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Miscellaneous



1. Document includes:

- a. Written record
- b. Printed Record
- c. Electronic
- d. All of the above

Ans: (a) (b) (c) (d)

2. Transfer of business includes

- a. Sale
- b. Lease
- c. License
- d. All the above

Ans: (a) (b) (c) (d)

3. Who is liable to pay the tax in case of transfer of business?

- a. Transferor
- b. Transferee
- c. Both jointly and severally
- d. Jointly

Ans: (a) (b) (c) (d)

4. Deemed Export provisions is applicable to

- a. Deemed export provision is applicable only to goods
- b. Deemed export provision is applicable only to services
- c. Deemed export provision is applicable both to goods and services
- d. Deemed export provision is applicable when goods and services are supplied to SEZ units/developers

Ans: (a) (b) (c) (d)

5. What are the conditions applicable before claiming deemed exports?

- a. Goods must be manufactured in India
- b. Goods must not leave India
- c. Goods must be notified by Central Government
- d. All the above

Ans: (a) (b) (c) (d)

6. What special procedures can be notified for certain class of person's u/s 148?

- a. Registration
- b. Furnishing of Return
- c. Payment of Tax
- d. Administration of such persons
- e. All of the above

Ans: (a) (b) (c) (d) (e)

7. GST compliance rating would be given to whom

- a. Input Service Distributor
- b. Supplier of Goods and/ or Services whose value of taxable turnover is greater than 20 lakhs
- c. Composition Dealer
- d. Person who is liable to deduct TDS/ collect TCS
- e. All of the above

Ans: (a) (b) (c) (d) (e)

8. Whether GST compliance rating would be placed in public domain?

- a. Yes – rating would be available to general public
 - b. No –rating would not be available to general public
 - c. Rating disclosed only at the time of entering into transaction
 - d. Rating disclosed only to person to whom the compliance rating belongs
- Ans. (a) Yes – rating available to general public.

Ans: (a) (b) (c) (d)

9. Who are the persons liable to furnish information return?

- a. Taxable person
- b. Income Tax Officer
- c. Sub Registrar
- d. Banking Company
- e. GST Network
- f. All the above

Ans: (a) (b) (c) (d) (e) (f)

10. What is the consequence if information is not filed in the form and manner as required by the Central Government?

- a. Return will be treated as defective
- b. Defect has to be rectified within 30days
- c. Return treated as not filed
- d. Re-file the return within 30days
- e. (a) and (b)above
- f. (c) and (d) above

Ans: (a) (b) (c) (d) (e)

11. Is there any ban on disclosure and use of information collected in the form of information return?

- a. No. Such information can be used for all GST purposes except publishing such information
- b. Yes. Such information cannot be used by the department under any proceedings under GST Act.
- c. Yes. Such information cannot be used by the department under any proceedings under GST Act except for the purpose of launching prosecution proceedings under the Act
- d. No. Such information can be used to publish information
- e. Yes. However such information can be used to publish information about a class of persons and class of transactions

f. (a) and (d) above

g. (c) and (e) above

Ans: (a) (b) (c) (d) (e) (f) (g)

12. Who of the following would be liable, when they disclose information collected from information return/ statistics u/s 150 and 151 respectively?

- a. Departmental officer – when information disclosed while executing duties
- b. Agent of GST portal–when information disclosed while executing duties
- c. Person engaged in GST portal - when information disclosed while executing duties
- d. Person engaged in collection of statistics - when information disclosed while executing duties
- e. None of the above

Ans: (a) (b) (c) (d) (e)

13. When can assistance of expert be taken?

- a. Scrutiny
- b. Inquiry
- c. Investigation
- d. Before passing Order
- e. All the above

Ans: (a) (b) (c) (d) (e)

14. Should receipt be given when samples are taken by the department?

- a. Yes
- b. No

Ans: (a) (b) (c) (d)

