

Chapter I

Preliminary and Administration

FAQ's

Definitions (Section 2)

Section 2 of the Central Goods and Services Tax Act, 2017 (“the CGST Act, 2017” or “the CGST Act”)

Agriculturist [Section 2(7)]

Q1. Define the term ‘*agriculturist*’ under CGST Act, 2017.

Ans. As per Section 2(7) of the CGST Act, 2017, “*agriculturist*” means an individual or a Hindu Undivided Family who undertakes cultivation of land—

- (a) by own labour, or
- (b) by the labour of family, or
- (c) by servants on wages payable in cash or kind or by hired labour under personal supervision or the personal supervision of any member of the family.

Q2. Mr. X having 30 acres of land undertakes cultivation with the help of his two sons. Is Mr. X an agriculturist within the terms of the CGST Act?

Ans. As per Section 2(7) of the CGST Act, the term “*agriculturist*” means an individual who undertakes cultivation of land even by the labour of family. Therefore, Mr. X being an individual and using labour of his two sons for cultivation of land is an agriculturist within the meaning of the CGST Act, 2017.

Person [Section 2(84)]

Q3. Define the term ‘*person*’ under the CGST Act?

Ans. As per Section 2(84) of the CGST Act, “person” includes:

- (a) an individual;
- (b) a Hindu Undivided Family;
- (c) a company;
- (d) a firm;
- (e) a Limited Liability Partnership;

- (f) an association of persons or a body of individuals, whether incorporated or not, in India or outside India;
- (g) any corporation established by or under any Central Act, State Act or Provincial Act or a Government company as defined in section 2(45) of the Companies Act, 2013;
- (h) any body corporate incorporated by or under the laws of a country outside India;
- (i) a co-operative society registered under any law relating to co-operative societies;
- (j) a local authority;
- (k) Central Government or a State Government;
- (l) society as defined under the Societies Registration Act, 1860;
- (m) trust; and
- (n) every artificial juridical person, not falling within any of the above.

Taxable Person [Section 2(107)]

Q4. Define the term '*taxable person*' under the CGST Act?

Ans. As per Section 2(107) of the CGST Act, "*taxable person*" means a person who is registered or liable to be registered under section 22 or section 24.

Casual Taxable Person [Section 2(20)]

Q5. Define the term '*casual taxable person*' under the CGST Act?

Ans. As per Section 2(20) of the CGST Act, "*casual taxable person*" means a person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business, whether as principal, agent or in any other capacity, in a State or a Union territory where he has no fixed place of business.

Business [Section 2(17)]

Q6. Define the term "*Business*" under the CGST Act, 2017?

Ans. As per Section 2(17) of the CGST Act, business includes:

- (a) any trade, commerce, manufacture, profession, vocation, adventure, wager or any other similar activity, whether or not it is for a pecuniary benefit;
- (b) any activity or transaction in connection with or incidental or ancillary to sub-clause (a);
- (c) any activity or transaction in the nature of sub-clause (a), whether or not there is volume, frequency, continuity or regularity of such transaction;

- (d) supply or acquisition of goods including capital goods and services in connection with commencement or closure of business;
- (e) provision by a club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members;
- (f) admission, for a consideration, of persons to any premises;
- (g) services supplied by a person as the holder of an office which has been accepted by him in the course or furtherance of his trade, profession or vocation;
- (h) ¹activities of a race club including by way of totalisator or a license to book maker or activities of a licensed book maker in such club; and;

This has been amended from “*services provided by a race club by way of totalisator or a licence to book maker in such club; and*”, to ensure that all activities related to a race club are included in the definition of business. Moreover, this amendment has done away the ambiguity, which prevails due to the term “services”, as definition of “goods” in the CGST Act, 2017 includes actionable claims.

- (i) any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.

Place of business [Section 2(85)]

Q7. Define the term “*place of business*” under the CGST Act, 2017?

Ans. As per Section 2(85) of the CGST Act, 2017, “*place of business*” includes:

- (a) a place from where the business is ordinarily carried on, and includes a warehouse, a godown or any other place where a taxable person stores his goods, supplies or receives goods or services or both; or
- (b) a place where a taxable person maintains his books of account; or
- (c) a place where a taxable person is engaged in business through an agent, by whatever name called.

