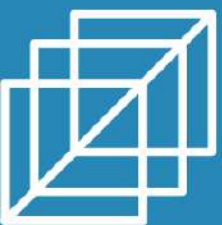




# MCQ ON TAXATION

AUTHOR

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**UNIT-I**

1. What is the definition of taxation?
  - a. The process of spending government revenues
  - b. The exchange of goods and services between countries
  - c. The imposition of charges on individuals and businesses by the government for public purposes
  - d. The transfer of funds from the private sector to the public sector
2. Which of the following is not a characteristic of tax?
  - a. Mandatory payment
  - b. Voluntary contribution
  - c. Legally enforced
  - d. Imposed by the government
3. What is the main objective of taxation?
  - a. To fund government activities and public services
  - b. To control inflation
  - c. To redistribute wealth
  - d. To promote economic growth and development
4. Which of the following is a direct tax?
  - a. Goods and Services Tax
  - b. Corporate Income Tax
  - c. Excise Duty
  - d. Customs Duty

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5. Which of the following is an indirect tax?
- a. Property Tax                      b. Wealth Tax
  - c. Capital Gains Tax              d. Value Added Tax (VAT)
6. What is the principle of convenience in taxation?
- a. Taxes should be collected in a convenient and hassle-free manner.
  - b. Taxes should be levied based on ability to pay.
  - c. Taxes should be used to promote economic growth.
  - d. Taxes should be imposed fairly and equally on all individuals.
7. Which of the following is not a characteristic of a good tax system?
- a. Simplicity                      b. Certainty
  - c. Equity                          d. Complexity
8. What does horizontal equity imply in taxation?
- a. Individuals with higher incomes should pay higher taxes.
  - b. Individuals with different levels of income should be treated equally for tax purposes.
  - c. Indirect taxes should be applied uniformly on all goods and services.
  - d. Taxes should be imposed based on the ability to pay.

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9. Which tax is imposed on the transfer of property?
- a. Capital Gains Tax
  - b. Gift Tax
  - c. Wealth Tax
  - d. Property Tax
10. What is the main objective of progressive taxation?
- a. To promote economic growth
  - b. To redistribute income and reduce inequality
  - c. To encourage savings and investments
  - d. To control inflation
11. Which of the following taxes is levied on the profit earned by corporations?
- a. Capital Gains Tax
  - b. Goods and Services Tax
  - c. Corporate Income Tax
  - d. Excise Duty
12. What is the principle of elasticity in taxation?
- a. The tax rates should vary based on income levels.
  - b. Tax revenue should be able to adapt to changes in economic conditions.
  - c. Taxes should be imposed based on the ability to pay.
  - d. Taxes should be collected in a convenient and hassle-free manner.
13. Which of the following taxes is levied on specific goods like alcohol and tobacco?
- a. Value Added Tax (VAT)
  - b. Excise Duty

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c. Property Tax

d. Customs Duty

14. What does the ability-to-pay principle imply in taxation?

a. Taxes should be collected based on the ability of individuals to pay.

b. Taxes should be collected based on the wealth of individuals.

c. Taxes should be collected based on the consumption patterns of individuals.

d. Taxes should be levied based on the income levels of individuals.

15. Which of the following taxes is levied on the sale of goods and services?

a. Gift Tax

b. Capital Gains Tax

c. Income Tax

d. Goods and Services Tax

16. What is the main objective of regressive taxation?

a. To promote economic growth

b. To encourage savings and investments

c. To control inflation

d. To impose a higher tax burden on low-income individuals

17. Which of the following taxes is levied on the increase in the value of an asset?

a. Property Tax

b. Capital Gains Tax

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c. Wealth Tax

d. Gift Tax

18. What is the principle of simplicity in taxation?

- a. Taxes should be collected in a convenient and hassle-free manner.
- b. Taxes should be imposed based on the ability to pay.
- c. Taxes should be used to promote economic growth.
- d. Taxes should be applied uniformly on all goods and services.

19. Which of the following taxes is levied on the ownership of property?

- a. Gift Tax
- b. Capital Gains Tax
- c. Property Tax
- d. Wealth Tax

20. What is the principle of equity in taxation?

- a. Taxes should be applied uniformly on all goods and services.
- b. Taxes should be collected in a convenient and hassle-free manner.
- c. Taxes should be imposed based on the ability to pay.
- d. Taxes should be used to promote economic growth.

21. Which of the following taxes is levied on the transfer of wealth?

of the following taxes is not in accordance with the principle of efficiency and export of goods?

- Excise Duty
- Excise
- Duty
- Goods

22. What is the principle of certainty in taxation?
  - a. Tax rates should be predictable and clearly defined.
  - b. Indirect taxes should be applied uniformly on all goods and services.
  - c. Taxes should be imposed based on the ability to pay.
  - d. Taxes should be collected in a convenient and hassle-free manner.
23. Which of the following taxes is levied on the import and export of goods?
  - a. Value Added Tax
  - b. Excise Duty
  - c. Customs Duty
  - d. Goods and Services Tax
24. What is the principle of efficiency in taxation?
  - a. Taxes should be collected in a convenient and hassle-free manner.
  - b. Taxes should be imposed based on the ability to pay.
  - c. Taxes should be used to promote economic growth.
  - d. Taxes should not create market distortions or discourage economic activity.

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25. Which of the following taxes is levied on the net wealth of individuals?
- a. Goods and Services Tax    b. Corporate Income Tax  
c. Wealth Tax                      d. Capital Gains Tax
26. Which of the following is not a feature of the Indian tax system?
- a. Progressive tax rates    b. Mandatory compliance  
c. Simplified tax structure    d. Multiple tax authorities
27. Which tax authority is responsible for administering Income Tax in India?
- a. Goods and Services Tax Network (GSTN)  
b. Central Board of Indirect Taxes and Customs (CBIC)  
c. Reserve Bank of India (RBI)  
d. Central Board of Direct Taxes (CBDT)
28. Which tax authority is responsible for administering Goods and Services Tax (GST) in India?
- a. CBDT                              b. GSTN  
c. RBI                                 d. CBIC
29. Which tax is majorly levied by the central government in India?
- a. Income Tax                      b. Property Tax  
c. Value Added Tax              d. Excise Duty



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30. Which tax is majorly levied by the state governments in India?
- Corporate Income Tax
  - Goods and Services Tax (GST)
  - Customs Duty
  - State Goods and Services Tax (SGST)
31. Which of the following is true regarding the Indian tax system?
- The tax system is extremely lenient and does not impose any penalties for non-compliance.
  - The tax system in India is based on a flat tax rate for all individuals and businesses.
  - The tax system allows for tax planning and avoidance through various legal loopholes.
  - The tax system provides for both direct and indirect taxes.
32. Which tax comes under the jurisdiction of both the central and state governments?
- Central Goods and Services Tax (CGST)
  - Integrated Goods and Services Tax (IGST)
  - State Goods and Services Tax (SGST)
  - Custom Duty
33. Which tax is levied on the import and export of goods and services in India?
- Income Tax
  - Excise Duty

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c. Customs Duty

d. Property Tax

34. Which authority is responsible for the collection of direct taxes in India?

- a. Central Board of Direct Taxes (CBDT)
- b. Central Board of Indirect Taxes and Customs (CBIC)
- c. Ministry of Finance
- d. Goods and Services Tax Network (GSTN)

35. Which of the following is true regarding the tax compliance in India?

- a. Tax evasion is widespread, and the tax compliance rate is very low.
- b. The tax system in India is highly complex, making compliance difficult for taxpayers.
- c. The tax authorities have strict penalties and consequences for non-compliance.
- d. The tax system does not require taxpayers to maintain records or file tax returns.

36. What is a significant challenge contributing to tax evasion in the Indian tax system?

- a. Transparent tax regulations
- b. Strict enforcement measures
- c. Weak tax administration
- d. Low tax rates

37. What is a common issue associated with the frequent changes in Indian tax laws?
- a. Enhanced stability
  - b. Increased certainty for taxpayers
  - c. Compliance challenges and uncertainty
  - d. Simplified tax planning
38. Which factor complicates the implementation of Goods and Services Tax (GST) in India?
- a. Unified tax rates
  - b. Streamlined tax structure
  - c. Dual GST structure
  - d. Reduced compliance burden
39. How does the lack of effective dispute resolution mechanisms impact taxpayers?
- a. Reduces compliance burden
  - b. Promotes voluntary compliance
  - c. Leads to prolonged litigation and uncertainty
  - d. Improves taxpayer trust
40. What is a key concern related to the tax compliance burden for small and medium enterprises(SMEs) in India?
- a. Simplified tax structure
  - b. High compliance costs and complexity
  - c. Lower tax rates
  - d. Reduced paperwork

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41. How do tax holidays impact the Indian tax system?
- a. Discourage foreign investment
  - b. Increase tax rates
  - c. Simplify tax reporting
  - d. Encourage investment in specific sectors
42. What is the primary issue with the tax treatment of agricultural income in India?
- a. Encourages agricultural development
  - b. Increases tax revenue
  - c. Creates disparities and tax evasion opportunities
  - d. Simplifies tax administration
43. How does the lack of a comprehensive tax code impact the Indian tax system?
- a. Enhances clarity
  - b. Simplifies tax planning
  - c. Increases complexity and loopholes
  - d. Reduces tax evasion
44. What role does the tax exemption limit play for individual taxpayers in India?
- a. Encourages tax evasion
  - b. Promotes voluntary compliance
  - c. Simplifies tax calculations
  - d. Increases tax revenue

