

## **MCQs:**

**1. Which section of the CGST Act, 2017 deals with accounts and records?**

- A. Section 34
- B. Section 35
- C. Section 36
- D. Section 44

**2. Every registered person under GST is required to keep and maintain accounts at:**

- A. Principal place of business
- B. Additional place of business only
- C. GST office
- D. Any place of choice

**3. Which of the following records must a registered person maintain under GST?**

- A. Records of inward supplies
- B. Records of outward supplies
- C. Stock of goods
- D. All of the above

**4. Accounts and records under GST should be kept for how many years?**

- A. 3 years
- B. 5 years
- C. 6 years
- D. 8 years

**5. The 6-year period for keeping records is calculated from the due date of filing:**

- A. GSTR-1
- B. GSTR-3B
- C. Annual return
- D. Final return

**6. Which person is required to maintain records of authorisation received from principals?**

- A. Manufacturer
- B. Job worker
- C. Agent
- D. Transporter

**7. A transporter must maintain records of:**

- A. Goods transported
- B. Goods delivered

- C. Goods stored in transit
- D. All of the above

**8. Accounts under GST can be maintained in:**

- A. Physical form only
- B. Electronic form only
- C. Either physical or electronic form
- D. Only GST portal

**9. Who has the power to inspect books of accounts under GST?**

- A. Chartered Accountant
- B. GST Officer
- C. Company Secretary
- D. Cost Accountant

**10. If accounts are maintained electronically, they must be:**

- A. Password protected
- B. Accessible at principal place of business
- C. Uploaded daily
- D. Printed every month

**11. Which record is specifically required for goods sent or received for job work?**

- A. Purchase register
- B. Delivery challan
- C. Stock register
- D. Tax invoice

**12. A registered person failing to maintain proper accounts may face:**

- A. Cancellation of registration only
- B. Penalty
- C. Imprisonment only
- D. No consequences

**13. Which rule prescribes detailed accounts and records under CGST Rules, 2017?**

- A. Rule 54
- B. Rule 56
- C. Rule 58
- D. Rule 60

**14. Records of advances received and paid must be maintained under:**

- A. Cash account
- B. Input tax credit account

C. Accounts and records provisions

D. Audit provisions

**15. Who is responsible for maintaining true and correct accounts?**

A. GST Officer

B. Government

C. Registered person

D. Auditor

**16. Stock register under GST should include:**

A. Opening balance

B. Receipts and supplies

C. Closing balance

D. All of the above

**17. Which of the following is NOT required to be maintained?**

A. Production records

B. Stock records

C. Personal expense records

D. Tax liability records

**18. Records relating to demands and appeals should be maintained for:**

- A. 6 years from filing annual return
- B. 6 years from final disposal
- C. 3 years
- D. Lifetime

**19. Accounts maintained electronically should be backed up:**

- A. Daily
- B. Periodically
- C. Never
- D. Only on demand

**20. Failure to produce accounts during inspection may result in:**

- A. Best judgment assessment
- B. No action
- C. Refund rejection only
- D. Warning only

## Answer Key

1. B

2. A

3. D

4. C

5. C

6. C

7. D

8. C

9. B

10. B

11. B

12. B

13. B

14. C

15. C

16. D

17. C

18. B

19. B

20. A