

Q.No	Question List	A	B	C	D	Answer
1	The introduction of goods and services tax on 1 st July, 2017 was	Indirect tax reforms	Direct Tax	Indirect tax reforms	None of the above	Indirect tax reforms
2	The GST content in the laws, namely, CGST law, UTGST law, SGST law, IGST law and	petroleum products	CGST compensati	inter-state supplies	None of the above	CGST compensatio
3	GST is applicable on _____ of goods and services.	destination	inter-state supplies	supply	None of the above	supply
4	GST is _____ based consumption taxation.	Indirect tax reforms	Goods and services tax networks	destination	None of the above	destination
5	Import of goods would be treated as _____.	Indirect tax reforms	alcohol for human	inter-state supplies	None of the above	inter-state supplies
6	GST is applicable to all goods and services except _____.	destination	human consumption	Indirect tax reforms	None of the above	alcohol for human consumption
7	_____ is levied on inter-state supplies of goods or services or _____.	CGST	SGST	IGST	both (a) and (b)	IGST
8	_____ is the person supplying goods or services.	place of business	supplier	recipient	None of the above	supplier
9	Goods supplied by agent are treated as goods supplied by _____.	recipient	principal	rendered	None of the above	principal
10	When location of supplier and place of supply is in same state / union territory, it is treated as _____.	intra-state supply	different	inter-state supply	None of the above	intra-state supply

11	What includes non taxable supply?	Aggregate Turnover	Exempt Supply	Inward Supply	Export Supply	Exempt Supply
12	Input Tax does not include -----	IGST on Import of Goods	SGST and UTGST	Tax paid under composition levy	Tax payable Section 9(3) and 9(4)	Tax paid under composition levy
13	The Input service distributor shall distribute the credit of ----- as central tax or integrated tax .	Central Tax	State Tax	Integrated Tax	Both (a) and (c)	Central Tax
14	Exempt supply of any goods or services or both which attracts ----- rate of tax.	NIL	Zero	Subsidized	either (a) or (b)	NIL
15	The amount available in the Electronic Credit Ledger can be utilised for payment of -----	Output Tax	Penalty	Cess	All of the above	Output Tax
16	Interest @----- is payable in case of excess claim of credit/excess reduction of output.	18%		30%	24%	24%
17	The person is liable to be registered under GST law where his aggregate turnover exceeds -----.	20 lakhs		Either (a) or (b)	15 lakhs	Either (a) or (b)
18	In case of transfer of business ----- has to obtain a fresh registration.	transferor	transferee	Either (a) or (b)	None of the above	transferee
19	The first 2 digits of GSTIN represent -----.	Entity code	Country code	State code	check sum character	State code

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GST in includes 10 characters
which represent -----.

Pan
number

tax
collection
number

Deduction
Number

Any one of the
above

Any one of
the above