

Online Examinations (Even Sem/Part-I/Part-II Examinations 2020 - 2021)

Course Name - –Indirect Tax Laws

Course Code - BCM602

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Answer all the questions. Each question carry one mark.

9. 1. GST was introduced in India with effect from

Mark only one oval.

- 1.1.2017
- 1.4.2017
- 1.7.2017
- 1.1.2018

10. 2. Constitution Amendment Act, 2016 for GST was

Mark only one oval.

- 80th
- 101st
- 122nd
- None of these

11. 3. The incidence of tax on tax is called

Mark only one oval.

- Tax evasion
- Tax Pyramidding
- Tax Cascading
- Indirect tax

12. 4. UTGST is applicable when

Mark only one oval.

- Sold from one union territory to another union territory
- Goods are purchased by Central Government
- Sold from Union territory
- There is interstate supply

13. 5. SGST is applicable when

Mark only one oval.

- Goods are sold by a GST dealer to another GST dealer
- Goods are sold from one GST dealer to a customer
- Goods are sold within a state
- Interstate supply

14. 6. Goods and service tax is a – tax system

Mark only one oval.

- Single point tax
- Regressive tax
- Multipoint tax
- None of these

15. 7. Goods and service tax is

Mark only one oval.

- Supply based
- Consumption based
- Both supply and consumption based
- None of these

16. 8. After introduction of GST import into India is

Mark only one oval.

- Zero rated
- Subject to CGST plus SGST plus BCD
- Subject to IGST plus BCD
- SGST plus CGST plus IGST plus BCD

17. 9. After introduction of GST supplies to SEZ are

Mark only one oval.

- Subject to IGST
- Subject to CGST plus SGST
- Zero rated
- None of these

18. 10. Inter-state trade is presently subject to

Mark only one oval.

- SGST
- CGST
- IGST
- UTGST

19. 11. The council can take a decision only if there is

Mark only one oval.

- 60% majority
- Two third Majority
- Three- fourth majority
- Simple majority

20. 12. GST dealers with annual turnover of --- are not required to use HSN code

Mark only one oval.

- less than Rs. 20 lakh
- less than Rs. 75 lakh
- less than Rs. 1 crore
- Less than Rs. 1.5 crore

21. 13. Under GST law SAC refers to --

Mark only one oval.

- Systematic Accounting Code
- System administration code
- Service Accounting Code
- Scientific accounting code

22. 14. The lowest tax rate under GST is --

Mark only one oval.

- 0.1
- 0.2
- 0.5
- 0.25

23. 15. The highest GST rate applicable now is

Mark only one oval.

- 12
- 14
- 20
- 28

24. 16. Tax Deducted at Source at the rate of 1% is applicable in the case of supplies received by

Mark only one oval.

- Any GST dealer
- Ecommerce operators
- Government Departments
- Composite dealers

25. 17. Composite tax is applicable for dealer with turnover upto

Mark only one oval.

- Rs. 20 lakh
- Rs. 1 Crore
- Rs. 1.5 Crore
- Rs. 10 Crore

26. 18. Under GST law Compensation cess is applicable

Mark only one oval.

- Petroleum products and Alcohol
- All goods
- Luxury articles and demerit goods
- Consumer goods

27. 19. GST can be collected by

Mark only one oval.

- Any registered dealer
- Any service provider
- Any GST dealer
- Any dealer

28. 20. Under GST law “Aggregate turnover” of a dealer

Mark only one oval.

- Includes taxes paid
- Any service provider
- Excludes taxes paid
- Any dealer

29. 21. Under GST law “Agriculturist” means

Mark only one oval.

- Any entity engaged in agricultural operations
- Individual only
- Individual or Hindu Undivided Family only
- Any one who sells agricultural produces

30. 22. Business vertical refers to

Mark only one oval.

- Joint venture
- Competitors in business
- Different businesses within a group
- None of these

31. 23. Goods which are used or intended to be used in the course or furtherance of business are

Mark only one oval.