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45. What is a significant issue associated with the tax treatment of agricultural income in India?
- a. Encourages agricultural development
  - b. Increases tax revenue
  - c. Creates disparities and tax evasion opportunities
  - d. Simplifies tax administration
46. What is the primary purpose of direct taxes?
- a. Promoting economic growth
  - b. Funding government expenditures
  - c. Controlling inflation
  - d. Regulating international trade
47. Which of the following is an example of a direct tax?
- a. Value Added Tax (VAT)
  - b. Excise Duty
  - c. Income Tax
  - d. Customs Duty
48. What does "progressive taxation" mean in the context of direct taxes?
- a. Same tax rate for all income levels
  - b. Tax rate increases as income increases
  - c. Tax rate decreases as income increases
  - d. No taxation on income
49. In the context of direct taxes, what is the full form of PAN?
- a. Public Account Number

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- b. Permanent Account Number
- c. Personal Assessment Number
- d. Progressive Account Number

50. What is the tax-free allowance for individuals called in the Indian Income Tax system?

- a. Exemption Limit
- b. Deduction Limit
- c. Threshold Limit
- d. Rebate Limit

51. Which income is NOT typically taxed under the head "Income from House Property"?

- a. Rental income from a residential property
- b. Income from a farmhouse
- c. Income from a commercial property
- d. Income from agricultural land

52. What is the tax treatment for long-term capital gains in India?

- a. Taxed at a higher rate than short-term gains
- b. Exempt from tax
- c. Taxed at the same rate as short-term gains
- d. Deductible from total income

53. Under which section of the Income Tax Act can an individual claim deductions for donations to charitable institutions?

- a. Section 80C
- b. Section 80D
- c. Section 80G
- d. Section 80E

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54. What is the concept of "tax residency" in direct taxes?
- a. Paying taxes promptly
  - b. Being a citizen of a country
  - c. Residence-based taxation
  - d. Holding property in a specific location
55. What is the current tax rate for corporate income in India?
- a. 20%
  - b. 25%
  - c. 30%
  - d. 35%
56. What is the purpose of the Dividend Distribution Tax (DDT)?
- a. Tax on corporate profits
  - b. Tax on distributed profits by companies
  - c. Tax on individual dividends
  - d. Tax on import and export of dividends
57. Under which section of the Income Tax Act can an individual claim deductions for premiums paid on life insurance policies?
- a. Section 80C
  - b. Section 80D
  - c. Section 80G
  - d. Section 80E
58. What is the concept of "indexation" in the context of capital gains tax?

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- a. Adjusting for inflation to determine the cost of acquisition
  - b. Determining the market value of assets
  - c. Calculating the present value of future gains
  - d. Adjusting for currency fluctuations
59. What is the maximum limit for deduction under Section 80D for premium payments towards health insurance for senior citizens?
- a. ₹15,000
  - b. ₹20,000
  - c. ₹25,000
  - d. ₹50,000
60. In the context of direct taxes, what is meant by the term "Assessment Year"?
- a. The year in which income is earned
  - b. The year in which income is assessed for taxation
  - c. The year in which tax is paid
  - d. The year in which tax returns are filed
61. What is the tax treatment for gifts received by an individual in India?
- a. Fully taxable
  - b. Exempt from tax
  - c. Taxed only if the gift exceeds ₹50,000
  - d. Taxed only for non-relatives
62. Which of the following is considered as income from other sources under the Income Tax Act?



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- a. Salary
- b. Capital gains
- c. Dividends
- d. Lottery winnings

63. What is the tax treatment for interest income earned on savings bank accounts?

- a. Fully taxable
- b. Exempt from tax
- c. Taxed at a concessional rate
- d. Deductible from total income

64. Under which section of the Income Tax Act can an individual claim deductions for interest paid on education loans?

- a. Section 80C
- b. Section 80D
- c. Section 80E
- d. Section 80G

65. What is the maximum deduction allowed for interest paid on home loans for a self-occupied property under Section 24(b)?

- a. ₹1,50,000
- b. ₹2,00,000
- c. ₹2,50,000
- d. ₹3,00,000

66. Which tax form is used by individuals to file their income tax returns in India?

- a. ITR-1 (Sahaj)
- b. ITR-2
- c. ITR-3
- d. ITR-4 (Sugam)

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67. What is the penalty for not filing income tax returns by the due date?
- a. ₹1,000
  - b. ₹5,000
  - c. ₹10,000
  - d. 2% of total income
68. Under which section of the Income Tax Act is tax deducted at source (TDS) applicable?
- a. Section 44AD
  - b. Section 80C
  - c. Section 192
  - d. Section 10(14)
69. What is the tax treatment for income received in arrears or in advance?
- a. Taxed in the year of receipt
  - b. Spread over the years to which it relates
  - c. Taxed at a reduced rate
  - d. Exempt from tax
70. What is the purpose of the Tax Deducted at Source (TDS) system in India?
- a. Collecting taxes from individuals
  - b. Facilitating tax evasion
  - c. Ensuring a steady flow of revenue to the government
  - d. Reducing tax rates for businesses
71. Which of the following is an indirect tax?
- a. Income Tax
  - b. Goods and Services Tax
  - c. Corporate Tax
  - d. Wealth Tax

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72. What is the primary objective of imposing indirect taxes?
- Encouraging savings
  - Funding government expenditures
  - Regulating international trade
  - Controlling inflation
73. In India, which body is responsible for the administration of GST?
- Reserve Bank of India (RBI)
  - Central Board of Direct Taxes (CBDT)
  - Central Board of Indirect Taxes and Customs (CBIC)
  - Securities and Exchange Board of India (SEBI)
74. What is the full form of IGST in the context of GST in India?
- Integrated Goods and Service Tax
  - Interstate Goods and Service Tax
  - Indirect Goods and Sales Tax
  - International Goods and Service Tax
75. Which of the following is a destination-based tax under GST?
- Central GST (CGST)
  - State GST (SGST)
  - Integrated GST (IGST)
  - Union Territory GST

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76. What is the term used for the process of claiming a refund of input tax credit under GST?
- a. Input Tax Claim
  - b. Tax Reversal
  - c. Tax Credit Reconciliation
  - d. Refund of Unutilized Input Tax Credit
77. Which of the following transactions is exempt from GST?
- a. Sale of goods within a state
  - b. Import of goods and services
  - c. Sale of goods in the course of inter-state trade or commerce
  - d. Sale of goods for export
78. What is the term used for the process of transferring goods or services from one place to another under GST?
- a. Supply
  - b. Transfer of Ownership
  - c. Interstate Transaction
  - d. Stock Transfer
79. What is the composition scheme under GST?
- a. Scheme for large businesses
  - b. Scheme for small businesses with a turnover below a specified limit
  - c. Scheme for international transactions
  - d. Scheme for exempted goods

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80. Which tax is imposed on the manufacture of goods in India?
- a. Central Excise Duty      b. Customs Duty
  - c. Service Tax              d. VAT (Value Added Tax)
81. What is the concept of 'CENVAT Credit' in the context of indirect taxes?
- a. Credit for Central Value Added Tax
  - b. Credit for Customs and Excise Duty
  - c. Credit for Value Added Tax
  - d. Credit for Central Tax
82. Which tax is levied on the sale of goods within a state in India?
- a. Central Sales Tax (CST)      b. State Excise Duty
  - c. VAT (Value Added Tax)      d. Service Tax
83. What is the tax levied on the transportation of goods by road in India?
- a. Road Tax                      b. Toll Tax
  - c. Central Sales Tax              d. GST on Transportation
84. What is the term for the tax imposed on the import of goods into a country?
- a. Export Duty                      b. Import Tax
  - c. Customs Duty                      d. GST on Imports

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85. Which indirect tax is levied on the consumption of specific goods and services, such as alcohol and tobacco?

- a. Excise Duty                      b. Luxury Tax
- c. Entertainment Tax              d. Sin Tax

86. Under GST, what is the rate for the Compensation Cess on certain goods, such as aerated drinks and tobacco?

- a. 1%                                      b. 5%
- c. 12%                                    d. 28%

87. What is the term for the tax levied on the value added at each stage of production or distribution?

- a. Excise Duty                      b. VAT (Value Added Tax)
- c. Customs Duty                  d. Service Tax

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88. What is the primary objective of the Anti-Profitteering Authority under GST?

- a. Ensuring fair competition
- b. Preventing tax evasion
- c. Checking monopolistic practices
- d. Ensuring that businesses pass on the benefit of reduced taxes to consumers

89. Which of the following is an example of an ad valorem tax?

- a. Excise Duty per unit

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- b. Fixed Customs Duty
- c. GST at a specific rate
- d. Luxury Tax per night of stay

90. What is the tax levied on services in India?

- a. Excise Duty
- b. Service Tax
- c. VAT (Value Added Tax)
- d. Customs Duty

91. Under GST, which of the following is considered a taxable event?

- a. Sale of goods
- b. Import of goods
- c. Provision of services
- d. All of the above

92. What is the purpose of the Reverse Charge Mechanism (RCM) under GST?

- a. Reducing tax rates
- b. Shifting the responsibility of tax payment to the recipient
- c. Providing input tax credit
- d. Exempting certain goods from tax

93. Which of the following is a non-GST indirect tax in India?

- a. Central Excise Duty
- b. State VAT
- c. Service Tax
- d. Entertainment Tax

94. : What is the threshold limit for mandatory GST registration for service providers in India?

