

# Job Work & E-Invoice – MCQ



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# Multiple Choice Questions

# Multiple Choice Questions – Question 1

Question	Options	
When the goods are sent from one job worker to another, the challan may be issued by:	A	Only by the Principal
	B	Only by Job worker sending goods to another job worker
	C	By any one of the above two
	D	No challan is required for transfer from one Job Worker to another Job Worker

**Correct Alternative - (C) By any one of the above two**

# Multiple Choice Questions – Question 2

Question	Options	
The details of challans in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another during a quarter shall be included in FORM_____?	A	Form GST ITC-03
	B	Form GST ITC-04
	C	Form GST ITC-02
	D	Form GST ITC-01

**Correct Alternative - (B) Form GST ITC-04**

# Multiple Choice Questions – Question 3

Question	Options	
The time limit beyond which if capital goods are not returned, the capital goods sent for job work shall be treated as supply	A	One Year
	B	Six Months
	C	Three Years
	D	One Year from end of the Financial Year

**Correct Alternative - (C) Three Years**

# Multiple Choice Questions – Question 4

Question	Options	
Tax credit in respect of goods or inputs sent for job work can be claimed by	A	Job Worker
	B	Principal
	C	Any of the Above
	D	None of the above

**Correct Alternative - (B) Principal**

# Multiple Choice Questions – Question 5

Question	Options	
A Ltd sent inputs to job worker JW Ltd. What is the time limit by when Inputs sent for Job work by A Ltd must be brought back after completion of job work, without payment of tax?	A	1 Year
	B	3 years
	C	No time Limit
	D	None of the above

**Correct Alternative - (A) One year**

# Multiple Choice Questions – Question 6

Question	Options	
What is the applicable threshold for the businesses registered under the GST Act, who are required to generate an e-invoice? Please provide answer based on applicable provision in March 2025	A	Aggregate turnover exceeding Rs. 5 crores
	B	Aggregate turnover exceeding Rs. 10 crores
	C	Aggregate turnover exceeding Rs. 25 crores
	D	Aggregate turnover exceeding Rs. 100 crores

**Correct Alternative - (A) Aggregate turnover exceeding Rs. 5 crores**

# Multiple Choice Questions – Question 7

Question	Options	
<p>A Ltd is a public limited company registered under GST. The Aggregate Turnover for FY 2021-22 is 3 Crores, FY 2022-23 is 2 crores, FY 2023-24 is 2 Crores, FY 2024-25 is Rs 3 crores and FY 2025-26 (till Dec 25) is 15 crores. CEO is seeking your advice if e-invoice is applicable to them with effect from 1st April 2026?</p>	A	Yes, since turnover in any one previous financial year exceeds Rs 5 Crores
	B	No, since turnover in any one previous financial year does not exceed Rs 15 Crores
	C	No, Not applicable since turnover in previous 3 (three) financial years does not exceed Rs 20 Crores
	D	E-Invoice is not mandatory

**Correct Alternative - (A) Yes, since turnover in any one previous financial year exceeds Rs 5 Crores**

# Multiple Choice Questions – Question 8

Question	Options	
On reporting details of e-invoice on e-invoice portal by the supplier, the same is populated in which form of the recipient (buyer)?	A	GSTR 9
	B	GSTR 1
	C	GSTR 2A/2B
	D	None of the above

**Correct Alternative - (C) GSTR 2A/2B**

# Multiple Choice Questions – Question 9

Question	Options	
For sending the Inputs for Rs 5 lakhs to the job worker for job work, which document is to be prepared by the principal?	A	Invoice and EWB
	B	Delivery challan and EWB
	C	Delivery challan and Invoice
	D	Inputs can be sent without any documents

**Correct Alternative - (B) Delivery challan and EWB**

# Multiple Choice Questions – Question 10

Question	Options	
For sending the Inputs to job worker for job work, who among the following shall file Form GST ITC 04?	A	Job Worker
	B	Principal
	C	Both of them
	D	None of them

**Correct Alternative - (B) Principal**

# Case Study

# Case Study 1

## Case Study

P Limited, a principal, registered in Delhi supplied inputs amounting to Rs 5,00,000 to JW Ltd, job-worker located in Uttarakhand on 1st Jan 2022 for processing. Out of the inputs, JW Limited processed and returned goods amounting to Rs 2,00,000 on 15th December, 2022. As on date remaining goods lie with JW Limited. P Ltd claimed Input tax credit of Rs 90,000 while procuring goods.

Please answer the below questions based on the aforesaid information -

# Case Study (1) - 1 of 5

Question	Options	
Who is responsible for furnishing Job Work Return?	A	P Ltd
	B	JW Ltd
	C	Either P Ltd or JW Ltd
	D	No Return is to be filed

P Limited, a principal, registered in Delhi supplied inputs amounting to Rs 5,00,000 to JW Ltd, job-worker located in Uttarakhand on 1st Jan 2022 for processing. Out of the inputs, JW Limited processed and returned goods amounting to Rs 2,00,000 on 15th December, 2022. As on date remaining goods lie with JW Limited. P Ltd claimed Input tax credit of Rs 90,000 while procuring goods.

## Case Study (1) - 2 of 5

Question	Options	
What is the name of the GST return to be furnished?	A	Form GST ITC-03
	B	Form GST ITC-04
	C	Form GST ITC-02
	D	Form GST ITC-01

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## Case Study (1) - 3 of 5

Question	Options	
For sending the processed inputs of Rs 2,00,000 back to P Ltd, JW Limited is required to issue which of the following documents?	A	Invoice and E-Way Bill
	B	Delivery Challan and E-Way Bill
	C	Only E-Way Bill
	D	Invoice and Delivery Challan and E-Way Bill

P Limited, a principal, registered in Delhi supplied inputs amounting to Rs 5,00,000 to JW Ltd, job-worker located in Uttarakhand on 1st Jan 2022 for processing. Out of the inputs, JW Limited processed and returned goods amounting to Rs 2,00,000 on 15th December, 2022. As on date remaining goods lie with JW Limited. P Ltd claimed Input tax credit of Rs 90,000 while procuring goods.

# Case Study (1) - 4 of 5

Question	Options	
What is the time limit for P Ltd to receive the processed inputs back from JW Ltd?	A	One Year
	B	Six Months
	C	Three Years
	D	One Year from end of the Financial Year

P Limited, a principal, registered in Delhi supplied inputs amounting to Rs 5,00,000 to JW Ltd, job-worker located in Uttarakhand on 1st Jan 2022 for processing. Out of the inputs, JW Limited processed and returned goods amounting to Rs 2,00,000 on 15th December, 2022. As on date remaining goods lie with JW Limited. P Ltd claimed Input tax credit of Rs 90,000 while procuring goods.

# Case Study (1) - 5 of 5

Question	Options	
How much ITC is to be reversed by P Ltd for inputs lying with JW Ltd as on date?	A	Rs 54,000
	B	Rs 90,000
	C	No reversal if required
	D	Rs 44,000

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# Answer Key – Case Study 1

Q. No	Correct Option	
1 of 5	A	<b>P Limited</b>
2 of 5	B	<b>Form GST ITC-04</b>
3 of 5	B	<b>Delivery Challan and E-Way Bill</b>
4 of 5	A	<b>One Year</b>
5 of 5	A	<b>Rs 54,000</b>

# Thank you

Thanks for your Patience and Time

