

Please read the following instructions carefully

General Instructions:

1. The clock will be set at the server. The countdown timer at the right corner of the screen will display the remaining time available for you to complete the examination. When the timer reaches zero the examination ends by itself. You need to terminate the examination or submit the paper.
2. The Question Palette displayed on the right side of screen will show the status of each question using one of the following symbols:

You have not visited the question yet.

You have not answered the question.

You have answered the question.

You have NOT answered the question but have marked the question for review.

You have answered the question, but marked it for review.

The Review & Next status for a question simply indicates that you would like to look at that question again. **If a question is answered, but marked for review, then the answer to that question will be considered in the evaluation, unless the status is modified by the candidate.**

Navigating to a Question :

1. To answer a question, do the following:
 - a. Click on the question number in the Question Palette to go to that question directly.
 - b. To select your answer, click on one of the option among 4 options provided in question.
 - c. Click on **Save & Next** button to save your answer for the current question and then go to the next question.
 - d. Click on **Review & Next** to save your answer for the current question, mark it for review, and then go to the next question.
2. You can view all the questions by clicking on the Question Paper button. This feature is provided so that you can see the entire question paper at a glance. Note that the options for multiple choice type questions will not be shown.

Answering a Question:

1. Procedure for answering a multiple choice type question:
 - a. To select an answer for a multiple choice type question, click on one of the option among 4 options provided in question.
 - b. To deselect your chosen answer, click on the button of the chosen option again or click on the **Clear Response** button.
 - c. To change your chosen answer, click on the button of another option.
 - d. To save your answer, you **MUST** click on the **Save & Next** button
 - e. To mark the question for review, click on the **Review & Next** button. If an answer is selected for a question that is Marked for Review, that answer will be considered in the evaluation.

End Test:

1. Procedure for submitting test:
 - a. You can't submit your test before 1 hour.
 - b. To submit your test, click on the **End Test** button.
 - c. Your test will be submitted automatically once time will be over.

I have read and understood the instructions. I agree that in case of not adhering to the exam instructions, I will be disqualified from giving the exam.

Start Test

Mock Test paper
Assessment Test on GST

(Answers given at the end)

Q. No.	Question														
1.	<p>Which article of 101st Constitution provides for Levy and collection of GST in course of Inter-State trade or commerce:</p> <p>a) 279A b) 269A c) 246A d) 268A</p>														
2.	<p>Compute the Aggregate Turnover of Mr. A from the below information:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Intra-State Supply of Taxable Goods</td> <td style="width: 30%;">Rs. 20 lakhs</td> </tr> <tr> <td>Inter-State Supply of Taxable Goods (to own unit registered under same PAN)</td> <td>Rs. 14 Lakhs</td> </tr> <tr> <td>Supply of Exempted Services</td> <td>Rs. 9 Lakhs</td> </tr> <tr> <td>Supply of Insurance Agent Services to LIC Ltd.</td> <td>Rs. 6 Lakhs</td> </tr> <tr> <td>Supply of Alcoholic Liquor for Human consumption</td> <td>Rs. 4 Lakhs</td> </tr> <tr> <td>CGST Paid</td> <td>Rs. 2 Lakhs</td> </tr> <tr> <td>IGST Paid</td> <td>Rs. 1.5 Lakhs</td> </tr> </table> <p>Aggregate turnover is:</p> <p>a) Rs. 56.5 Lakhs b) Rs. 53 Lakhs c) Rs. 47 Lakhs d) Rs. 39 Lakhs</p>	Intra-State Supply of Taxable Goods	Rs. 20 lakhs	Inter-State Supply of Taxable Goods (to own unit registered under same PAN)	Rs. 14 Lakhs	Supply of Exempted Services	Rs. 9 Lakhs	Supply of Insurance Agent Services to LIC Ltd.	Rs. 6 Lakhs	Supply of Alcoholic Liquor for Human consumption	Rs. 4 Lakhs	CGST Paid	Rs. 2 Lakhs	IGST Paid	Rs. 1.5 Lakhs
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IGST Paid	Rs. 1.5 Lakhs														
3.	<p>Which of the following cases constitute as Composite Supply</p> <p>i) A Five-star hotel provides four days and three-night package, with breakfast. ii) Combo packs of Tie, watch, wallet, pen bundled as a kit and supplied for a single price iii) Repair Service of Computer along with requisite parts iv) Supply of lectures at coaching centre with an excursion trip</p> <p>a) i, ii & iv b) i & iii c) i, iii & iv d) ii, iii & iv</p>														
4.	<p>State if the following statements are true or false</p> <p>i) As per section 2(67) of the CGST Act, 2017 “inward supply” in relation to a person shall mean receipt of goods or services or both whether by purchase, acquisition or any other means only with consideration. ii) As per section 2(117) of CGST Act, 2017- “valid return” means a return furnished under section 39(1) on which self-assessed tax has been paid in full.</p> <p>a) False, False</p>														