Recipient [Section 2(93)]

Q8. Define the term “*recipient*” under the CGST Act, 2017.

Ans. As per Section 2(93) of the CGST Act, 2017, “*recipient*” of supply of goods or services or both, means—

- (a) where a consideration is payable for the supply of goods or services or both, the person who is liable to pay that consideration;

¹ Effective date yet to be notified.

- (b) where no consideration is payable for the supply of goods, the person to whom the goods are delivered or made available, or to whom possession or use of the goods is given or made available; and
- (c) where no consideration is payable for the supply of a service, the person to whom the service is rendered.

Consideration [Section 2(31)]

Q9. What is “*Consideration*” in relation to the supply of goods or services or both?

Ans. As per Section 2(31) of CGST Act, 2017 “*consideration*” in relation to the supply of goods or services or both includes–

- (a) any payment made or to be made, whether in money or otherwise, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government;
- (b) the monetary value of any act or forbearance, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government:

Provided that a deposit given in respect of the supply of goods or services or both shall not be considered as payment made for such supply unless the supplier applies such deposit as consideration for the said supply.

Q10. Can the deposit given in respect of the supply of goods or services or both be considered as payment made for such supply?

Ans. As per Section 2(31) of CGST Act, 2017, the deposit given in respect of the supply of goods or services or both shall not be considered as payment made for such supply unless the supplier applies such deposit as consideration for the said supply.

Q11. Does subsidy given by the Central Government or a State Government form part of consideration?

Ans. As per Section 2(31) of the CGST Act, 2017, the term consideration does not include any subsidy given by the Central Government or a State Government.

Taxable Supply [Section 2(108)]

Q12. Define the term “*taxable supply*” under the CGST Act, 2017?

Ans. As per Section 2(108) of the CGST Act, 2017, “*taxable supply*” means a supply of goods or services or both which is leviable to tax under this Act.

Non-Taxable Supply [Section 2(78)]

Q13. Whether a supply of goods or services or both not leviable to tax under CGST Act, 2017 or Integrated Goods and Service Tax Act, 2017 (“**the IGST Act, 2017**” or “**the IGST Act**”) constitutes to be a non-taxable supply?

Ans. As per Section 2(78) of the CGST Act, 2017, “*non-taxable supply*” means a supply of goods or services or both which is not leviable to tax under the CGST Act or under the IGST Act.

Exempt Supply [Section 2(47)]

Q14. What is exempt supply?

Ans. As per Section 2(47) of the CGST Act, 2017, “*Exempt supply*” means supply of any goods or services or both which attracts nil rate of tax or which may be wholly exempt from tax under Section 11 of CGST Act, 2017, or under Section 6 of the IGST Act, and includes non-taxable supply.

Aggregate Turnover [Section 2(6)]

Q15. What is aggregate turnover?

Ans. As per Section 2(6) of the CGST Act, “*aggregate turnover*” means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess.

Q16. What does the definition aggregate turnover excludes?

Ans. The definition of aggregate turnover excludes:

- (a) Central Tax
- (b) State Tax
- (c) Union Territory Tax
- (d) Integrated tax
- (e) Cess
- (f) Inward supplies on which tax is payable by a person on reverse charge basis.

Q17. A Ltd. is a registered person in Telangana State and also has GST registration in Karnataka and Maharashtra. How to compute the aggregate turnover?

Ans. As per the Section 2(6) of CGST Act, 2017, aggregate turnover of persons having the same PAN shall be computed on all India basis that is for persons having registration in multiple States, aggregate turnover shall be computed as a sum of turnovers of all these registrations. Therefore, the Aggregate turnover of A Ltd. will be sum of turnovers of all the three States (i.e.) Telangana, Maharashtra and Karnataka.

Goods [Section 2(52)]

Q18. What are Goods?

Ans. As per Section 2(52) of the CGST Act, 2017, “goods” means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply.