- Demerit goods
 Business goods
 Capital goods
 None of these

32. 24. Goods are packed and transported with insurance, packing materials, transport and insurance. This is a

Mark only one oval.

- Mixed supply
 Composite supply
 Continuous supply
 Common supply

33. 25. Supply of goods provided, or agreed to be provided, continuously or on recurrent basis, is

Mark only one oval.

- Mixed supply
 Composite supply
 Continuous supply
 Common supply

34. 26. Indian Oil Corporation Ltd. sends 10,000 litres of petrol every day to a petrol pump and invoices the same every week. This is a case of

Mark only one oval.

- Mixed supply
- Composite supply
- Continuous supply
- Common supply

35. 27. Any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business is

Mark only one oval.

- Input
- Output
- Merit goods
- White goods

36. 28. Two or more individual supplies of goods or services, or any combination thereof, made in conjunction with each other

Mark only one oval.

- Common supply
- Composite supply
- Mixed supply
- Continuous supply

37. 29. A supply of a package consisting of canned foods, sweets, chocolates, cakes, dry fruits for a single price is

Mark only one oval.

- Common supply
- Composite supply
- Mixed supply
- Continous supply

38. 30. Supply of goods or services which constitutes the predominant element of a composite supply is called

Mark only one oval.

- Common supply
- Mixed supply
- Principal supply
- Continous supply

39. 31. Liability to pay tax by the recipient of supply of goods or services is called

Mark only one oval.

- Input tax
- Output tax
- Reverse charge
- None of these

40. 32. The chair of GST Council

Mark only one oval.

- Nominated by the Govt
- Nominated by the GST Council
- Union Finance Minister
- Elected by the GST council

41. 33. The rate of IGST is equal to the rate of

Mark only one oval.

- CGST
- SGST
- CGST plus the rate of SGST
- SGST plus UTGST

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

Mark only one oval.

- 18
- 28
- 40
- 100

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

Mark only one oval.

- Tax need not be paid
- Tax must be paid in advance
- Agent of the E- commerce operator shall be liable to pay tax
- IGST is not applicable

44. 36. Where location of the supplier and the place of supply are in two different Union territories

Mark only one oval.

- CGST plus UTGST is applicable
- SGST plus UTGST is applicable
- IGST is applicable
- CGST plus IGST is applicable

45. 37. Where location of the supplier and place of supply are in a State and a Union territory

Mark only one oval.

- CGST plus UTGST is applicable
- SGST plus UTGST is applicable
- IGST is applicable
- CGST plus IGST is applicable

46. 38. The place of supply of goods imported into India shall be

Mark only one oval.

- The location of exporter
- State in which imported goods reaches first
- The location of the importer
- place of supply not applicable

47. 39. Maintaining books of accounts in electronic form is

Mark only one oval.

- compulsory
- optional
- compulsory if turnover is more than 1 crore
- compulsory if turnover is more than 10 crore

48. 40. When turnover during a financial year exceeds --- the accounts and other records must be audited by a chartered accountant

Mark only one oval.

- 1 crore
- 1.5 crore
- 2 crore
- 4 crore

49. 41. Details of outward supply shall be furnished in

Mark only one oval.

- GSTR1
- GSTR 1A
- GSTR 2
- GSTR 3

50. 42. gives the details of goods or services received by the recipients

Mark only one oval.

- GSTR - 2A
- GSTR 3
- GSTR 3B
- GSTR 9

51. 43. GSTR-4A is generated quarterly for

Mark only one oval.

- GST dealers
- Customers
- Composition scheme taxpayers
- Ecommerce operators

52. 44. GSTR-6A is meant for

Mark only one oval.

- GST dealers
- Composition scheme taxpayers
- Input Service Distributor
- Ecommerce operators

53. 45. GSTR-9 is also called

Mark only one oval.

- Quarterly return
- Monthly return
- Annual Return
- Half yearly return

54. 46. Form GSTR-9B is also called

Mark only one oval.