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- |              |              |
|--------------|--------------|
| a. ₹20 lakhs | b. ₹40 lakhs |
| c. ₹10 lakhs | d. ₹50 lakhs |

95. Under GST, which form is used for filing annual returns?

- |            |           |
|------------|-----------|
| a. GSTR-1  | b. GSTR-2 |
| c. GSTR-3B | d. GSTR-9 |

**Answers**

1.c, 2.b, 3.a, 4.b, 5.d, 6.a, 7.d, 8.b, 9.b, 10.c, 11.c, 12.b, 13.b, 14.a, 15.d, 16.d, 17.d, 18.b, 19.a, 20.c, 21.d, 22.a, 23.c, 24.d, 25.c, 26.c, 27.d, 28.d, 29.d, 30.d, 31.d, 32.b, 33.c, 34.a, 35.c, 36.c, 37.c, 38.c, 39.c, 40.b, 41.d, 42.c, 43.c, 44.b, 45.c, 46.b, 47.c, 48.b, 49.b, 50.a, 51.d, 52.b, 53.c, 54.c, 55.c, 56.b, 57.a, 58.a, 59.d, 60.b, 61.c, 62.d, 63.b, 64.c, 65.b, 66.a, 67.b, 68.c, 69.b, 70.c, 71.b, 72.b, 73.c, 74.b, 75.c, 76.d, 77.d, 78.a, 79.b, 80.a, 81.b, 82.c, 83.d, 84.c, 85.d, 86.b, 87.b, 88.d, 89.c, 90.b, 91.d, 92.b, 93.d, 94.c, 95.d.



## UNIT-II

1. What is GST?

- a. Goods and Sales Tax                      b. Goods and State Tax
- c. Goods and Services Tax                d. General Sales Tax

2. In India, when was GST introduced?

- a. 2005    b. 2010
- c. 2017    d. 2020

3. What is the dual GST model in India?

- a. Central GST and Local GST
- b. State GST and Union GST
- c. Integrated GST and Central GST
- d. Central GST and State GST

4. What is the full form of IGST?

- a. Interstate Goods and Service Tax
- b. Integrated Goods and Sales Tax
- c. Indirect Goods and Service Tax
- d. International Goods and Service Tax

5. Under GST, which taxes were subsumed?

- a. Service Tax, Excise Duty, and VAT
- b. Customs Duty, Entertainment Tax, and Excise Duty
- c. Income Tax, VAT, and Service Tax
- d. Excise Duty, Income Tax, and Customs Duty

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6. What is the threshold turnover limit for mandatory GST registration for businesses in India?

- a. ₹10 lakhs
- b. ₹20 lakhs
- c. ₹30 lakhs
- d. ₹40 lakhs

7. Which of the following is not a component of GST?

- a. CGST (Central Goods and Services Tax)
- b. UTGST (Union Territory Goods and Services Tax)
- c. STGST (State Goods and Services Tax)
- d. ITGST (Integrated Goods and Services Tax)

8. What is the rate of GST on essential goods like food grains and books?

- a. 5%
- b. 12%
- c. 18%
- d. 28%

9. Which GST return is filed annually?

- a. GSTR-1
- b. GSTR-2
- c. GSTR-3B
- d. GSTR-9

10. What is the purpose of the Reverse Charge Mechanism (RCM) under GST?

- a. Shifting the responsibility of tax payment to the government
- b. Shifting the responsibility of tax payment to the recipient
- c. Reducing tax rates
- d. Exempting certain goods from tax

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11. What does 'IGST paid on imports' mean?
- a. Integrated GST paid on imported goods
  - b. Input GST paid on imported goods
  - c. Inter-state GST paid on imported services
  - d. International GST paid on imported goods
12. Which GST form is used for monthly filing of outward supplies by registered persons?
- a. GSTR-1
  - b. GSTR-2
  - c. GSTR-3B
  - d. GSTR-4
13. What is the Composition Scheme under GST?
- a. Scheme for large businesses
  - b. Scheme for small businesses with a turnover below a specified limit
  - c. Scheme for international transactions
  - d. Scheme for exempted goods
14. In the context of GST, what is the term for the tax levied on the value added at each stage of production or distribution?
- a. Excise Duty
  - b. VAT (Value Added Tax)
  - c. Customs Duty
  - d. Service Tax
15. What is the maximum rate at which compensation cess can be levied under GST?
- a. 1%
  - b. 5%
  - c. 15%
  - d. 28%

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16. Which GST form is used for monthly filing of input tax credit details by registered persons?

- a. GSTR-1
- b. GSTR-2
- c. GSTR-3B
- d. GSTR-4

17. What is the tax treatment for interest on delayed payment of GST?

- a. Deductible from total GST liability
- b. Non-deductible
- c. Exempt from tax
- d. Taxed at a reduced rate

18. Under GST, what is the term used for the process of claiming a refund of input tax credit?

- a. Input Tax Claim
- b. Tax Reversal
- c. Tax Credit Reconciliation
- d. Refund of Unutilized Input Tax Credit

19. What is the maximum limit for the composition scheme turnover for businesses to be eligible for the Composition Scheme?

- a. ₹75 lakhs
- b. ₹1 crore
- c. ₹1.5 crores
- d. ₹2 crores

20. What is the term for the tax imposed on the import of services into India?

- a. Import Tax
- b. Service Tax

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c. GST on Imports

d. Customs Duty

21. What is the concept of 'Reverse Charge' in GST?

a. The recipient pays tax on behalf of the supplier

b. The supplier pays tax on behalf of the recipient

c. Both the recipient and supplier pay tax jointly

d. No tax is payable in reverse charge transactions

22. What is the term used for the document issued by a registered person showing the details of supplies made to another registered person?

a. Tax Invoice

b. Bill of Supply

c. Delivery Challan

d. Debit Note

23. Under GST, which form is used for filing monthly summary returns by a taxpayer?

a. GSTR-1

b. GSTR-2

c. GSTR-3B

d. GSTR-4

24. What is the penalty for not filing GST returns by the due date?

a. ₹1,000

b. ₹5,000

c. ₹10,000

d. 2% of total GST liability

25. Which GST form is used for filing quarterly returns by taxpayers opting for the Composition Scheme?

a. GSTR-1

b. GSTR-2

c. GSTR-3B

d. GSTR-4

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26. What does CGST stand for?

- a. Central Goods and Sales Tax
- b. Central Goods and State Tax
- c. Central General Sales Tax
- d. Central Goods and Services Tax

27. What is the purpose of CGST?

- a. To levy tax on the sale of goods within a state
- b. To levy tax on the import of goods into India
- c. To collect revenue for the central government
- d. To regulate interstate trade

28. What is the rate of CGST for most goods and services in India?

- a. 5%
- b. 12%
- c. 18%
- d. 28%

29. What is SGST?

- a. State Goods and Sales Tax
- b. State Goods and Service Tax
- c. State General Sales Tax
- d. State Goods and Central Tax

30. What is the primary purpose of SGST?

- a. To levy tax on the sale of goods within a state
- b. To levy tax on the import of goods into India
- c. To collect revenue for the state government
- d. To regulate interstate trade

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31. What is the rate of SGST for most goods and services in India?

- a. 5%
- b. 12%
- c. 18%
- d. 28%

32. How is CGST different from SGST?

- a. CGST is levied by the central government, and SGST is levied by the state government
- b. CGST is levied on goods, and SGST is levied on services
- c. CGST is applicable for interstate transactions, and SGST is for intrastate transactions
- d. CGST has a higher tax rate than SGST

33. In an intrastate transaction, how are CGST and SGST divided?

- a. Equally between the central and state governments
- b. Based on the rates decided by the central and state governments
- c. CGST is collected entirely by the central government, and SGST is collected entirely by the state government
- d. Based on the nature of the transaction

34. What is the total GST rate in an intrastate transaction when CGST and SGST are both applicable at the rate of 9% each?

- a. 9%
- b. 18%
- c. 27%
- d. 36%

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35. Can the rate of CGST be different from the rate of SGST for a particular type of goods or services?

- a. Yes, they can be different
- b. No, they must be the same
- c. It depends on the total GST rate
- d. Only for special category states

36. What is the mechanism for adjusting CGST against SGST and vice versa?

- a. Cross-utilization
- b. Set-off
- c. Offset
- d. Input Tax Credit

37. When is the Input Tax Credit available for CGST and SGST?

- a. Only when both CGST and SGST are paid on the same transaction
- b. Only when the taxpayer is registered under both CGST and SGST
- c. When the taxpayer is engaged in interstate transactions
- d. When the goods or services are used for business purposes

38. Which form is used for filing monthly returns for CGST?

- a. GSTR-1
- b. GSTR-2
- c. GSTR-3B
- d. GSTR-4

Answer: C) GSTR-3B



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39. Which form is used for filing monthly returns for SGST?

