

Multiple Choice Questions & answers



1. GSTR-9 is:

- A. Monthly return
- B. Quarterly return
- C. Annual return**
- D. Reconciliation statement

2. Who is required to file GSTR-9?

- A. All registered taxpayers
- B. Only composition dealers
- C. Regular taxpayers registered under GST**
- D. Casual taxable persons only

3. Which of the following persons is NOT required to file GSTR-9?

- A. Regular taxpayer
- B. Input Service Distributor (ISD)**
- C. Composition taxpayer
- D. SEZ unit

4. GSTR-9 mainly consolidates information from:

- A. GSTR-1 and GSTR-2
- B. GSTR-3B and GSTR-1**
- C. GSTR-2A and GSTR-2B
- D. GSTR-4 only

5. GSTR-9C is:

- A. Annual return
- B. Monthly return
- C. Reconciliation statement**
- D. Audit report only

6. GSTR-9C is required to be certified by:

- A. Registered taxpayer
- B. GST officer
- C. Chartered Accountant or Cost Accountant**
- D. Company Secretary only

7. GSTR-9C is applicable when the aggregate turnover exceeds:

- A. ₹1 crore
- B. ₹2 crore
- C. ₹5 crore**
- D. ₹10 crore

8. GSTR-9C reconciles:

- A. GSTR-1 with GSTR-3B
- B. Books of accounts with annual return**
- C. ITC with GSTR-2B
- D. Tax paid with tax demanded

9. Which form is filed by composition dealers as an annual return?

- A. GSTR-9
- B. GSTR-9A**
- C. GSTR-9C
- D. GSTR-4

10. GSTR-9 and GSTR-9C are filed for:

- A. A tax period of one month
- B. A tax period of three months
- C. A financial year**
- D. A calendar year