

Sample Questions – Subject – Taxation (Indirect Taxes – II) TY BAF Semester VI

- 1) The amount deducted as tax shall be paid to the Government within ____ days after the end of the month in which deducted.
a) 7 b) 15 c) 10 d) 20
- 2) M/s ABC credited the amount of Rs 10,000 deducted as TDS to the Government on 10/01/2018. M/s ABC issued the certificate of this amount on 30/03/2018. The amount of late fees payable will be -
a) Rs 7,900 b) Rs. 5,000 c) Rs. 7,400 d) Rs. 12,900
- 3) Every registered person required to deduct tax at source shall furnish a return in Form ____
a) GSTR — 1 b) GSTR — 5 c) GSTR — 9 d) GSTR — 7
- 4) The details furnished by deductor U/r 66(1) shall be made available to each suppliers in ____ and ____ -
a) Part C of GSTR2A, Part B of GSTR-4A
b) Part C of GSTR2, Part B of GSTR-4
c) Part C of GSTR2A, GSTR 4A
d) Part C of GSTR2, GSTR 4
- 5) Every operator who collects the amount of tax has to furnish the details of the same within ____ after the end of the month.
(a) 15 days (b) 1 month (c) 20 days (d) 10 days
- 6) The balance is ____ may be refunded
(a) Electronic cash ledger (b) Electronic credit ledger (c) both (a) or (b) (d) none of the above
- 7) Any discrepancy in Electronic liability Register shall be communicated to jurisdictional office through form ____
(a) GST PMT-01 (b) GST PMT-05 (c) GST PMT-02 (d) GST PMT-04
- 8) The challan generated in form GST PMT 06 is valid for ____
(a) 3 days (b) 7 days (c) 10 days (d) 15 days
- 9) The term “goods” under customs law include ----
(a) Vessel, Vehicle & Aircraft (b) Baggage (c) Currency & Negotiable Instruments (d) All of the above
- 10) Dutiable goods mean any goods which are -----
(a) chargeable to duty. (b) on which duty has not been paid (c) (a) & (b) (d) none of the above
- 11) _____ is a place used for import & export of goods by post.
(a) Foreign post office (b) International courier terminal (c) both (a) & (b); (d) Inland container depot
(a) Additional Custom duty u/s 3(1); (b) Additional Custom duty u/s 3(3) ; (c) Additional Custom duty u/s 3(5); (d) Additional Custom duty u/s 3(6)
- 12) _____ duty is charged to counter-balance sales tax, VAT on like article being sold in India.
(a) Additional Custom duty u/s 3(1); (b) Additional Custom duty u/s 3(3); (c) Additional Custom duty u/s 3(5); (d) Additional Custom duty u/s 3(6)

- 13)** Anti-dumping duty can be levied on retrospective basis for up to ___ days before the date of notification.
(a) 30 (b) 90 (c) 180 (d) 360
- 14)** Injury margin for Safeguard duty shall be calculated as difference between ----
(a) landed cost and market price in India (b) Export price and normal price (c) market price in India and landed cost (d) Normal price and export price
- 15)** _____ is/are added to value of goods for valuing goods for IGST u/s 3(7) and GST compensation cess u/s 3(9) of Customs Tariff Act, 1975.
(a) Protective duty u/s 6 (b) Safeguard duty u/s 8B (c) Anti-dumping duty u/s 9A (d) All of the above