- a. GSTR-1
- b. GSTR-2
- c. GSTR-3B
- d. GSTR-4

40. What is the penalty for not filing CGST and SGST returns by the due date?

- a. ₹1,000
- b. ₹5,000
- c. ₹10,000
- d. 2% of total GST liability

41. Under CGST and SGST, which authority is responsible for the administration of GST at the state level?

- a. Central Board of Direct Taxes (CBDT)
- b. Central Board of Indirect Taxes and Customs (CBIC)
- c. State Goods and Services Tax Department
- d. Goods and Services Tax Council

42. In an interstate transaction, which type of tax is applicable?

- a. CGST only
- b. SGST only
- c. IGST (Integrated Goods and Services Tax)
- d. UTGST (Union Territory Goods and Services Tax)

43. Which GST return is filed for an interstate transaction?

- a. GSTR-1
- b. GSTR-2

c. GSTR-3B

d. GSTR-4

44. In an interstate transaction, how is the tax revenue distributed between the center and the states?

- a. Equally between the central and state governments
- b. Based on the rates decided by the central and state governments
- c. Entirely to the central government
- d. Entirely to the state government

45. Which GST return is used for filing an annual return under CGST and SGST?

- a. GSTR-1
- b. GSTR-2
- c. GSTR-3B
- d. GSTR-9

46. What does IGST stand for?

- a. Interstate Goods and State Tax
- b. Integrated Goods and Sales Tax
- c. Indirect Goods and Service Tax
- d. Interstate Goods and Services Tax

47. What is the primary purpose of IGST?

- a. To collect revenue for the central government
- b. To collect revenue for the state government
- c. To regulate interstate trade
- d. To impose taxes on imported goods

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48. In an interstate transaction, which type of tax is applicable?

- a. CGST (Central Goods and Services Tax) only
- b. SGST (State Goods and Services Tax) only
- c. IGST only
- d. UTGST (Union Territory Goods and Services Tax) only

49. What is the rate of IGST for most goods and services in India?

- a. 5%
- b. 12%
- c. 18%
- d. 28%

50. How is IGST different from CGST and SGST?

- a. IGST is applicable only on services
- b. IGST is applicable only on goods
- c. IGST is applicable for interstate transactions
- d. IGST has a higher tax rate

51. In an interstate transaction, how is the tax revenue distributed between the center and the states?

- a. Equally between the central and state governments
- b. Based on the rates decided by the central and state governments
- c. Entirely to the central government
- d. Entirely to the state government

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52. What is the mechanism for adjusting IGST against CGST and SGST?

- a. Cross-utilization
- b. Set-off
- c. Offset
- d. Input Tax Credit

53. Can the rate of IGST be different from the rate of CGST and SGST for a particular type of goods or services?

- a. Yes, they can be different
- b. No, they must be the same
- c. It depends on the total GST rate
- d. Only for special category states

54. What is UTGST?

- a. Unified Goods and Sales Tax
- b. Union Territory Goods and State Tax
- c. Universal Goods and Service Tax
- d. Union Territory Goods and Services Tax

55. What is the primary purpose of UTGST?

- a. To collect revenue for the central government
- b. To collect revenue for the union territory government
- c. To regulate interstate trade in union territories
- d. To impose taxes on imported goods in union territories

56. Which union territories have their own legislature and, therefore, implement UTGST?

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- a. All union territories
- b. Only Delhi and Puducherry
- c. Only Jammu and Kashmir
- d. None of the union territories

57. In a union territory with a legislature, which type of tax is applicable on intrastate transactions?

- a. SGST only
- b. CGST only
- c. UTGST only
- d. A combination of CGST and UTGST

58. In a union territory without a legislature, which type of tax is applicable on intrastate transactions?

- a. SGST only
- b. CGST only
- c. UTGST only
- d. A combination of CGST and UTGST

59. What is the rate of UTGST for most goods and services in union territories?

- a. 5%
- b. 12%
- c. 18%
- d. 28%

60. Can the rate of UTGST be different from the rate of CGST for a particular type of goods or services?

- a. Yes, they can be different
- b. No, they must be the same

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- c. It depends on the total GST rate
- d. Only for special category union territories

61. What is the maximum limit for the composition scheme turnover for businesses to be eligible for the Composition Scheme under UTGST?

- a. ₹75 lakhs
- b. ₹1 crore
- c. ₹1.5 crores
- d. ₹2 crores

62. Which GST return is filed for an interstate transaction?

- a. GSTR-1
- b. GSTR-2
- c. GSTR-3B
- d. GSTR-4

63. In an interstate transaction, how is the tax revenue distributed between the center and the union territory?

- a. Equally between the central and union territory governments
- b. Based on the rates decided by the central and union territory governments
- c. Entirely to the central government
- d. Entirely to the union territory government

64. What is the penalty for not filing IGST and UTGST returns by the due date?

- a. ₹1,000
- b. ₹5,000
- c. ₹10,000
- d. 2% of total GST liability

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65. Which GST return is used for filing an annual return under IGST and UTGST?

- a. GSTR-1
- b. GSTR-2
- c. GSTR-3B
- d. GSTR-9

66. What is the primary objective of introducing GST in India?

- a. Increase tax rates
- b. Simplify the tax structure
- c. Decrease government revenue
- d. Encourage tax evasion

67. How has GST impacted the tax base in India?

- a. Reduced the tax base
- b. Expanded the tax base
- c. Maintained the same tax base
- d. Eliminated the tax base

68. What is the impact of GST on the cost of goods and services?

- a. Increased the cost
- b. Decreased the cost
- c. No significant impact
- d. Varied impact on different sectors

69. How does GST affect inter-state trade?

- a. Increases complexity
- b. Reduces tax compliance barriers

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- c. Has no impact on inter-state trade
- d. Encourages tax evasion

70. What is the impact of GST on the ease of doing business in India?

- a. Increases complexity
- b. Improves ease of doing business
- c. Has no impact
- d. Decreases government revenue

71. How has GST impacted the revenue distribution between the Center and States?

- a. Shifted more revenue to the Center
- b. Shifted more revenue to the States
- c. Maintained the same distribution
- d. Abolished revenue distribution

72. What is the impact of GST on the informal sector in India?

- a. Boosted the informal sector
- b. Had no impact
- c. Reduced the informal sector
- d. Eliminated the informal sector

73. How does GST impact inflation in the country?

- a. Increases inflation
- b. Decreases inflation
- c. Has no impact on inflation



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d. Depends on specific goods and services

74. What is the impact of GST on the logistics and supply chain industry?

- a. Increases efficiency
- b. Decreases efficiency
- c. Has no impact
- d. Encourages tax evasion

75. How does GST impact the manufacturing sector in India?

- a. Reduces competitiveness
- b. Increases competitiveness
- c. Has no impact
- d. Leads to shutdown of manufacturing units

76. What is the impact of GST on tax compliance?

- a. Increases complexity
- b. Reduces tax compliance burden
- c. Has no impact on tax compliance
- d. Encourages tax evasion

77. How has GST impacted government revenue in the initial years of implementation?

- a. Decreased government revenue
- b. Increased government revenue
- c. Maintained the same revenue
- d. Eliminated government revenue

78. What is the impact of GST on the service industry?

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- a. Decreases tax liability      b. Increases tax liability
- c. No significant impact      d. Eliminates tax liability

79. How does GST affect the competitiveness of Indian products in the international market?

- a. Decreases competitiveness
- b. Increases competitiveness
- c. Has no impact
- d. Depends on the sector

80. What is the impact of GST on small businesses?

- a. Increases compliance burden
- b. Decreases compliance burden
- c. No significant impact
- d. Eliminates compliance burden

81. How has GST impacted the concept of 'Make in India'?

- a. Hindered the concept
- b. Supported the concept
- c. Has no impact on the concept
- d. Eliminated the concept

82. What is the impact of GST on the real estate sector?

- a. Increases property prices
- b. Decreases property prices
- c. Has no impact on property prices
- d. Varied impact on different regions

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83. How does GST impact the taxation of services compared to the pre-GST era?

- a. Increases tax rates on services
- b. Decreases tax rates on services
- c. Has no impact on tax rates
- d. Leads to tax exemption on services

84. What is the impact of GST on the revenue of individual states?

- a. Increases state revenue
- b. Decreases state revenue
- c. Maintains the same state revenue
- d. Eliminates state revenue

85. How does GST impact the fiscal autonomy of states?

- a. Increases fiscal autonomy
- b. Decreases fiscal autonomy
- c. Has no impact on fiscal autonomy
- d. Eliminates fiscal autonomy

86. What is a key merit of GST in terms of tax structure?

- a. Increased tax complexity
- b. Multiple tax rates
- c. Uniform tax structure
- d. Excessive tax exemptions

87. How does GST impact the ease of doing business?

- a. Increases complexity
- b. Improves ease of doing business
- c. No impact

d. Reduces competitiveness

88. What is a benefit of GST in terms of the tax base?

- a. Reduces the tax base    b. Limits tax collection
- c. Expands the tax base    d. Maintains the same tax base

89. How does GST impact the logistics and supply chain industry?

- a. Increases efficiency    b. Decreases efficiency
- c. Has no impact    d. Encourages tax evasion

90. What is a positive impact of GST on the manufacturing sector?

- a. Reduces competitiveness
- b. Increases competitiveness
- c. Has no impact
- d. Leads to shutdown of manufacturing units

91. How does GST affect the informal sector?

- a. Boosts the informal sector
- b. Has no impact
- c. Reduces the informal sector
- d. Eliminates the informal sector

92. What is a merit of GST in terms of tax compliance?

- a. Increases complexity
- b. Reduces tax compliance burden
- c. Has no impact on tax compliance

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d. Encourages tax evasion

93. How does GST impact the revenue distribution between the Center and States?

- a. Shifts more revenue to the Center
- b. Shifts more revenue to the States
- c. Maintains the same distribution
- d. Abolishes revenue distribution

94. What is a benefit of GST in terms of inter-state trade?

- a. Increases complexity
- b. Reduces tax compliance barriers
- c. Has no impact on inter-state trade
- d. Encourages tax evasion

95. How does GST impact the competitiveness of Indian products in the international market?

- a. Decreases competitiveness
- b. Increases competitiveness
- c. Has no impact
- d. Depends on the sector

96. What is a demerit of GST in terms of initial implementation challenges?

- a. Seamless transition
- b. Increased compliance
- c. Smooth implementation
- d. Instant acceptance

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97. How does GST impact the taxation of certain essential goods and services?

