

**DE-7/2021/11**

Question Booklet  
Alpha Code

**A**

Question Booklet  
Serial Number

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Name:		Reg.No.		Signature:	
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**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-7/2021/11

Maximum : 100 marks

Time : 1½ hours

1. “Person” in the KGST Act means :  
(A) Individual (B) Company  
(C) Firm (D) All of the above
2. What is the upper limit of the penalty that can be levied under section 46(1) of the KGST Act?  
(A) 25,000 (B) 10,000  
(C) 1,000 (D) 50,000
3. Which one of the following statements about the definition of ‘Sale’ in the KGST Act is not correct?  
(A) Transfer of right to use is sale  
(B) Transfer of property in goods involved on works contract is sale  
(C) Mortgage and hypothecation are sales  
(D) Transfer of goods on hire purchase is sale
4. Under which section Purchase tax under KGST Act is levied?  
(A) Section 5 (B) Section 5A  
(C) Section 5D (D) All of the above
5. Which of the following goods are now coming under the KGST Act 1963?  
(A) Alcohol for human consumption (B) Petrol and diesel  
(C) Aviation Turbine fuel (D) All of the above
6. Which one of the following Rules in KGST act determines the taxable turnover?  
(A) Rule 9 (B) Rule 55A  
(C) Rule 8 (D) Rule 5
7. Which one of the following transporting document is required to be carried under the KGST Act 1963 by the person in charge of the vehicle when goods are transported from outside the state and is bound to any place outside the State?  
(A) Delivery chalan (B) Transit pass  
(C) C form (D) H form
8. Power to rectify error apparent on the records is laid down in which section of the KGST Act?  
(A) Section 26 (B) Section 29  
(C) Section 43 (D) Section 48

9. Which one of the following documents is used in KGST Act when goods are transported from one shop to another shop for stock transfer?
- (A) Delivery note (B) Invoice  
(C) Bill of supply (D) Credit note
10. Which one of the following statements about issue of permit under Section 15 of the KGST Act is false?
- (A) It is issued to a dealer who transacts business at places other than his registered business place  
(B) The turnover of business using this permit shall be included in the returns and accounts.  
(C) Once the permit is issued, it cannot be cancelled in any circumstances  
(D) The permit issued is valid for a year and shall be renewed every year
11. The threshold limit for taking registration under the KGST Act is not applicable to the dealers in :
- (A) Jewellery of gold and silver (B) Iron and steel  
(C) Live chicken (D) Timber
12. What is the rate of turnover tax payable by the bar attached hotels?
- (A) 12% (B) 5%  
(C) 14.5% (D) 10%
13. The composition of offence as per Section 47 of the KGST Act is :
- (A) Tax plus double the amount of tax as compounding fee subject a to maximum of 8 lakh  
(B) Tax plus equal amount of compounding fee subject a to maximum of 8 lakh  
(C) Only compounding fee which is double the amount of tax due  
(D) Any of the above options
14. As per section 17A of the KGST Act the self assessment is not applicable to the following dealer :
- (A) Dealer in foreign liquor (B) Dealer in live chicken  
(C) Dealer in grocery (D) Dealer in medicines
15. As per the KGST Rules 6, the security at the time of application for registration can be furnished in which of the following modes :
- (A) Depositing as security in the Government Treasury  
(B) Depositing security amount in the Post Office Savings Bank  
(C) Furnishing a bank guarantee  
(D) Any of the above modes
16. Form 50A and 50B as per the KGST Rules are pertaining to the following :
- (A) Certificate of ownership (B) Appeal memorandum  
(C) Audit certificate and statements (D) Transit pass

