



LILHA EDUCATION CENTRE

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GST – TEST

Time: 1 Hr.

M.M. = 30 Marks

1. First discussion paper (FDP) which formed the basis for GST in 2009 was released by –
 - a. Union Finance Ministry
 - b. Dr. Manmohan Singh
 - c. GST Council
 - d. Empowered Committee
2. Works contract as defined in Section 2(119) of CGST Act, 2017, being composite supply shall be treated as _____
 - a. Supply of goods
 - b. Neither as a supply of goods nor a supply of services.
 - c. Supply of services
 - d. Either as a supply of goods or as a supply of services.
3. The GST is recommended by the _____ on implementation of the Fiscal Responsibility and Budget Management (FRBM) Act, 2003.
 - a. Kelkar task force
 - b. Chidambaram Task force
 - c. Jaitely task force
 - d. None of the above
4. The recommendation of the GST Council will be _____
 - a. Mandatory
 - b. Only Advisory Power
 - c. Mandatory and sometimes Advisory
 - d. Mandatory on States only
5. GST is levied on supply of all goods and services except:
 - a. Alcoholic liquor for human consumption
 - b. Tobacco
 - c. Health care services
 - d. All of the above
6. Goods and Service Tax council referred in which section –
 - a. 279A of the Constitution
 - b. 276 of the Constitution
 - c. 277 of the Constitution
 - d. 279 of the Constitution
7. Weightage of States (combined together) at GST council –

- a. 2/3rd of total votes cast
 - b. 1/3rd of total votes cast
 - c. 1/4th of total votes cast
 - d. 1/8th of total votes cast
8. When President assent was obtained for central GST –
- a. 18th April 2017
 - b. 22nd April 2017
 - c. 5th April 2017
 - d. 12th April 2017
9. Activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council, shall be treated as _____
- a. Schedule I
 - b. Schedule III
 - c. Schedule II
 - d. Section 8
10. 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 as agreed _____
- a. Supply of goods
 - b. Neither as a supply of goods nor a supply of services.
 - c. Supply of services
 - d. Either as a supply of goods or as a supply of services.
11. Any lease or letting out of the building including a commercial, industrial or residential complex for business or commerce, either wholly or partly, is _____
- a. Supply of goods
 - b. Neither as a supply of goods nor a supply of services.
 - c. Supply of services
 - d. Either as a supply of goods or as a supply of services.
12. Where, by or under the direction of a person carrying on a business, goods held or used for the purposes of the business are put to any private use or used, or made available to any person for use, for any purpose other than a purpose of the business, whether or not for a consideration, the usage or making available of such goods is _____
- a. Supply of goods
 - b. Neither as a supply of goods nor a supply of services.
 - c. Supply of services
 - d. Either as a supply of goods or as a supply of services.
13. Construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier is _____
- a. Supply of goods
 - b. Neither as a supply of goods nor a supply of services.

- c. Supply of services
 - d. Either as a supply of goods or as a supply of services.
14. Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration is _____
- a. Supply of goods
 - b. Neither as a supply of goods nor a supply of services.
 - c. Supply of services
 - d. Either as a supply of goods or as a supply of services.
15. Works contract under GST is goods used in work relating to –
- a. Immovable property
 - b. Both movable and immovable property
 - c. Immovable property treated as supply of service
 - d. Immovable property treated as supply of goods
16. Supply, by way of as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (other than alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration is _____
- a. Supply of goods
 - b. Neither as a supply of goods nor a supply of services.
 - c. Supply of services
 - d. Either as a supply of goods or as a supply of services.
17. Services by an employee to the employer in the course of or in relation to his employment is _____
- a. Supply of goods
 - b. Neither as a supply of goods nor a supply of services.
 - c. Supply of services
 - d. Either as a supply of goods or as a supply of services.
18. The duties performed by any person as a Chairperson or a Member or a Director in a body established by the Central Government or a State Government or local authority and who is not deemed as an employee before the commencement of CGST Act, 2017 is _____
- a. Supply of goods
 - b. Neither as a supply of goods nor a supply of services.
 - c. Supply of services
 - d. Either as a supply of goods or as a supply of services.
19. Gifts not exceeding _____ in value in a financial year by an employer to an employee shall not be treated as supply of goods or services or both.
- a. ₹ 50,000
 - b. ₹ 5,000
 - c. ₹ 1,00,000
 - d. ₹ 1,50,000
20. _____ shall be treated as supply even if made without consideration:

- a. Supply of goods by a principal to his agent where agent undertakes to supply such goods on behalf of the principal
 - b. Supply of goods by an agent to his principal where agent undertakes to receive such goods on behalf of the principal
 - c. Both of the above
 - d. None of the above]
21. Example for a Supply of Goods in which possession of the goods is transferred, but, the Title of the Goods is not transferred at all and thereby attains the character of a supply of Service
- a. Normal Sale of goods
 - b. Sales on Approval Basis or Hire Purchase
 - c. Rent a Car
 - d. None of the above
22. Actionable claims are _____
- a. Specifically included in the definition of goods
 - b. Specifically included in the definition of services
 - c. Specifically excluded from the definition of goods
 - d. Specifically excluded from the definition of services
23. 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
24. Which of the following activity is outside the scope or supply and not taxable under GST?
- a. Services by an employee to the employer in the course of or in relation to his employment
 - b. Services of funeral
 - c. Actionable claims, other than lottery, betting
 - d. All of the above
25. Which of the following activities is a supply of services?
- a. Transfer of right in goods/ undivided share in goods without transfer of title in goods
 - b. Transfer of title in goods
 - c. Transfer of title in goods under an agreement which stipulates that property shall pass at a future date.
 - d. All of the above
26. In case of supply of goods or services by unregistered supplier to registered person, the is to be paid by _____
- a. Registered person being recipient
 - b. Unregistered supplier
 - c. Partly by unregistered supplier and partly by registered person
 - d. None of the above
27. The tax liability of a person receiving the goods instead of the person supplying the goods will be known as:

- a. Purchase Tax
 - b. Reverse Tax
 - c. Reverse Charge
 - d. None of the above
28. The duties performed by any person who holds any post in pursuance of the provisions of the Constitution in that capacity is_____
- a. Supply of goods
 - b. Neither as a supply of goods nor a supply of services.
 - c. Supply of services
 - d. Either as a supply of goods or as a supply of services.
29. 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:
- a. Petroleum crude
 - b. Alcoholic liquor for human consumption
 - c. Both (a) and (b)
 - d. None of the above
30. A radio taxi driver has provided his services through Electronic Commerce Operator – Meru Cabs. The tax on such supplies shall be paid by the _____
- a. Electronic Commerce Operator – Meru Cabs
 - b. Radio taxi driver
 - c. Customer receiving the services from radio taxi driver
 - d. None of the above