

# DE-7/2021/106

Question Booklet  
Alpha Code

A

Question Booklet  
Serial Number

--

Name:		Reg.No.		Signature:	
-------	--	---------	--	------------	--

## DEPARTMENTAL TESTS — JULY, 2021

Total Number of Questions : 100

[Time : 1½ hours

(Maximum Marks : 100)

### INSTRUCTIONS TO CANDIDATES

1. The question paper will be given in the form of a Question Booklet. There will be four versions of question booklets with question booklet alpha code viz. A, B, C & D.
2. The Question Booklet Alpha Code will be printed on the top left margin of the facing sheet of the question booklet.
3. The Question Booklet Alpha Code allotted to you will be noted in your seating position in the Examination Hall.
4. If you get a question booklet where the alpha code does not match to the allotted alpha code in the seating position, please draw the attention of the Invigilator IMMEDIATELY.
5. The Question Booklet Serial Number is printed on the top right margin of the facing sheet. If your question booklet is un-numbered, please get it replaced by new question booklet with same alpha code.
6. The Question Booklet will be sealed at the middle of the right margin. Candidate should not open the question booklet, until the indication is given to start answering.
7. Immediately after the commencement of the examination, the candidate should check that the question booklet supplied contains all the 100 questions in serial order. The question booklet does not have unprinted or torn or missing pages and if so the fact should be brought to the notice of the Invigilator and get it replaced by a complete booklet with same alpha code. This is most important.
8. A blank sheet of paper is attached to the question booklet. This may be used for rough work.
9. **Please read carefully all the instructions on the reverse of the Answer Sheet before marking your answers.**
10. Each question is provided with four choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and darken the bubble corresponding to the question number using Blue or Black Ball-Point Pen in the OMR Answer Sheet.
11. **Each correct answer carries 1 mark and for each wrong answer 1/3 mark will be deducted. No negative marks for unattended questions.**
12. No candidate will be allowed to leave the examination hall till the end of the session and without handing over the Answer Sheet to the Invigilator. Candidates should ensure that the Invigilator has verified all the entries in the Register Number Coding Sheet and that the Invigilator has affixed his/her signature in the space provided.
13. Strict compliance of instructions is essential. Any malpractice or attempt to commit any kind of malpractice in the Examination will result in the disqualification of the candidate.
14. **If any candidates make a marking of answer in the question paper and exchange with other candidate during the course of the examination, the answer script will be invalidated and the candidates will be debarred for a minimum period of 2 years from appearing the Departmental Tests.**

# DE-7/2021/106

Maximum : 100 marks

Time : 1½ hours

1. When did the Central Goods and Services Tax Act receive the assent of the President?  
(A) 12<sup>th</sup> May 2017 (B) 12<sup>th</sup> April 2017  
(C) 15<sup>th</sup> April 2017 (D) 25<sup>th</sup> May 2017
2. As per the Central Goods and Services Act, \_\_\_\_\_ is the full amount a recipient of a supply is required to pay in order to obtain the goods or services or both when the recipient and the supplier are not related.  
(A) Initial value (B) Final value  
(C) Market value (D) Store value
3. In order for a Union territory to be qualified as 'State' under the Central Goods and Services Act, it should have :  
(A) Legislature (B) Excise department  
(C) Police Department (D) Tax Monitoring Officials
4. The period for which the return is required to be furnished as per the Central Goods and Services Act is :  
(A) tax period (B) return period  
(C) transaction period (D) service period
5. "Government" under Integrated Goods and Services Tax Act means :  
(A) State Government (B) GST Council  
(C) Local Government Body (D) Central Government
6. By what term is a person called in the Integrated Goods and Services Tax act who is a broker, an agent or any other person who facilitates the supply or services or both but does not supply goods or services or both on his own account?  
(A) Entrepreneur (B) Intermediary  
(C) Provider (D) Facilitator
7. As per the Goods And Services Tax (Compensation to States) Act, transition period means a period of \_\_\_\_\_ years from the transition date.  
(A) 2 (B) 3  
(C) 4 (D) 5

