

## TYBAF SEM VI INDIRECT TAXATION IV

1. The TDS Return under GST is required to be filed on \_\_\_\_ basis.
  - A. Monthly
  - B. Quarterly
  - C. Half Yearly
  - D. Annually
2. The GST Return for TCS By E-commerce operator is required to be filed on \_\_\_\_ basis.
  - A. Monthly
  - B. Quarterly
  - C. Half Yearly
  - D. Annually
3. GST payable Rs. 22,000 for the month August 2020 was paid on 15<sup>th</sup> Sept. 2020. Interest payable on this delayed payment is Rs.\_\_\_\_\_.
  - A. 2,200
  - B. 800
  - C. 250
  - D. NIL as there is no delay
4. GST payable Rs. 3,000 for the month August 2020 was paid with delay of 10 days. Interest payable on this delayed payment is Rs.\_\_\_\_\_.(365 days in a year)
  - A. 15
  - B. 20
  - C. 30
  - D. NIL as there is no delay
5. The maximum amount of late fees payable by any registered person on failure to furnish GST returns u/s 39 by the due date is Rs. \_\_\_\_
  - A. 1000
  - B. 1500
  - C. 5000
  - D. 7500
6. The GST Return for Outward Supplies is required to be filed on \_\_\_\_ basis.
  - A. Quarterly
  - B. Half yearly
  - C. Annually
  - D. Monthly
7. The GST Return for Non -Resident taxable person is required to be filed on \_ \_ \_ basis.
  - A. Monthly
  - B. Quarterly
  - C. Half Yearly
  - D. Annually

8. The GST Return for Input Service Distributors is required to be filed on \_\_\_\_\_ basis.
- A. Monthly
  - B. Quarterly
  - C. Half Yearly
  - D. Annually
9. GST payable Rs. 30,000 for the month June 2020 was paid on 25<sup>th</sup> July 2020. Interest shall be payable on this delayed payment for \_\_\_\_\_ .
- A. 5 days
  - B. 8 days
  - C. 25 days
  - D. 15 days
10. SGST is applicable on \_\_\_\_\_.
- A. Intra state supply
  - B. Inter State Supply
  - C. Supply between two different union territories
  - D. Imports
11. UTGST is applicable on \_\_\_\_\_.
- A. supply within same union territory having own act
  - B. Inter State Supply
  - C. Supply between two different union territories
  - D. supply within same union territory not having own act
12. UTGST is applicable for \_\_\_\_\_.
- A. Supply within Maharashtra
  - B. Supply within Puducherry
  - C. Supply within Goa
  - D. Supply within Dadra Nagar Haweli
13. Input tax means \_\_\_\_\_.
- A. Tax paid at the time of purchasing of goods
  - B. Tax collected at the time of sale of goods
  - C. Net tax on Output - Input
  - D. all of the above
14. Input tax credit of SGST available can be used to pay off liability against \_\_\_\_\_
- A. Only IGST
  - B. Only SGST
  - C. First against SGST and balance against IGST
  - D. First against SGST and balance against CGST
15. To pay off liability on account of IGST, input tax credit of \_\_\_\_\_ can be used.
- A. Only IGST
  - B. Only CGST
  - C. Only SGST

D. All IGST, CGST and SGST

16. The electronic liability register used under GST for records is in the form \_\_\_\_\_.

- A. GST PMT – 05
- B. GST PMT -01
- C. GST PMT – 06
- D. GST PMT -02

17. Input tax credit of IGST available can be used to pay off liability against \_\_\_\_\_

- A. Only IGST
- B. Only CGST
- C. Only SGST
- D. First against IGST and balance against CGST and SGST

18 Input tax credit of CGST available can be used to pay off liability against \_\_\_\_\_

- A. Only IGST
- B. Only CGST
- C. First CGST and balance against SGST
- D. First CGST and balance against IGST

19. The challan generated for making GST payments is valid for \_\_\_\_\_ days.

- A. 10
- B. 12
- C. 15
- D. 25

20. CPIN is \_\_\_\_\_.

- A. Common Portal Identity Number
- B. Common Portal Identification Number
- C. Common Payment Identity Number
- D. Common Payment Identification Number

21. CIN is \_\_\_\_\_.

- A. Challan Identity Number
- B. Challan Identification Number
- C. Challan Payment Identity Number
- D. Common Identification Number

22 The CPIN generated for making GST payments is valid for \_\_\_\_\_ days.

- A. 10
- B. 12
- C. 15
- D. 25

23 CIN is of \_\_\_\_\_ number of digits.

- A. 10
- B. 14
- C. 17
- D. 15

24. CPIN is of \_\_\_\_\_ number of digits.
- A. 10
  - B. 14
  - C. 15
  - D. 17
25. GST is \_\_\_\_\_ .
- A. Direct Tax
  - B. Indirect Tax
  - C. Property Tax
  - D. purchase Tax
26. IGST is applicable on \_\_\_\_\_.
- A. Intra state supply
  - B. Inter State Supply
  - C. Supply within same union territory having own act
  - D. Supply within same union territory not having own act
27. CGST is applicable on \_\_\_\_\_.
- A. Intra state supply
  - B. Inter State Supply
  - C. Supply between two different union territories
  - D. Imports
28. The GST Return shall be filed by a person having UIN (Unique Identification Number) in Form \_\_\_\_\_.
- A. GSTR 7
  - B. GSTR 8
  - C. GSTR 10
  - D. GSTR 11
29. Mr. A is a non- resident taxable person whose registration validity ended on 10<sup>th</sup> June 2020. GST return should be filed by him \_\_\_\_\_.
- A. On or before 10<sup>th</sup> July 2020
  - B. Within 7 days from 10<sup>th</sup> June 2020
  - C. On or before 20<sup>th</sup> July 2020
  - D. Within 10 days from 10<sup>th</sup> June 2020
30. M/s. Metro Railway had a contract so they are liable to deduct TDS. Accordingly in the month of October 2019, TDS is deducted. This information must be filed by the company in return form \_\_\_\_\_.
- A. GSTR 1
  - B. GSTR 5
  - C. GSTR 7
  - D. GSTR 8