Q19. Mr. A has a farm where he undertakes the activity of growing paddy. Does this activity fall under the definition of goods under the CGST Act?

Ans. Yes, growing crops fall under the definition of goods according to Section 2(52) of the CGST Act, 2017.

Capital Goods [Section 2(19)]

Q20. What are capital goods?

Ans. As per Section 2(19) “capital goods” means goods, the value of which is capitalised in the books of account of the person claiming the input tax credit and which are used or intended to be used in the course or furtherance of business.

Services [Section 2(102)]

Q21. What are Services?

Ans. As per Section 2(102) of the CGST Act, 2017, “services” means anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged.

Further, *services includes facilitating or arranging transactions in securities.*² This has been inserted as detailed FAQ on Banking and Insurance has clarified that, if some service charges or service fees or documentation fees or broking charges or such like fees or charges are charged in relation to transactions in securities, the same would be a consideration for provision of service and chargeable to GST.

² Effective date yet to be notified.

India [Section 2(56)]

Q22. Define India under the CGST Act?

Ans. As per Section 2(56) of the CGST Act, 2017, “India” means the territory of India as referred to in article 1 of the Constitution, its territorial waters, seabed and sub-soil underlying such waters, continental shelf, exclusive economic zone or any other maritime zone as referred to in the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritime Zones Act, 1976, and the air space above its territory and territorial waters.

Deemed Exports [Section 2(39)]

Q23. What are deemed exports?

Ans. As per Section 2(39) of the CGST Act, “deemed exports” means such supplies of goods as may be notified under Section 147 of CGST Act, 2017.

Section 147 of the CGST Act states that the Government may, on the recommendations of the Council, notify certain supplies of goods as deemed exports, where goods supplied do not leave India, and payment for such supplies is received either in Indian rupees or in convertible foreign exchange, if such goods are manufactured in India.

Notification No. 48/2017-Central Tax dated 18th October, 2017, hereby notifies the supply of goods listed below as deemed exports-

Sl. No	Description of supply
1	Supply of goods by a registered person against Advance Authorisation
2	Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation
3	Supply of goods by a registered person to Export Oriented Unit
4	Supply of gold by a bank or Public Sector Undertaking specified in the Notification No. 50/2017-Customs, dated the 30-06-2017 (as amended) against Advance Authorisation

✓ It is pertinent to note here that Export Oriented Unit (EOU) refers to

- Export Oriented Unit (EOU)
- Electronic Hardware Technology Park Unit (EHTP) or
- Software Technology Park Unit (STP) or
- Bio-Technology Park Unit (BTP).

[The Government *vide Circular No. 14/14 /2017 – GST dated 6.11.2017*, has

issued detailed guidelines on the procedure to be adopted for Supply of goods to EOU, EHTP, STP and BTP]

- ✓ Further, it is imperative to state here that, The Foreign Trade Policy (2015-2020) in terms of Para 7.02 has provided a list of Supply which are Deemed Supplies under the FTP.

However, only the aforesaid four supplies have been covered under Deemed Export under GST. Therefore, other Deemed Export under FTP but not covered above are liable for GST. However, the recipient is eligible to take Input Tax Credit of the tax paid by the Supplier subject to restrictions / blocking of credits as per Section 16, 17 of the CGST Act and Rules there under.

Works Contract [Section 2(119)]

Q24. Define the term “works contract” under the CGST Act, 2017?

Ans. As per Section 2(119) of the CGST Act, 2017, “works contract” means a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract.

Job Work [Section 2(68)]

Q25. Define Job work?

Ans. As per Section 2(68) of the CGST Act, 2017, “job work” means any treatment or process undertaken by a person on goods belonging to another registered person and the expression “job worker” shall be construed accordingly.

Q26. A Ltd. manufactures marble floors which he sends to B Ltd. for polishing. Does this activity account for job-work?

Ans. Yes, this activity accounts for job-work as polishing is the treatment undertaken for the goods belonging to another registered person (A Ltd.). Here, B Ltd. is the job worker.

Local Authority [Section 2(69)]

Q27. What is location of supplier of services?

