

Appeal & Revision in GST

- MCQ



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Multiple Choice Questions

Multiple Choice Questions – Question 1

Question	Options	
For filing appeal which of the following amounts shall have to be remitted in case the demands are not contested?	A	Entire amount of such demands (tax, interest, fine, fee and penalty) arising from the impugned order
	B	Entire amount tax and interest arising from the impugned order
	C	Entire amount of tax, and penalty arising from the impugned order but not interest
	D	No payment is to be made

Ans – Option A – Entire amount of such demands (tax, interest, fine, fee and penalty) arising from the impugned order

Multiple Choice Questions – Question 2

Question	Options	
For filing appeal which of the following amounts shall have to be remitted in case the demands are contested?	A	Entire amount of such demands (tax, interest, fine, fee and penalty) arising from the impugned order
	B	Entire amount of accepted demand (tax, interest, fine, fee and penalty) and a sum equal to 10% of the remaining amount of tax in dispute arising from the said order, in relation to which the appeal has been filed
	C	Entire amount of tax, and penalty arising from the impugned order but not interest
	D	No payment is to be made

Ans – Option B – Entire amount of accepted demand (tax, interest, fine, fee and penalty) and a sum equal to 10% of the remaining amount of tax in dispute arising from the said order, in relation to which the appeal has been filed

Multiple Choice Questions – Question 3

Question	Options	
What is the form prescribed as per GST Law for filing appeal by the taxpayer with Appellate Authority?	A	Form GST APL 01
	B	Form GST APL 05
	C	Form GST RFD 01
	D	Form GST ASMT 11

Ans – Option A – **Form GST APL 01**

Multiple Choice Questions – Question 4

Question	Options	
What is the time limit for filing appeal by the Appellant with Appellant Tribunal as per Sec 107 of the CGST Act?	A	3 months from the date of communication of the Order
	B	6 months from the date of communication of the Order
	C	1 month from the date of communication of the Order
	D	90 days from the date of communication of the Order

Ans – Option A– **3 months from the date of communication of the Order**

Multiple Choice Questions – Question 5

Question	Options	
What is the time limit for filing appeal by the Department with the Appellant Tribunal as per Sec 107 of the CGST Act?	A	3 months from the date of communication of the Order
	B	6 months from the date of communication of the Order
	C	1 month from the date of communication of the Order
	D	90 days from the date of communication of the Order

Ans – Option B - **6 months from the date of communication of the Order**

Multiple Choice Questions – Question 6

Question	Options	
What is the form prescribed as per GST Law for filing appeal by the department with Appellate Authority?	A	Form GST APL 01
	B	Form GST APL 03
	C	Form GST RFD 01
	D	Form GST ASMT 11

Ans – Option B - **Form GST APL 03**

Multiple Choice Questions – Question 7

Question	Options	
What is the form of acknowledgement, indicating the appeal number to be issued by the Appellate Authority?	A	FORM GST APL-02
	B	FORM GST APL-01
	C	FORM GST APL-03
	D	FORM GST APL-05

Ans – Option A – **FORM GST APL-02**

Multiple Choice Questions – Question 8

Question	Options	
What is the time limit for filing appeal with High Court by the Appellant as per Sec 117 of the CGST Act?	A	180 days from the date of communication of the Order
	B	3 months from the date of communication of the Order
	C	1 Year from the date of communication of the Order
	D	90 days from the date of communication of the Order

Ans – Option A – 180 days from the date of communication of the Order

Multiple Choice Questions – Question 9

Question	Options	
Against whose orders an appeal with the Supreme Court be filed?	A	National Bench of the Appellant Tribunal
	B	Regional Bench of the Appellant Tribunal
	C	High Court
	D	All of the Above

Ans – Option D – **All of the Above**

Multiple Choice Questions – Question 10

Question	Options	
In which of the following matters, no appeals shall lie against any decision taken or order passed as per Sec 121 of the CGST Act, 2017?	A	An order of the Commissioner or other authority empowered to direct transfer of proceedings from one officer to another officer
	B	an order pertaining to the seizure or retention of books of account, register and other documents
	C	an order sanctioning prosecution under this Act
	D	All of the Above

Ans – Option D – **All of the above**

Thank you

Thanks for your Patience and Time