- Annual Return
- Monthly return
- Quarterly return
- Reconciliation statement

55. 47. A registered person under GST can file quarterly return if the turnover is

Mark only one oval.

- 2lakh or less
- 75 lakh or less
- 1.5 crore or less
- One crore of less

56. 48. Adding or correcting the details of an outward supply in valid return so as to match the details of corresponding inward supply is called

Mark only one oval.

- reconciliation of return
- reversal of return
- Rectification of return
- acceptance of return

57. 49. Assessment under section 59 is

Mark only one oval.

- Best judgement assessment
- Provisional assessment
- Self assessment
- Protective Assesement

58. 50. The proper officer may assess the tax liability on the basis of available information, evidences which is called

Mark only one oval.

- Self assessment
- Provisional assessment
- Best judgement assessment
- Protective Assesement

59. 51. Assessment under section Sec. 62 is called

Mark only one oval.

- Self assessment
- Provisional assessment
- Best judgement assessment
- Protective Assesement

60. 52. Electronic Way Bill is compulsory to move goods of worth

Mark only one oval.

- Rs. 10,000 or more
- 20,000 or more
- 50,000 or more
- 1,00,000 or more

61. 53. validity of e-way bill is

Mark only one oval.

- one day for each 100 [k.ms](#)
- one day for each 200 kms
- one day for each 500 kms
- two days for each 100 kms

62. 54. Input tax credit is not available in the case of supply to

Mark only one oval.

- SEZ
- Exports
- Composite dealers
- UN agencies

63. 55. Input credit available without being liable for output tax in the case of

Mark only one oval.

- Exempt goods
- Non taxable goods
- Zero rated goods
- Demerit goods

64. 56. GST council meeting is convened

Mark only one oval.

- every week
- every month
- every 3 months
- any time as required

65. 57. The place of supply of services to a registered person by way of transportation of goods including by mail or courier, shall be

Mark only one oval.

- Place of payment
- Location of transporting agency
- The location of such person
- None of these

66. 58. Export of goods or services or both or Supply of goods or services to SEZ is

Mark only one oval.

- Subject to IGST
- Subject to SGST plus CGST
- Zero rated
- Subecto to CGST plus IGST

67. 59. Half share of IGST moves always to

Mark only one oval.

- Selling state
- Buying state
- Equally to selling state and buying state
- None of these

68. 60. Transfer of the title in goods is a supply of

Mark only one oval.

- Goods
- Services
- Both goods and services
- None of these

69. 61. 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

Mark only one oval.

- Goods
- Services
- Both goods and services
- None of these

70. 62. Any treatment or process which is applied to another person's goods is a supply of

Mark only one oval.

- Goods
- Services
- Both goods and services
- None of these

71. 63. Where the entire consideration has been received after issuance of completion certificate or after its first occupation is

Mark only one oval.

- Transfer of Goods
- Transfer fo services
- Transfer of immovable property
- None of these

72. 64. Works contract is a supply of

Mark only one oval.

- Goods
- Services
- Both goods and services
- None of these

73. 65. Services by an employee to the employer in the course of or in relation to his employment is

Mark only one oval.

- Goods
- Services
- Both goods and services
- Not supply

74. 66. Duties performed by any person in the Constitutional capacity are

Mark only one oval.

- Goods
- Services
- Both goods and services
- Not supply

75. 67. Services of funeral, crematorium or mortuary including transportation of the deceased is –

Mark only one oval.

- Goods
- Services
- Both goods and services
- Not supply

76. 68. In the case of composite supply the rate of tax is

Mark only one oval.

- Average Rate of tax
- Rate of principal supply
- Highest rate
- None of these

77. 69. One tooth paste and tooth brush and a toilet soap sold in a packet for Rs. 50, is

Mark only one oval.

- Joint supply
- Composite supply
- Mixed supply
- Not supply

78. 70. In the case of reverse charge, tax is paid to the government by

Mark only one oval.

- Supplier
- Buyer
- Manufacturer
- None of these

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