

Indirect Taxation  
BBA SEM – 6  
MCQ

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1. What of the following taxes is applicable in the case of supply of goods from Gujarat to Assam?
  - a) CGST
  - b) SGST
  - c) UTGST
  - d) IGST**
2. which of the following taxes is applicable in the case of supply of services from Bihar to Rajsasthan?
  - a) CGST
  - b) SGST
  - c) UTGST
  - d) IGST**
3. Which of the following commodities is not kept outside the perview of GST?
  - a) High speed Diesel
  - b) Natural Gas
  - c) Supply of liquor for human consumption**
  - d) Aviation turbine fuel
4. which of the following taxes have been subsumed in GST?
  - a. Central Sales Tax
  - b. Central Excise Duty and Service Tax
  - c. Value Added Tax
  - e) All of Above**
5. GST is levied on supply of all goods and serices except?
  - f) Alcoholic liquor for human consumption**
  - a) Tobacco
  - b) Legal sevices
  - c) All of the above
6. who shall be empowered to levy and collect GST on supplies in the course of Inter state Transactions of trade or commerce?
  - a) Central Government**
  - a) State Governments
  - b) Union Territories
  - c) All of the above
7. Any job work carried out by a labour contractor on another person's goods shall be treated as
  - a) supply of goods
  - b) supply of services
  - c) supply of services provided job work is carried out without any material
  - d) supply of services whether the job work is carried out with or without any material.**

8. What is the threshold limit of aggregate turnover (after 13-20-2017) for opting to pay tax under 'composition scheme'?
- Rs. 50 Lakhs
  - Rs. 75 Lakhs
  - Rs. 1 Crore
  - Rs. 75 Lakhs in case of special category states and Rs. 1 crore for any other State.**
9. means the aggregate value of
- taxable supplies
  - exempted supplies
  - Inter-state supplies and export of goods or services or both
  - All of the above**
10. Can person who opts for composition scheme' collect any tax from the recipient of goods or services or both?
- Yes
  - No**
  - Yes, provided the recipient is a registered person
  - Yes, provided the recipient of goods or services is an unregistered person.
11. Who among the following is included in definition of "Agriculturist" as defined in Section 2(7) of the CGST Act, 2017?
- Individual
  - HUF
  - Partnership Firm
  - Company
- State the correct answer from the options given below-
- I
  - I & II**
  - I, II & III
  - I, II, III & IV
12. As per CGST act, 2017 means a distinguishable component of an enterprise that is engaged in the supply of individual goods or services or a group of related goods or services which is subject to risks and returns that are different from those of the other business verticals-
- Business
  - Business vertical**
  - Organization
  - Continuous business
13. Registered person may issue a consolidated tax invoice for such supplies at the close of each day in respect of all such supplies provided
- The recipient is not a registered person
  - The recipient does not require such invoice**
  - The value of goods and services or both per invoice is less than INR 200
  - All the above conditions are satisfied**

14. The registered person who has received a credit note shall declare the details of such credit note in the return for the month during which such credit note has been issued but not later than
- September following the end of the financial year in which such supply was made
  - The date of furnishing of the relevant annual return
  - September following the end of the financial year in which such supply was made or the date of furnishing of the relevant annual return; whichever is earlier**
  - 9 months from the date of issue of credit note
15. The registered person who has supplied such goods or services or both shall issue to the recipient a debit note where a tax invoice has been issued for any goods or services or both and the taxable value or tax charged in that tax invoice is found to be
- Less than the taxable value or tax payable in respect of such supply**
  - More than the taxable value or tax payable in respect of such supply
  - Less or more than the taxable value or tax payable in respect of such supply
  - Less than the taxable value or tax payable in respect of such supply by INR 100
16. Which of the following category of suppliers is allowed to issue documents in lieu of tax invoice?
- Insurer/Banking company/Financial institution/ NBFC
  - Goods Transport Agency (GTA) supplying services in relation to transportation of goods by road in a goods carriage
  - Supplier of passenger transportation service
  - Central Government and State Government in relation to their taxable supplies
- Select the correct answer from the options given below-
- I, II, III
  - I & II**
  - I, & III
  - I, II, III & IV
17. A radio taxi driver has provided his services through Electronic Commerce Operator – Kuber Cabs. The tax on such supplies shall be paid by the .
- Electronic Commerce Operator – Kuber Cabs**
  - Radio taxi driver
  - Customer receiving the services from radio taxi driver
  - None of the above
18. On supply of which of the following items, GST shall be levied with effect from such date as may be notified by the Government on the recommendations of the Council:
- Petroleum crude
  - Alcoholic liquor for human consumption
  - Both (a) and (b)
  - None of the above**