17. Which of the following statement is correct under the KGST Act?  
(A) Appellate Tribunal is the first appellate authority  
(B) Appeal can be filed before the High Court only when there is a question of law  
(C) Assistant Commissioner has the power of revision  
(D) All the above statements are correct
18. Who is the authority to hear the revision filed against the order of the Deputy Commissioner under the KGST Act?  
(A) The Commissioner  
(B) The Joint Commissioner  
(C) The Taxes Secretary  
(D) None of the above
19. 'Declared goods' under the CST Act means :  
(A) Goods of perishable in nature  
(B) Goods of hazardous items  
(C) Goods of special importance in inter-state trade or commerce  
(D) None of the above
20. Sale or purchase of goods said to take place in the course of import or export is explained in :  
(A) Section 8  
(B) Section 5  
(C) Section 11  
(D) Section 6
21. Which one of the following declarations has to be furnished under the CST Act for proving inter-state stock transfer out?  
(A) Form D  
(B) Form G  
(C) Form C  
(D) Form F
22. Form A in the CST Rules is used for :  
(A) Application for registration  
(B) Form for concessional sale  
(C) Certificate of registration  
(D) Form for proving export
23. What will be the rate of tax when C form is submitted for inter-state sales?  
(A) 5%  
(B) 2 %  
(C) 1%  
(D) 0 %
24. Which one of the following documents is filed for proving sale in the course of export?  
(A) Form C  
(B) Form D  
(C) Form H  
(D) Form E
25. C form is generated by :  
(A) The selling dealer  
(B) The transporter  
(C) The purchasing dealer  
(D) All of the above
26. Declared goods as per section 14 of the CST Act includes :  
(A) Rice  
(B) Iron and steel  
(C) Coal  
(D) All of the above

27. Escaped assessment as per Rule 6(7) of the CST (Kerala) Rules 1957 shall be completed with in :
- (A) 4 years (B) 5 years  
(C) 3 years (D) 1 year
28. Under the CST (Kerala) Rules, assessing authority can rectify mistakes apparent on the records within :
- (A) 4 years (B) 3 years  
(C) 5 years (D) 2 years
29. Section 10 of the CST Act 1956 refers to :
- (A) Registration (B) Payment of tax  
(C) Penalty (D) Determination of turnover
30. Indemnity bond as per the CST Rules is given in :
- (A) Form A (B) Form F  
(C) Form E (D) Form G
31. When was GST implemented in India?
- (A) From 01-06-2017 (B) From 01-07-2017  
(C) From 01-04-2017 (D) From 01-08-2017
32. The GST was implemented in India consequent to the following constitutional amendment :
- (A) The 110<sup>th</sup> amendment Act 2016 (B) The 102<sup>nd</sup> amendment Act 2016  
(C) The 101<sup>st</sup> amendment Act 2016 (D) The 111<sup>st</sup> amendment Act 2016
33. The GST Council is :
- (A) A recommending authority (B) A law making body  
(C) Appellate authority (D) All of the above
34. Which of the following statement about GST is incorrect?
- (A) GST is a destination based tax  
(B) GST levied at every point of supply  
(C) GST is levied on value addition in every point of supply  
(D) The share of IGST goes to the originating states in case of inter-state supply
35. In Intra-state supply of taxable goods in Kerala, the GST levied is :
- (A) CGST and UTGST (B) IGST only  
(C) CGST and SGST (D) Any of the above
36. Registration liability as per section 22 of the GST Act is based on :
- (A) Taxable turnover (B) Aggregate turnover  
(C) Turnover in the state (D) None of the above

37. ABC Ltd has business transactions in the states of Kerala, Tamilnadu and Karnataka and they are supplying goods from there. In which states they are liable to take registration?
- (A) In all the three states
  - (B) Any one of the states
  - (C) In Kerala only as the directors are residing in Kerala
  - (D) Any of the above options
38. Which of the following category of persons are required to take registration compulsorily irrespective of threshold limit?
- (A) Casual taxable persons making taxable supply
  - (B) Non-resident taxable persons making taxable supply
  - (C) Persons who are required to deduct tax under section 51
  - (D) All of the above
39. As per the Rule 8 of GST Rules, the application for registration is to be submitted in :
- (A) FORM GST REG-02
  - (B) FORM GST REG-01
  - (C) FORM GST REG-05
  - (D) FORM GST REG-04
40. As per Section 2 of the GST Act, "agriculturist" does not include following :
- (A) Individual
  - (B) Hindu undivided family
  - (C) Company
  - (D) None of the above
41. Which of the following statements about scope of supply as per section 7 of the GST Act is not correct?
- (A) Supply shall be of goods or services or both
  - (B) Transfer and lease are included in supply
  - (C) Import of services will be supply even if made not in the course of business
  - (D) As per schedule 1, consideration is compulsory for supply
42. What would be the tax rate applicable in case of mixed supply?
- (A) Tax rate of supply having highest rate of tax
  - (B) Tax rate of principal supply
  - (C) Tax rate of supply having lowest rate of tax
  - (D) Tax at 18%
43. Which section of the GST Act deals with levy of tax?
- (A) Section 12
  - (B) Section 15
  - (C) Section 9
  - (D) Section 5
44. Now GST is not levied on the following item :
- (A) Alcoholic liquor for human consumption
  - (B) Petroleum crude
  - (C) Aviation turbine fuel
  - (D) All of the above

