

**MCQ: Demand & Recovery under GST Act**  
**Correct alternative is under bold character]**

Q 1. Section 74A is inserted and effected w.e.f.

- a) 01.04.2023
- b) **01.04.2024**
- c) 01.04.2025
- d) No such Provision inserted till now

Q 2. The time limit for issuance of show cause notice U/s 73 is \_\_\_

- a) Two years and nine month from the due date of GSTR-9
- b) Three years from the due date of GSTR-9
- c) **Two years and nine month from the due date or the extended due date of GSTR-9**
- d) None of the Alternative

Q 3. The time limit for issuance of show cause notice U/s 74 is \_\_\_

- a) Four years and nine month from the due date of GSTR-9
- b) Five years from the due date of GSTR-9
- c) **Four years and nine month from the due date or the extended due date of GSTR-9**
- d) None of the Alternative

Q 4. The time limit for issuance for the completion of assessment U/s 74 is \_\_\_

- a) Six years from the due date of GSTR-9
- b) **Five years from the due date of GSTR-9**
- c) Three years from the due date or the extended due date of GSTR-9
- d) None of the Alternative

Q 5. ASMT-10 is the relevant form in respect of the proceedings U/s 73

- a) Partially correct
- b) **Absolutely correct**
- c) Not correct at all
- d) Correct if the assessee Comply U/s 73 or U/s 74 of the CGST Act, 2017

Q 6. Recovery proceedings are initiated only when \_\_\_\_\_

- a) 30 days have been passed from the date of Assessment Order
- b) 60 days have been passed from the date of Assessment Order
- c) 30 days have been passed from the date of service of the Assessment Order
- d) **90 days have been passed from the date of service of the Assessment Order**

Q 7. Recovery proceedings can be stayed if the assessee \_\_\_\_\_

- a) filled appeal along with the payment of admitted tax
- b) filled appeal along with the payment of the whole admitted tax and disputed tax @10%**
- c) Any one of the alternative
- d) None of the alternative

Q 8. The time limit for issuance for the completion of assessment U/s 73 is \_\_\_

- a) Six years from the due date of GSTR-9
- b) Five years from the due date of GSTR-9
- c) Three years from the due date or the extended due date of GSTR-9**
- d) None of the Alternative

Q 9. Recover Proceedings can be stayed after the closure of the appellate order against the assessee \_\_\_\_\_

- a) is when another 10% disputed tax is paid by the assessee through cash ledger
- b) is when another 10% disputed tax is paid by the assessee either through Credit or through cash ledger**
- c) Any one alternative
- d) Both the alternatives (a) and (b) are required

Q 10. The time limit for the completion of Assessment U/s 76 in respect of collection of GST but not paid by the Assessee is \_\_\_\_\_

- a) 60 days
- b) 90 days
- c) 120 days
- d) Infinite time thereon**