**EXECUTIVE PROGRAMME**

**PRACTICE QUESTIONS ON GST**

1. **Compensation to states under GST(Compensation to States ) Act , 2017 is paid by**
2. Central Government from consolidated fund of India
3. Central Government from GST compensation fund of India
4. Central Government directly from the collection of compensation cess
5. GST Council under Constitution of India.
6. **While computing compensation to states, tax revenue of this tax/ these taxes is excluded**
7. petroleum crude, diesel, petrol, ATF and natural gas
8. Alcohol for human consumption
9. entertainment tax collected by local authorities
10. All of the above
11. **Input tax credit on compensation cess paid under GST(Compensation to States ) Act , 2017**
12. is not available
13. is available
14. is available but not fully
15. is available after one year
16. **Input tax credit under GST(Compensation to States ) Act , 2017 includes GST Compensation Cess charged on any supply of**
17. goods and/or services,
18. Goods imported
19. GST Compensation Cess payable on reverse charge basis;
20. All of the above
21. **Maximum rate of CGST prescribed by law for intrastate supply made is----**
22. 18%
23. 20%
24. 40%
25. 28%+cess
26. **Input tax credit on Compensation cess paid under GST (Compensation to States) Act, 2017 is available for payment of**
27. IGST only
28. IGST and CGST only
29. compensation under GST (Compensation to States) Act
30. None of the above
31. **IGST is payable when the supply is ---**
32. Interstate
33. Intra-state
34. Intra- UT
35. All of the above
36. **Zero rated supply includes supplies made-**
37. By SEZ unit in India
38. to SEZ unit in India
39. Both (a & (b above
40. None of the above
41. **With the introduction of GST, imports will be—**
42. more expensive
43. cheaper
44. neutral with no change
45. None of the above
46. **The first committee to design GST model was headed by**
47. Vijay Kelkar
48. Asim Das Gupta
49. Dr. Chidambaram
50. None of the above
51. **First discussion paper (FDP) which formed the basis for GST in 2009 was released by**
52. Union Finance Ministry
53. Dr. Manmohan Singh
54. GST Council
55. Empowered Committee
56. **Roll out of GST requires constitutional amendment because—**
57. existing laws were cascading
58. the powers of levy were exclusive
59. there are separate laws for goods and services
60. All of the above
61. **Works contract under GST is goods used in work relating to-**
62. Immovable property
63. Both movable and immovable property
64. Immovable property treated as supply of service
65. Immovable property treated as supply of goods
66. **IGST deals with**
67. Composition scheme
68. Time of supply
69. Service tax on imported services
70. All of the above
71. **The turnover limit of Rs. 50 Lakh for composition scheme is not applicable to the state of**
72. Himachal Pradesh
73. Assam
74. Uttarakhand
75. None of the above
76. **A supplier is liable to get registered under GST if his aggregate turnover in a financial year crosses Rs. 20 lakh in a state or UT other than special category states if he is-**
77. an interstate supplier
78. an intra-state supplier
79. Electronic commerce operator
80. Person liable to pay GST under reverse charge
81. **Registration under GST is not compulsory to-**
82. Casual taxable person
83. Input service distributor
84. Non-resident taxable person
85. None of the above
86. **One of the following states does not fall under special category given under Art. 279A of the Constitution**
87. Himachal Pradesh
88. Uttarakhand
89. Chhattisgarh
90. Jammu & Kashmir
91. **Exemption from registration is available to**
92. Central & State Govt. Departments
93. Agriculturists
94. a) & b) above
95. None of the above
96. **Address for delivery**
97. Recipient address mentioned in the tax invoice
98. Recipient address mentioned in the delivery challan
99. Recipient address not necessary
100. Recipient address mentioned in the Gate pass
101. **When President assent was obtained for central GST**
102. 18th April 2017
103. 22nd April 2017
104. 5th April 2017
105. 12th April 2017
106. **What is applicability of GST**
107. Applicable all over India except Sikkim
108. Applicable all over India except Jammu and Kashmir
109. Applicable all over India
110. Applicable all over India except Nagaland
111. **Money means**
112. Indian legal tender
113. Foreign currency
114. Cheque/promissory note
115. All the above
116. **non-taxable territory means**
117. Outside taxable territory
118. Inside taxable territory
119. Inter-state taxable territory
120. None of the above
121. **Person includes**
122. Individual
123. HUF
124. LLP
125. All the above
126. **Goods and Service Tax council referred in which section**
127. 279A of the constitution
128. 276 of the constitution
129. 277 of the constitution
130. 279 of the constitution
