file return in \_\_\_\_ Return Form.

A) Form GSTR-3B

B) Form GSTR-4

C) Form GSTR-5

D) Form GSTR-6

**Ans- B**

1. Final return shall be furnished in

A) Form GSTR-8

B) Form GSTR-9

C) Form GSTR-10

D) Form GSTR-11

**Ans- C**

1. A registered person supplying exempted goods or services or paying composition tax under Section 10 shall issue

A) GST Bill

B) Bill of Supply

C) Delivery Challan

D) Debit note

**Ans- B**