Ans. As per Section 2(69) of the CGST Act, 2017, “local authority” means,—

- (a) a “Panchayat” as defined in clause (d) of article 243 of the Constitution;
- (b) a “Municipality” as defined in clause (e) of article 243P of the Constitution;

- (c) a Municipal Committee, a Zilla Parishad, a District Board, and any other authority legally entitled to, or entrusted by the Central Government or any State Government with the control or management of a municipal or local fund;
- (d) a Cantonment Board as defined in section 3 of the Cantonments Act, 2006;
- (e) a Regional Council or a District Council constituted under the Sixth Schedule to the Constitution;
- (f) a Development Board constituted under article 371 and article 371J³ of the Constitution; or
- (g) a Regional Council constituted under article 371A of the Constitution.

Location of Recipient of Services [Section 2(70)]

Q28. What is the location of recipient of services?

Ans. As per Section 2(70) of the CGST Act, 2017, "*location of the recipient of services*" means,—

- (a) where a supply is received at a place of business for which the registration has been obtained, the location of such place of business;
- (b) where a supply is received at a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;
- (c) where a supply is received at more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the receipt of the supply; and
- (d) in absence of such places, the location of the usual place of residence of the recipient.

Location of Supplier of Services [Section 2(71)]

Q29. What is location of supplier of services?

Ans. As per Section 2(71) of the CGST Act, 2017, "*location of the supplier of services*" means,—

- (a) where a supply is made from a place of business for which the registration has been obtained, the location of such place of business;

³ Effective date yet to be notified.

- (b) where a supply is made from a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;
- (c) where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the provisions of the supply; and
- (d) in absence of such places, the location of the usual place of residence of the supplier.

Administration

Officers under this Act (Section 3)

Q30. List the class of officers that the Government can appoint, by notification, under the CGST Act, 2017.

Ans. The Government shall, by notification, appoint the following classes of officers for the purposes of this Act, namely:—

- (a) Principal Chief Commissioners of Central Tax or Principal Directors General of Central Tax,
- (b) Chief Commissioners of Central Tax or Directors General of Central Tax,
- (c) Principal Commissioners of Central Tax or Principal Additional Directors General of Central Tax,
- (d) Commissioners of Central Tax or Additional Directors General of Central Tax,
- (e) Additional Commissioners of Central Tax or Additional Directors of Central Tax,
- (f) Joint Commissioners of Central Tax or Joint Directors of Central Tax,
- (g) Deputy Commissioners of Central Tax or Deputy Directors of Central Tax,
- (h) Assistant Commissioners of Central Tax or Assistant Directors of Central Tax, and
- (i) any other class of officers as it may deem fit:

Provided that the officers appointed under the Central Excise Act, 1944 shall be deemed to be the officers appointed under the provisions of this Act

In this regard, Government has issued following notifications-

- (i) Notification No. 2/2017-Central Tax, dated 19-Jun-2017 to appoint Central Tax officers and assign their jurisdiction.

- (ii) Notification No. 14/ 2017-Central Tax, dated 1-Jul-2017 to appoint the officers in the Directorate General of Goods and Services Tax Intelligence, Directorate General of Goods and Services Tax and Directorate General of Audit.

Authorization of officers of State tax or Union territory tax as proper officer in certain circumstances (Section 6)

Q31. Whether proceedings for rectification, appeal and revision, of any order passed by an officer appointed under CGST Act can lie before an officer appointed under the SGST Act?

Ans. As per Section 6(3) of the CGST Act, any proceedings for rectification, appeal and revision, wherever applicable, of any order passed by an officer appointed under the CGST Act shall not lie before an officer appointed under the SGST Act or UTGST Act.

