**MCQ**

1.e-invoicing shall not be applicable to \_\_\_\_\_\_\_\_\_\_\_\_ as notified by the CBIC.

(i)An insurer or a banking company or a financial institution, including an NBFC .(ii)A [Goods Transport Agency](https://cleartax.in/s/goods-transport-agency-under-gst) (GTA) / A registered person supplying passenger transportation services (iii) An SEZ (Special Economic Zone) unit  (iv)All of the alternative at 1, 2 and 3

2. e-Invoice be cancelled fully within \_\_\_\_\_\_\_\_\_ hours of its generation otherwise, it needs to be manually cancelled on the GST portal in the GSTR-1 return, before the same is filed.

1. 6 (ii) 12 (iii) 24 (iv) 48.
2. What kind of supplies are covered under e-Invoicing?

(i)GST e-Invoicing currently applies to (ii)Supplies to registered persons (i.e., B2B supplies), (iii) Supplies to SEZs (with/without payment of tax) /Exports (with/without payment of tax), and Deemed exports (iv)All of the alternative at 1, 2 and 3

4. What kind of documents are to be reported into the Invoice Registration Portal?

(i)Invoices by the supplier (ii)Credit notes by the supplier (iii) Debit notes by the recipient (iv) All of the alternative at 1, 2 and 3.

5. from 1st April 2025, taxpayers with an annual aggregate turnover of Rs. 10 crores and above would not be allowed to report e-Invoices older than \_\_\_\_\_\_\_\_\_\_\_ from the date of reporting on IRP portals.

(i) 7 days (ii) 15 days (iii) 30 days ( iv) 60 days

6. Modes for reporting e-invoice available to a taxpayer are \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(i)API based (integration with Taxpayer’s System directly) (ii) API based (integration with Taxpayer’s System through GSP/ASP) (iii) Free Offline Excel Utility (Bulk Generation Tool, downloadable from IRP) (iv) All of the alternative at 1, 2 and 3

7. Capital goods sent for job work should either return to the principal or must be supplied from job workers premised within \_\_\_\_\_\_\_\_\_\_\_\_\_ respectively from the date of sending them to the job worker unless further extended.

(i) 1 year (ii) 3 years (iii) 3 years (iv) 5 years

8.Where goods are sent by principal to only one job worker, the Form \_\_\_\_\_\_\_\_\_ will serve as the intimation as envisaged under section 143 of the CGST Act, 2017.

(i) GST ITC-01 (ii) GST ITC-02 (iii) GST ITC-03 (iv) GST ITC-04

9. In case the goods after carrying out the job work, are sent in piecemeal quantities by a job worker to another job worker or to the principal \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(i)the challan issued originally by the principal can be endorsed (ii) a fresh challan is required to be issued by the job worker (iii) bother the alternative at (i) and (ii). (iv) Non of the alternative at (i) or (ii) or (iii)

10.As per Section 143(5), any waste and scrap generated during the job work may be supplied by the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(i)job worker from his place of business on payment of tax, if such job worker is registered (ii) job worker from his place of business without payment of tax (iii)by the principal, if the job worker id not registered (iv) Alternative (i) & (iii) only

**Xxxxxxxx**

**ANSWER TO MCQ**

1. (iv)All of the alternative at 1, 2 and 3

2. (iii) 24

3. (iv)All of the alternative at 1, 2 and 3

4. (iv)All of the alternative at 1, 2 and 3

5. (iii) 30 days

6. (iv) All of the alternative at 1, 2 and 3

7. (iii) 3 years

8. (iv) GST ITC-04

9. (ii) a fresh challan is required to be issued by the job worker

10. (iv) Alternative (i) & (iii) only

**Xxxxxxxx**