

Course Name- B.com Part- III Sem- VI (CBCS) Paper- XI
Question Bank- Goods And Service Tax (GST)

Sr. No.	Topic No	Question Text	Option A	Option B	Option C	Option D	Answer
1	1	True or false- Where the Refund amount is less than Rs. Two lakh, it shall not be necessary to furnish the documentary evidence	TRUE	FALSE	Partially true	none of the above	A
2	1	What kind of payment made by the authorities in case of delayed refunds?	Fees	charges	Interest	none of the above	C
3	1	In case the refund is withheld by the authority, taxable person shall be entitle to____	Interest	Fee	additional amount	none of the above	A
4	1	Which section governs the provisions regarding refund of tax ?	Section 53	Section 45	Section 54	Section 52	C
5	2	Which section of CGST Act deals with the Special Audit	Section 65	Section 66	Section 67	Section 68	B
6	2	Best judgement assessment is carried out	under section 59	under section 60	under section 62	under section 64	C
7	2	Which section of CGST act deals with the Audit by tax authorities	Section- 64	Section-63	Section-66	Section-65	D
8	2	Special Audit can be initiated by the tax authorities for following reason	Complexity of the case	Interest of revenue	value has not been correctly declared	all of the above	D
9	3	The revisional authority may call for and examine the record of any proceedings, where any decision or order passed by officer	Erroneous	Illegal or improper	Prejudicial to the interest of revenue	all of the above	D
10	3	Which of the following authority does not include as Adjudicating Authority	Board	First Appellate Authority	The Appellate Tribunal	all of the above	D

11	3	Which officer is authorised to give order for Special Audit	Deputy Commissioner	Commissioner of CGST/SGST	Assistant Commissioner (with prior approval of the commissioner)	none of the above	C
12	3	Second appeal made to which authority	Hight court	Supreme court	Appellate Tribunal	Appellate Authority	C
13	4	In Which of the following case Input Tax Credit is admissible- Option -(A)Paper for photocopying machine used in office- Rs. 950 Option- (B)Goods given as Gift- Rs. 25,000	Option-(A)	Option-(B)	(A) and (B) both	none of the above	A
14	4	IGST is payable when the supply is	Inter-state	Intra-state	Intra-UT	Inter-UT	A
15	4	CGST + SGST are applicable when	Goods are sold within a state	Goods are sold from one GST dealer to a customer	Goods are sold by a GST dealer to another GST dealer	Interstate supply	A