

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

- A) Development
- B) Dividend
- C) Destination
- D) Destiny

**Ans- C**

2. 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**

3. 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**

4. Which one of the following amendments to the Constitution of India relates to GST?

- A) 98
- B) 99
- C) 100
- D) 101

**Ans- D**

5. The President of India constituted GST Council as per Article \_\_\_\_ of the Constitution.

- A) 271
- B) 366
- C) 279A
- D) 270

**Ans- C**

6. 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**

7. 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**

8. Integrated GST is applicable on \_\_\_\_\_

- A) Interstate Supply only
- B) Interstate supply & Imports
- C) Exports
- D) Intrastate sales

**Ans- B**

9. 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**

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

- A) CGST
- B) SGST
- C) CGST and SGST
- D) IGST

**Ans- C**

11. 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**

12. \_\_\_\_\_ 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**

13. 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**

14. 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**

15. 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**

16. 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**

17. Final return shall be furnished in

- A) Form GSTR-8
- B) Form GSTR-9
- C) Form GSTR-10
- D) Form GSTR-11

**Ans- C**

18. 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**