

VIVEK COLLEGE OF COMMERCE**TYBMS SEM VI 2019-2020****SUBJECT: INDIRECT TAX****MCQ - SAMPLE QUESTIONS**

SR.NO	QUESTIONS	A	B	C	D	CORRECT ANSWER
Q1.	_____ is levied on Inter State Supply of Goods and/or Services in Union Territory:	CGST	SGST	CGST and SGST	IGST	CGST and SGST
Q2	For an E-commerce operator registration threshold limit is?	Rs.20 lacs	Rs.50 lacs	Rs.75 lacs	Valid till it is cancelled	Valid till it is cancelled
Q3	A Company has provided wrong details in GSTR 1 for the month May 2019, Annual return was filed on 15th December 2020 and Return for September month on 20th October 2020. So, the rectification is allowed on or before	31st December 2020	15th December 2020	20th October 2020	31st March 2020	20th October 2020
Q4	The GST Return form for Input Service Distributors shall be filed on or before day of succeeding month.	8th	13th	10th	20th	13th
Q5	Which form is to be used for registration?	Form GSTR - 1A	Form GSTR 2	Form GST REG-01	Form GST REG	Form GST REG-01