



## MULTIPLE CHOICE QUESTION



## **1. Schedule II of the CGST Act specifies:**

- A) Exemptions under GST
- B) Activities to be treated as supply of goods or services
- C) Valuation rules for supplies
- D) Place of supply provisions



**2. What is the title of Schedule II under the CGST Act, 2017?**

- A) Matters to be treated as supply of goods
- B) Matters to be treated as supply of services
- C) Activities to be treated as supply of goods or supply of services
- D) Exempt supplies



**3. Transfer of the right in goods without transfer of title is treated as:**

- A) Supply of goods
- B) Supply of services
- C) Exempt supply
- D) Composite supply



**4. Transfer of title in goods is treated as:**

- A) Supply of services
- B) Supply of goods
- C) Both goods and services
- D) Neither goods nor services



**5. Leasing or letting out of building for business or commerce is treated as:**

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



**6. Permanent transfer or disposal of business assets where input tax credit has been availed is treated as:**

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



**7. Works contract as defined under Section 2(119) of CGST Act is treated as:**

- A) Supply of goods
- B) Supply of services
- C) Composite supply
- D) Mixed supply



**8. Restaurant and catering services are treated as:**

- A) Supply of goods
- B) Supply of services
- C) Composite supply
- D) Exempt supply



## 9. Renting of immovable property for residential use is:

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

Although Schedule II treats renting as service, residential use is specifically exempt under Notification No. 12/2017 - Central Tax (Rate)



**10. Temporary transfer or permitting use of intellectual property rights (IPR) is treated as:**

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