



MULTIPLE CHOICE QUESTION



1. Under GST, "supply" includes:

- A) Sale
- B) Barter
- C) Exchange
- D) All of the above



2. The term "supply" is defined under which section of the CGST Act, 2017?

- A) Section 2
- B) Section 7
- C) Section 10
- D) Section 15



3. For a transaction to be considered a supply under Section 7(1)(a) of the CGST Act, it generally requires:

- A) It is made for consideration.
- B) It is in the course or furtherance of business.
- C) Both (A) and (B).
- D) Either (A) or (B).



4. Which of the following is NOT considered as “Supply” under GST?

- A. Sale of goods
- B. Import of services for consideration
- C. Permanent transfer of business assets where ITC has been availed
- D. Services provided by an employee to employer in the course of employment



5. Which of the following elements is *not essential* for a transaction to qualify as supply?

- A. Involves goods or services
- B. Consideration
- C. Made in the course or furtherance of business
- D. Made within India



6. Import of services without consideration is treated as “Supply” when—

- A. Made in the course or furtherance of business**
- B. Made by a taxable person only**
- C. Made from a related person or from a distinct person**
- D. All of the above**



7. Which Schedule to the CGST Act specifies activities treated as supply *even if made without consideration*?

- A. Schedule I
- B. Schedule II
- C. Schedule III
- D. None of the above



8. The permanent transfer or disposal of business assets where ITC has been availed shall be treated as—

- A. Supply of goods
- B. Supply of services
- C. Not a supply
- D. Exempt supply



9. Supply of goods or services between related persons or between distinct persons made in the course or furtherance of business is—

- A. Supply only if for consideration
- B. Supply even without consideration
- C. Not a supply
- D. Exempt from GST



10. What is meant by “distinct persons” under GST?

- A. Different business entities having the same PAN
- B. Different registrations of the same legal entity in multiple States/UTs
- C. Related persons under Income Tax Act
- D. None of the above