Q. No.	Question
	<p>b) True, False c) False, True d) True, True</p>
5.	<p>Determine if following statements are True or False</p> <p>i) A Composition dealer is not restricted from making supplies through an e-commerce operator. ii) Works Contract Service as defined in Section 2(119) of CGST Act, 2017 is a Composite Supply.</p> <p>a) True, True b) False, False c) True, False d) False, True</p>
6.	<p>Mr. Sujoy is a dealer of taxable goods in Maharashtra makes following purchases during the month of December 2017:</p> <p>a) Goods worth Rs. 4500 from R Ltd. not registered under GST on 15.12.17 b) Goods worth Rs. 10000 from Mr. Bijoy, an unregistered dealer from Maharashtra on 25.12.17 c) Goods worth Rs. 20,000 from Mr. Vijay a composition manufacture from Maharashtra on 15.12.17</p> <p>Determine the amount of tax payable under RCM by Mr. Sujoy for month of December 2017. Goods are taxable @ 18% (9% CGST + 9% SGST)</p> <p>a) Rs. 6210 b) Rs. 5400 c) Rs. 1800 d) Nil</p>
7.	<p>What is the maximum turnover limit upto which Government is empowered to increase under provisions of section 10 of CGST Act, 2017</p> <p>a) Rs. 75 Lakhs b) Rs. 1 Crore c) Rs. 20 Lakhs d) Rs. 50 Lakhs</p>
8.	<p>Which of the following persons can opt for Composition Scheme under GST:</p> <p>i) Mr. A - supplier of alcohol for human consumption ii) Mr. B – a manufacturer of Ice-Cream iii) Mr C – an owner of a restaurant iv) Mr D – a trader of Pan Masala</p> <p>a) Mr. A, Mr. B & Mr C b) Mr. C & Mr. D c) Mr. A, Mr. C & Mr D</p>



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Q. No.	Question
	d) Mr. B & Mr C
9.	<p>Mr. Peter from Kerala has Rs. 5 lakhs worth of stock as on 30.06.2017 purchased from a dealer of Maharashtra. He has been granted provisional registration and opts to pay tax under Composition Scheme. Can Mr. Peter opt for Composition Scheme?</p> <p>a) Yes, upon Payment of requisite taxes under GST on such stock b) Yes, no payment of tax required as he can simply opt for composition scheme c) No, he is not eligible for composition scheme as he defies the eligibility conditions d) His aggregate turnover needs to be checked to determine his eligibility for Composition Scheme.</p>
10.	<p>Mr. Richard owns a restaurant in Delhi and has opted for composition scheme of taxation under GST. Determine the % of total GST payable by him under composition scheme:</p> <p>a) 2.5% CGST & 2.5% SGST b) 2.5% CGST & 2.5% UTGST c) 5% IGST d) 5% UTGST</p>
11.	<p>Ms. Monica is a trained Bharatanatyam dancer. During the month of July 2017 she provides you the following details:</p> <p>i) She gave a performance at Rashtriya Kala Kendra for which she charged Rs. 1 lakh as her fee ii) She represented a Nakhrali Sarees as their Brand Ambassador and charged Rs. 2.5 Lakhs for the same.</p> <p>Compute the amount of GST payable by Ms. Monica assuming the rate of GST applicable is 12% (CGST+SGST) on such services.</p> <p>a) Nil, as such services are exempt vide <i>Notification No. 12/2017- Central Tax (Rate) dated 28th June 2017</i> as well as under SGST of the respective State Law. b) Rs. 42,000 c) Rs. 30,000 d) Rs. 24,000</p>
12.	<p>Mr. Mike owns the following:</p> <ul style="list-style-type: none">• A Mini bus with a seating capacity of 20 passengers• A truck <p>He gives the mini bus on hire to Shambhu Transports, a state transport undertaking on a monthly charge of Rs. 2 Lakhs and the truck to Kear Transporters, a goods transport agency, at a monthly charge of Rs. 1.5 Lakhs. Compute the GST payable by Mr. Mike assuming the GST rate (CGST+ SGST) is 18%.</p> <p>a) Nil, as such services are exempt vide <i>Notification No. 12/2017- Central Tax (Rate) dated 28th June 2017</i>. b) Rs. 63,000 c) Rs. 36,000 as for GTA tax is payable under Reverse charge</p>