- a. Lowers tax rates
- b. Maintains high tax rates
- c. Has no impact on tax rates
- d. Eliminates tax on essential goods

98. What is a potential demerit of GST in terms of the impact on inflation?

- a. Increases inflation
- b. Decreases inflation
- c. Has no impact on inflation
- d. Depends on specific goods and services

99. How does GST impact the small business sector?

- a. Increases compliance burden
- b. Decreases compliance burden
- c. No significant impact
- d. Eliminates compliance burden

100. What is a drawback of GST in terms of frequent changes in tax rates?

- a. Enhances stability
- b. Causes uncertainty
- c. Maintains a consistent tax structure
- d. Encourages uniformity

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101. How does GST impact certain sectors differently based on their characteristics?

- a. Has a uniform impact
- b. Differs based on sector characteristics
- c. Has no impact on sectors
- d. Eliminates sectors

102. What is a potential demerit of GST in terms of tax evasion?

- a. Encourages tax evasion
- b. Reduces tax evasion
- c. Has no impact on tax evasion
- d. Eliminates tax evasion

103. How does GST impact the real estate sector?

- a. Increases property prices
- b. Decreases property prices
- c. Has no impact on property prices
- d. Varied impact on different regions

104. What is a potential demerit of GST in terms of initial resistance from businesses?

- a. Instant acceptance
- b. Increased resistance
- c. Smooth implementation
- d. Widespread support

105. How does GST impact the fiscal autonomy of states?

- a. Increases fiscal autonomy

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- b. Decreases fiscal autonomy
- c. Has no impact on fiscal autonomy
- d. Eliminates fiscal autonomy

106. What is a primary objective of implementing GST in India?

- a. Increase tax complexity
- b. Simplify the tax structure
- c. Introduce multiple tax rates
- d. Encourage tax evasion

107. How has GST impacted the tax compliance burden for businesses?

- a. Increased compliance burden
- b. Decreased compliance burden
- c. No significant impact
- d. Eliminated compliance burden

108. What is a key implication of GST on inter-state trade?

- a. Increases tax compliance barriers
- b. Reduces tax compliance barriers
- c. Has no impact on inter-state trade
- d. Encourages tax evasion

109. How does GST impact the ease of doing business in India?

- a. Increases complexity



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- b. Improves ease of doing business
- c. Has no impact
- d. Reduces competitiveness

110. What is a potential impact of GST on inflation in the country?

- a. Increases inflation
- b. Decreases inflation
- c. Has no impact on inflation
- d. Depends on specific goods and services

111. How does GST impact the competitiveness of Indian products in the international market?

- a. Decreases competitiveness
- b. Increases competitiveness
- c. Has no impact
- d. Depends on the sector

112. What is a significant implication of GST on the tax structure for goods and services?

- a. Maintains multiple tax rates
- b. Introduces a uniform tax structure
- c. Increases tax exemptions
- d. Encourages tax evasion

113. How has GST impacted the revenue distribution between the Center and States?

- a. Shifts more revenue to the Center

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- b. Shifts more revenue to the States
- c. Maintains the same distribution
- d. Abolishes revenue distribution

114. What is a potential impact of GST on the manufacturing sector?

- a. Reduces competitiveness
- b. Increases competitiveness
- c. Has no impact
- d. Leads to shutdown of manufacturing units

115. How does GST impact the concept of 'Make in India'?

- a. Hinders the concept
- b Supports the concept
- c. Has no impact on the concept
- d. Eliminates the concept

116. What is a key implication of GST on the informal sector?

- a. Boosts the informal sector
- b. Has no impact
- c. Reduces the informal sector
- d. Eliminates the informal sector

117. How does GST impact the taxation of services compared to the pre-GST era?

- a. Increases tax rates on services

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- b. Decreases tax rates on services
- c. Has no impact on tax rates
- d. Leads to tax exemption on services

118. What is a potential impact of GST on the real estate sector?

- a. Increases property prices
- b. Decreases property prices
- c. Has no impact on property prices
- d. Varied impact on different regions

119. How does GST impact the revenue of individual states?

- a. Increases state revenue
- b. Decreases state revenue
- c. Maintains the same state revenue
- d. Eliminates state revenue

120. What is a key implication of GST on the fiscal autonomy of states?

- a. Increases fiscal autonomy
- b. Decreases fiscal autonomy
- c. Has no impact on fiscal autonomy
- d. Eliminates fiscal autonomy

121. How does GST impact the concept of 'One Nation, One Tax'?

- a. Supports the concept

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- b. Hinders the concept
- c. Has no impact on the concept
- d. Eliminates the concept

121. What is a potential implication of GST on the tax treatment of certain essential goods?

- a. Lowers tax rates
- b. Maintains high tax rates
- c. Has no impact on tax rates
- d. Eliminates tax on essential goods

122. How has GST impacted the overall tax revenue of the government?

- a. Decreased government revenue
- b. Increased government revenue
- c. Maintained the same revenue
- d. Eliminated government revenue

123. What is a potential impact of GST on the taxation of imported goods and services?

- a. Increases tax rates
- b. Decreases tax rates
- c. Has no impact on tax rates
- d. Eliminates taxes on imports

124. How does GST impact the concept of Input Tax Credit (ITC)?

- a. Reduces ITC availability

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- b. Increases ITC availability
- c. Has no impact on ITC
- d. Eliminates ITC

**Answers**

1.c, 2.c, 3.d, 4.a, 5.a, 6.b, 7.d, 8.a, 9.d, 10.b, 11.a, 12.a,  
13.b, 14.b, 15.a, 16.b, 17.b, 18.d, 19.c, 20.c, 21.a, 22.a,  
23.c, 24.b, 25.d, 26.d, 27.c, 28.c, 29.b, 30.c, 31.c, 32.a,  
33.c, 34.b, 35.a, 36.d, 37.b, 38.c, 39.c, 40.b, 41.c, 42.c,  
43.c, 44.c, 45.d, 46.d, 47.c, 48.c, 49.c, 50.c, 51.c, 52.d,  
53.b, 54.d, 55.b, 56.b, 57.d, 58.b, 59.c, 60.b, 61.c, 62.c,  
63.c, 64.b, 65.d, 66.b, 67.b, 68.d, 69.b, 70.b, 71.b, 72.c,  
73.d, 74.a, 75.b, 76.b, 77.b, 78.b, 79.b, 80.b, 81.b, 82.d,  
83.c, 84.a, 85.a, 86.c, 87.b, 88.c, 89.a, 90.b, 91.c, 92.b,  
93.b, 94.b, 95.b, 96.b, 97.b, 98.d, 99.a, 100.b, 101.b,  
102.a, 103.d, 104.a, 105.b, 106.b, 107.b, 108.b, 109.b,  
110.d, 111.b, 112.b, 113.b, 114.b, 115.b, 116.c, 117.c,  
118.d, 119.a, 120.a, 121.b, 122.b, 123.c, 124.b.

**UNIT-III**

1. What does CGST stand for?
  - a. Central Goods and State Tax
  - b. Central Goods and Services Tax
  - c. Combined Goods and Services Tax
  - d. Common Goods and State Tax
  
2. What is the term used for the tax levied on the supply of goods and services within a state under CGST?
  - a. Interstate Tax
  - b. Central Tax
  - c. State Tax
  - d. Integrated Tax
  
3. Under CGST, what is the term for the authority responsible for administering and enforcing the GST law?
  - a. Central Board of Direct Taxes (CBDT)
  - b. Central Board of Indirect Taxes and Customs (CBIC)
  - c. Goods and Services Tax Council
  - d. State Goods and Services Tax Department
  
4. What is the term for the individual or entity liable to pay CGST on the supply of goods and services?
  - a. Supplier
  - b. Recipient
  - c. Taxpayer
  - d. Consumer

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5. What is the term for the document that contains details of outward supplies of goods and services filed by the taxpayer under CGST?

- a. GST Return
- b. GSTR-1
- c. Input Tax Credit (ITC)
- d. Tax Invoice

6. What is the term for the tax collected by the supplier on outward supplies of goods and services under CGST?

- a. Input Tax Credit (ITC)
- b. Output Tax
- c. Integrated Tax
- d. Reverse Charge

7. What is the term for the tax paid on the reverse charge mechanism, where the recipient is liable to pay tax instead of the supplier?

- a. Input Tax Credit (ITC)
- b. Output Tax
- c. Integrated Tax
- d. Reverse Charge

8. Under CGST, what is the term for the document containing details of inward supplies filed by the

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10. What is the term for the tax levied on the supply of goods and services within a Union Territory under CGST?

- a. UT Tax
- b. Integrated Tax
- c. Union Territory Goods and Services Tax (UTGST)
- d. State Tax

11. What is the term for the document filed by a taxpayer containing a summary of outward and inward supplies along with tax payment details under CGST?

- a. GSTR-1
- b. GSTR-2
- c. GSTR-3B
- d. Tax Invoice

12. What is the term for the tax levied on the supply of goods and services in a Union Territory without a legislature under CGST?

- a. Central Tax
- b. State Tax
- c. UT Tax
- d. Integrated Tax

13. What is the term for the process of matching the details of outward and inward supplies to claim Input Tax Credit under CGST?