19. Under which notification is services notified wherein whole of the CGST is paid on reverse charge basis by the recipient of services:
- a) Notification No. 09/2017 CT (R)
  - b) Notification No. 12/2017 CT (R)
  - c) Notification No. 13/2017 CT (R)**
  - d) Notification No. 17/2017 CT (R)
20. GST was implemented in India from
- a) 1st January 2017
  - b) 1st April 2017
  - c) 1st March 2017
  - d) 1st July 2017**
21. In India, the GST is a dual model of
- a) UK
  - b) Canada**
  - c) USA
  - d) Japan
22. GST is a consumption of goods and service tax based on
- a) Development
  - b) Dividend
  - c) Destiny
  - d) Destination**
23. India's GST structure are based on how many structures?
- a) 6
  - b) 4**
  - c) 3
  - d) 5
24. The maximum rate for CGST is?
- a) 28
  - b) 12
  - c) 18
  - d) 20**
25. The maximum rate for SGST/UTGST is?
- a) 28
  - b) 14
  - c) 20**
  - d) 30
26. The maximum rate for CGST/ITGST is?
- a) 28**
  - b) 14
  - c) 20
  - d) 30
27. Which code is used to classify goods and services under GST?
- a) HSN Code
  - b) SAC/HSN Code**

- c) GST Code
  - d) SAC Code
28. What does "I" in IGST stand for?
- a) Internal
  - b) Integrated**
  - c) Internal
  - d) Intra
29. Any person who occasionally undertakes transactions involving supply of goods or services or both, but who has no fixed place of business or residence in India is
- a) Business person
  - b) Casual taxable person
  - c) composite dealer
  - d) Non resident dealer**
30. Output tax of a taxable person,
- a) Includes reverse charge
  - b) Excludes reverse charge**
  - c) Includes composite tax
  - d) Includes all the taxes paid
31. Supply of goods or services which constitutes the predominant element of a composite supply is called
- a) Common supply
  - b) Principal supply**
  - c) Mixed supply
  - d) Continuous supply
32. Liability to pay tax by the recipient of supply of goods or services is called
- a) Output tax
  - b) Reverse charge**
  - c) Input tax
  - d) None of these
33. The chair of GST Council
- a) Nominated by the Govt
  - b) Nominated by the GST Council
  - c) Union Finance Minister**
  - d) Elected by the GST council
34. In the GST council meetings, the vote of the Central Government shall have a weightage of
- a) 1/3 of votes cast**
  - b) 1/2 of votes cast
  - c) 2/3 of votes cast
  - d) None of these
35. In the GST council meetings votes of all the State Governments taken together shall have a weightage of
- a) 1/3 of votes cast
  - b) 1/2 of votes cast
  - c) 2/3 of votes cast**

- d) None of these
36. Tax rate on goods under GST are determined by
- a) Union budget
  - b) State budget
  - c) GST council**
  - d) Central Govt in consultation with state Govt.
37. Integrated Goods and Services Tax Act is applicable to
- a) All the States
  - b) All the Union territories
  - c) The whole of India**
  - d) All the states except Jammu and Kashmir
38. Integrated GST is applicable on goods or services
- a) Imports
  - b) Interstate Sale
  - c) Exported from India
  - d) Imports and interstate sales**
39. The rate of IGST is equal to the rate of
- a) CGST
  - b) SGST
  - c) CGST plus the rate of SGST**
  - d) SGST plus UTGST
40. IGST collected belong to
- a) Central Government
  - b) To the State in which supply occurs
  - c) to the State to which supply occurs
  - d) The Centre and state to which supply occurs**
41. Goods and service tax is –
- a) Supply based
  - b) Consumption based**
  - c) Both supply and consumption based
  - d) None of these
42. GST was introduced in India with effect from
- a) 1.1.2017
  - b) 1.4.2017
  - c) 1.1.2018
  - d) 1.7.2017**
43. Constitution Amendment Act, 2016 for GST was
- a) 80th
  - b) 101st**
  - c) 122nd
  - d) None of these
44. The incidence of tax on tax is called
- a) Tax Cascading**
  - b) Tax Pyramidding