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Q. No.	Question										
	d) Rs. 27,000										
13.	<p>State if the following Statements are Correct:</p> <p>i) Services provided to the Reserve Bank of India are exempt under GST. ii) Services by way of renting of residential dwelling for use as residence is not exempt under GST</p> <p>a) True, True b) False, False c) False, True d) True, False</p>										
14.	<p>Mr. A supplies taxable services to Mr. B on which tax is payable on reverse charge basis. Following details are available:</p> <table border="1"><tr><td>Date of Supply of services</td><td>5th July 2017</td></tr><tr><td>Date of Issue of Invoice by Mr. A</td><td>6th July 2017</td></tr><tr><td>Date of payment entered in books of Accounts of Mr. B</td><td>7th July 2017</td></tr><tr><td>Date of payment being debited in bank account of Mr. B</td><td>9th July 2017</td></tr><tr><td>Date of receipt of payment entered in books of Accounts of Mr A</td><td>10th July 2017</td></tr></table> <p>Time of Supply in aforesaid case would be:</p> <p>a) 4th September 2017 b) 6th July 2017 c) 7th July 2017 d) 9th July 2017</p>	Date of Supply of services	5 th July 2017	Date of Issue of Invoice by Mr. A	6 th July 2017	Date of payment entered in books of Accounts of Mr. B	7 th July 2017	Date of payment being debited in bank account of Mr. B	9 th July 2017	Date of receipt of payment entered in books of Accounts of Mr A	10 th July 2017
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Date of receipt of payment entered in books of Accounts of Mr A	10 th July 2017										
15.	<p>Where the supplier of taxable goods receives an amount upto Rs. in excess of the amount indicated in tax invoice, the time of supply to the extent of such excess amount shall at option of the supplier be the date of issue of invoice in respect of such excess amount.</p> <p>a) Rs. 5000 b) Rs. 1000 c) Rs. 10000 d) Rs. 1500</p>										
16.	<p>Mr. P provides taxable service to Mr. S on 5th July 2017 and raises the invoice for the same on 18th August 2017. Mr. P allows a credit period of 30 days beyond which he charges 10% penalty for delayed payment. Mr. S makes the payment along with penalty amount on 20th October 2017. What would the time of supply for penalty charges?</p> <p>a) Penalty charges is not a supply and hence not subject to GST</p>										



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Q. No.	Question												
	b) 18 th August 2017 c) 5 th July 2017 d) 20 th October 2017												
17.	<p>There is increase in tax rate from 18% to 28% w.e.f. 1.8.2017. Which of the following rate is applicable when services provided and invoice raised after change in rate of tax in August 2017, but payment received in July 2017</p> <p>a) 18% as payment was received in July, 2017 b) 28% as it is a higher rate c) 18% as Tax already was paid on advance d) 28% as invoice was issued in the period during which supply is completed</p>												
18.	<p>The value of supply should include:</p> <p>i) All taxes, duties, cesses, fees charged by supplier separately other than GST. ii) Interest, late fee or penalty for delayed payment of any consideration for any supply iii) Subsidies directly linked to the price except subsidies provided by the Central and State Government iv) Amount liable to be paid by Supplier but incurred by the recipient and not included in price paid or payable</p> <p>a) All of the above b) i, ii & iv c) i, ii & iii d) ii, iii & iv</p>												
19.	<p>Mr. Arshad provides the following information:</p> <table border="1"><tbody><tr><td>Purchase Date of Laptop</td><td>July 01, 2017</td></tr><tr><td>Purchase Price</td><td>50,000</td></tr><tr><td>Taxes Paid</td><td>9,000</td></tr><tr><td>Sale Date</td><td>August 05, 2019</td></tr><tr><td>Sale Value of Laptop</td><td>10,000</td></tr><tr><td>IGST applicable on above sale</td><td>18%</td></tr></tbody></table> <p>Mr Arshad shall pay an amount equal to:</p> <p>a) Rs. 1800 b) Rs.2250 c) Rs. 5100 d) Rs. 4050</p>	Purchase Date of Laptop	July 01, 2017	Purchase Price	50,000	Taxes Paid	9,000	Sale Date	August 05, 2019	Sale Value of Laptop	10,000	IGST applicable on above sale	18%
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20.	<p>Mr. Amit, a principal, supplies assorted dry fruits to his agent Mr. Vikas who supplies dry fruits of like kind and quality for Rs. 10000 per quintal. However, Mr. Abhish, an</p>												