- a. Input Tax Credit (ITC)
- b. Invoice Matching
- c. GSTR-9
- d. Reverse Charge



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14. What is the term for the tax paid on the supply of goods and services by a registered taxpayer who opted for the Composition Scheme under CGST?

- a. Composition Tax      b. Input Tax Credit (ITC)
- c. Output Tax              d. Integrated Tax

15. What is the term for the maximum limit for turnover to be eligible for the Composition Scheme under CGST?

- a. ₹50 lakhs                  b. ₹75 lakhs
- c. ₹1 crore                    d. ₹1.5 crores

16. What is the term for the return filed by a taxpayer registered under the Composition Scheme under CGST?

- a. GSTR-1                    b. GSTR-2
- c. GSTR-4                    d. GSTR-9

17. What is the term for the tax levied on the supply of goods and services by a non-resident taxable person under CGST?

- a. Output Tax                b. Non-Resident Tax
- c. Integrated Tax            d. Reverse Charge

18. What is the term for the tax levied on the supply of goods and services by a casual taxable person under CGST?

- a. Output Tax                b. Casual Tax
- c. Integrated Tax            d. Reverse Charge

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19. What is the term for the taxpayer who is required to deduct tax at source under CGST?

- a. Taxpayer                      b. Deductor
- c. Supplier                      d. Recipient

20. What is the term for the return filed by a taxpayer deducting tax at source under CGST?

- a. GSTR-1                      b. GSTR-2
- c. GSTR-7                      d. GSTR-9

21. What is the term for the tax levied on the supply of goods and services by an electronic commerce operator under CGST?

- a. Output Tax                      b. Electronic Tax
- c. Integrated Tax                      d. Reverse Charge

22. What is the term for the tax levied on the supply of goods and services by the government authorities under CGST?

- a. Output Tax                      b. Government Tax
- c. Integrated Tax                      d. Reverse Charge

23. What is the term for the document issued by a registered taxpayer for the supply of goods and services under CGST?

- a. GSTR-1                      b. GSTR-2
- c. Tax Invoice                      d. GSTR-3B

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24. What is the term for the tax levied on the supply of goods and services by the agent on behalf of the principal under CGST?

- a. Output Tax                      b. Agent Tax
- c. Integrated Tax                d. Reverse Charge

25. What is the term for the document filed by a taxpayer containing details of annual returns under CGST?

- a. GSTR-1                        b. GSTR-2
- c. GSTR-9                        d. GSTR-3B

26. What is the term for goods or services that are not liable for GST?

- a. Taxable Goods                b. Exempted Goods
- c. Zero-rated Goods            d. Standard Goods

27. Which of the following categories includes goods that are exempted from GST?

- a. All goods
- b. Only essential goods
- c. Luxury goods
- d. As notified by the government

28. What is the primary reason for exempting certain goods and services under GST?

- a. To increase government revenue
- b. To simplify the tax structure
- c. To promote specific industries

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d. To reduce the tax burden on consumers

29. Which of the following is an example of an exempted service under GST?

- a. Restaurant services                      b. Healthcare services
- c. Telecommunication services      d. IT consulting services

30. What is the tax rate on exempted goods under GST?

- a. 0%    b. 5%
- c. 12%    d. 18%

31. Which of the following is an example of an exempted agricultural product under GST?

- a. Rice    b. Processed foods
- c. Soft drinks                                    d. Ready-to-eat meals

32. What is the tax rate on exempted services under GST?

- a. 0%    b. 5%
- c. 12%    d. 18%

33. Which of the following is an example of an exempted educational service under GST?

- a. Tuition for coaching centers
- b. School transportation services
- c. Language learning classes
- d. Corporate training programs

premiums

d. Stock transfer

tax rate on services provided to foreign diplomatic missions

b. 5%

d. 18%

the following is an example of a healthcare service under GST

b. Diagnostic services

d. Gym membership

[illegible]

a. Bank loans                      b. Credit card transactions  
c. Insurance premiums        d. Stock trading fees

a. 0%                  b. 5%

c. 12%                d. 18%

a. Cosmetic surgery      b. Diagnostic services  
c. Spa treatments      d. Gym memberships

a. 0%                  b. 5%

c. 12%                d. 18%

a. Movie tickets                      b. Art exhibitions

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- c. Theme park tickets                      d. Fitness classes

40. What is the tax rate on the services provided by an organization to its members as a trade union?

- a. 0%    b. 5%  
c. 12%    d. 18%

41. Which of the following is an example of an exempted residential property under GST?

- a. Commercial building                      b. Hotel accommodation  
c. Rental apartments                          d. Shopping mall

42. What is the tax rate on the services provided by a non-profit organization for charitable activities?

- a. 0%    b. 5%  
c. 12%    d. 18%

43. Which of the following is an example of an exempted literary or artistic work under GST?

- a. Branded merchandise                      b. Handicrafts  
c. Electronic gadgets                          d. Musical instruments

44. What is the tax rate on the services provided by a sports club to its members?

- a. 0%    b. 5%  
c. 12%    d. 18%

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45. Which of the following is an example of an exempted printing service under GST?
- a. Printing of newspapers
  - b. Printing of brochures for a business
  - c. Printing of promotional materials
  - d. Printing of textbooks
46. What is the tax rate on the services provided by a recognized sporting body to an individual athlete?
- a. 0%
  - b. 5%
  - c. 12%
  - d. 18%
47. Which of the following is an example of an exempted transportation service under GST?
- a. Taxi services
  - b. Shipping services
  - c. Luxury car rentals
  - d. Airline services
48. What is the tax rate on the services provided by an entity that manages a sports event?
- a. 0%
  - b. 5%
  - c. 12%
  - d. 18%
49. Which of the following is an example of an exempted service related to the transportation of goods?
- a. Freight services
  - b. Warehousing services
  - c. Packing and crating services
  - d. Courier services

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50. What is the tax rate on the services provided by a recognized educational institution for conducting exams?

- |        |        |
|--------|--------|
| a. 0%  | b. 5%  |
| c. 12% | d. 18% |

**Answers**

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





**UNIT-IV**

1. What is the threshold limit for mandatory GST registration for businesses in India?
  - a. ₹5 lakhs
  - b. ₹10 lakhs
  - c. ₹20 lakhs
  - d. ₹50 lakhs
  
2. Who is eligible for voluntary GST registration, even if their turnover is below the threshold limit?
  - a. Only manufacturers
  - b. Only service providers
  - c. Any person or entity
  - d. Only exporters
  
3. What is the time limit for businesses to apply for GST registration from the date of crossing the threshold limit?
  - a. 10 days
  - b. 15 days
  - c. 20 days
  - d. 30 days
  
4. Which form is used for the online GST registration application?
  - a. GST Form-1
  - b. GST Form-2
  - c. GST Form-3
  - d. GST Form-4
  
5. What is the unique identification number issued upon successful GST registration?
  - a. GSTIN
  - b. PAN
  - c. TAN
  - d. CIN
  
6. What document serves as proof of GST registration?

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- a. Registration Certificate      b. PAN Card
- c. Aadhar Card                      d. Business Card

7. In the case of multiple business verticals within the same state, how many registrations are required?

- a. One registration
- b. Separate registration for each vertical
- c. Two registrations
- d. No registration required

8. Who is responsible for obtaining GST registration for a non-resident taxable person?

- a. Government                      b. Indian consulates
- c. The person themselves        d. Indian Customs

9. What is the validity period of GST registration for a casual taxable person?

- a. 30 days                              b. 60 days
- c. 90 days                              d. 180 days

10. In which case is GST registration required for an Input Service Distributor (ISD)?

- a. If turnover exceeds the threshold limit
- b. If providing services only
- c. If distributing credit to branches
- d. If exporting goods

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11. Who is responsible for obtaining GST registration for an agent supplying goods on behalf of a principal?

- a. Principal
- b. Agent
- c. Joint responsibility
- d. Government

12. Which type of entities are compulsorily required to obtain GST registration regardless of turnover?

- a. Charitable institutions
- b. Educational institutions
- c. Casual taxable persons
- d. Non-resident taxable persons

13. What is the penalty for not obtaining GST registration when required?

- a. ₹5,000
- b. ₹10,000
- c. ₹15,000
- d. ₹20,000

14. What is the process for the cancellation of GST registration?

- a. Automatic cancellation
- b. Manual application
- c. Informing the authorities
- d. No cancellation allowed

15. What is the time frame for filing an application for revocation of canceled GST registration?

- a. Within 10 days
- b. Within 30 days
- c. Within 60 days
- d. Within 90 days

16. Which document is required to be submitted along with the GST registration application for a partnership firm?

- a. PAN of the firm
- b. Aadhar of the partners
- c. Partnership Deed
- d. gbgggg Business Plan

17. What is the GST registration status for businesses engaged exclusively in the supply of exempted goods and services?

- a. Compulsory registration
- b. Voluntary registration
- c. No registration required
- d. Partial registration

18. Who is responsible for deducting tax at source and obtaining GST registration for TDS purposes?

- a. Government
- b. Recipient
- c. Supplier
- d. GST authorities

19. What is the penalty for not furnishing details of outward or inward supplies in GST returns?

- a. ₹5,000
- b. ₹10,000
- c. ₹15,000
- d. ₹20,000

20. In which scenario can a person be deemed to be granted GST registration without application?

- a. When turnover exceeds the threshold limit
- b. When engaged in export activities
- c. When transferring business ownership
- d. When supplying goods to an exempted sector

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21. What does the term "supply" include under GST?
- a. Only the sale of goods
  - b. Sale of goods and services
  - c. Only the provision of services
  - d. Barter transactions
22. Which of the following is considered a supply under GST?
- a. Gift without consideration
  - b. Gift with consideration
  - c. Both A and B
  - d. Neither A nor B
23. In GST, what is the term for the transfer of business assets without the transfer of business ownership?
- a. Sale
  - b. Supply
  - c. Transfer
  - d. Transaction
24. What is the tax treatment for the disposal of business assets as scrap under GST?
- a. Taxable supply
  - b. Exempt supply
  - c. Non-taxable supply
  - d. Zero-rated supply
25. Which of the following is excluded from the definition of supply under GST?
- a. Sale of goods
  - b. Barter transactions
  - c. Provision of services
  - d. Import of goods

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26. What is the term for the supply of goods or services or both between related persons or distinct persons, even if made without consideration?