- c) Tax evasion
  - d) Indirect tax
45. UTGST is applicable when
- a) Sold from Union territory**
  - b) Goods are purchased by Central Government
  - c) Sold from one union territory to another union territory
  - d) There is interstate supply
46. Integrated Goods and Services Tax is applicable when –
- a) Sold in Union territory
  - b) Sold from one GST dealer to another GST dealer
  - c) Sold within a state
  - d) There is interstate supply**
47. SGST is applicable when
- a) Goods are sold within a state**
  - b) Goods are sold from one GST dealer to a customer
  - c) Goods are sold by a GST dealer to another GST dealer
  - d) Interstate supply
48. The tax which was not merged into GST
- a) Counterveiling Duty
  - b) Excise duty
  - c) Basic Customs Duty**
  - d) Purchase tax
49. After introduction of GST supplies to SEZ are
- a) Subject to IGST
  - b) Subject to CGST plus SGST
  - c) Zero rated**
  - d) SGST plus CGST plus IGST
50. The highest GST rate applicable now is ---
- a) 100%
  - b) 18%
  - c) 28%**
  - d) 50%
51. Goods which get input tax credit without being liable to collect output tax is called
- a) Exempt goods
  - b) White goods
  - c) Sin goods
  - d) Zero rated goods**
52. GST can be collected by
- a) Any registered dealer
  - b) Any GST dealer**
  - c) Any service provider
  - d) Any dealer
53. What is the time limit for taking ITC?
- a) 180 days
  - b) 1 year

***c) 20th October of the next financial year or the date of filing annual return whichever is earlier***

d) No limit

54. If the goods are received in lots/instalment, \_\_\_\_\_

a) 50% ITC can be taken on receipt of 1st instalment and balance 50% on receipt of last instalment.

***b) ITC can be availed upon receipt of last instalment.***

c) 100% ITC can be taken on receipt of 1st instalment.

d) Proportionate ITC can be availed on receipt of each lot/instalment.

55. Which of the following inward supplies are not eligible for ITC in case of a company manufacturing shoes?

a) Food and beverages

b) Outdoor catering

c) Health services

***d) All of the above***

56. 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***

57. Where the goods or services or both are used by the registered person partly for the purpose of any business and partly for other purposes, the input tax credit shall

a) Not be allowed

b) Be allowed in full

***c) Restricted to so much of the input tax as is attributable to the purpose of his business***

d) Be allowed to the extent of 50% of the input tax credit

58. Whether credit on capital goods can be taken immediately on receipt of the goods?

a) Yes

b) No

c) After usage of such capital goods

***d) After capitalizing in books of account***

59. XYZ Ltd. is engaged in sale of product X. all the sales are made outside the state.

Particulars	INR
Value of receipts of goods & services (SGST & CGST 10%)	7,00,000
Value of product X sold (IGST 20%)	8,40,000

Select the correct answer from the options given below:

