

# MCQs



I. Which of the following activities is **not treated as supply of goods or services** under Schedule III of the CGST Act?

- A) Sale of land
- B) Renting of immovable property
- C) Sale of building before issuance of completion certificate
- D) Temporary transfer of IPR

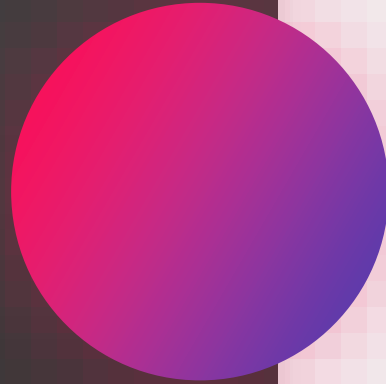
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2. Services by an employee to the employer in the course of employment are—

- A) Supply of goods
- B) Supply of services
- C) Neither supply of goods nor services
- D) Exempt supply

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**3.** Which of the following is included in Schedule III?

- A) Services of funeral, burial, crematorium
- B) Renting of residential dwelling
- C) Transportation of passengers
- D) Works contract services

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4. Actionable claims, other than those for \_\_\_\_\_, are neither goods nor services under Schedule III.

- A) Lottery, betting, and gambling
- B) Insurance, betting, and gambling
- C) Speculative trading, insurance, and betting
- D) Lotteries and horse racing

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5. Which of the following is covered under Schedule III of the CGST Act?
- A) Import of services by a taxable person
  - B) Services by any Court or Tribunal
  - C) Sale of building before completion certificate
  - D) Transfer of development rights

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6. Composite supply means—
- A) Supply of two or more goods or services made together and naturally bundled
  - B) Supply of unrelated goods and services
  - C) Supply of goods only
  - D) Supply of services only

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7. In a composite supply, the tax rate is determined based on—
- A) Highest rate among the supplies
  - B) Average of all rates
  - C) Principal supply
  - D) Lowest rate among the supplies

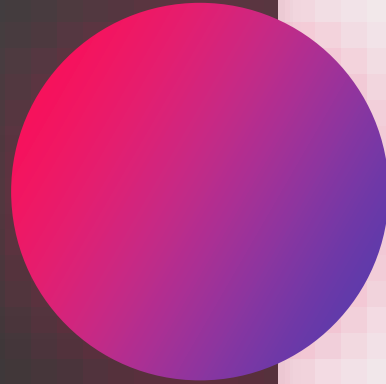
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8. A merchant in Dubai sells goods to a customer in the USA, and the goods never enter India. Under GST, this transaction is—
- A) Export of goods
  - B) Import of goods
  - C) Neither supply of goods nor services
  - D) Inter-State supply

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9. A “mixed supply” means—
- A) Supplies made together but not naturally bundled
  - B) Supplies made separately
  - C) Supplies made for export
  - D) Supply of only exempt goods

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- 10.** In a mixed supply, the tax rate applicable is—
- A) Highest rate applicable to any of the individual supplies
  - B) Lowest rate applicable
  - C) Average of rates
  - D) Rate of principal supply

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11. Identify the *principal supply* in the following: supply of mobile phone along with warranty and charger.

- A) Charger
- B) Warranty
- C) Mobile phone
- D) All are equally principal

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12. Which of the following is an example of a mixed supply?

A) Supply of car with compulsory insurance

B) Combo pack of chocolates, dry fruits, and sweets sold at Diwali discount price

C) Supply of machinery with installation services

D) Supply of works contract services

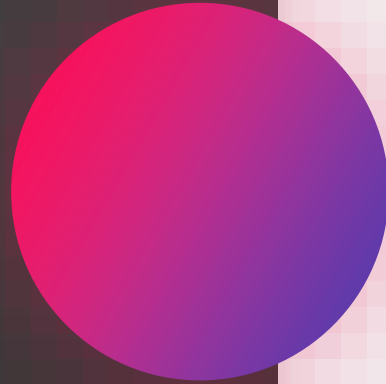
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13. Which of the following is **not** necessary for an activity to qualify as “supply”?

- A) It should be for consideration
- B) It should be in the course or furtherance of business
- C) It should involve goods or services
- D) It must be a taxable supply

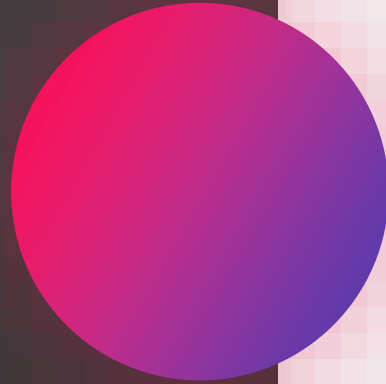
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**14.** Which Schedule of the CGST Act lists activities treated as *supply of goods or services*?

- A) Schedule I
- B) Schedule II
- C) Schedule III
- D) Schedule IV

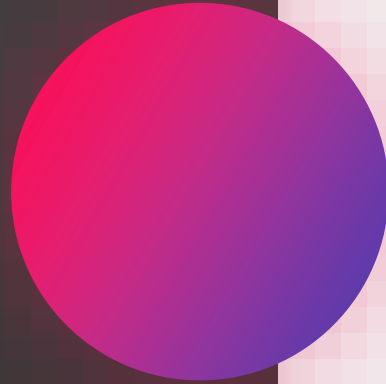
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**15.** Import of services for consideration, whether or not in the course or furtherance of business, is—

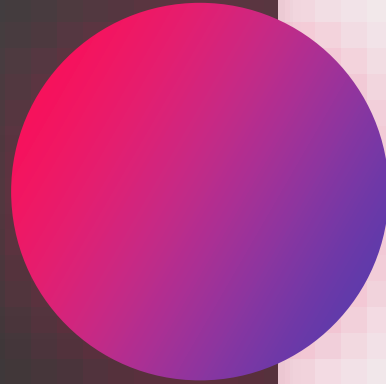
- A) Not a supply
- B) Supply of goods
- C) Supply of services
- D) Exempt supply

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**16.** Supplies made without consideration are taxable if covered under—

- A) Section 7(I)(a)
- B) Section 7(I)(b)
- C) Schedule I
- D) Schedule II



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**17.** Branch transfers between different States by the same legal entity under the same PAN are—

- A) Not a supply
- B) Supply between distinct persons
- C) Supply only if consideration exists
- D) Exempt

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18. Supply of goods by an unincorporated association to its members is—

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

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19. Temporary transfer or permitting use of intellectual property (IPR) is—
- A) Supply of goods
  - B) Supply of services
  - C) Neither supply of goods nor services
  - D) Exempt supply

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**20.** Mr.A (registered in Delhi) transfers business assets (for which ITC was availed) to his branch in Mumbai (same PAN, separate GSTIN).The transfer is made *without any consideration*.

This transaction is—

- A) Not a supply as there is no consideration
- B) Supply under Schedule I
- C) Exempt supply
- D) Supply only if made for a consideration