45. Which one of the following statements about the composition levy as per section 10 of the GST act is incorrect :
- (A) A particular turnover limit is applicable for opting this scheme
  - (B) The taxable person who has opted this scheme can claim input tax credit
  - (C) The taxable person who has opted this scheme cannot collect tax
  - (D) The tax payment is on quarterly basis
46. The place of business in GST means :
- (A) The place where business is ordinarily carried on
  - (B) The place where books of accounts are maintained
  - (C) The place where one engaged in business through agent
  - (D) All of the above
47. In reverse charge, the liability to pay tax is by :
- (A) Recipient
  - (B) Supplier
  - (C) Either supplier or recipient
  - (D) Both supplier and recipient
48. The negative list of input tax credit is detailed in \_\_\_\_\_ of the GST Act.
- (A) Section 21
  - (B) Section 16
  - (C) Section 17(5)
  - (D) None of the above
49. The bill of supply under the GST is issued for :
- (A) All supplies
  - (B) Supply by composition opted tax payers
  - (C) Exempt supplies
  - (D) Only for (B) and (C) above
50. Subject to the conditions prescribed in the GST Rules, a person may not issue tax invoice if the value of supply is :
- (A) Less than Rs. 500
  - (B) Less than Rs. 200
  - (C) Less than Rs. 100
  - (D) Less than Rs. 1,000
51. As per 34 of the GST Act, credit note is issued in following situation :
- (A) When the taxable value or tax in the invoice issued is found higher than the actual value or tax amount
  - (B) When the goods supplied are returned by the recipient
  - (C) When the taxable value or tax in the invoice issued is found less than the actual value or tax amount
  - (D) The situations stated in (A) and (B) above

52. As per the Rule 47 of GST, the invoice for supply of services by banking companies shall be issued :
- (A) Within 45 days from the date of supply
  - (B) Within 30 days from the date of supply
  - (C) Within 180 days from the date of supply
  - (D) None of the above
53. The purpose and details of delivery chalan in GST is detailed under :
- (A) Rule 53
  - (B) Rule 46
  - (C) Rule 55
  - (D) Rule 54
54. The Tax Deduction at Source (TDS) made by the deductor shall be paid to the govt. by :
- (A) 20<sup>th</sup> of next month
  - (B) 10<sup>th</sup> of next month
  - (C) 15<sup>th</sup> of next month
  - (D) Last day of next month
55. The best judgment assessment completed in case of non-filers of returns under GST Act will be deemed to have been withdrawn if the registered person files returns within :
- (A) 60 days of service of assessment order
  - (B) 45 days of service of assessment order
  - (C) 90 days of service of assessment order
  - (D) 30 days of service of assessment order
56. The special audit under GST is conducted by :
- (A) Assistant Commissioner
  - (B) The Commissioner
  - (C) Chartered Accountant
  - (D) Deputy Commissioner
57. Which section of the GST Act deals with the power to arrest?
- (A) Section 78
  - (B) Section 69
  - (C) Section 122
  - (D) Section 125
58. Which schedule in GST deals with activities to be treated as supply even if made without consideration?
- (A) Schedule I
  - (B) Schedule II
  - (C) Schedule III
  - (D) None of the above
59. Which of the following transaction or activities are treated as 'supply of goods' as per schedule II of the GST act?
- (A) Permitting the use or enjoyment of any intellectual property right
  - (B) Transfer of the right to use any goods
  - (C) Licence to occupy land
  - (D) Transfer of the title in goods
60. Which section deals with the anti-profiteering measures in the GST?
- (A) Section 174
  - (B) Section 171
  - (C) Section 158
  - (D) Section 162