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Q. No.	Question																		
	<p>independent supplier of assorted dry fruits, is supplying such dry fruits to Mr. Vikas for Rs. 9500 per quintal. What would be the value of supply under Rule 29 of CGST Rules, 2017.</p> <p>a) Rs. 9,000 or Rs.9,500 b) Rs. 10,000 or Rs.9,500 c) Rs. 9,500 d) Rs 9,000</p>																		
21.	<p>What is the time limit for the recipient of goods or services or both for paying the amount towards the value of supply along with tax payable thereon to the supplier of such goods or services or both:</p> <p>a) 90 days from date of receipt of invoice by the recipient b) 180 days from date of receipt of invoice by the recipient c) 90 days from date of issue of invoice by the supplier d) 180 days from the date of issue of invoice by the supplier</p>																		
22.	<p>Mr. Raunak, a registered taxable person under GST, provides you the following information:</p> <table border="1"><thead><tr><th>Particulars</th><th>Rs.</th></tr></thead><tbody><tr><td>Total Input Tax of Input and Input Services</td><td>500</td></tr><tr><td>ITC for Non Business</td><td>100</td></tr><tr><td>ITC for Exempt Supply</td><td>50</td></tr><tr><td>ITC of Blocked Credits (Inputs Only)</td><td>25</td></tr><tr><td>ITC used for Taxable Supply</td><td>200</td></tr><tr><td>Common ITC</td><td>125</td></tr><tr><td>Value of Exempt Supplies</td><td>2000</td></tr><tr><td>Aggregate Turnover</td><td>5000</td></tr></tbody></table> <p>Value of ITC for Non Business Purpose from common ITC :</p> <p>a) Rs. 6.25 b) Rs. 106.25 c) Rs. 56.25 d) Rs. 100.00</p>	Particulars	Rs.	Total Input Tax of Input and Input Services	500	ITC for Non Business	100	ITC for Exempt Supply	50	ITC of Blocked Credits (Inputs Only)	25	ITC used for Taxable Supply	200	Common ITC	125	Value of Exempt Supplies	2000	Aggregate Turnover	5000
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Aggregate Turnover	5000																		
23.	<p>If I already have a GSTIN, do I need to register separately as an Input Service Distributor?</p> <p>a) Yes b) No</p>																		



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Q. No.	Question						
24.	<p>Mr. Ansh, a registered taxable person making taxable supplies opts for paying tax under composition scheme w.e.f 1st August 2017. He provides the following Information:</p> <table border="1"><tr><td>Value of Capital Goods held in Stock</td><td>Rs 15,00,000</td></tr><tr><td>ITC taken on aforesaid capital goods</td><td>Rs. 2,70,000</td></tr><tr><td>Period for Which Capital Goods have been used</td><td>2 years 4 months</td></tr></table> <p>Determine the amount of ITC to be reversed upon his opting to pay tax under composition scheme.</p> <p>a) Rs. 72,000 b) Rs. 1,26,000 c) Rs. 2,70,000 d) Rs. 1,44,000</p>	Value of Capital Goods held in Stock	Rs 15,00,000	ITC taken on aforesaid capital goods	Rs. 2,70,000	Period for Which Capital Goods have been used	2 years 4 months
Value of Capital Goods held in Stock	Rs 15,00,000						
ITC taken on aforesaid capital goods	Rs. 2,70,000						
Period for Which Capital Goods have been used	2 years 4 months						
25.	<p>Which of the following persons are not liable for registration?</p> <p>i) persons engaged only in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under section 9(3) of the CGST Act, 2017. ii) A person engaged in business of exclusive supply of goods or services or both not liable to GST iii) An agriculturist, to the extent of supply of produce out of cultivation of land iv) Supplier providing services u/s 9(5) of CGST Act, 2017 upto Rs.20 Lacs</p> <p>a) i, ii, & iii b) All of the above c) ii, & iii d) ii, iii & iv</p>						
26.	<p>Which of the following statements are True or False</p> <p>Application for cancellation can be applied by a voluntarily registered</p> <p>i) person at any time from the date of grant of registration ii) The registration granted is liable to be cancelled if voluntary registered person has not commenced business within six months from the date of registration.</p> <p>a) True, False b) False, True c) False, False d) True, True</p>						
27.	<p>The last date for declaring the details of a Credit Note issued on 19-December-2017 for a supply made on 25th July 2017 is:</p> <p>a) 31-Dec-2018 – Last date of filing of Annual Return b) 20-Jul-2018 – Actual date for filing annual return</p>						



