

VIVEK COLLEGE OF COMMERCE
M.COM. ACCOUNTANCY - SEMESTER IV
INDIRET TAX

SR.NO.	QUESTIONS	A	B	C	D	CORRECT
1	In case of transfer of business, _____ has to obtain fresh registration.	Transferor	Transferee	Transferor and the transferee	None of the transferor and the transferee	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, location of billing address of the recipient of services as per records of supplier is the place of supply.	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 of services as per the records of supplier.	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	Casual Taxable person has to submit application for registration in form _____.	GSTREG-01	GST REG-03	GST REG-30	GST REG-05	GSTREG-01
9	The integrated tax on import of goods shall be levied at the point when duties of _____ are levied on the goods U/s 12 of the Customs Act, 1962.	Excise	Customs	GST	Service Tax	Customs
10	IGST shall be levied on _____ with effect from the date notified by the Government.	alcoholic liquor for human consumption	petroleum products	natural gas	motor spirit	petroleum products