

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



The Institute of Chartered Accountants of India

GST & Indirect Taxes Committee

Mock Test paper

5th 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>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>
3)	<p>Ms. Monica is a trained Bharatanatyam dancer. During the month of Nov 2019, 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 Notification No. 12/2017- Central Tax (Rate) dated 28th June 2017 as well as under SGST of the respective State Law. b) Rs. 42,000 c) Rs. 30,000 d) Rs. 24,000</p>



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4)	<p>The value of supply should include:</p> <ul style="list-style-type: none">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 <ul style="list-style-type: none">a) All of the aboveb) i, ii & ivc) i, ii & iiid) ii, iii & iv
5)	<p>Mr. X enters into a contract for supply of goods worth ` 5,00,000 with Mr. Y on 10th April 2019. The terms of the contract provide for payment to be made within 60 days, beyond which late payment charges will be applicable. Mr. Y makes the payment of Rs, 5,00,000 along with the late payment charges of ` 10,000 on 15th July 2019. What will be the time of supply in respect of ` 10,000?</p> <ul style="list-style-type: none">a) 12th April 2019b) 13th April 2019c) 30th June 2019d) 15th July 2019
6)	<p>In a tax invoice of supply of less than Rs. 50,000 to an unregistered person, the name and address of the recipient and the address of delivery are</p> <ul style="list-style-type: none">a) Optionalb) Compulsory in all casesc) Compulsory to avail input tax creditd) Compulsory if the recipient insists
7)	<p>Whether sending goods by the principal to a job worker is a taxable supply:</p> <ul style="list-style-type: none">a) Yes, all supplies are taxable suppliesb) Yes, supply is an inclusive term u/s 7 and goods sent by principal is exempt u/s 19 of CGST Actc) No, it is not a supply and for this reason failure to return material given by principal is deemed to be a supply u/s 19(3)/19(6) of CGST Actd) No, it is not a supply because it is not included in schedule II
8)	<p>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:</p> <ul style="list-style-type: none">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

9)	<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>
10)	<p>Belated appeals can be condoned by FAA for a period of:</p> <p>a. up to 1 month from the end of due date to file appeal b. up to 30 calendar days from the end of due date to file appeal c. up to 30 working days from the end of due date to file appeal d. up to reasonable number of days based on justification provided by the appellant</p>

Answers to above questions

- 1) b)
- 3) c)
- 5) d)
- 7) c)
- 9) c)

- 2) b)
- 4) a)
- 6) d)
- 8) a)
- 10) a)