***a) Net IGST payable is INR 28,000***

b) Net IGST payable is INR 1,68,000



- c) Net IGST payable is INR 98,000 after setting off CGST of INR 70,000 as SGST cannot be set-off against IGST  
d) None of the above is correct
60. A registered dealer of Maharashtra purchased goods from registered dealer of Delhi for INR 5,70,000 inclusive of IGST @ 20% and sold the same to registered dealer in Karnataka for INR 6,80,000 plus IGST @ 20%. How much IGST is payable by dealer in Maharashtra?  
**a) INR 41,000**  
b) INR 1,36,000  
c) INR 95,000  
d) INR 19,000
61. IGST shall be levied and collected by the  
a) State government  
**b) Government of India**  
c) Partly by state governments and partly by central government  
d) None of the above
62. Who can avail the benefit of Input Tax Credit (ITC) under the GST?  
**a) Registered person**  
b) Person who has applied for registration and his application is pending  
c) Unregistered person  
d) Any of the above
63. Credit on inputs should be availed based on  
a) Receipt of goods  
b) Receipt of documents  
**c) Both**  
d) Either receipt of documents or receipt of goods
64. Input tax credit on compensation cess paid under GST(Compensation to States ) Act , 2017  
a) is not available  
b) **is available**  
c) is available but not fully  
d) is available after one year
65. Input tax credit under GST(Compensation to States ) Act , 2017 includes GST Compensation Cess charged on any supply of  
a) goods and/or services,  
b) Goods imported  
c) GST Compensation Cess payable on reverse charge basis;  
**d) All of the above**
66. Maximum rate of CGST prescribed by law for intrastate supply made is----  
a) 18%  
**b) 20%**  
c) 40%  
d) 28%+cess
67. Input tax credit on Compensation cess paid under GST (Compensation to States) Act, 2017 is available for payment of  
a) IGST only

- b) IGST and CGST only
  - c) compensation under GST (Compensation to States) Act
  - d) None of the above**
68. IGST is payable when the supply is ---
- a) Interstate
  - b) Intra-state**
  - c) Intra- UT
  - d) All of the above
69. Zero rated supply includes supplies made-
- a) By SEZ unit in India
  - b) to SEZ unit in India
  - c) Both (a & (b above**
  - d) None of the above
70. With the introduction of GST, imports will be—
- a) more expensive**
  - b) cheaper
  - c) neutral with no change
  - d) None of the above
71. The turnover limit of Rs. 50 Lakh for composition scheme is not applicable to the state of
- a) Himachal Pradesh
  - b) Assam
  - c) Uttarakhand**
  - d) None of the above
72. 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-
- a) an interstate supplier
  - b) an intra-state supplier
  - c) Electronic commerce operator**
  - d) Person liable to pay GST under reverse charge
73. Registration under GST is not compulsory to-
- a) Casual taxable person
  - b) Input service distributor
  - e) Non-resident taxable person**
  - c) None of the above
74. Money means
- a) Indian legal tender
  - b) Foreign currency
  - c) Cheque/promissory note
  - d) All the above**
75. Person includes
- a) Individual
  - b) HUF
  - c) LLP
  - d) All the above**
76. Who is chairperson of GST council

- a) Finance secretary
  - b) State Finance Minister**
  - c) Union Finance Minister
  - d) None of the above
77. IGST tax levy means
- a) Within state
  - b) Between two states
  - c) Only A**
  - d) None of the above
78. IGST levy can be levied
- a) Centre
  - b) State
  - c) Union Territory**
  - d) Both a and b
79. Which of the following is not a supply as per section 7 of the CGST Act?
- a) Management consultancy services not in course or furtherance of business**
  - b) Import of service for consideration not in course or furtherance of business
  - c) Both (a) and (b)
  - d) None of the above
80. The term “supply” has replaced
- a) The term Manufacture under Central Excise Act
  - b) The term Sale of Goods under State VAT Act
  - c) The term Provided or Deemed to be Provided in case of Service Tax Laws
  - d) All of above**
81. Which of the following activity is deemed to be supply and liable to GST under the CGST Act, 2017?
- a) Services by employee to employer
  - b) Functions performed by members of parliament
  - c) Supply of goods by unincorporated association to a member thereof**
  - d) Services of funeral
82. Which of the following forms are used for registration?
- a) Form GSTR -1
  - b) Form GSTR – 2
  - c) Form GST REG-01**
  - d) Form GST REG
83. An E-commerce operator should get registered irrespective of his threshold limit?
- a) Yes**
  - b) No, required to register only if his aggregate turnover exceeds the threshold limit.
  - c) Yes, if he is located in North-western states.
  - d) He is required to register if he is liable to collect tax at source and his aggregate turnover exceeds the threshold limit.
84. Tax invoice must be issued by\_\_\_\_\_
- a) Every supplier
  - b) Every taxable person
  - c) Registered persons not paying tax under composition scheme**

