

## SPPU Pune/ Law / DTL / Paper-3/GST

Item Text	Option Text 1	Option Text 2	Option Text 3	Option Text 4
Which of the following is not eligible for Composition Scheme:	Inter-state supply of goods	manufacture of notified goods	Person supplying goods through e-commerce sector	All of the above
Utilisation of integrated GST would be in which order?	IGST, CGST, SGST	CGST, SGST, IGST	IGST, SGST, CGST	SGST, IGST, CGST
Which of the following does Aggregate Turnover under GST does not include?	Exempt supplies	export of goods and/ or services	all taxable supplies	value of inward supplies on which tax has been paid under reverse charge
Which of the following true in respect of Goods and Service Tax	It is destination based tax	It is levied on supply of goods or services	it is a consumption tax	All of the above
What does the conditions for supply includes?	Supply is a taxable service	Supply is made in the taxable territory	Supply is made by taxable person	All of the above
Which form has to be filed for withdrawal from composition levy?	GST CMP 04	GST PCT 2	GST CMP 03	GST MIS 1
Over the Counter Payment can be made in branches of Banks Authorized (for deposits up to _____per challan per tax period, by cash, cheque or demand draft) to accept deposit of GST –	ten thousand rupees	Two thousand rupees	One thousand rupees	None of the above
The audit needs to be completed within a period of _____months from the date of commencement of the audit, but a further extension for a period of _____be provided by the Commissioner for the reasons recorded in writing –	Three, Six	Nine, Three	Six, Six	Four, Three

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Where the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken exceeds 200 lakhs upto 500 lakhs then –	imprisonment for a term which may extend to 5 years and with fine	imprisonment for a term which may extend to 7 years and with fine	imprisonment for a term which may extend to 5 years and without fine	imprisonment for a term which may extend to 3 years and with fine
What is the threshold limit of Registration under GST?	10 lakhs (for special category States) and Rs. 20 lakhs for other states and Union territories	20 lakhs (for special category States) and Rs. 10 lakhs for other states and Union territories	5 lakhs (for special category States) and Rs. 10 lakhs for other states and Union territories	None of the above
Where Goods or services or both are used partly for taxable supplies including zero rated supplies under IGST or under CGST Act, and partly for exempted supplies –	only that amount of input tax which is attributable to the taxable supplies including zero rated supplies will be allowed as credit and not for exempted supplies	100% ITC Allowed irrespective of the usage of Goods/Services	Fix 50% ITC allowed in this cases	None of the above
Proper officer shall pass an order (Provisional assessment request), within a period not later than _____ from the date of receipt of such request –	90 days	120 days	30 days	100 days

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The time duration for retention of accounts and records under GST is until expiry of _____ from the due date of furnishing of annual return for the year pertaining to such accounts and records–	Seventy-two months	seventy-one months	seventy months	none of the above
Tax rate applicable in hands of Restaurant under composition scheme –	2% (CGST + SGST)	18% (CGST + SGST)	5% (CSGT + SGST)	2.5% (CGST + SGST)
_____ is excluded from the definition of goods as well as services	securities and money	Only Money	Only Securities	None of the above
Taxable Person whose registration has been cancelled or surrendered file final return on _____	within three months of the date of cancellation of date of order of cancellation  whichever is later	within Six months of the date of cancellation of date of order of cancellation  whichever is later	within three months of the date of cancellation of date of order of cancellation  whichever is Earlier	None of the above
Section 56 of the CGST Act, 2017 states that if any tax ordered to be refunded under section 54 is not refunded within sixty days from the date of receipt of application interest at such rate _____	not exceeding six per cent	not exceeding eighteen per cent	not exceeding eighteen per cent	none of the above
A report of Special audit signed and certified by the appointed Chartered Accountant or Cost Accountant is required to be submitted within _____ days although this period can be further extended to _____ days –	90, 90	30, 90	90, 30	60, 60

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<p>_____ with respect to goods lost, stolen, destroyed or written off as well as on goods given as gifts or free samples _____ ?</p>	<p>Input tax credit is not allowed, will also be not allowed</p>	<p>Input Tax credit will be allowed, will not be allowed</p>	<p>100% Allowed in both cases</p>	<p>None of the above</p>
<p>If a recipient fails to pay the amount of supply along with tax payable thereon _____ from the date of issue of invoice, the recipient will be liable to pay along with the output tax liability an amount equal to the input tax credit availed by the recipient along with interest thereon –</p>	<p>within 3 months</p>	<p>within 90 days</p>	<p>within 6 months</p>	<p>none of the above</p>