

Dear Colleagues, Good Morning to all of you. The NACIN announced GSTP exam will be conducted on 14.6.2019. so, from today onward I am providing my model question papers to all of you on daily through What's APP. Kindly refer and try to attempt and I wish to successes in your GSTP Exam.

Model Question Paper
No.4/2019.

Q.1. Input Tax Credit in respect to pipelines laid outside the factory & telecommunication towers fixed

to earth by foundation or structural support including foundation or structural support are ----- for the ITC? (a). Eligible (b). Not eligible (c). Eligible, with permission of Jurisdictional officer, (d). None of the above

Q.2. XYZ company Limited merges into Rama Charan & Co . Can the unutilized balance of Input Tax

Credit in XYZ company of Rs.15 Lakhs be transferred to the electronic ledger of Charan & Co? (a). Yes (b). No (c). Not Applicable (d). Discretion of Charan &Co.

Q.3. Can input tax credit be allowed in the same month if the supplier has shown it as an outward supply

even though the recipient receives the goods in the next month? (a). Yes (b). No (c). May be (d). None of the above

Q.4. What is the place of supply of services in cases of restaurants and catering services? (a). Location of the service recipient (b). Location of the service provider (c). Location where the services are actually performed (d). Location of the owner of the restaurant

Q.5. What is the place of supply of services in cases directly relating to the immovable property? (a). Location at which immovable property is located (b). Location of the service provider (c). Location of the service recipient (d). Location of the owner of the property

Q.6. In case of mobile connection for telecommunication & internet services provided on post –paid

basis, the place of supply shall be the location of -----? (a). The registered addresses of the supplier (b). The antenna used for communication (c). Billing address of the recipient of services on record of the supplier (d). Addresses for payment of bill made for use of such services

Q.7. Mr.Rajan of A.P. provides services to a SEZ located in A.P. What type of tax shall be charged? (a). CGST (b). SGST+ UTGST (c). IGST (d). CGST+SGST/UTGST

Q.8.What is the time of supply of goods, in case of forward charge? (a). Date of issue of invoice (b). Due date of issue of invoice (c). Date of receipt of consideration (d). earlier of (a),(b), or (c).

Q.9. What is the time of supply in case of addition in the value by way of interest, late fee or penalty or

any delayed payment of consideration? (a). Last date on which such late fees/penalty has been charged (b). Date of payment of such additional amount (c). Date of collection of whole amount (d). It doesn't constitute supply

Q.10. What is the time of supply of vouchers when the supply of services with respect to the voucher is

not identified? (a). Date of issue of voucher (b). Date of redemption of voucher (c). Earlier of (a),(b) (d). (a) and (b) whichever is later

Q.11. Composite supply will attract the provisions pertaining to time of supply of goods or service. (a). Correct (b). Incorrect (c). Partially correct (d). None of the above

Q.12. Sri. Lakshmana Rao purchased a laptop for Rs.40,000/- with exchange of old laptop. Open market

price of the old laptop is Rs.15000/-. Determined the value of supply for the purpose of levy of GST? (a). Rs.40,000/- (b). Rs.55,000/- (c). Rs.25,000/- (d). None of the above

Q.13. What shall be the open market value of the goods and services in case where the supply is made

within the related parties and the recipient is eligible to claim input tax credit? (a).Value declared in invoice (b). Value as per market value (c). Either of the two (d). None of the above

Q.14. If the proper officer needs any clarification in the REG-01 filed by a dealer , what will be the option

available to him? (a). Online issuance of GST REG-03 within 3 common working days from the receipt of the GST REG-01 (b). Visit the principal place of business of the applicant (c). Either (a) or (b) (d). Issue provisional registration certificate

Q.15. In case of amendment of registration, it shall amount to deemed acceptance of amendment

where the proper officer fails to take any action? (a). Within 15 working days from the date of submission of application (b). Within 7 working days from the date of receipt of reply to the notice to show cause (c). Within 7 working days from the date of submission of application (d). Either (a) or (b)

Q.16. Tax Invoice shall be issued before or at the time of ----- or ----- of goods for supply to the

recipient

- ? (a). 15 days
(b). 30 days
(c). 45 days
(d). 60 days

Q.17. What should be mentioned on the invoice in case the person wants to apply for refund in case the

person wants to apply for refund in case of taxes paid on exports of goods? (a). Export invoice (b). Export invoice without payment of taxes (c). Export invoice without payment of taxes (d). All of the above

Q.18. Can an invoice signed through DSC? (a). Yes (b). No

Q.19. Supply of goods can be spread over a period of time. It is not necessary that all elements should be

supplied at the time same time? (a). Correct (b). Incorrect (c). Partially correct (d). None of the above options

Q.20. If the bank account of the person concerned is debited but no Challan Identification Number (CIN)

is generated, the said person may represent electronically in form-----? (a). GST PMT-04 (b). GST PMT-05 (c). GST PMT-06 (d). GST PMT -07

Q.21. The electronic liability register of the person shall be debited by-----? (a). The amount payable towards tax, interest, late fee, etc., as per the return furnished (b). The amount of tax, interest, penalty, etc., as determined by a proper officer in pursuance of any proceedings (c). Any amount of interest that may accrue from time to time (d). All of the above

Q.22. Any payment required to be made by a person who is not registered under the Act, shall be made

on the basis of a
-----? (a). Temporary
Identification Number (b).
Transaction Reference Number (c).
Challan Identification Number (d).
Bank Reference Number

Q.23. From which date interest is liable in case of excess input tax credit claimed? (a). From the last date of the month in which credit is claimed (b). From the due date for filling GSTR-02 of the month in which credit is claimed (c). From the due date for filling GSTR-03 of the month in which credit is claimed (d). From the date of utilization of credit

Q.24. ----- is made in the electronic credit ledger if the refund of unutilized credit is claimed

under section
54. (a). Debit (b).
Credit (c). Set off
(d). None of these

Q.25. The challan generated on the portal shall be valid for
-----? (a). 10 days (b). 20 days (c). 15 days (d). 30 days.

Regarding answers for the above questions kindly refer tomorrow's model question paper pl. Thank you all. B.S.Seethapathi Rao. Tax Consultant.