MCQs

Definitions (Section 2) under the CGST Act

Agriculturist [Section 2(7)]

Q1. The term '*agriculturist*' includes the following persons who undertake cultivation of land:

- (a) An individual
- (b) A Hindu Undivided Family
- (c) A co-operative society
- (d) Both (a) and (b)

Ans. (d) *Both (a) and (b)*

Casual Taxable Person [Section 2(20)]

Q2. The term '*casual taxable person*' includes:

- (a) A person occasionally supplying goods or services or both in a State or a Union territory where he has no fixed place of business.
- (b) A person occasionally supplying goods or services or both in a State or a Union territory where he has fixed place of business.
- (c) Both (a) and (b)
- (d) None of the above

Ans. (a) *A person occasionally supplying goods or services or both in a State or a Union territory where he has no fixed place of business.*

Q3. Mr. X of Delhi is participating in Hitex Furniture Expo in Haryana where he has no fixed place of business and exhibiting his products. During the expo, the said products will be sold to the people attending and intending to purchase such products. In such scenario, Mr. X shall obtain which of the following registration under the CGST Act, 2017:

- (a) Non-resident taxable person registration
- (b) Casual taxable person registration
- (c) Regular taxpayer registration
- (d) No registration under GST required.

Ans. (b) *Casual taxable person registration.*

Non-Resident Taxable Person [Section 2(77)]

Q4. A person who occasionally undertakes transactions involving supply of goods or services or both, whether as principal or agent or in any other capacity, but who has no fixed place of business or residence in India is:

- (a) Non-resident taxable person
- (b) Composition dealer
- (c) Registered person
- (d) Casual taxable person

Ans. (a) *Non-resident taxable person*

Output Tax [Section 2(82)]

Q5. Output tax in relation to a taxable person under the CGST Act, 2017 includes:

- (a) Tax chargeable on taxable supplies made by him
- (b) Tax chargeable on taxable supplies made by his agent
- (c) Tax payable by him under reverse charge
- (d) Both (a) and (b)

Ans. (d) *Both (a) and (b)*

Place of business [Section 2(85)]

Q6. The term "*place of business*" includes:

- (a) Place from where business is ordinarily carried out including godown, warehouse, etc.
- (b) Place where a taxable person maintains his books of account

- (c) Place where taxable person is engaged in business through an agent
- (d) All the above

Ans. (d) *All the above*

Q7. 'P' Ltd. has its registered office under the Companies Act, 2013 in the State of Maharashtra. It also has a corporate office in the State of Telangana. What will be the place of business of 'P' Ltd. under the CGST Act, 2017?

- (a) Telangana
- (b) Maharashtra
- (c) Both (a) and (b)
- (d) None of the above

Ans. (c) *Both (a) and (b)*

Recipient [Section 2(93)]

Q8. P Ltd. has a contract with X Ltd. to provide book keeping services to Q Ltd. Q Ltd. is a subsidiary of P Ltd. The liability to discharge consideration for such book keeping service is of P Ltd. As per the CGST Act, 2017, who will be the recipient of the above service?

- (a) P Ltd.
- (b) Q Ltd.
- (c) X Ltd.
- (d) Both (a) and (b)

Ans. (a) *P Ltd.*

Non-Taxable Supply [Section 2(78)]

Q9. Which of the following is a non-taxable supply under the CGST Act, 2017:

- (a) Supply of goods not leviable to tax under the CGST Act, 2017
- (b) Supply of services not leviable to tax under the CGST Act, 2017
- (c) Supply which is neither a supply of good nor a supply of service.
- (d) Both (a) and (b)

Ans. (d) *Both (a) and (b)*

Exempt Supply [Section 2(47)]

Q10. An exempt supply includes-

- (a) Supply of goods or services or both which attracts Nil rate of tax

- (b) Non-taxable supply
- (c) Supply of goods or services or both which are wholly exempt from tax under Section 11 of the CGST Act or under Section 6 of IGST Act
- (d) All of the above

Ans. (d) *All of the above*

Q11. Distribution of electricity by a distribution utility is a:

- (a) Non-taxable supply
- (b) Exempt Supply
- (c) Nil Rated Supply
- (d) Neither supply of goods nor supply of services

Ans. (b) *Exempt supply vide Sl. No. 25 of Notification No. 12/2017-Central Tax (Rate), dated 28-Jun-2017*

Aggregate Turnover [Section 2(6)]

