

SAMPLE MCQ

Q1.As per Section 2(7), “Assesses” means a person-

- a) by whom any tax or other sum of money is payable
- b) against whom proceeding has been taken under the act
- c) who is deemed to be assessee in default
- d) All of the above

Q2.Person” includes

- a) Individual & HUF
- b) Firm & Company
- c) AOP/BOI, LA, Every AJP
- d) All of the above

Q3.POEM stands for

- a) Place of Employees and Management
- b) Personnel and Employees Management
- c) Place of Effective Management
- d) Person for Earning Money

Q4.An income is not taxable as Salary if it is received -

- a) As gift from employer
- b) From former employer
- c) As part tax- paid back wages
- d) As arrears of salaries after new fixation

Q5. Aggregate Deductions cannot exceed

- a) Total income
- b) Gross total Income
- c) Business Income
- d) None of above

Q6. GST stands for -----

- a) Goods and Supply Tax
- b) Government Sales Tax
- c) Goods and Services Tax
- d) Goods and Simple Tax

Q7. In India, GST structure is ----in nature

- a) Single
- b) Dual
- c) Triple
- d) Quadruple

Q8. Which section deals with the TCS provisions in GST?

- a) Section 51
- b) Section 52
- c) Section 53
- d) Section 54

Q9. Which section deals with the TDS provisions in GST?

- a) Section 51
- b) Section 52
- c) Section 53
- d) Section 54

Q10. Which of the following forms is used for registration?

- a) Form GSTR-1
- b) Form GSTAPL-01
- c) Form GST REG-01
- d) Form GST RFD-01