131. **Weight age of vote for centre at GST council**
132. 1/4th of total votes cast
133. 1/3rd of total votes cast
134. ½ of total votes cast
135. Only B
136. **Weightage of States ( combined together) at GST council**
137. 2/3rd of total votes cast
138. 1/3rd of total votes cast
139. 1/4th of total votes cast
140. None of the above
141. **Who is chairperson of GST council**
142. Finance secretary
143. State Finance Minister
144. Union Finance Minister
145. None of the above
146. **Taxable turnover of below Rs.1.5 crore assessee under control of**
147. Centre
148. State
149. Both a and b
150. Only c
151. **Powers to declare certain activities/transactions as neither supply of goods nor of services**
152. Schedule I
153. Schedule III
154. Schedule II
155. Schedule IV
156. **When GST council constituted**
157. 15.09.2016
158. 13.09.2016
159. 12.09.2016
160. 20.09.2016
161. **Address for delivery**
162. Recipient address mentioned in the invoice
163. Recipient address mentioned in the delivery challan
164. Recipient address not necessary
165. Recipient address mentioned in the Gate pass
166. **Agriculturist**
167. Individual or HUF
168. Individual and HUF
169. Partnership
170. All the above
171. **Associated enterprise mentioned**
172. Income tax act 1961
173. Companies Act 2013
174. Central GST Act 2017
175. State GST Act 2017
176. **Appointed day**
177. Date on which the provisions of this Act shall come into force
178. Date on which President assent
179. Date of which both houses passed the act
180. Date on which sent to Finance Ministry
181. **Deemed exports mentioned in which section**
182. Section 137
183. Section 147
184. Section 142
185. Section 145
186. **Quarter means**
187. March
188. September
189. December
190. All the above
191. **Taxable levy in case of manufacture under composite scheme**
192. Two percent
193. Three per cent
194. One per cent
195. Half per cent
196. **Whether person opted for composite scheme collect tax under GST**
197. No
198. Yes
199. Only A
200. None of the above
201. **Participation of ITC value chain in composite scheme**
202. With participation
203. Without participation
204. Either a or b
205. None of the above
206. **Taxes paid on**
207. Transaction value
208. Manufacturing cost
209. Both A and B
210. None of the above
211. **ITC available**
212. In the course or Furtherance of business
213. Other than business exp
214. Only A
215. None of the above
216. **Input tax credit availability**
217. On receipt of goods
218. On payment of taxes paid by supplier to Govt.
219. Taken to manufacturing site or availed services
220. None of the above
221. **Input tax on capital goods**
222. In one installment
223. Partly five equal installments
224. Only A
225. Equally 10% every year
226. **Appellate Tribunal mentioned in which section**
227. Section 109
228. Section 105
229. Section 103
230. Section 119
231. **Authorised representative referred in which section**
232. Section 110
233. Section 116
234. Section 119
235. Section 106
236. **Common portal referred in which section**
237. Section 136
238. Section 146
239. Section 143
240. Section 149
241. **Debit note and credit note mentioned in which section**
242. Section 36
243. Section 39
244. Section 34
245. None of the above
246. **Electronic cash ledger and Electronic credit ledger mentioned in which section**
247. Section 39
248. Section 42
249. Section 49
250. Section 47
251. **“invoice” or “tax invoice mentioned in which section**
252. Section 27
253. Section 29
254. Section 31
255. Section 47
256. **Valid return mentioned in which section**
257. Section 29
258. Section 39
259. Section 47
260. Section 49
261. **GST Registration**
262. Aadhar based
263. Passport based
264. Pan based
265. None of the above
266. **A person is having multiple business requires registration**
267. Single
268. Each business separately
269. Either A or B
270. None of the above
271. **Deemed Registration**
272. After four working days
273. After five working days
274. After three common working days
275. After seven working days
276. **Annual Return to be filed every year**
277. 30th June
278. 30th September
279. 31st December
280. 31st October
281. **IGST tax levy means**
282. Within state
283. Between two states
284. Only A
285. None of the above
286. **IGST levy can be levied**
287. Centre
288. State
289. Union Territory
290. Both a and b

**Answers:**

1 (b), 2 (d), 3 (b), 4 (d), 5 (b), 6 (c), 7 (a), 8 (b), 9 (a), 10 (b), 11 (d), 12 (d), 13 (c), 14 (c), 15 (c), 16 (b), 17 (d), 18 (c), 19 (b), 20 (a), 21 (d), 22 (c), 23 (d), 24 (a), 25 (d), 26 (a), 27 (b), 28 (a), 29 (c), 30 (c), 31 (b), 32 (c), 33 (a), 34 (a), 35 (a), 36 (a), 37 (b), 38 (d), 39 (c), 40 (c), 41 (b), 42 (a), 43 (a), 44 (b), 45 (c), 46 (a), 47 (b), 48 (b), 49 (c), 50 (c), 51 (c), 52 (b), 53 (c), 54 (b), 55 (c), 56 (c), 57 (b), 58 (a)