8. The Goods and Services Tax Council is established under article \_\_\_\_\_ of the Constitution.
- (A) 259-A (B) 269-A  
(C) 279-A (D) 289-A
9. How many chapters are there in the Central Goods and Services Act?
- (A) 21 (B) 11  
(C) 19 (D) 13
10. Who is not an officer for the purpose of Central GST Act?
- (A) Principal Chief Commissioner of Central Tax  
(B) Joint commissioner of Central Tax  
(C) Deputy Commissioner of Central Tax  
(D) Accountant General of Central Tax
11. Supply under Central GST Act 2017 includes \_\_\_\_\_ if it is made for a consideration by a person in the course of or furtherance of business.
- (A) sale (B) transfer  
(C) barter (D) all
12. A registered person can opt for composition levy if his aggregate turnover in the preceding financial year did not exceed \_\_\_\_\_ rupees.
- (A) 2 crore (B) 50 lakh  
(C) 5 crore (D) 1 crore
13. What is the time of supply of service for the liability to pay tax when invoice date is 12.12.2019, date of provision of service is 01.01.2020 and the recipient shows the receipt of service as 01.03.2020 in his book of accounts?
- (A) 01.03.2020 (B) 01.01.2020  
(C) 12.12.2019 (D) 31.03.2020
14. For input tax credit a registered person has to furnish return under \_\_\_\_\_ of Central GST Act.
- (A) Section 39 (B) Section 38  
(C) Section 37 (D) Section 36
15. The persons who are liable for registration under CGST Act are defined in Chapter :
- (A) V (B) VI  
(C) VII (D) VIII

16. GST registration is not compulsory for :
- (A) Persons making any inter-state taxable supply
  - (B) Persons who are to pay tax under reverse charge
  - (C) Casual taxable persons making taxable supply
  - (D) Casual non-taxable persons making non-taxable supply
17. GST Registration can be cancelled if return has not been furnished for a continuous period of :
- (A) 6 months
  - (B) 1 year
  - (C) 2 years
  - (D) 3 years
18. Tax invoice has to include \_\_\_\_\_ in accordance with Central GST Act.
- (A) Description of goods
  - (B) Value and quantity of goods
  - (C) Tax charged
  - (D) All the above
19. A person who is not registered is prohibited from collection of GST as per section \_\_\_\_\_ in the Central GST Act.
- (A) 31
  - (B) 32
  - (C) 33
  - (D) 34
20. A supplementary invoice can be issued for \_\_\_\_\_ under CGST Act.
- (A) Credit note
  - (B) Receipt note
  - (C) Debit note
  - (D) Voucher note
21. A GST registered person is required to retain the book of account until the expiry of \_\_\_\_\_ months from the due date of furnishing annual return.
- (A) 60
  - (B) 72
  - (C) 90
  - (D) None of the above
22. In which chapter is Zero-rated supply is dealt with in Integrated Goods and Services Act?
- (A) Chapter V
  - (B) Chapter VI
  - (C) Chapter VII
  - (D) Chapter VIII
23. Supply between \_\_\_\_\_ is not Inter-State supply under Integrated GST act.
- (A) two different states
  - (B) two different union territories
  - (C) a state and a Union territory
  - (D) a state and special zone within that state

24. Which year is taken as the base year for calculating compensation amount to states under Goods and Services Tax(Compensation to States act)?
- (A) 31.03.2016 (B) 31.03.2017  
(C) 31.12.2016 (D) 31.12.2017
25. Information for GST registration is provided in Form :
- (A) GST REG-04 (B) GST REG-03  
(C) GST REG-01 (D) GST REG-10
26. How many characters are there in GST Identification Number?
- (A) 10 (B) 15  
(C) 16 (D) 17
27. Where should a registered person display the GST number?
- (A) principal place of business  
(B) name board at the entry of his principal place of business  
(C) invoice issued  
(D) all the above
28. Which of the following is not maintained in relation to payment of GST?
- (A) Electronic Liability Register (B) Electronic Credit Ledger  
(C) Electronic Cash Ledger (D) Electronic Business Ledger
29. Which document is not acceptable for claiming Input Tax Credit?
- (A) voucher (B) invoice from the supplier  
(C) a debit note issued by a supplier (D) input Service Distributer Invoice
30. Details of outward supplies are provided in Form :
- (A) GSTR-7 (B) GSTR-1  
(C) GSTR-5 (D) GSTR.10 (i)
31. Form GSTR-3 is prepared for submission of \_\_\_\_\_ return.
- (A) annual (B) bimonthly  
(C) monthly (D) final
32. As per Central GST act which is the minimum amount to allow refund when taxes paid in excess :
- (A) Rs.100 (B) Rs.1,000  
(C) Rs.10,000 (D) Rs.1,00,000