61. The return in GSTR 4 shall be filed :  
 (A) Monthly (B) Annually  
 (C) Quarterly (D) Any of the above
62. A regular tax payer now pays tax by filing :  
 (A) GSTR 1 (B) GSRT 3B  
 (C) GSTR 7 (D) GSRT 2
63. In GSTR 1 the invoice level uploading is compulsory for reporting :  
 (A) Business to Business supply  
 (B) Inter-state supply to customer when value of which exceeds 2.5 lakh  
 (C) Export  
 (D) All of the above
64. The return in GSTR 3B shall be filed :  
 (A) Monthly (B) Annually  
 (C) Quarterly (D) Any of the above
65. As per GST Rules of return filing, a non-resident taxable person shall furnish return in :  
 (A) GSTR 8 (B) GSTR 5  
 (C) GSTR 7 (D) GSTR 6
66. The following persons are not required to file annual return under GST :  
 (A) Non-resident taxable person  
 (B) Casual taxable person  
 (C) TDS deductor under section 51  
 (D) All of the above
67. Every registered person whose aggregate turnover during a financial year exceeds \_\_\_\_\_ rupees shall get his accounts audited by a chartered accountant.  
 (A) One crore (B) Sixty lakh  
 (C) Two crore (D) Three crore
68. What is the rate of interest in GST when a taxable person makes an undue or excess claim of input tax credit?  
 (A) 24% (B) 18%  
 (C) 36% (D) 12%
69. In GST, as per section 129, the goods and vehicle detained and seized for committing an offence shall be released, when the owner comes forward, on payment of :  
 (A) Double the amount of tax as penalty  
 (B) Applicable tax and equal amount penalty  
 (C) Applicable tax only  
 (D) Equal amount of tax as penalty

70. In GST the punishment for tax evasion exceeding five crore is :
- (A) Imprisonment up to three years and with fine
  - (B) Imprisonment up to one year and with fine
  - (C) Imprisonment up to five years and with fine
  - (D) Imprisonment up to five years or fine
71. What is the time limit to process the refund under section 54 of GST Act?
- (A) 30 days from the date of receipt of application
  - (B) 90 days from the date of receipt of application
  - (C) One year from the date of receipt of application
  - (D) 60 days from the date of receipt of application
72. What is the rate of TDS in GST to be deducted while making payment if the supply is intra-state within Kerala?
- (A) CGST 2% and SGST 2%
  - (B) CGST 5% and SGST 5%
  - (C) CGST 1% and SGST 1%
  - (D) IGST 2%
73. Any treatment or process undertaken by a person on goods belonging to another registered person is called :
- (A) Job work
  - (B) Stock transfer
  - (C) Consignment sales
  - (D) None of the above
74. As per schedules to the GST act Actionable claims, other than lottery, betting and gambling are :
- (A) Supply of services
  - (B) Neither supply of goods nor supply of services
  - (C) Supply of goods
  - (D) Supply of goods or supply of services according to situation
75. What is time limit for filing first appeal to the appellate authority in GST?
- (A) Within three months from the date of communication of order
  - (B) Within one month from the date of communication of order
  - (C) Within six months from the date of communication of order
  - (D) No time limit prescribed
76. Who is the authority to revoke a cancelled registration under GST?
- (A) Assistant State Tax Officer
  - (B) State Tax Officer
  - (C) Assistant Commissioner of State Tax
  - (D) Deputy Commissioner of State Tax

77. E way bill is :
- (A) An electronic document generated from GST common portal
  - (B) A document for transportation which may be either manual or electronically generated
  - (C) A manual document for transportation which can be prepared by tax payers themselves like invoices
  - (D) None of the above
78. For filing appeal before the Appellate Tribunal as provided in section 112 of GST Act, the appellant has to pay the following :
- (A) Admitted amount in full and 10% of disputed tax
  - (B) Admitted amount in full and 20% of disputed tax
  - (C) 50% admitted amount and 50% of disputed tax
  - (D) 10% admitted amount and 10% of disputed tax
79. FORM GST EWB-03 is :
- (A) Form of E-way bill generated from the common portal
  - (B) Report of inspection of goods in transit by the proper officer
  - (C) Consolidated E-way bill generated by transporter
  - (D) Information uploaded by transporter in case of detention exceeding 30 minutes
80. Who is the lowest authority to inspect goods in movement under GST?
- (A) Assistant State Tax Officer
  - (B) State Tax Officer
  - (C) Assistant Commissioner of State Tax
  - (D) Deputy Commissioner of State Tax
81. Find the ledger/ledgers maintained for each registered person on the GST common portal :
- (A) Electronic cash ledger
  - (B) Electronic credit ledger
  - (C) Electronic liability ledger
  - (D) All of the above
82. What is the projected nominal growth rate of revenue subsumed for a State during the transition period for the purpose of distributing compensation to states?
- (A) 10%
  - (B) 12%
  - (C) 14%
  - (D) 20%
83. Compensation cess is levied on :
- (A) The value of supply
  - (B) The tax amount
  - (C) Total value including tax amount
  - (D) None of the above
84. What is the upper limit of late fee as per Section 47 of the GST act?
- (A) Rs. 10,000 + Rs. 10,000
  - (B) Rs. 5,000 + Rs. 5,000
  - (C) Rs. 1,000 + Rs. 1,000
  - (D) Rs. 2,000 + Rs. 2,000

