

# **Topic: LEVY AND COLLECTION OF GST**

**Class: B.Com (Hons) Semester VI**

**Subject: Goods and Services Tax (GST)**

**Unit: 2**

**Paper: CC-13**

## **MULTIPLE CHOICE QUESTIONS**

**Prepared by: Dr. Md. Moazzam Nazri**  
**Assistant Professor, Faculty of Commerce**  
**Karim City College, Jamshedpur**  
**Email:moazzam.nazri@gmail.com**

- 1) What are the taxes levied on intra-state supply?  
a) CGST                      b) SGST                      c) IGST                      d) Both CGST and SGST
- 2) Who will notify the rate of tax to be levied under CGST Act?  
A) Central Government  
b) State Govt  
c) GST council  
d) Central Govt. as per the recommendation of the GST council
- 3) What is the maximum rate prescribed under CGST Act?  
a) 12%                      b) 28%                      c) 20%                      d) 18%
- 4) Which of the following Taxes will be levied on imports?  
a) CGST                      b) SGST                      c) IGST                      d) both CGST and SGST
- 5) What is the maximum rate prescribed under UTGST Act?  
a) 14%                      b) 28%                      c) 20%                      d) 30%
- 6) \_\_\_\_\_ supply shall attract IGST?  
a) Intra-state                      b) inter-state                      c) both                      d) none of the above

7) What if an e-commerce operator having no physical presence in the taxable territory, does not have a representative in the taxable territory?

- a) He will have to discharge his tax liability in foreign currency
- b) He will not be Liable to pay tax
- c) He has to appoint a person in the taxable territory for the purpose of paying tax on his behalf
- d) None of the above

8) Unless and until notified, IGST shall not be levied on the inter-state supply of which of the following;

- a) Industrial alcohol      b) works contract      c) Petroleum      d) None of the above

9) What are the supplies on which reverse charge mechanism would apply at present?

- a) Notified categories of goods and services or both under section 9(3)
- b) Inward supply of goods or services or both from an unregistered dealer under section 9(4)
- c) Both of the above
- d) None of the above

10) In case of sponsorship services provided Mr.A to M/s AB ltd.liability to pay GST is on:

- a) Mr.                      b) M/s AB ltd.                      C) both                      d) none of the above

11) which of the following services are covered under Reverse charge Mechanism of CGST Act, 2017?

- i) Legal consultancy      ii) Goods Transport Agency      iii) Manpower supply      d) rent-a –cab
- a) I &iii                      b) I &iv                      c) I &ii      d) All of the above

12) In case of renting of land, inside an industrial estate by state Government to a Registered manufacturing company, GST is:

- a) Exempted                      b) Applicable under Normal charge                      c) Applicable under Reverse charge      d) None of the above

13) Sitting fees received by director of XYZ ltd is liable for GST in the hands of the

- a) Director                      b) XYZ Ltd                      c) Both of the above d) None of the above

14) In case of services by an insurance agent to Ms ABC Insurance co. Ltd ,GST is to be paid by

- a) Insurance agent              b) ABC insurance co.Ltd                      c) Both of the above      d) None of the above

15) Services by a recovery agent to M/s ABC Ltd, are liable for GST in the hands of

- a) M/s ABC ltd                      b) Recovery agent                      c) both of the above d) None of the above

16) In case of lottery procured from state Government by a lottery distributor, GST is payable by-

- a) Lottery distributor      b) state Government                      c) both of the above d) None of the above

17) Reverse charge under section 9(3) of the CGST Act is applicable:-

- a) only on notified services      b) only on notified goods                      c) on Notified Goods and Services

18) If Tobacco leaves procured from an Agriculturist by a registered person, then-

- a) Reverse charge is applicable      b) Normal charge is applicable                      c) Joint charge is applicable                      d) None of the above

19) In case of M/s ABC Ltd, a registered person, has availed rent-a-cab service from M/s XYZ travels (proprietor) service then which one of the following is true?

- a) Reverse charge is applicable as this is a notified service  
b) Reverse charge is applicable if ABC Travels is not a notified service  
c) Joint charge is applicable  
d) None of the above

20) Reverse charge is applicable-

- a) Only on Intra state supplies                                      b) only on inter-state supplies  
c) Both intra –state and inter-state supplies  
d) None of the above

# ANSWERS

## MULTIPLE CHOICE QUESTIONS

1)d 2)d 3)c 4)c 5 )c 6)b 7)c 8)c 9)a 10)b 11)c 12)c 13)b 14)b 15)a 16)a 17)c  
18)a 19)b 20)c

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