- d) All the above
85. An invoice must be issued:
- a) **At the time of removal of goods;**
  - b) On transfer of risks and rewards of the goods to the recipient;
  - c) On receipt of payment for the supply;
  - d) Earliest of the above dates.
86. The tax invoice should be issued \_\_\_\_\_ the date of supply of service:
- a) **Within 30 days from**
  - b) Within 1 month from
  - c) Within 15 days from
  - d) On
87. A credit note is issued by \_\_\_\_\_ and it is a document accepted for GST purposes:
- a) **Supplier, for reducing the tax/ taxable value;**
  - b) Recipient, for reducing the tax/ taxable value;
  - c) Supplier, for increasing the tax/ taxable value;
  - d) Recipient, for increasing the tax/ taxable value.
88. The last date for declaring the details of a Credit Note issued on 25-Jun-2018 for a supply made on 19-Sep-2017 is:
- a) 31-Dec-2018 – Actual date for filing annual return
  - b) 20-Jul-2018
  - c) 20-Sep-2018
  - d) **20-Oct-2018**
89. What is e-commerce?
- a) Supply of goods and/or on an on an electronic platform for commerce other than the e-commerce operator himself
  - b) Supply of goods and/or services on an on an electronic platform for commerce including the e-commerce operator
  - c) Supply of goods and/or services on an electronic platform for commerce
  - d) **Supply of goods or services or both including digital products over digital or electronic network.**
90. At what rate should the tax be collected at source in E- Commerce?
- a) 0.5%
  - b) 1%
  - c) **2%**
  - d) 3%
91. When can a supplier making supplies through E-commerce operator opt not to register?
- a) Always
  - b) When the e-commerce operator is not required to collect tax at source u/s 52
  - c) When the supplier doesn't cross the threshold limit specified under section 22.
  - d) **Option (b) and (c), cumulatively fulfilled**
92. Can a supplier take credit of the TCS?
- a) Yes
  - b) No
  - c) Yes, on the basis of the valid return filed

***d) Yes, on the basis of a valid return filed by the e-commerce operator and there is no discrepancy in the returns***

93. A taxable person may apply for provisional assessment:

- a) when the taxable person is not able to determine the value of goods and/or services
- b) when the taxable person is not able to determine the rate of tax.

***c) (a) or (b)***

d) (a) and (b)

94. Initiation of action under this section is by a Proper Officer not below the rank of .....

a) Superintendent

b) Inspector

***c) Joint Commissioner***

d) Commissioner

95. The proceedings can involve:

a) Appeal

b) Review

c) Revision

***d) All of the above***

96. Any goods, the import or export of which is subject to any prohibition under the Customs Act or any Other law for the time being in force, is known as:

a) Restricted Goods

b) Ineligible Goods

***c) Prohibited Goods***

d) Both a & c above

97. which of the following person is included as a Person-in-Charge

a) Master of the Vessel

b) Commander or Pilot in charge of aircraft

c) The Conductor, guard or any other person having the chief direction of the train

***d) All of the above***

98. The document which contains the detailed information to customs about goods in the vessels/aircraft/ vehicle is called as

***a) Arrival manifest or Import General Manifest /Import Manifest***

b) Bill of entry

c) Import Report

d) Both a & c above

99. Bill of entry can be presented for:

a) Home Consumption

b) Warehousing i.e. Into Bond

c) Clearance from warehouse for Home Consumption i.e. Ex-bond

***d) All of the above***

100. Mr. A can store the goods in public warehouse under the provision of warehousing without warehousing For -----

a) One year

b) Six months

c) One month

**d) 30 days**

101. The application by exporter to customs officer for clearance of goods for exportation is known as:

- a) Shipping Bill
- b) Bill of Export
- c) Bill of Lading

**d) Either a or b above**

102. Entry outward means general permission by customs authority to the master of vessels for allowing him to:

- a) load the cargo**
- b) load passenger
- c) load mail bags
- d) All of the above

103. Which of the following commodities is not subjected to payment of Export Duty at the time of export?

- a) Iron Ore Pallets**
- c) Snake skin
- d) Ferrous Waste and Scrap
- e) Gold Ore

104. Which of these is/are not an adjudicating authority under Customs Act, 1962?

- a) Commissioner of Customs
- b) Principal Commissioner of Customs
- c) Commissioner (Appeals)
- d) Assistant Commissioner of Customs & Tribunal**

105. Export Income earned by which of the following type of manufacturing Unit is normally eligible for exemption from payment of Income Tax under the Income Tax Act, 1961?

