

# **EWB, TDS and TCS - MCQ**



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**Test your knowledge**

# Multiple Choice Questions

# Multiple Choice Questions – Question 1

Question	Options	
What are the governing provisions of E – way bill under GST?	A	Section 68 of the CGST Act, 2017
	B	Rule 138 of CGST Rules, 2017
	C	Both (A) and (B) above
	D	None of the above

**Correct Alternative - (C) Both (A) and (B) above**

# Multiple Choice Questions – Question 2

Question	Options	
What are the sources available for generation of E – way Bill in India?	A	E – way Bill portal
	B	SMS Facility
	C	Android app and Site to Site Integration (API Interface)
	D	All of the above

**Correct Alternative - (D) All of the above**

# Multiple Choice Questions – Question 3

Question	Options	
What shall be limit of generation of e – way bill in case of inter – State movement of goods by a principal to a Job worker?	A	Rs 50,000
	B	Rs 1,00,000
	C	Rs 20,000
	D	No Limit

**Correct Alternative - (D) No Limit**

# Multiple Choice Questions – Question 4

Question	Options	
Is it mandatory to generate an e way bill in case where goods are transported within a State from the place of consignor to the place of transporter and the distance as such is less than 10 kms	A	Yes
	B	No
	C	Optional
	D	None of the above

**Correct Alternative - (C) Optional**

# Multiple Choice Questions – Question 5

Question	Options	
Mr. Tushar handicraft manufacturers and suppliers from Pune, transported certain handicraft items to Mr. B of Haryana. Value of such handicraft items under transport is worth Rs. 10,000.  Who shall be liable to generate E – way bill under the given case?	A	Mr. Tushar
	B	Mr. B
	C	Either (A) or (B)
	D	None of the above

**Correct Alternative - (C) Either (A) or (B)**

# Multiple Choice Questions – Question 6

Question	Options	
In which of the following situations can the conveyance or the goods be detained or seized?	A	Transportation of goods without a valid e – way bill
	B	Transportation of goods with wrong GSTIN in the E – way Bill
	C	E – way Bill with wrong information
	D	All of the above

**Correct Alternative - (D) All of the above**

# Multiple Choice Questions – Question 7

Question	Options	
Mr. Tushar got his goods transported through an ecommerce operator worth of Rs. 1,00,000. Mr. Tushar however was not able to fill Part A of Form GST EWB – 01. What are the alternatives to stand the viability of such movement of goods?	A	Movement of goods shall stand cancelled
	B	E – commerce operator on an authorization from Mr. Tushar shall generate e – way bill
	C	Either A or B above, at the option of proper officer
	D	None of the above

**Correct Alternative - (B) E – commerce operator on an authorization from Mr. Tushar shall generate e – way bill**

# Multiple Choice Questions – Question 8

Question	Options	
What shall be the validity of E – way bill in case of vehicles other than over dimensional cargo?	A	100 Kms per day
	B	200 Kms per day
	C	20 Kms per day
	D	Either A or B above

**Correct Alternative - (B) 200 kms per day**

# Multiple Choice Questions – Question 9

Question	Options	
<p>An Army battalion took a shift from Maharashtra to Kashmir. As a consequence there was movement of goods from such place.</p> <p>Is the Ministry of Defense liable to generate e – way bill under this case?</p>	A	Yes
	B	No
	C	As notified by the appropriate authority
	D	None of the above

**Correct Alternative - (B) No, exemption is granted**

# Multiple Choice Questions – Question 10

Question	Options	
Mr. A transported certain goods worth Rs. 2 lakhs to Mr. B. the goods initially were transported by a truck. However, due to some technical faults, truck failed to reach the destination. As a consequence the goods were shifted to other lorry.	A	Yes
	B	No
	C	At the option of proper officer
Is e – way bill updation mandatory under the given case?	D	None of the above

**Correct Alternative - (A) Yes**

# Multiple Choice Questions – Question 11

Question	Options	
Goods are handed over by consignor to transporter on Friday evening at 17:00 hrs and the transporter generates the E-Way Bill and starts the movement of goods on Monday evening at 17:00 hrs after generating e-way bill. When will the validity period for e-way bill end if the distance is upto 75 Km?	A	Tuesday at 24:00 hrs
	B	Tuesday at 17:00 hrs
	C	Monday at 24:00 hrs
	D	Saturday at 24:00 hrs

**Correct Alternative - (A) Tuesday at 24:00 hrs**

# Multiple Choice Questions – Question 12

Question	Options	
<p>Mr. Aniket transported cargo worth Rs. 10,00,000 to Mr. Chaitanya in Dubai.</p> <p>Who shall be required to generate E – way bill under this case?</p>	A	Mr. Aniket
	B	Mr. Chaitanya
	C	Either (A) or (B) above
	D	E – way bill generation is exempted

**Correct Alternative - (A) Mr. Aniket**

# Multiple Choice Questions – Question 13

Question	Options	
What is the time period provided for acceptance of details of E – way bill by the supplier or recipient under rule 138(1)?	A	Within 72 hours of such details provided on the portal
	B	Time of delivery of goods
	C	Earlier of (A) or (B) above
	D	None of the above

**Correct Alternative - (C) Earlier of (A) or (B) above**

# Multiple Choice Questions – Question 14

Question	Options	
Is possible to move goods in multiple vehicles under one invoice?	A	Yes
	B	No
	C	Yes, only in case goods are transported in CKD / SKD form
	D	None of the above