33. GST collected is to be paid \_\_\_\_\_ to the Government.  
 (A) monthly (B) bimonthly  
 (C) quarterly (D) yearly
34. Order sanctioning final amount of refund is made in form :  
 (A) GST RED-04 (B) GST RED-05  
 (C) GST RED-06 (D) GST RED-07
35. A goods and services tax practitioner can undertake \_\_\_\_\_ on behalf a registered person.  
 (A) furnishing the details of outward supplies  
 (B) furnishing the details of inward supplies  
 (C) monthly return filing  
 (D) appearance before tax authority without authorization
36. Final return is furnished in form :  
 (A) GSTR-10 (B) GSTR-9  
 (C) GSTR-8 (D) GSTR-7
37. The price of an article is Rs. 1,000 and it attracts GST at the rate of 18%. The amount a consumer has to pay is :  
 (A) Rs.1,000 (B) Rs.1,018  
 (C) Rs.1,180 (D) Rs.9,982
38. A person who has cancelled GST registration has to furnish \_\_\_\_\_ within three months.  
 (A) monthly return (B) final return  
 (C) closure return (D) half yearly return
39. A registered person who fails to furnish details of inward or outward supply has to pay late fee of \_\_\_\_\_ for every day during which such failure continues subject to a maximum of five thousand rupees.  
 (A) Rs.100 (B) Rs.200  
 (C) Rs.500 (D) Rs.1,000
40. Electronic Cash Ledger is maintained in Form :  
 (A) GST PMT 02 (B) GST PMT 03  
 (C) GST PMT 04 (D) GST PMT 05
41. When was GST implemented?  
 (A) 01.07.2017 (B) 01.08.2017  
 (C) 01.09.2017 (D) 01.01.2018

42. National Bench of Appellate Tribunal in respect of is situated in :  
(A) Mumbai (B) New Delhi  
(C) Chennai (D) Bengaluru
43. If a taxable person fails to pay collected GST amount within \_\_\_\_\_ is liable to pay penalty.  
(A) 1 month (B) 2 months  
(C) 3 months (D) 4 months
44. Which is not a offence under Central GST act?  
(A) fraudulently obtains refund of tax  
(B) issuing an incorrect or false invoice  
(C) supply of invoice without supply of goods or service  
(D) going to an appellate authority
45. The Common Goods and Services Tax Electronic Portal is not for :  
(A) registration (B) payment of tax  
(C) invoice creation (D) electronic way bill
46. Which section deals with obligation to furnish information return as per the Central GST act?  
(A) 150 (B) 148  
(C) 145 (D) 133
47. Which tax does not come under GST?  
(A) Central GST (B) VAT  
(C) State GST (D) Integrated GST
48. Which section deals with power to make regulation in Integrated GST act?  
(A) 21 (B) 22  
(C) 23 (D) 24
49. What is applicable to inter state supply of goods and services?  
(A) VAT (B) Central GST  
(C) State GST (D) Integrated GST
50. Which schedule covers activities to be treated as supply even if made without consideration in Central GST act?  
(A) Schedule II (B) Schedule III  
(C) Schedule I (D) None of the above