- a) Export Oriented Unit
- b) Jewellery manufacturing Unit in DTA
- c) SEZ unit**
- d) Garment Manufacturing Unit

106. As per section 14(1) of Customs Act, transaction value means:

- a) Price paid to the seller of imported goods
- b) Price paid by the buyer of export goods
- c) Both a & b above

**d) Price actually paid or payable for goods**

107. In case of imported goods, transaction value also includes:

- a) Commission and brokerage**
- b) Cost of transportation at the place of importation
- c) Landing charges at the Indian port
- d) Only b & c above

108. Which of the following agency/agencies can notify the exchange rates?

- a) Central Board of Indirect Taxes & Customs
- b) The Reserve Bank of India
- c) Foreign Exchange Dealers' Association of India

***d) All of the above***

109. Platinum Ltd. imported some goods from Canada. The tariff value notified for such goods by the board was Rs. 527000 and the transaction value was Rs. 520000. State the value to be taken by Platinum Ltd. for the purpose of customs valuation.

***a) Rs. 527000***

b) Rs. 520000

c) Either a or

b) above d. None of the above

110. Which of the following documents are required to be filed along with drawback claim application?

a) Import Invoice

b) Triplicate copy of the Shipping Bill bearing examination report recorded by the proper officer of the customs at the time of export

c) Copy of Bill of lading or Airway bill

***d) All of the above***

111. Where a supply is received at a place of business for which the registration has been obtained, 'location of the recipient of services' is

***a) location of place of business of recipient***

b) location of service provider

c) Place where payment is received

d) None of the above

112. Where a supply is received at more than one place 'location of the recipient of services' is

***a) Location of the establishment most directly concerned with the receipt of the supply***

b) Location of service provider

c) Place where payment is received

d) None of the above

113. The maximum limit of IGST rate fixed in the Act is

a) 18%

b) 28%

***c) 40%***

d) 100%

114. Where an E- commerce operator does not have physical presence in the taxable territory

a) Tax need not be paid

***b) Agent of the E- commerce operator shall be liable to pay tax***

c) Tax must be paid in advance

d) IGST is not applicable

115. Where the location of the supplier and the place of supply are in two different States –

***a) IGST is applicable***

b) CGST is applicable

c) SGST plus CGST is applicable

- d) CGST plus IGST is applicable
116. Where location of the supplier and the place of supply are in two different Union territories
- a) CGST plus UTGST is applicable
  - b) IGST is applicable**
  - c) SGST plus UTGST is applicable
  - d) CGST plus IGST is applicable
117. Where location of the supplier and place of supply are in a State and a Union territory
- a) CGST plus UTGST is applicable
  - b) CGST plus IGST is applicable
  - c) SGST plus UTGST is applicable
  - d) IGST is applicable**
118. Supply of goods where the location of the supplier and the place of supply of goods are in the same State or same Union territory shall be treated as
- a) Inter state
  - b) Intra-state supply**
  - c) Taxable supply
  - d) None of these
119. Supply of goods to or by a Special Economic Zone
- a) CGST plus UTGST
  - b) CGST plus IGST
  - c) IGST
  - d) None of these**
120. Half share of IGST moves always to
- a) Selling state
  - b) Buying state**
  - c) Equally to selling state and buying state
  - d) None of these
121. Gifts not exceeding --- in a year by an employer to employee shall not be treated as supply.
- a) Rs. 5,000
  - b) Rs. 10,000
  - c) Rs. 50,000**
  - d) Rs. 1,00,000
122. Lease, tenancy, easement or licence to occupy land is a supply of
- a) Goods
  - b) Services**
  - c) Both goods and services
  - d) None
123. Letting out of the building or residential complex is a supply of
- a) Goods
  - b) Services**
  - c) Both goods and services
  - d) None