Q12. Aggregate turnover does not include-

- (a) Inward supplies on which tax is payable on reverse charge basis
- (b) Exempt supplies
- (c) Export of goods or services or both
- (d) Inter-State supplies of persons having the same PAN number

Ans. (a) *Inward supplies on which tax is payable on reverse charge basis*

Q13. ABC Ltd. has provided following information for the month of Sep, 2018:

- | | |
|--|---------------|
| (i) Intra-State outward supply | ₹ 8,00,000/- |
| (ii) Inter-State exempt outward supply | ₹ 5,00,000/- |
| (iii) Turnover of exported goods | ₹ 10,00,000/- |
| (iv) Payment made to GTA | ₹ 80,000/- |

Calculate the aggregate turnover of ABC Ltd.

- (a) ₹ 8,00,000/-
- (b) ₹ 23,80,000/-
- (c) ₹ 23,00,000/-
- (d) ₹ 18,00,000/-

Ans. (c) ₹ 23,00,000/-

Goods [Section 2(52)]

Q14. The definition of goods under section 2(52) of the CGST Act does not include-

- (a) Grass
- (b) Money and securities
- (c) Actionable claims
- (d) Growing crops

Ans. (b) *Money and securities*

Capital Goods [Section 2(19)]

Q15. Capital goods include-

- (a) Goods, the value of which is capitalized in the books of accounts
- (b) Goods which are used or intended to be used in the course or furtherance of business
- (c) Both (a) and (b)
- (d) None of the above

Ans. (c) *Both (a) and (b)*

Location of Supplier of Services [Section 2(71)]

Q16. If Mr. A, having his registered office at Andhra Pradesh, and his operating office at Telangana which is also registered, but providing advisory services to his client who is placed at Karnataka. What would be the location of supplier of services in this case?

- (a) Telangana
- (b) Andhra Pradesh
- (c) Karnataka
- (d) All of the above

Ans. (a) *Telangana*

Works Contract [Section 2(119)]

Q17. As per the CGST Act, 2017, the term "works contract" includes:

- (a) Construction, fabrication, completion, erection, installation, etc. of movable property

- (b) Construction, fabrication, completion, erection, installation, etc. of immovable property
 - (c) Both (a) and (b)
 - (d) None of the above
- Ans. (b) *Construction, fabrication, completion, erection, installation, etc. of immoveable property*
- Q18. While repairing the factory shed, few goods were also supplied along with the labour service. Whether it is a :
- (a) Composite Supply
 - (b) Mixed Supply
 - (c) Works Contract Service
 - (d) None of the above
- Ans. (c) *Works Contract Service*

Agent [Section 2(5)]

- Q19. Agent means:
- (a) A person who carries on the business of supply or receipt of goods or services or both on behalf of another
 - (b) A person who arranges or facilitates the supply of goods or services or both, but does not include a person who supplies such goods or services or both on his own account
 - (c) Both (a) or (b)
 - (d) None of the above
- Ans. (a) *A person who carries on the business of supply or receipt of goods or services or both on behalf of another*

Administration

Officers under this Act (Section 3)

- Q20. Officers under which Act shall be deemed to be the officers appointed under the provisions of CGST Act:
- (a) Central Excise Act, 1944
 - (b) Central Sales Tax Act, 1956

- (c) Delhi Value Added Tax Act, 2004
- (d) Customs Act, 1962

Ans. (a) *Central Excise Act, 1944*

Authorisation of officers of State tax or Union territory tax as proper officer in certain circumstances (Section 6)

Q21. The officers appointed under which of the following Acts are authorised to be the proper officers for the purposes of the CGST Act, 2017:

- (a) State Goods and Services Tax Act
- (b) Union Territory Goods and Services Tax Act
- (c) Both (a) and (b)
- (d) None of the above

Ans. (c) *Both (a) and (b)*

Powers of officers (Section 5)

Q22. The Commissioner may, subject to such conditions and limitations as may be specified in this behalf by him, delegate his powers to:

- (a) Any other officer who is sub-ordinate to him
- (b) Any other officer who is senior to him
- (c) Both (a) and (b)
- (d) None of the above

Ans. (a) *Any other officer who is sub-ordinate to him.*