

MCQ: Assessment under GST Act
Correct alternative is under bold character

- Q 1. Self-Assessment is applicable U/s 59 of the Act when _____
- a) the Assessee computed its taxes and filled GSTR-1
 - b) the Assessee computed its taxes and filled GSTR-3B
 - c) the Assessee computed its taxes and filled GSTR-1 & GSTR-3B
 - d) **the Assessee computed its taxes and filled GSTR-1, GSTR-3B, and GSTR -9 and/or GSTR-9C**
- Q 2. Provisional Assessment U/s 60 is applicable when the assessee is in doubt to determine the rate and/or value of the goods to be supplied
- a) **Absolutely correct**
 - b) Partially correct
 - c) Not correct at all
 - d) Applicable only when the value is not determined by the Assessee
- Q 3. For the dispute in regards to the HSN code, the department is generally send the goods to_____.
- a) National Test House wholly owned by the Central Government
 - b) State Test House wholly owned by the State Government
 - c) **National Test House wholly owned by the Central Government or Geological Survey of India**
 - d) Any other Test House
- Q 4. ASMT-10 is the mandatory query under Rule _____
- a) 97
 - b) 98
 - c) **99**
 - d) 100
- Q 5. ASMT-10 is the mandatory query and without issuance thereof the issuance of Show cause notice is invalid
- a) Partially correct
 - b) **Absolutely correct**
 - c) Not correct at all
 - d) Correct if the assessee Comply U/s 61 of the CGST Act, 2017
- Q 6. Under Rule 100 show cause notice will become valid only when the DRC-01A would be issued therein.
- a) Partially correct
 - b) **Absolutely correct**
 - c) Correct if taxes are paid within the stipulated period

d) Not Correct at all

Q 7. Assessment for the Defaulter of return and Assessment for the Unregistered persons are made U/s ____ ____ ____ of the CGST Act.

a) 62 and 64

b) 63 and 62

c) 62 and 63

d) Not Correct at all

Q 8. For the purpose of the generally accepted principle the initiation of the scrutiny notice is prevailed by _____

a) ASMT-10

b) ASMT-13

c) ASMT-16

d) ASMT-18

Q 9. Summary assessment as made U/s 64 is only feasible when _

a) The department possesses any evidence thereon

b) The Officer has taken permission from the higher authority

c) Any one alternative

d) Both the alternatives (a) and (b) are required

Q 10. The minimum time period excluding the applicability of the discretionary power of the A.O. is required to be provided to the Assessee for the purpose of issuance of ASMT-10 is_____

a) 07 days

b) 15 days

c) 21 days

d) 30 days