51. Which of the following is treated as supply of goods or services?  
(A) any transfer of the title in goods  
(B) service of an employee to the employer in the course of employment  
(C) service of funeral  
(D) service of mortuary
52. In an invoice related to supply within a State Central GST charged is 9%, what is State GST?  
(A) 18% (B) 9%  
(C) 5% (D) None of the above
53. What is the maximum GST collectable under Integrated IGST act?  
(A) 40% (B) 18%  
(C) 10% (D) 1%
54. Notice to non-filers of return is furnished in form :  
(A) GSTR-0-A (B) GSTR-1-A  
(C) GSTR-2-A (D) GSTR-3-A
55. Which document is to be carried by a person - in - charge of a conveyance as per CGST rule?  
(A) PAN card (B) Sample of goods  
(C) Letter from Tax department (D) E-Way bill
56. Application for compounding of offence related to GST is given in form :  
(A) GST CAD-01 (B) GST BAD-01  
(C) GST CPD-01 (D) GST APD-01
57. Reverse charge liability is on :  
(A) service provider (B) service recipient  
(C) agent who facilitates service (D) none of the above
58. E-Way bill does not have :  
(A) GSTIN of supplier  
(B) Place of dispatch  
(C) GSTIN of Recipient  
(D) Signature of the commissioner of Taxes
59. A contract is completed when \_\_\_\_\_ as per Indian Contract Act.  
(A) an offer is made (B) accepted without offer  
(C) offer made is accepted (D) none of the above



60. The person making the proposal in relation to contract is called :
- (A) Promisor (B) Promisee  
(C) Signatory (D) Contractor
61. An agreement not enforceable by law is said to be \_\_\_\_\_ as per the Indian Contract Act.
- (A) void (B) acceptable  
(C) implementable (D) executable
62. Communication of the proposal, when A proposes, by letter, to sell a house to B at a certain price, is complete when :
- (A) A writes a letter to B (B) B receives the letter  
(C) A posts the letter (D) None of the above
63. A promise made without any intention of performing it as per Contract Act is :
- (A) cheating (B) violation  
(C) misrepresentation (D) fraud
64. A promise is not void if it is caused by \_\_\_\_\_ in the light of Indian Contract Act.
- (A) coercion (B) fraud  
(C) free consent (D) misrepresentation
65. A contract is said to be induced by \_\_\_\_\_ if one of the parties is in a position to dominate the will of the other.
- (A) undue influence (B) fraud  
(C) cheating (D) threat
66. \_\_\_\_\_ agreement means an agreement whereby the nominal plaintiff agrees with the maintainer to share with or give to him a part of whatever is gained as the result of the suit maintained.
- (A) Barter (B) Mutual  
(C) Carterous (D) Champertous agreement
67. Agreement by way of wager is :
- (A) uncertain (B) void  
(C) contingent (D) legal
68. A and B contract to marry each other. Before the time fixed for marriage, A goes mad. What happens to the contract?
- (A) contract remains valid (B) can be void or non-void  
(C) becomes void (D) none of the above

69. When the cheque of insurance premium is dishonoured?  
(A) the insurer need not perform his part of promise  
(B) insurer has to disburse the claim even after dishonor  
(C) insurer has to act according to the decision of the person insured  
(D) none of the above
70. \_\_\_\_\_ is the committing or threatening to commit any act forbidden by the Indian Penal Code or by unlawful detaining with the intention of causing any person to enter into an agreement.  
(A) fraud (B) coercion  
(C) undue force (D) blackmailing
71. As per the Contract Act \_\_\_\_\_ is a person employed to do an act for another or to represent another in dealings with third persons.  
(A) principal (B) facilitator  
(C) contractor (D) agent
72. The bailment of goods as security of a debt or performance of a promise is called :  
(A) EMD (B) Deposit  
(C) Pledge (D) Pawn
73. \_\_\_\_\_ is a contract by which one party promises to save the other from loss caused to him by the conduct of the promisor himself or by the conduct of any other person.  
(A) Contract of security (B) Contract of indemnity  
(C) Contract of insurance (D) None of the above
74. \_\_\_\_\_ is not necessary to create an agency.  
(A) Consideration  
(B) Age of majority for agent  
(C) Sound mind for agent  
(D) Ability to show responsibility towards principal
75. \_\_\_\_\_ is a contract to do or not to do something, if some event, collateral to such contract does or does not happen.  
(A) Contract of security (B) Contingent contract  
(C) Contract of indemnity (D) Contract of emergency
76. A contract is \_\_\_\_\_ merely because it was caused by one of the parties to it being under mistake as to a matter of fact.  
(A) voidable (B) avoidable  
(C) not voidable (D) doubtful

