

MCQs on Place of Supply

1. What is the significance of Place of Supply under GST?
- a) The place of supply determines whether a transaction is intra-state or inter-state
 - b) The place of supply determines the place where the supplier is supposed to deliver his goods
 - c) The place of supply determines the location of the recipient of goods
 - d) All of the above

Answer: (a)

2. The intra state supply of goods shall not include-
- a) Supply of goods to a SEZ developer
 - b) Supply of goods by a SEZ Unit
 - c) Supplies made to a Tourist u/s 15
 - d) All of the above

Answer: (d)

3. A service is said to be imported into India when the place of supply of such service is:
- a) in taxable territory
 - b) in India
 - c) at the location of recipient
 - d) none of the above

Answer: (b)

4. Where will be the place of supply when goods are supplied on the direction of the third party
- a) location of the recipient
 - b) location of the supplier
 - c) location of the third party
 - d) none of the above

Answer: (c)

5. Mr. Anil of Mumbai avail the hotel service located in China. The place of supply will be:
- a) Mumbai- under reverse charge
 - b) Mumbai- under normal charge
 - c) China- being the place where hotel (i.e. immovable property) is located
 - d) Either b or c above

Answer: (c)

6. Place of Supply in case of supply of banking and other financial service supplied to any person
- a) location of such person
 - b) location of the recipient of services on records of supplier
 - c) location of supplier of service if location of recipient is not on record of supplier
 - d) either b or c above

Answer: (a)

7. The place of supply of goods transport service, where the goods are transported through means other than mail or courier is:
- a) location of supplier of service
 - b) location of recipient of service

- c) location of destination of goods
- d) either b or c above

Answer: (c)

8. PQR consultants, registered at Delhi provides GST training to employees of Pankaj & Co. at Noida, Uttar Pradesh. In this Case, which is the place of supply?
- a) Uttar Pradesh
 - b) Delhi
 - c) Any of the Above
 - d) None of the above.

Answer: (a)

9. Which of the following is considered as inter-state supply?
- a) Supplies received from SEZ unit in Noida to Domestic Tariff Area
 - b) Supplies made to SEZ developer in Kandla from Kerala
 - c) Goods imported from France
 - d) All of the above

Answer : (d)

10. If Mr. A of Jaipur is constructing a house in Goa and appoints Mr. B of Pune to provide architectural services with regards to construction of house located in Goa, then the place of supply shall be:
- a) Goa
 - b) Jaipur
 - c) Pune
 - d) All of the above

Answer: (a)