85. The Advance Ruling shall be binding only on :
- (A) Any person
  - (B) The applicant who sought for advance ruling
  - (C) The concerned officer or the jurisdictional officer in respect of the applicant
  - (D) Both (B) and (C) above
86. Which of the following is not a condition to carry forward VAT credit to the GST return during the transition period as per 140(1) of the GST Act?
- (A) The person shall be regular tax payer in GST
  - (B) The person shall not be in arrears of tax under VAT
  - (C) The credit shall be admissible as input tax credit under GST
  - (D) The person has furnished VAT return for the last six months immediately preceding the appointed date
87. Under which section determination of tax is made when there was no fraud or any willful misstatement or suppression of facts?
- (A) Section 75
  - (B) Section 74
  - (C) Section 73
  - (D) Section 77
88. The maximum instalment that may be allowed to taxable person to pay tax or other amount due under GST is :
- (A) 24 monthly instalments
  - (B) 12 monthly instalments
  - (C) 5 monthly instalments
  - (D) 36 monthly instalments
89. Which following Acts are repealed as per section 174 of the Kerala State Goods and Services Tax Act 2017?
- (A) Kerala Value Added Tax Act 2003
  - (B) Kerala Tax on Entry of Goods into Local Areas Act 1994
  - (C) Kerala Tax on Luxuries Act 1976
  - (D) All of the above
90. As per section 72 of GST Act, which of the following officers shall assist the proper officer in the implementation of the Act?
- (A) Officers of Police
  - (B) Officers of Railway
  - (C) Village Officers
  - (D) All of the above
91. What is the maximum rate of IGST that can be levied under IGST Act?
- (A) 20%
  - (B) 40%
  - (C) 28%
  - (D) 56%
92. The nature of inter-state supply is provided \_\_\_\_\_ of the IGST Act.
- (A) Section 5
  - (B) Section 8
  - (C) Section 7
  - (D) Section 9

93. As per the IGST Act the place of supply of goods imported into India shall be :
- (A) The location of the importer
  - (B) The location of the exporter
  - (C) The location of the exporter or importer
  - (D) None of the above
94. In case of new registration, if applied within the prescribed time, which of the following input tax credits are available on stock?
- (A) ITC on input services
  - (B) ITC on capital goods
  - (C) ITC on inputs
  - (D) All of the above
95. ABC Ltd has aggregate turnover of Rs. 55 lakh during this year. The item dealt by the company is fully exempted from tax. Whether the company is liable to take registration :
- (A) No
  - (B) Yes, no exemption to companies
  - (C) Yes, if there is inter-state supply
  - (D) Yes, if there is intra-state supply
96. What will happen to the pending refunds in VAT Act after the implementation of GST?
- (A) It shall be disposed as per GST Act
  - (B) It shall be disposed as per VAT Act
  - (C) It shall be disposed either by VAT Act or by GST act
  - (D) It will lapse
97. Can the credit of CGST be utilized for the payment of SGST :
- (A) No
  - (B) yes
  - (C) can utilize partly
  - (D) No restriction in utilization of credit
98. The amount in the Cash ledger can be utilized for the payment of :
- (A) Tax only
  - (B) Interest only
  - (C) Penalty only
  - (D) Any of the above
99. HSN stands for :
- (A) Harmonized System Number
  - (B) Home Shopping Network
  - (C) Harmonized System of Nomenclature
  - (D) None of the above
100. The first two digits of GST number stands for :
- (A) First two characters of PAN
  - (B) State code
  - (C) Number of registration in the same PAN
  - (D) Check digit

**SPACE FOR ROUGH WORK**

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