

Exports, Imports & SEZ Supplies in GST - MCQ



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Multiple Choice Questions

Multiple Choice Questions – Question 1

Question	Options	
Zero rated supply includes	A	Export of goods and services
	B	Supply of goods and services to a SEZ developer or SEZ Unit
	C	Supply of goods and services by a SEZ developer or SEZ Unit
	D	Both (A) and (B)

Ans – Option D - **Both (A) and (B)**

Multiple Choice Questions – Question 2

Question	Options	
The supply of goods to SEZ unit is treated as _____ in the hands of the supplier	A	Exempt Supply – Reversal of credit
	B	Deemed Taxable Supply – No reversal of credit
	C	Export of Supplies
	D	Non-Taxable Supply – Outside the Scope of GST

Ans – Option C - **Export of Supplies**

Multiple Choice Questions – Question 3

Question	Options	
What is location of supply in case of importation of goods?	A	Customs port where the goods are cleared
	B	Location of the importer
	C	Place where the goods are delivered after clearance from customs port
	D	Owner of the goods

Ans – Option B - **Location of the importer**

Multiple Choice Questions – Question 4

Question	Options	
In which form LUT is to be applied for Zero rated Supplies without Payment of IGST?	A	GST RFD 01
	B	GST RFD 11
	C	GST ASMT 10
	D	GST ASMT 11

Ans – Option B – **GST RFD 11**

Multiple Choice Questions – Question 5

Question	Options	
In case of Import of Goods which of the following taxes is to be paid?	A	IGST Only
	B	No taxes is to be paid for imports
	C	IGST and Basic Customs Duty (BCD)
	D	CST and BCD

Ans – Option B - **IGST and Basic Customs Duty (BCD)**

Multiple Choice Questions – Question 6

Question	Options	
In case Zero rated supplies by the taxpayer, in which of the GST Returns same is required to be reported?	A	GSTR 1
	B	GSTR 3B
	C	Both GSTR 1 and GSTR 3B
	D	None of the above

Ans – Option C - **Both GSTR 1 and GSTR 3B**

Multiple Choice Questions – Question 7

Question	Options	
Compulsory Registration under GST is required in which of the following cases?	A	persons making any inter-State taxable supply
	B	persons who make taxable supply of goods or services or both on behalf of other taxable persons whether as an agent or otherwise
	C	Both (A) and (B)
	D	None of the above

Ans – Option C - **Both (A) and (B)**

Multiple Choice Questions – Question 8

Question	Options	
Is the SEZ developer or SEZ unit receiving zero rated supply eligible to claim refund of IGST paid by the registered taxable person on such supply?	A	Yes
	B	No
	C	Partially Yes
	D	None of the Above

Ans – Option B – **No**

Multiple Choice Questions – Question 9

Question	Options	
Which of the following is an intrastate supply?	A	Supplier of goods located in Delhi and place of supply of goods SEZ located in Delhi
	B	Supplier of goods located in Delhi and place of supply of goods in Jaipur
	C	Supplier of goods located in Delhi and place of supply of goods in Delhi
	D	All of the Above

Ans – Option C – **Supplier of goods located in Delhi and place of supply of goods in Delhi**

Multiple Choice Questions – Question 10

Question	Options	
Supply of goods in the course of import into the territory of India is	A	Inter State Supply
	B	Intra State Supply
	C	Export
	D	Neither Export nor Import

Ans – Option A – **Inter State Supplies**

Thank you

Thanks for your Patience and Time