124. Transfer of the title in goods is a supply of  
**a) Goods**  
b) Services  
c) Both goods and services  
d) None
125. Transfer of right in goods or of undivided share in goods 'without the transfer of title' is  
a) supply of Goods  
**b) supply of Services**  
c) supply of Both goods and services  
d) None
126. Transfer of title in goods under an agreement which stipulates that property in goods shall pass at a future date upon payment of full consideration, is a supply of –  
a) Both goods and services  
b) Services  
**c) Goods**  
d) None
127. Any treatment or process which is applied to another person's goods is a supply of  
a) Goods  
**b) Services**  
c) Both goods and services  
d) None
128. Goods held or used for the purposes of the business are put to any private use or made available to any person for use, is a supply of  
a) Goods  
**b) Services**  
c) Both goods and services  
d) None
129. Construction of a complex, building, civil structure intended for sale to a buyer, wholly or partly is supply of –  
a) Goods  
**b) Services**  
c) Both goods and services  
d) None
130. Where the entire consideration has been received after issuance of completion certificate or after its first occupation is  
a) Transfer of Goods  
**b) Transfer of immovable property**  
c) Transfer fo services  
d) None of these
131. Mr. A an architect, agrees to design and construct a building for Mr. Bj, for a sum of Rs. 1Crore. The construction completed and the amount received by Mr. A. This is supply of  
a) Goods

- b) Services**  
c) Both goods and services  
d) None
132. Transfer of the 'right to use any goods' for any purpose for consideration is supply of  
a) Goods  
**b) Services**  
c) Both goods and services  
d) None
133. Works contract is a supply of  
a) Goods  
**b) Services**  
c) Both goods and services  
d) None
134. Services by an employee to the employer in the course of or in relation to his employment is  
a) Supply of Goods  
b) Supply of Services  
c) Supply of Both goods and services  
**d) Not supply**
135. Services by any court or Tribunal established under any law is  
a) Supply of Goods  
b) Supply of Services  
c) Supply of Both goods and services  
**d) Not supply**
136. The functions performed by the Members of Parliament, Members of State Legislature are  
a) Supply of Goods  
b) Supply of Services  
c) Supply of Both goods and services  
**d) Not supply**
137. Duties performed by any person in the Constitutional capacity are  
a) Supply of Goods  
b) Supply of Services  
c) Supply of Both goods and services  
**d) Not supply**
138. On Services provided by E-commerce operator  
**a) GST applicable**  
b) GST not applicable  
c) Reverse charge applicable  
d) IGST applicable
139. The rate of composition tax for trading firms is  
**a) 1%**  
b) 2%  
c) 3%

- d) 12%
140. A Composite taxpayer is required to file summarised details of transactions
- a) Annually
  - b) Half yearly
  - c) Quarterly**
  - d) Monthly
141. Input tax credit is allowed to
- a) Any one who has paid tax
  - b) Any registered person
  - c) Any Composite dealers
  - d) Any dealer under GST**
142. Input tax credit shall be allowed only on the support of
- a) Delivery note
  - b) Payment slip
  - c) Credit note
  - d) Tax invoice**
143. Input tax credit shall be allowed only against
- a) Any tax payable
  - b) Output tax**
  - c) Composite tax
  - d) Refund
144. Where the goods are received in lots or instalments input tax credit can be claimed
- a) upon receipt of first lot
  - b) upon receipt of the last lot**
  - c) Any time at the option of the supplier
  - d) after full payment of price
145. Where a recipient fails to pay the price within 180 days from the date of issue of invoice, he shall be liable to pay input tax credit to the Government with --- % interest
- a) 10%
  - b) 12%
  - c) 18%**
  - d) None of these
146. Input tax credit of an invoice can be availed within a period of -- or the 30th September following the year of invoice whichever is earlier.
- a) 2 years
  - b) 1 year**
  - c) 6 months
  - d) 3 Months
147. If goods or services are partly used for business purposes and partly for other purposes, input tax credit
- a) can be fully claimed
  - b) can be partly claimed**
  - c) cannot be claimed

- d) Not applicable
148. Input tax credit is not available for
- a) services
  - b) zero rated supplies
  - c) taxable supplies
  - d) exempt supplies**
149. Input tax credit is not available for supplies to
- a) SEZ
  - b) Exports
  - c) Provide non taxable services**
  - d) Produce taxable goods
150. Input tax for personal vehicles
- a) can be claimed by any dealer
  - b) Blocked credit**
  - c) can be claimed by GST dealers
  - d) Can be claimed by any person.