77. An agreement enforceable by law is a :
- (A) Proposal (B) Voucher  
(C) Consent (D) Contract
78. A patient in lunatic asylum who is at intervals of sound mind may contract during those intervals :
- (A) false (B) true  
(C) not covered in the Contract act (D) partially true
79. When a person to whom money is paid or thing delivered by mistake or under coercion, the person?
- (A) must keep it (B) must use it  
(C) must repay or return (D) need not repay or return
80. A person who finds goods belonging to another and takes them into custody is subject to the same responsibility as a :
- (A) bailee (B) owner  
(C) pawnee (D) none of the above
81. A \_\_\_\_\_ is a contract to perform the promise or discharge the liability of a third in case of default.
- (A) contract of promise (B) contract of guarantee  
(C) contract of default (D) contract of non-liability
82. The liability of the surety is co-extensive with that of the \_\_\_\_\_ unless it is otherwise provided by the contract.
- (A) third party (B) bank  
(C) society (D) principal debtor
83. A guarantee which extends to a series of transactions is called a :
- (A) recurring guarantee (B) voidable guarantee  
(C) continuing guarantee (D) binding guarantee
84. The person for whom the agent acts is called the :
- (A) main party (B) first party  
(C) principal (D) promisee
85. Agreement is void if :
- (A) meaning is not certain (B) meaning is clear  
(C) signed in Tamil (D) it has two parts

86. A, B and C jointly promise to pay D 3,000 rupees. D may compel \_\_\_\_\_ to pay him 3,000 rupees.
- (A) A only (B) B only  
(C) C only (D) Either A or B or C
87. Termination of the authority of an agent causes the termination of the authority of all \_\_\_\_\_ appointed by him.
- (A) the principals (B) sub-agents  
(C) debtors (D) creditors
88. A agrees to pay B a sum of money if a certain ship does not return. The ship is sunk. what happens to the agreement?
- (A) agreement cannot be enforced (B) can be enforced  
(C) not sure (D) none of the above
89. How many chapters are there in the Indian Contract Act, 1872?
- (A) 11 (B) 15  
(C) 20 (D) 21
90. In which year the Indian Contract Act is extended to Sikkim?
- (A) 1982 (B) 1983  
(C) 1984 (D) 1985
91. Release of one co-surety does not discharge others :
- (A) not true (B) partially true  
(C) not covered it under the Contract Act (D) true
92. An agent has lien on the principal's property until :
- (A) the amount due to him for commission, disbursements and services has been paid or accounted for him  
(B) the death of the principal  
(C) the beginning of another agreement  
(D) none of the above
93. A agrees to pay B 1,000 rupees if two straight lines should enclose a space :
- (A) not void (B) uncertain  
(C) void (D) none of the above
94. GST rate may vary from one type of good to another type :
- (A) not true (B) true  
(C) partially true (D) none of the above

95. GST rate may vary from state to state :
- (A) false (B) true  
(C) uncertain (D) none of the above
96. A minor cannot employ an agent :
- (A) false (B) uncertain  
(C) not mentioned in the contract act (D) true
97. A gratuitous bailment is terminated by the death of :
- (A) bailee (B) bailor  
(C) either the bailor or the bailee (D) the principal
98. Anti - profiteering is dealt with in Chapter \_\_\_\_\_ of C GST Rules.
- (A) V (B) XV  
(C) XX (D) XII
99. What is true about pledge where pawnor has only a limited interest?
- (A) the pledge is not valid  
(B) the pledge is invalid  
(C) the pledge is valid to the extent of the interest  
(D) none of the above
100. A employs B as a bricklayer in building a house and puts up the scaffolding himself. The scaffolding is unskillfully put up and B is in consequence hurt. A need not make compensation to B as it is due to accident as per Contract Act :
- (A) true (B) false  
(C) neither true nor false (D) partially true
-

**SPACE FOR ROUGH WORK**

**SPACE FOR ROUGH WORK**