

**TYBMS**  
**Semester VI Examination**  
**Subject: Indirect Taxation**  
**Question Paper Format: Multiple Choice Questions**

1. On petroleum crude high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel.

- a) GST is not levied at all
- b) GST will be levied from a date to be notified on the recommendations of the GST council
- c) GST is levied but exempt
- d) GST will be reverse charge.

2. Which article of the constitution outlines the composition and function of the GST council?

- a) 270
- b) 279A
- c) 246A
- d) 269A

3. The maximum tax rate under IGST is

- a) 25%
- b) 10%
- c) 40%
- d) 20%

4. Supply made by a taxable person to a receipt consisting of two or more taxable supplies which are naturally bundled and one of which is a principal supply.

- a. Mixed supply
- b. Composite supply
- c. Integrated supply
- d. Mixed demand

5. Which of the following taxes levied on intra-State supply?

- a) CGST
- b) SGST/UTGST
- c) Excise
- d) IGST

6. The rate prescribed for payment of GST in case of a registered person being a restaurant who has opted for composition scheme is

- a) 1% of the turnover as CGST and 1% of the turnover as SGST/UTGST
- b) 0.5% of the turnover as CGST and 0.5% of the turnover as SGST/UTGST
- c) 2.5% of the turnover as CGST and 2.5% of the turnover as SGST/UTGST
- d) 1.5% of the turnover as CGST and 1.5% of the turnover as SGST/UTGST

7. What is time of supply of goods liable to tax under reverse charge mechanism?

- a) Date of receipt of goods
- b) Date on which the payment is made
- c) Date immediately following 30 days from the date of issue of invoice by the supplier
- d) Earlier of (a) or (b) or (c)

8. What is the time of supply of service if the invoice is not issued within 30 days from the date of provision of service?

- a) Date of issue of invoice
- b) Date on which the supplier receives payment
- c) Date of provision of service
- d) Earlier of (b) & (c)

9. Determine the time of supply of service Date of actual provision of service 10.1.2018 Date of invoice 12.2.2018 Date of receipt of payment 5.1.2018

- a. 10.1.2018
- b. 12.2.2018
- c. 5.1.2018
- d. 10.2.2018

10. Which of the following section deals with provisions relating to “time of supply of services”?

- a. Section 12
- b. Section 13
- c. Section 14
- d. Section 15

11. Which of the following shall not be included in value of supply?

- a) GST
- b) Interest
- c) Late fee
- d) Commission

12. Mr. A has started supply of goods in Delhi. He is required to obtain registration if his aggregate turnover exceeds

- a) INR 10 lakh
- b) INR 20 lakh
- c) INR 30 lakh
- d) INR 40 lakh

13. Within how many days a person should apply for registration?

- a. Within 60 days from the date he becomes liable for registration.
- b. Within 30 days from the date he becomes liable for registration.
- c. No Time Limit
- d. Within 90 days from the date he becomes liable for registration.

14. Which of the following statement is true for Mr. X, a casual taxable person?

- a. Mr. X is not required to take registration under GST.
- b. Mr. X is required to get registration under GST, if the aggregate turnover in a financial year exceeds `20lakh.
- c. Mr. X can opt for voluntary registration under GST.
- d. Mr. X has to compulsorily get registered under GST irrespective of the threshold limit.

15. Which of the following forms are used for applicable for registration?

- a) Form GSTR-1
- b) Form GSTR-2
- c) Form GST REG-01
- d) Form GST REG-02

16. Which of the following is not True?

- a. CTP compulsory registration
- b. NRTP compulsory registration
- c. Supplier of Inter State compulsory registration
- d. CTP registration is voluntary

17. In case of supply of exempted goods or services or both, the registered person shall issue

- a) A tax invoice
- b) A bill of supply
- c) Receipt voucher
- d) Credit Note

18. Which input tax credit cannot be claimed against which output tax liability?

- a) IGST against SGST
- b) CGST against IGST
- c) SGST against IGST
- d) CGST against SGST

19. CIN is an

- a. 18-digit number
- b. 14-digit number
- c. 20-digit number.
- d. 24-digit number.

20. Which form is furnished for submission of details of outward supplies u/s 37?

- a) GSTR-1
- b) GSTR-2
- c) GSTR-3
- d) GSTR-5