

**VIVEK COLLEGE OF COMMERCE**

**TY SEM VI 2019-2020**

**SUBJECT:**

**MCQ - SAMPLE QUESTIONS**

SR. NO.	Question	A	B	C	D	CORRECT ANSWER
1	In case of transfer of business _____ has to obtain fresh _____	Transferor	Transferee	Both the transferor	None of the	Transferee
2	Import of goods would be treated as _____ state supplies.	State	intra	inter	multiple state	inter
3	In area inside the sea between 12 nautical miles to 200 nautical miles, _____ will be payable.	CGST	SGST	IGST	CGST & SGST	IGST
4	In case of mobile connection for telecommunication and internet services provided on _____ basis,	Post-paid	Pre-paid	delivered	place of service	Post-paid
5	For banking and other financial services including _____, place of supply is the location of recipient _____	stock broking services	fixed establishment	mostly directly concerned	auditing services	stock broking services
6	Supplier of goods or services or both _____ agent supplying goods / services on behalf of principal.	excluded	includes	rendered	importer and exporter	includes
7	_____ is the person supplying goods or services.	place of business	supplier	recipient	Agent	supplier
8	Capital Goods sent for job work shall be deemed to be supplied by principal to job worker if not _____	6 months	180 days	3 years	45 days	3 years
9	When the supplier delivers goods to recipient or any person on direction of third person, place of supply is _____	supplier	recipient	3rd person	agent getting the business to	3rd person
10	The State Finance Minister's shall choose one amongst themselves as _____ of the _____	vice chairperson	Chairperson	Secretary	Treasure	vice chairperson