**Correct Alternative - (C) Yes, only in case goods are transported in CKD / SKD form**

# Multiple Choice Questions – Question 15

Question	Options	
Mr. Chipku wants to transport exempted goods i.e. wood charcoal worth Rs. 75,000 along with taxable goods worth Rs. 48,000 (excluding GST amounting to Rs. 1,000) from Delhi to Gujarat. Which of the following statements is true in this situation?	A	E-way Bill is mandatorily required to be issued for both taxable as well as exempted goods
	B	E-way Bill is not required
	C	E-way Bill is mandatorily required to be issued only for taxable goods
	D	E-way Bill is mandatorily required to be issued only for exempted goods

**Correct Alternative - (B) E-way Bill is not required**

# Multiple Choice Questions – Question 16

Question	Options	
<p>M/s Gyaan Publishing House, registered under GST in Delhi is engaged in printing and selling of books as well as trading of stationery items. He has provided following information of a consignment which is to be supplied to Mumbai: -</p> <p>(i) Taxable value of supplies indicated on tax invoice: Rs. 35,000/-</p> <p>(ii) Value of exempted supplies: Rs. 8,000/-</p> <p>(iii) Value of goods to be sent to job worker on delivery challan: Rs. 15,000/-</p> <p>Calculate the consignment value for the purpose of generating e-way bill for inter-State supply of goods. Assume rate of tax on taxable goods to be 18%</p>	A	Rs 35,000
	B	Rs 50,000
	C	Rs 56,300
	D	Rs 64,300

**Correct Alternative - (C) Rs 56,300**

# Multiple Choice Questions – Question 17

Question	Options	
<p>Rakesh &amp; Company has got multiple retail outlets of cosmetic products in Mumbai. He receives an order from a customer of Kerala worth Rs. 1,20,000/- at one store. While checking the stock he found that order worth Rs. 55,000/- can be fulfilled from his one store situated in Dadar and remaining goods worth Rs. 65,000/- can be sent from his another store situated in Malad.</p> <p>He instructs both the stores to bill separately the goods to Kerala customer.</p> <p>Which one of the below is TRUE?</p>	A	He would be required to prepare one e-way bill since one order shall be considered as one consignment for the purpose of e-way bills
	B	He will not be required to prepare e-way bill
	C	Rakesh & Company would be required to prepare 3 e-way bills. One for movement from Dadar Store, one for movement from Malad store and one consolidated for movement from Transporter to Customer
	D	He would be required to prepare two separate e-way bills since each invoice value exceeds Rs. 50,000/- and each invoice shall be considered as one consignment for the purpose of generating e-way bills.

**Correct Alternative - (D) He would be required to prepare two separate e-way bills since each invoice value exceeds Rs. 50,000/- and each invoice shall be considered as one consignment for the purpose of generating e-way bills.**

# Multiple Choice Questions – Question 18

Question	Options	
The e-commerce operator collecting tax under section 52 shall file its monthly return in	A	Form GSTR 8 by 18th of the succeeding month
	B	Form GSTR 7 20th of the month succeeding the quarter
	C	Form GSTR 8 17th of the succeeding month
	D	Form GSTR 8 10th of the succeeding month

**Correct Alternative - (D) Form GSTR 8 10th of the succeeding month**

# Multiple Choice Questions – Question 19

Question	Options	
The certificate of details of tax deducted by the deductor shall be furnished to the deductee in Form	A	GSTR 7
	B	GSTR 7A
	C	GSTR 6A
	D	GSTR 2A

**Correct Alternative - (B) GSTR 7A**

# Multiple Choice Questions – Question 20

Question	Options	
<p>Mr. A sold certain goods to Mr. B. However, when the goods reached the godown, they were checked and Certain goods were found defective and thus were returned.</p> <p>Does such sales return require generation of E – way Bill?</p>	A	Yes
	B	No
	C	At the option of appropriate authority
	D	None of the above

**Correct Alternative - (A) Yes**

# Answer Key –

<b>Q. No</b>	<b>Correct Option</b>	
1	C	<b>Both (A) and (B) above</b>
2	D	<b>All of the Above</b>
3	D	<b>No Limit</b>
4	C	<b>Optional</b>
5	C	<b>Either (A) or (B)</b>
6	D	<b>All of the Above</b>
7	B	<b>E - commerce operator on an authorization from Mr. Tushar shall generate e - way bill</b>
8	B	<b>200 Kms per day</b>
9	B	<b>No</b>
10	A	<b>Yes</b>

# Answer Key –

Q. No	Correct Option	
11	A	<b>Tuesday at 24:00 hrs</b>
12	A	<b>Mr. Aniket</b>
13	C	<b>Earlier of (A) or (B) above</b>
14	C	<b>Yes, only in case goods are transported in CKD / SKD form</b>
15	B	<b>E-way Bill is not required</b>
16	C	<b>Rs 56,300</b>
17	D	<b>He would be required to prepare two separate e-way bills since each invoice value exceeds Rs. 50,000/- and each invoice shall be considered as one consignment for the purpose of generating e-way bills.</b>
18	D	<b>Form GSTR 8 10th of the succeeding month</b>
19	B	<b>GSTR 7A</b>
20	A	<b>Yes</b>

# Thank you

Thanks for your Patience and Time