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Q. No.	Question
	c) 20-Jan-2018 – Due date of Filing of December Return d) 20-Oct-2018 – Due date of Filing of September Return
28.	Any registered taxable person who fails to furnish the details and file the return (other than Nil return) within the due date prescribed shall be liable to: a) Late fee of Rs. 25 for every day up to Rs. 5000 under CGST Act & SGST Act. (Each under both Acts) b) Late fee of Rs. 25 for every day up to Rs. 5000 under CGST Act, SGST Act & IGST . (Each three Acts separately) c) Late fee of Rs. 25 for every day up to Rs. 5000 under CGST Act only (CGST Act only) d) Late fee of Rs. 25 for every day up to Rs. 5000 under SGST Act only (SGST Act only)
29.	What would be the total value of supply under a contract exceeding which TDS @ 1% needs to be deducted: a) Rs. 2,50,000 b) Rs. 5,00,000 c) Rs. 1,50,000 d) No such value specified
30.	Prior to the conduct of audit u/s 65 by the tax authority, the registered person shall be informed, by way of a notice, sufficiently in advance: a) not less than fifteen working days. b) not less than thirty working days. c) not less than ten working days. d) No prior intimation required
31.	What is the maximum number of times a hearing can be adjourned? a) 1 b) 3 c) 5 d) 2
32.	What is the time limit for issue of order in pursuance of the direction of the Appellate Authority or Appellate Tribunal or a Court, from the date of communication of the said direction? a) 2 years b) 30 months c) 18 months d) 1 year
33.	What is the punishment prescribed on commission of offence relating to Tax evasion / Wrong availment or utilisation of input tax credit / Amount of Refund wrongly taken exceeding (Rs.250 Lakh) Two hundred and Fifty Lakh rupees but does not exceed (Rs.500 lakh) Five hundred lakh rupees? a) 5 years' imprisonment with Fine b) 3 years' imprisonment with Fine c) 1 year imprisonment with Fine d) Six months' imprisonment or Fine or both
34.	The minimum monetary limits prescribed for compounding of an offence is:



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Q. No.	Question
	<p>a) Rs. 30000 or 150% of the tax involved b) Rs. 10000 or 50% of the tax involved c) Rs. 30000 d) Rs. 10000</p>
35.	<p>State if the following statements are correct:</p> <p>i) The amount of tax and penalty on seized goods should be paid within 15 days ii) For minor breaches of tax regulations or procedural requirements the tax authority shall impose nominal penalty</p> <p>a) True, True b) False, True c) True, False d) False, False</p>
36.	<p>Where an agent supplies or receives any taxable goods on behalf of his principal, who is liable to pay the tax?</p> <p>a) Agent himself b) Only Principal c) agent and principal, jointly and severally d) Either agent or principal</p>
37.	<p>On the transition date, which of the following credits are not available</p> <p>a) Credit available in the return filed under the old law b) Credit of goods in transit c) Credit of incomplete services d) Exempted goods in transit and taxable under the new GST law</p>
38.	<p>Which of the following is true in respect of events after the applicability of GST?</p> <p>a) Proceedings under earlier law will be disposed of under the earlier law b) Any default due to proceedings in the earlier law will be recovered in the earlier law c) Proceedings under the earlier law will be disposed of under the new law d) Any refund due to the proceedings will be admissible as input tax credit</p>
39.	<p>Within what period should the mistake apparent on record be brought to the notice of the authority?</p> <p>a) 3 months b) 6 months c) Depends – Three months in case of clerical error or arithmetical error and six months in other case d) No specified time period</p>
40.	<p>What are the methods to serve notice/ order/ documents under GST Act?</p> <p>(i) By registered post acknowledgement due (ii) By speed post (acknowledgement due not necessary) (iii) By courier with acknowledgement due (iv) Common portal</p>



