**TDS:**

1. What is the threshold value exceeding which tax is required to be deducted under GST?
2. Rs. 1,00,000
3. Rs. 2,00,000
4. Rs. 2,50,000
5. Rs. 3,00,000
6. When should TDS be deducted under GST?
7. At the time of invoice generation
8. At the time of payment
9. At the time of supply
10. At the time of order placement
11. What is the rate of TDS under CGST for intra-state supplies?
12. 1%
13. 2%
14. 3%
15. 4%
16. Which of the following documents is required to be uploaded for address proof during the registration process?
17. Passport
18. Aadhar Card
19. Electricity Bill
20. Driving License
21. What is the validity period of the Temporary Reference Number (TRN) generated during the TDS Registration process?
22. 7 days
23. 15 days
24. 30 days
25. 60 days
26. Is there any need to submit hard copies of forms or documents for GST TDS Registration?
27. Yes
28. No
29. What is the nature of supply for which TDS is not required to be deducted under GST?
30. Exempted supply
31. Taxable supply
32. Inter-state supply
33. Intra-state supply
34. What is the rate of TDS under GST for inter-state supplies?
35. 1%
36. 2%
37. 3%
38. 4%
39. What is the penalty for non-deduction of TDS under GST?
40. 10% of the transaction value
41. 1% of the transaction value
42. 5% of the transaction value
43. 2% of the transaction value Answer c) 5% of the transaction value
44. What is the due date for TDS return submission under GST?
45. 10th of the following month
46. 15th of the following month
47. 20th of the following month
48. 30th of the following month
49. Which section deals with the TDS Provisions in GST?
50. Section 51
51. Section 52
52. Section 53
53. Section 54
54. What is the date for applicability of TDS provisions?
55. 01.07.2017
56. 01.01.2018
57. 01.09.2018
58. 01.10.2018
59. TDS under GST is a system to collect tax by the Government through specified bodies, which are -
60. Central Government / State Government
61. Local authority
62. Governmental agencies
63. All of the above
64. Every Registered person required to deduct tax at source under sec􀆟on 51 shall furnish return, in\_\_\_\_\_\_\_, for the month in which such deductions have been made within 10 days after the end of such month.

a. Form GSTR-5

b. Form GSTR-6

c. Form GSTR-7

d. Form GSTR-8

1. Aasma Ltd. had supplied goods to a local authority for Rs.7,56,000 (inclusive of GST @ 12%). Determine the amount of tax to be deducted at source.

a. 15,120

b. 13,500

c. 7,560

d. None of the above

**TCS:**

1. Which section deals with the TCS provisions in GST?
2. Section 51
3. Section 52
4. Section 53
5. Section 54
6. When the TCS provisions are made applicable?
7. 31.10.2018
8. 01.10.2018
9. 31.10.2017
10. 01.11.2018
11. What is the threshold limit for applying the provisions of Sec􀆟on 52 for collecting tax at source?
12. If net value of taxable supplies exceeds Rs.2,50,000
13. If net value of taxable supplies exceeds Rs.5,00,000
14. If net value of taxable supplies exceeds Rs.10,00,000
15. No such limit prescribed
16. What is the rate of tax for Tax collected at source?
17. 0.5% each CGST and SGST
18. 2% for IGST
19. Both (a) and (b)
20. 0.5%
21. The Tax collected by E – commerce Operators from the actual Suppliers of goods is termed as:
22. TDS
23. TCS
24. Service tax
25. All of the above
26. When should be the e-commerce operator collect tax at source?
	1. On the date when the other supplier makes supplies through operator
	2. Day on which the operator remits the consideration to the supplier
	3. When he collects the consideration on behalf of the supplier in respect of such supply
	4. Option (a) or (c) whichever is earlier
27. Every electronic commerce operator required to collect tax at source under sec􀆟on 52 shall furnish a statement \_\_\_\_\_\_\_\_\_\_\_\_\_\_containing details of supplies effected through such operator and the amount of tax collected as required under sec􀆟on 52(1)of the CGST Act.
28. FormGSTR-5
29. FormGSTR-6
30. FormGSTR-7
31. Form GSTR-8
32. When should the e-commerce operator remit the amount of TCS to government and file the necessary returns with the government?
33. Within 10 days after the end of the month in which such amount was collected
34. Within 10 days after the end of the month in which such amount was collected, but no time limit for filing the return
35. Within 10 days after the end of the month in which such amount was collected, but no time limit for paying the money
36. No time limit for both
37. Can a Supplier take Credit of the TCS?
38. Yes
39. No
40. Yes, on the basis of the valid return filed
41. Yes, on the basis of a valid return filed by the e-commerce operator and there is no discrepancy in the returns.
42. What is e-commerce?
43. Supply of goods on an electronic platform for commerce other than the e-commerce operator himself
44. Supply of goods or services on an electronic platform for commerce including the e-commerce operator
45. Supply of goods and services on an electronic platform for commerce
46. Supply of goods or services or both including digital products over digital or electronic network
47. 'Electronic commerce operator' means any person who \_\_\_\_\_\_\_\_\_\_\_\_\_ digital or electronic facility or platform for electronic commerce.
48. Owns
49. Manages
50. Operates
51. Any of the above