15. Whether prosecution can be initiated against the following persons?

- a. Members of Appellate Tribunal, since they did not follow the case law, which was decided by the President, leading to incorrect decision by such members of Appellate Tribunal
- b. Adjudicating Authority for not following the orders of the Commissioner, when such work was delegated to such Adjudicating Authority
- c. Vindictive action taken by a departmental officer, while discharging his function. The action was however in the favour of the revenue

Ans: (a) (b) (c) (d)

16. What are the circumstances when information collected by GST officer can be disclosed by such GST officer?

- a. When serving show cause notice to an assessee
- b. To the authority empowered to take disciplinary action, when inquiry is being conducted by such disciplinary committee
- c. To an officer appointed for the purpose of conducting audit

d. (b) and (c)

e. (a), (b) and (c)

Ans: (a) (b) (c) (d) (e)

17. Whether validity of service of notice can be called into question when assessee has submitted himself to adjudication proceedings pursuant to such notice?

- a. Yes
- b. No
- c. Depends of the facts of the case

Ans: (a) (b) (c) (d)

18. When can mistake apparent on record be corrected?

- a. When mistake noticed by authority passing the order
- b. When mistake pointed out by corresponding officer of SGST
- c. When mistake pointed by person affected by the order
- d. All of the above

Ans: (a) (b) (c) (d)

19. Within what period should the mistake apparent on record be brought to the notice of the authority?

- a. Three Months
- b. Six Months
- c. Depends – Three months in case of clerical error or arithmetical error and six months in othercase

Ans: (a) (b) (c) (d)

20. Can government make retrospective rules?

- a. Yes. But cannot impose penalty for contravention of rules for retrospective period
- b. Yes and also can impose penalty for contravention of rules for retrospective period
- c. No

Ans: (a) (b) (c) (d)

21. What is the effect if the parliament annuls the rules/ notifications issued by government?

- a. It is as good as no rules/ notifications were issued by the government
- b. The rules/ notifications issued by the government would be effective for the period from the date of issue till the date they were annulled by the parliament
- c. There would be no sanctity for the action taken by the department/ assessee on the basis of rules/ notification for the period from the date of issue till the date of annulment.
- d. The action taken by the department/ assessee on the basis of such rules would be void from the date of annulling the rules/notification.
- e. (a) and (c)
- f. (b) and (c)

Ans: (a) (b) (c) (d) (e) (f)

22. What are the methods to serve notice/ order/ documents under GST Act?

- a. Only by registered post acknowledgement due
- b. By speed post (acknowledgement due not necessary)
- c. By courier with acknowledgement due
- d. Common portal
- e. All of the above except (b)

Ans: (a) (b) (c) (d) (e)

23. Would notice/ order/ documents be 'deemed as served', though registered post/ speed post is not received by intended person?

- a. No. Actual service is necessary. There is no concept of deemed Service.
- b. Yes it is deemed to have been received by the addressee at the expiry of the period normally taken by such post, unless the contrary is proved.

Ans: (a) (b) (c) (d)

24. If the Show Cause Notice mentions the tax as Rs. 1,11,156.30 and penalty as Rs. 572.6, then what is the amount payable as per section 170 of the CGST Act?

- a. ₹.1,1800
- b. ₹.1,11,156.30 + 572.6 = 111728.9
- c. ₹.1,1700
- d. ₹.1,11,729

Ans: (a) (b) (c) (d)

25. What action should be taken by an assessee to satisfy with anti-profiteering provision?

- a. Reduce rate of tax on any supply of goods or service, if such assessee has got the benefit of such reducedrate
- b. Pass on the benefit of input tax credit, if such assessee has got such input tax credit
- c. Both (a) and (b)

Ans: (a) (b) (c)

Answers:

1	d	15	c
2	d	16	e
3	c	17	b
4	a	18	d
5	d	19	c
6	e	20	a
7	e	21	f
8	a	22	e
9	f	23	b
10	e	24	d
11	g	25	c
12	e		
13	e		
14	a		