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Q. No.	Question
	<p>a) i, iii, iv b) i only c) i, ii, iv d) ii and iii</p>
41.	<p>Which of the following is an inter-State supply?</p> <p>i) Supplier of goods located in Delhi and place of supply of goods SEZ located in Delhi ii) Supplier of goods located in Delhi and place of supply of goods in Jaipur iii) Supplier of goods located in Delhi and place of supply of goods SEZ located in Chandigarh</p> <p>a) i & ii b) ii & iii c) i & iii d) All of the above</p>
42.	<p>Mr. A of Mumbai instructs Mr. B of Delhi to deliver certain goods of particular specification to Mr. C of Delhi. What will be the place of supply for Mr. B and what tax would be charged?</p> <p>a) Delhi; CGST + Delhi GST b) Delhi; IGST c) Mumbai; IGST d) Mumbai; CGST + Maharashtra GST</p>
43.	<p>Shiro Ltd. from Sikkim supplies goods to Zuki Ltd. of Orrisa upon instructions received from Naka Ltd. of Rajasthan. What will be the place of supply for Naka Ltd. and what tax would be charged?</p> <p>a) Odisha; IGST b) Rajasthan; IGST c) Sikkim; IGST d) Odisha; CGST + Odisha IGST</p>
44.	<p>Ms. Preet from Ahmedabad sells pre-installed DG sets at Jaipur to Ms. Geet of Jaipur. What would be the place of supply and what tax would be charged?</p> <p>a) Jaipur; IGST payable at Ahmedabad b) Ahmedabad; CGST + Gujarat GST at Ahmedabad c) Jaipur; CGST + Rajasthan GST at Jaipur d) Ahmedabad; IGST payable at Jaipur</p>
45.	<p>Mr. Agnes from Hyderabad wishes to undergo plastic surgery operation at Skin Pulse Ltd., a registered company, Bangalore. However, owing to the complications of his case he was referred to a sister concern of Skin Pulse Ltd. at Delhi where the surgery was performed by experts from Singapore. Place of Supply in given case would be:</p> <p>a) Hyderabad b) Bangalore</p>



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Q. No.	Question
	c) Delhi d) Singapore
46.	Hira Road transports, a registered entity, provides to and fro bus services from Chandigarh to Shimla. Mr. K from Ludhiana boards the bus from Panchkula and gets down at Kasauli. The place of supply of bus services provided by Hira Road Transports to Mr. K, an unregistered person, would be: a) Ludhiana b) Panchkula c) Chandigarh d) Shimla
47.	Sofitel Ltd, a company based out of Bangalore procures services of leased circuit lines for its branches in Mumbai and Calcutta and Chennai from DTH limited, a company based out of New Delhi. Place of supply in given case would be: a) Bangalore b) New Delhi c) Proportionate at each branch where the installation is done d) Mumbai
48.	S Ltd, a company based out of Bangalore, awards online maintenance contract of its servers located in Mumbai office to X INC, a company based out of USA, and as per the terms of the online maintenance X INC shall be required to perform regular maintenance from USA using Internet. The place of supply of service would be: a) Bangalore b) Mumbai c) USA d) None of the above
49.	The registered person has paid IGST by treating an intra-State supply as inter-State supply. The officer has levied CGST and SGST as the same is intra-State supply. What is the remedy? a) Pay CGST and SGST along with applicable interest b) Pay CGST and SGST and Claim refund of IGST c) Forgo IGST paid d) None of the above
50.	Compensation cess is leviable on the: (a) Same Value as determined under Section 15 of CGST Act (b) Tax component of the CGST + SGST or UTGST / IGST as the case may be (c) 50% of the Value under Section 15 of CGST Act (d) Different valuation mechanism with specified abatement for calculation of value under the said Act

Answers to above questions

1. b)
2. b)
3. b)
4. c)
5. d)
6. d)
7. b)
8. b)
9. c)
10. a)
11. c)
12. a)
13. b)
14. c)
15. b)
16. d)
17. d)
18. a)
19. c)
20. a)
21. d)
22. a)
23. a)
24. d)
25. b)
26. d)
27. b)
28. a)
29. a)
30. a)
31. b)
32. a)
33. b)
34. b)
35. d)
36. c)
37. d)
38. a)
39. c)
40. a)
41. d)
42. c)
43. a)
44. a)
45. c)
46. b)
47. c)
48. b)
49. b)
50. a)