

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

Indirect Taxes Committee

Mock Test paper

4th 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 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 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. Raunak, a registered taxable person under GST, provides you the following information:</p> <table border="1" data-bbox="496 954 1401 1299"><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> <ul style="list-style-type: none">a) Rs.6.25b) Rs. 106.25c) Rs. 56.25d) Rs. 100.00	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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6)	<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																		
7)	<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> <ul style="list-style-type: none">a) Delhi; CGST + Delhi GSTb) Delhi; IGSTc) Mumbai; IGSTd) Mumbai; CGST + Maharashtra GST																		



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8)	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
9)	On the transition date, which of the following credits were not available 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
10)	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

Answers to above questions

- | | |
|-------|--------|
| 1) b) | 2) b) |
| 3) c) | 4) a) |
| 5) a) | 6) a) |
| 7) c) | 8) c) |
| 9) d) | 10) b) |