- a. Barter transaction      b. Interstate supply
- c. Composite supply      d. Supply without consideration

27. In GST, when does the time of supply for goods occur?

- a. Date of payment      b. Date of issue of invoice
- c. Date of delivery      d. Date of order placement

28. What is the term for the supply of goods or services or both made for a consideration by a principal to his agent?

- a. Intermediary supply      b. Composite supply
- c. Forward charge supply      d. Reverse charge supply

29. Under GST, when does the time of supply for services occur?

- a. Date of payment
- b. Date of issue of invoice
- c. Date of completion of services
- d. Date of order placement

30. What is the term for the supply of goods or services or both that are not made in the course of furtherance of business?

- a. Business supply      b. Personal supply

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- c. Exempt supply                      d. Composite supply

31. In GST, what is the term for the supply of goods or services or both for a single price where the goods are incidental to the provision of services?

- a. Mixed supply                      b. Composite supply  
c. Aggregate supply                d. Serial supply

32. What is the term for the supply of goods or services or both involving two or more taxable supplies?

- a. Mixed supply                      b. Composite supply  
c. Aggregate supply                d. Serial supply

33. Under GST, what is the term for the supply of goods or services or both by one registered person to another?

- a. Intrastate supply                b. Interstate supply  
c. Intracompany supply            d. Intercompany supply

34. What is the term for the supply of goods or services or both that are treated as a single supply for tax purposes?

- a. Mixed supply                      b. Composite supply  
c. Aggregate supply                d. Serial supply

35. In GST, what is the term for the supply of goods or services or both by the Central Government, State Government, Union Territory, or local authority?

- a. Government supply              b. Taxable supply

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c. Exempt supply

d. Composite supply

36. What is the term for the supply of goods or services or both where the supplier and the recipient are merely establishments of a single entity?

a. Related supply

b. Composite supply

c. Inter-entity supply

d. Serial supply

37. In GST, what is the term for the supply of goods or services or both that are naturally bundled and supplied in conjunction with each other?

a. Mixed supply

b. Composite supply

c. Aggregate supply

d. Serial supply

38. What is the term for the supply of goods or services or both by a registered person to an unregistered person?

a. Taxable supply

b. Exempt supply

c. Reverse charge supply

d. Forward charge supply

39. Under GST, what is the term for the supply of goods or services or both made by an unregistered supplier to a registered person?

a. Taxable supply

b. Exempt supply

c. Reverse charge supply

d. Forward charge supply

40. What is the term for the supply of goods or services or both for a consideration by a person, other than an individual, acting as a taxable agent?



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- |                          |                     |
|--------------------------|---------------------|
| a. Principal supply      | b. Composite supply |
| c. Forward charge supply | d. Agent supply     |

41. In GST, what is the term for the supply of goods or services or both made for a consideration by a person in the course or furtherance of business?

- |                    |                     |
|--------------------|---------------------|
| a. business supply | b. personal supply  |
| c. exempt supply   | d. composite supply |

42. What is the term for the supply of goods or services or both that are not considered as a taxable supply under GST?

- |                          |                          |
|--------------------------|--------------------------|
| a. Taxable supply        | b. Exempt supply         |
| c. Reverse charge supply | d. Forward charge supply |

43. Under GST, what is the term for the supply of goods or services or both by a principal to an agent where the agent undertakes to supply such goods or services?

- |                          |                     |
|--------------------------|---------------------|
| a. Principal supply      | b. Composite supply |
| c. Forward charge supply | d. Agent supply     |

44. What is the term for the supply of goods or services or both that are neither treated as taxable nor exempt under GST?

- |                       |                     |
|-----------------------|---------------------|
| a. Taxable supply     | b. Exempt supply    |
| c. Non-taxable supply | d. Composite supply |

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45. In GST, what is the term for the supply of goods or services or both by one person to another in the course of furtherance of business?

- a. Business supply
- b. Personal supply
- c. Exempt supply
- d. Composite supply

46. When does the time of supply for goods occur under GST?

- a. Date of payment
- b. Date of invoice
- c. Date of delivery
- d. Date of order placement

47. What is the time of supply for services under GST?

- a. Date of payment
- b. Date of invoice
- c. Date of completion of services
- d. Date of order placement

48. In the case of continuous supply of goods, when is the time of supply considered to occur?

- a. Date of payment
- b. Date of the last installment
- c. Date of order placement
- d. Date of delivery

49. What is the time of supply for goods or services under reverse charge mechanism?

- a. Date of payment
- b. Date of invoice

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- c. Date of receipt of goods or services
- d. Date of order placement

50. What is the time of supply for goods or services in case of change in the rate of tax?

- a. Date of payment
- b. Date of invoice
- c. Date of rate change
- d. Date of order placement

51. In GST, when does the time of supply for vouchers occur?

- a. Date of payment
- b. Date of issue of voucher
- c. Date of redemption of voucher
- d. Date of order placement

52. What is the time of supply for goods or services in case of cessation of registration?

- a. Date of cessation of registration
- b. Date of application for cessation
- c. Date of order placement
- d. Date of payment

53. What is the time of supply for goods or services in case of continuous supply and the due date for payment is ascertainable from the contract?

- a. Date of payment
- b. Date of delivery
- c. Due date of payment
- d. Date of order placement

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54. When does the time of supply for goods or services occur in case of a change in the liability to tax?

- a. Date of change in liability
- b. Date of order placement
- c. Date of payment
- d. Date of invoice

55. In the case of supply of goods involving movement, what is the time of supply?

- a. Date of order placement
- b. Date of delivery
- c. Date of payment
- d. Date of receipt of goods

56. What is the transaction value for the purpose of determining the value of supply under GST?

- a. Selling price
- b. Cost of production
- c. Open market value
- d. Any of the above

57. In GST, what is the value of supply in case the consideration is not solely in money?

- a. Fair market value
- b. Cost of production
- c. Invoice value
- d. Any of the above

58. What is the value of supply in case the supplier and recipient are related and the price is not the sole consideration?

- a. Transaction value
- b. Open market value
- c. Cost of production
- d. Any of the above

59. In GST, what is the value of supply in case the recipient is eligible for full Input Tax Credit (ITC)?

- a. Transaction value
- b. Value as determined by the government
- c. Value as determined by the supplier
- d. Any of the above

60. What is the value of supply for the purpose of GST in case the recipient is not eligible for full Input Tax Credit (ITC)?

- a. Transaction value
- b. Value as determined by the government
- c. Value as determined by the supplier
- d. Any of the above

61. In GST, what is the value of supply in case of goods being returned?

- a. Original transaction value
- b. Current market value
- c. Value as determined by the supplier
- d. Any of the above

62. What is the value of supply in case of supplies made through an agent?

- a. Value as determined by the agent
- b. Transaction value
- c. Value as determined by the supplier
- d. Any of the above

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63. In GST, what is the value of supply in case of barter transactions?

- a. Open market value
- b. Transaction value
- c. Value as determined by the government
- d. Any of the above

64. What is the value of supply in case of services provided by a pure agent?

- a. Full consideration
- b. Reimbursement of expenses
- c. Transaction value
- d. Any of the above

65. In GST, what is the value of supply in case of discounts given before or at the time of supply?

- a. Invoice value
- b. Transaction value
- c. Net value after discount
- d. Any of the above

66. What is the value of supply in case of services provided by an insurance agent?

- a. Full consideration
- b. Commission received
- c. Transaction value
- d. Any of the above

67. In GST, what is the value of supply in case of free samples distributed without consideration?

- a. Zero value
- b. Value as determined by the supplier
- c. Transaction value
- d. Any of the above

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68. What is the value of supply in case of reimbursement of expenses incurred by the supplier?

- a. Full reimbursement
- b. Value as determined by the supplier
- c. Transaction value
- d. Any of the above

69. In GST, what is the value of supply in case of services provided by the director of a company to the company?

- a. Full consideration
- b. Value as determined by the company
- c. Transaction value
- d. Any of the above

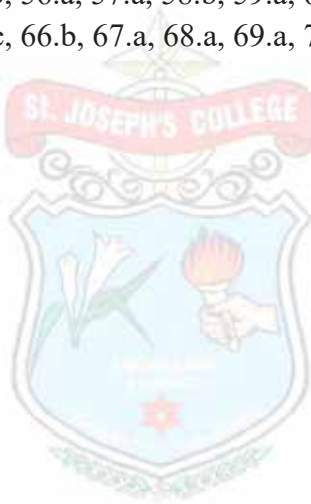
70. What is the value of supply in case of supplies made to or by the principal to his agent?

