

GSTR Returns – Multiple Choice Questions



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Multiple Choice Questions GST Returns

Multiple Choice Questions – Question 1

Question	Options	
Aggregate turnover does not include	A	Value of all taxable supplies
	B	Taxes paid under GST Laws (CGST, SGST, IGST, UTGST or Cess)
	C	Value of Exempt supplies
	D	Export of Goods or Services

Correct Alternative - (B) Taxes paid under GST Laws (CGST, SGST,IGST,UTGST or Cess)

Multiple Choice Questions – Question 2

Question	Options	
What is the due date for filing of Annual Return for FY 2024-25	A	30 th Sep 2025
	B	31 st Dec 2025
	C	30 th Nov 2025
	D	No Due date

Correct Alternative - (B) 31st Dec 2025

Multiple Choice Questions – Question 3

Question	Options	
The details of outward supplies of goods or services in Form GSTR 1 shall be submitted monthly by	A	10th of the succeeding month
	B	11th of the succeeding month
	C	18th of the succeeding month
	D	13th of the succeeding month

Correct Alternative - (B) 11th of the succeeding month

Multiple Choice Questions – Question 4

Question	Options	
The due date for furnishing the annual return for every financial year by every registered taxable person other than ISD, non-resident tax payer, a person paying tax under section 10, 51 or 52 and a casual taxable person is	A	30th of September following the end of the financial year
	B	20th of October following the end of the financial year
	C	31st of December following the end of the financial year
	D	31st of May following the end of the financial year

Correct Alternative - (C) 31st of December following the end of the financial year

Multiple Choice Questions – Question 5

Question	Options	
What is the time limit for rectification of GSTR 1 and 3B?	A	Return can be rectified within 6 months from the date of filing the return
	B	Return can be rectified within 90 days from the date of filing the return
	C	Return have to be rectified before the due date for filling the subsequent periods return
	D	Return can be rectified before 30th November following the end of the financial year or filing of annual return, whichever is earlier

Correct Alternative - (D) Return can be rectified before 30th November following the end of the financial year or filing of annual return, whichever is earlier

Multiple Choice Questions – Question 6

Question	Options	
The details submitted by the outward supplier in Form GSTR 1 shall be furnished to the recipient regular dealer in form	A	GSTR 4A
	B	GSTR 5A
	C	GSTR 2A
	D	GSTR 6A

Correct Alternative - (C) GSTR 2A

Multiple Choice Questions – Question 7

Question	Options	
Every registered taxable person shall be entitled to take credit of input tax in his return and such input tax credit shall be credited to	A	Personal Ledger Account
	B	Electronic Cash Ledger
	C	Electronic Credit Ledger
	D	Electronic Refund Ledger

Correct Alternative - (C) Electronic Credit Ledger

Multiple Choice Questions – Question 8

Question	Options	
Which is not the mode for payment of Challan in GST	A	Internet banking through authorized bank
	B	Credit/debit card through the authorized bank
	C	National Electronic Fund Transfer (NEFT) or Real Time Gross Settlement (RTGS) from any bank
	D	Over the Counter payment (OTC) through authorized banks for deposits upto Rs.1,00,000/- per challan per tax period, by cash, cheque or demand draft

Correct Alternative - (D) Over the Counter payment (OTC) through authorized banks for deposits upto Rs.1,00,000/- per challan per tax period, by cash, cheque or demand draft

Multiple Choice Questions – Question 9

Question	Options	
Validity of Challan Created in Form GST PMT 06 is	A	15 Days
	B	30 Days
	C	No validity
	D	90 Days

Correct Alternative - (A) 15 Days

Multiple Choice Questions – Question 10

Question	Options	
In GSTR 1, which of the below amendment in Taxable B2CL outward supplies is not allowed?	A	Taxable Value
	B	Tax Amount
	C	GST Number
	D	Place of Supply

Correct Alternative - (C) GST Number

Thank you

Thanks for your Patience and Time