- 31.** ABC Ltd is an E- Commerce operator , which has collected TCS in the month Dec. 2019 so the details of the same shall be furnished on or before\_\_\_\_\_
- A. 10<sup>th</sup> Dec. 2019
  - B. 10<sup>th</sup> Jan. 2020
  - C. 20<sup>th</sup> Jan. 2020
  - D. 15<sup>th</sup> Jan. 2020
- 32.** \_\_\_\_\_ of the following persons are required to file the Annual Return.
- A. Casual Taxable Person
  - B. Non- resident taxable person
  - C. Input Service Distributor
  - D. Register dealer
- 33.** A registered company supplied goods to local authority for the value of Rs. 80000. TDS applicable in this case shall be Rs.\_\_\_\_\_.
- A. 800
  - B. 1,600
  - C. 1,000
  - D. NIL as TDS not applicable in this case
- 34.** An E- Commerce operator has made taxable supplies of Rs. 7,50,000. TCS applicable shall be Rs.\_\_\_\_\_.
- A. 7500
  - B. 15,000
  - C. NIL as TCS not applicable
  - D. 10,000
- 35.** The GST Return for Composite Dealer shall be filed by the registered taxable person under composition scheme in Form \_\_\_\_\_.
- A. GSTR 1
  - B. GSTR 3B
  - C. GSTR 4
  - D. GSTR 5
- 36.** The GST Return for Non- Resident Taxable Person shall be filed in Form \_\_\_\_\_.
- A. GSTR 4
  - B. GSTR 5
  - C. GSTR 1
  - D. GSTR 6
- 37.** The GST Return for Input Service Distributors shall be filed in Form \_\_\_\_\_.
- A. GSTR 3
  - B. GSTR 5
  - C. GSTR 6
  - D. GSTR 7
- 38.** The GST Return for TDS shall be filed by a taxable person deducting TDS in Form \_\_\_\_\_.
- A. GSTR 5
  - B. GSTR 6
  - C. GSTR 7
  - D. GSTR 8

39. The GST Return for TCS by E-commerce operator shall be filed in Form \_\_\_\_\_.
- A. GSTR 7
  - B. GSTR 8
  - C. GSTR 9
  - D. GSTR 10
40. The Final Return under GST shall be filed by a taxable person in Form \_\_\_\_\_.
- A. GSTR 7
  - B. GSTR 8
  - C. GSTR 9
  - D. GSTR 10
41. The Monthly GST Return form shall be filed by the normal registered taxable person on or before \_\_\_\_ day of the succeeding month.
- A. 5<sup>th</sup>
  - B. 10<sup>th</sup>
  - C. 15<sup>th</sup>
  - D. 20<sup>th</sup>
42. Customs duty is \_\_\_\_\_.
- A. Direct Tax
  - B. Indirect Tax
  - C. Property Tax
  - D. Illegal Tax
43. Customs duty is applicable on \_\_\_\_\_ .
- A. Manufacturing of goods
  - B. Sale of goods in India
  - C. Import and Export of goods
  - D. Services provided in India
44. India includes \_\_\_\_\_ under Customs Act.
- A. Territorial waters of India
  - B. Local area
  - C. Geographical area
  - D. only cities
45. Goods doesn't include \_\_\_\_\_ under Customs Act.
- A. Vessels
  - B. Aircraft
  - C. Vehicles
  - D. service
46. Mr. X , a registered supplier in Mumbai supplied goods worth Rs. 5,00,000 to Mr. Y in Kolhapur. GST rate applicable is 18%. The tax payable on this transaction shall be-----
- A. IGST – Rs.90,000
  - B. CGST – Rs.45,000 and SGST – Rs. 45,000
  - C. CGST – Rs.90,000 and SGST – Rs.90,000
  - D. IGST – Rs.45,000

- 47 . Mr. Raj, a registered supplier in Patna supplied goods worth Rs. 5,00,000 to Mr. M in Mumbai. GST rate applicable is 12%. The tax payable on this transaction shall be \_\_\_\_\_
- A. IGST – Rs. 60,000
  - B. CGST – Rs.60,000 and SGST – Rs. 60,000
  - C. CGST – Rs.30,000 and SGST – Rs.30,000
  - D. IGST – Rs.30,000
48. Mrs. Narad, a registered supplier in Mumbai has liability to pay CGST of Rs. 27,000 and has Input Tax Credit available under SGST of Rs. 24,000. The net tax payable shall be Rs.\_\_\_\_\_.
- A. 27,000
  - B. 24,000
  - C. 3,000
  - D. 51,000
49. Ms. Rajani, a registered supplier in Surat has liability to pay SGST of Rs. 42,000 and has Input Tax Credit available under CGST of Rs. 45,000. The net tax payable shall be Rs. \_\_\_\_\_.
- A. (3,000)
  - B. 22,000
  - C. 3,000
  - D. NIL
50. Mr. Amar is a registered person and has liability to pay IGST of Rs. 40,000 and has Input Tax Credit available under CGST of Rs. 19,000. The net tax payable shall be Rs.\_\_\_\_\_.
- A. 40,000
  - B. 19,000
  - C. 21,000
  - D. 59,000