1 Mr. X, a registered supplier of Meghalaya wants to opt for composition levy. The turnover limit for composition levy is-

   ( ) Rs. 50 lakh  
   ( ) Rs. 75 lakh  
   ( ) Rs. 1 crore  
   ( ) none of the above

2 The persons making inter-State supplies from Madhya Pradesh is compulsorily required to get registered under GST, _______

   (a) if his all India based aggregate turnover exceeds `20 lakh in a financial year  
   (b) if his all India based aggregate turnover exceeds `10 lakh in a financial year  
   (c) irrespective of the amount of aggregate turnover in a financial year  
   (d) in case of making inter-State supply of taxable goods, irrespective of the amount of aggregate turnover in a financial year

3 Which of the following services are exempt under GST?

   (a) testing of agricultural produce  
   (b) supply of farm labour  
   (c) warehousing of agricultural produce  
   (d) all of the above

4 Mr. Narayan Goel has booked a room on rent in Sunshine Hotel for the purpose of lodging on 10.08.20XX. GST is not payable by Mr. Narayan Goel in case rent for the same is _____

   (a) Rs. 800  
   (b) Rs. 6000  
   (c) Rs. 11000  
   (d) Rs. 1500

5 Input tax credit is not available in respect of _______.

   (a) services on which tax has been paid under composition levy  
   (b) free samples  
   (c) goods used for personal consumption  
   (d) all of the above

6 Mr. X, a registered person deals in supply of taxable goods. He need not issue tax invoice for the goods supplied on 16.04.20XX as the value of the goods is ___.

   (a) Rs. 1,200  
   (b) Rs. 600  
   (c) Rs. 150  
   (d) Rs. 200

7 Transportation of goods by____are exempt from GST.

   (i) road 
   (ii) inland waterways
(iii) goods transportation agency  
(iv) courier agency  

(a) (i) & (ii)  
(b) (iii) & (iv)  
(c) (i) and (iv)  
(d) (i)[except (iii) & (iv)] & (ii)  

8 Transportation of ____ by rail from Chennai to Gujarat are exempt from GST. 
(i) pulses  
(ii) military equipments  
(iii) electric equipments  
(iv) biscuits  

(a) (i) & (ii)  
(b) (i) & (iii)  
(c) (ii) & (iv)  
(d) all of the above  

9 Services by way of warehousing of ____ is exempt from GST.  
(i) pulses  
(ii) milk  
(iii) salt  
(iv) rice  

(a) (i) & (ii)  
(b) (iii)  
(c) (iv)  
(d) all of the above  

10 GST is payable by recipient of services in the following cases:—  
(i) Services provided by way of sponsorship to ABC Ltd.  
(ii) Services supplied by a director of Galaxy Ltd. to Mr. Krishna.  
(iii) Services by Department of Posts by way of speed post to MNO Ltd.  
(iv) Services supplied by a recovering agent to SNSP Bank  

(a) (i) & (iii)  
(b) (i) & (iv)  
(c) (ii) & (iii)  
(d) (ii) & (iv)
11 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 ` 20 lakh.
(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.

12 The registration certificate granted to Non resident taxable person is valid for _____ days from the effective date of registration.

(a) 30
(b) 60
(c) 90
(d) 120

13 Which of the following activity shall be treated neither as a supply of goods nor a supply of services?

(i) Permanent transfer of business assets where input tax credit has been availed on such assets
(ii) temporary transfer of intellectual property right
(iii) transportation of deceased
(iv) services by an employee to the employer in the course of employment

(a) (i) & (iii)
(b) (ii) & (iv)
(c) (i) & (ii)
(d) (iii) & (iv)

14 Balance in electronic credit ledger can be utilized against which liability?

(a) Output tax payable
(b) Interest
(c) Penalty
(d) All of them

15 What is the due date for payment of tax?

(a) Last day of the month to which payment relates
(b) Within 10 days of the subsequent month
(c) Within 20 days of the subsequent month
(d) Within 15 days of the subsequent month

16 How the aggregate turnover is calculated for computing threshold limit of registration?

(i) Aggregate value of all taxable supplies(excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and interstate supplies of a person having same PAN computed on all India basis.
(ii) Aggregate value of all taxable supplies(excluding the value of inward supplies on which
tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and interstate supplies of a person computed for each state separately.

(iii) Aggregate value of all taxable intrastate supplies, export of goods/services and exempt supplies of a person having same PAN computed for each state separately.

(iv) Aggregate value of all taxable supplies(excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, export of goods/services and interstate supplies of a person having same PAN computed on all India basis and excluding taxes if any charged under CGST Act, SGST Act and IGST Act.

(a) (i)
(b) (ii)
(c) (iii)
(d) (iv)

17 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.

18 A person having ____business verticals in a State ____obtain a separate registration for each business vertical.

(a) Single, shall
(b) Multiple, shall
(c) Multiple, may
(d) Single, May

19 What is the validity of the registration certificate?

(a) One year
(b) No validity
(c) Valid till it is cancelled.
(d) Five years.

20 Within how many days an application for revocation of cancellation of registration can be made?

(a) Within 7 days from the date of service of the cancellation order.
(b) Within 15 days from the date of issue of the cancellation order.
(c) Within 45 days from the date of issue of the cancellation order.
(d) Within 30 days from the date of service of the cancellation order.