- a. Value as determined by the agent
- b. Transaction value
- c. Value as determined by the supplier
- d. Any of the above

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**Answers**

1.c, 2.c, 3.d, 4.a, 5.a, 6.a, 7.b, 8.c, 9.c, 10.c, 11.a, 12.d,  
13.b, 14.b, 15.d, 16.c, 17.c, 18.b, 19.b, 20.c, 21.b, 22.c,  
23.b, 24.a, 25.d, 26.a, 27.c, 28.a, 29.b, 30.b, 31.b, 32.a,  
33.b, 34.b, 35.a, 36.a, 37.b, 38.c, 39.d, 40.d, 41.a, 42.b,  
43.a, 44.c, 45.a, 46.c, 47.c, 48.b, 49.c, 50.c, 51.c, 52.a,  
53.c, 54.a, 55.b, 56.a, 57.a, 58.b, 59.a, 60.b, 61.a, 62.b,  
63.a, 64.b, 65.c, 66.b, 67.a, 68.a, 69.a, 70.b.





**UNIT-V**

1. What is the primary focus of customs study?
  - a. Cultural anthropology
  - b. Economic transactions
  - c. Political science
  - d. Linguistics
  
2. Customs study is primarily concerned with
  - a. International borders
  - b. Domestic trade
  - c. Social customs
  - d. Technological advancements
  
3. In the context of customs study, what does "customs" refer to?
  - a. Habits and traditions
  - b. International trade regulations
  - c. Taxation policies
  - d. Currency exchange rates
  
4. Customs study involves the analysis of:
  - a. Personal behaviors
  - b. Interpersonal relationships
  - c. Cross-border movements of goods
  - d. Educational systems
  
5. What is the significance of studying customs in the field of international business?
  - a. Understanding cultural diversity
  - b. Facilitating diplomatic relations
  - c. Managing trade regulations

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d. All of the above

6. What is one of the key objectives of customs study?

- a. Preservation of cultural heritage
- b. Facilitating tax evasion
- c. Promoting international trade
- d. Encouraging isolationism

7. The objective of customs study includes:

- a. Reducing cultural exchange
- b. Regulating domestic trade
- c. Restricting technological advancements
- d. Simplifying border procedures

8. Customs study aims to

- a. Impose uniformity in global business practices
- b. Preserve cultural exclusivity
- c. Establish language standards
- d. Promote domestic monopolies

9. What is a primary goal of customs study related to national security?

- a. Facilitating illegal activities
- b. Ensuring open borders
- c. Controlling the movement of prohibited goods
- d. Eliminating diplomatic relations

10. The objective of customs study includes:

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- a. Encouraging informal trade
- b. Enhancing transparency in trade transactions
- c. Ignoring trade regulations
- d. Eliminating cultural exchange

11. What is the concept of "tariffs" in customs study?

- a. Cultural exchange rates
- b. Tax on international trade
- c. Customs rituals
- d. Linguistic barriers

12. The concept of "trade barriers" in customs study refers to

- a. Promoting free trade
- b. Restricting international trade
- c. Cultural assimilation
- d. Language barriers

13. In customs study, the concept of "rules of origin" is concerned with

- a. Cultural heritage preservation
- b. Determining the source of goods
- c. Eliminating trade regulations
- d. Ignoring international borders

14. What is the concept of "dumping" in customs study?

- a. Unregulated trade
- b. Discarding cultural practices
- c. Selling goods below cost in a foreign market
- d. Open market transactions

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15. The concept of "customs valuation" in customs study is concerned with

- a. Assessing the value of cultural artifacts
- b. Determining the value of imported goods for tax purposes
- c. Promoting cultural exchange
- d. Eliminating trade regulations

16. In customs procedures, what is the role of a "customs broker"?

- a. Promoting cultural exchange
- b. Facilitating tax evasion
- c. Assisting with customs documentation and clearance
- d. Encouraging isolationism

17. The concept of "pre-shipment inspection" in customs procedures involves

- a. Evaluating cultural practices before trade
- b. Inspecting goods before they are shipped internationally
- c. Ignoring customs regulations
- d. Facilitating illegal trade

18. What is the purpose of "customs declarations" in customs procedures?

- a. Promoting informal trade
- b. Providing information about imported or exported goods

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- c. Ignoring trade regulations
- d. Eliminating cultural exchange

19. The concept of "bonded warehouses" in customs procedures involves:

- a. Storing cultural artifacts
- b. Storing goods with deferred customs duties
- c. Facilitating tax evasion
- d. Ignoring international borders

20. What is the purpose of "customs audits" in customs procedures?

- a. Promoting cultural assimilation
- b. Assessing the value of cultural artifacts
- c. Verifying compliance with customs regulations
- d. Eliminating trade barriers

21. In customs enforcement, what is the purpose of "seizure" of goods?

- a. Promoting free trade
- b. Confiscating goods in violation of customs laws
- c. Encouraging informal trade
- d. Ignoring international borders

22. The concept of "forfeiture" in customs enforcement involves:

- a. Encouraging illegal trade
- b. Surrendering goods voluntarily

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- c. Facilitating tax evasion
- d. Ignoring trade regulations

23. In customs enforcement, what is the purpose of "penalties"?

- a. Promoting cultural exchange
- b. Punishing violations of customs laws
- c. Ignoring customs regulations
- d. Facilitating illegal trade

24. The concept of "smuggling" in customs enforcement involves

- a. Facilitating legal trade
- b. Illegally moving goods across borders
- c. Encouraging isolationism
- d. Eliminating cultural exchange

25. What is the purpose of "customs fines" in customs enforcement?

- a. Encouraging illegal trade
- b. Collecting revenue for customs agencies
- c. Promoting cultural exchange
- d. Ignoring trade regulations

26. What is the purpose of Basic Customs Duty?

- a. To promote cultural exchange
- b. To generate revenue for the government
- c. To encourage free trade

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d. To facilitate informal trade

27. Countervailing Duty (CVD) is imposed to counteract the impact of

- a. Export subsidies by other countries
- b. Tariff reductions
- c. Cultural assimilation
- d. Currency exchange rates

28. What is the primary objective of Anti-dumping Duty?

- a. To promote fair competition
- b. To discourage international trade
- c. To eliminate customs regulations
- d. To encourage cultural exchange

29. Safeguard Duty is imposed to

- a. Protect domestic industries from sudden surges in imports
- b. Promote global free trade
- c. Eliminate cultural exchange barriers
- d. Facilitate tax evasion

30. What does the term "Specific Duty" refer to?

- a. A fixed amount of duty per unit of measurement
- b. A percentage of the value of goods
- c. A duty based on the weight of goods
- d. A duty applied to specific types of goods

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31. Ad Valorem Duty is calculated based on:

- a. The weight of goods
- b. A fixed percentage of the value of goods
- c. Specific characteristics of goods
- d. The country of origin

32. Education Cess and Secondary and Higher Education Cess are types of duties imposed to

- a. Support cultural programs
- b. Fund educational initiatives
- c. Discourage international trade
- d. Eliminate customs barriers

33. What is the purpose of Environmental Duty?

- a. To promote environmental conservation
- b. To facilitate tax evasion
- c. To eliminate customs regulations
- d. To encourage informal trade

34. The term "Transit Duty" refers to a duty imposed on:

- a. Goods passing through a country to another destination
- b. Domestic trade within a country
- c. Cultural artifacts
- d. Digital goods and services

35. What is the primary purpose of Export Duty?

- a. To generate revenue for the exporting country



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- b. To discourage exports and promote domestic consumption
- c. To encourage global free trade
- d. To facilitate informal trade

36. What type of duty is levied on goods when they are removed from a bonded warehouse for domestic consumption?

- a. Basic Customs Duty
- b. Export Duty
- c. Warehouse Removal Certificate Duty
- d. Re-Export Duty

37. The term "Compensatory Duty" is imposed to compensate for

- a. Environmental degradation
- b. Loss of revenue due to tax exemptions
- c. Currency exchange rate fluctuations
- d. Cultural assimilation

38. What is the primary objective of Preferential Duty?

- a. To encourage fair competition
- b. To promote global free trade
- c. To provide favorable treatment to specific countries
- d. To discourage customs regulations

39. The term "Social Welfare Surcharge" is imposed to support:

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- a. Cultural programs
- b. Social welfare initiatives
- c. Currency exchange rates
- d. Informal trade

40 What does the term "Integrated Goods and Services Tax (IGST)" represent?

- a. A combination of Basic Customs Duty and Countervailing Duty
- b. A duty imposed on imported services
- c. A duty levied on the interstate supply of goods and services
- d. A specific duty on certain categories of goods

41. The term "Health Cess" is imposed to fund initiatives related to:

- a. Environmental conservation
- b. Public health
- c. Cultural heritage preservation
- d. Eliminating customs barriers

42. The term "Compensatory Duty" is also known as:

- a. Additional Duty
- b. Special Duty
- c. Safeguard Duty
- d. Transit Duty

43. What is the primary purpose of Anti-subsidy Duty?

- a. To promote fair competition
- b. To discourage domestic consumption
- c. To counteract subsidies granted by other countries
- d. To facilitate tax evasion

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44. The term "Project Imports Duty" is imposed on goods imported for:


- a. Cultural exchange programs
- b. Infrastructure projects
- c. Currency exchange rate stabilization
- d. Facilitating informal trade

45. The term "Tariff Rate Quota (TRQ)" refers to:

- a. A fixed percentage of the value of goods
- b. A duty applied to specific types of goods
- c. A system allowing a certain quantity of goods to be imported at a lower duty rate
- d. A fixed amount of duty per unit of measurement

**Answers**

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



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