



**DSS-33, OLD COURT COMPLEX NEAR FAWARA CHOWK HISAR**

**INDIRECT TAXES**

**CS EXECUTIVE**

**TEST- CHAPTER 7: REGISTRATION**

**TIME: 1 Hrs.**

**Marks: 50**

1. The proper officer, if has reasons to believe that the registration of a person (g liable to be cancelled under section 29 of CGST Act, then he shall issue a notice to such person in Form .....And.....after considering the reply furnished by such person shall pass on order to drop proceedings in Form

- (a) GST REG-16, GST REG-17  
(c) GST REG-17, GST REG-19

- (b) GST REG-17, GST REG-18  
(d) GST REG-17, GST REG-20

2. The registration under GST is granted ..... to the applicant within from the date of submission of application, if everything is in order and no clarification is required.

- (a) 3 days  
(c) 5 days

- (b) 3 working days  
(d) 5 working days

3. After CGST (Amendment) Act, 2018, for which of the following special category state, the threshold limit of turnover is Rs. 10 Lakhs?

- (a) Jammu & Kashmir  
(c) Meghalaya

- (b) Mizoram  
(d) Sikkim

4. In which of the following case, the threshold limit is Rs. 20 Lakhs instead ofRs. 10 Lakhs, as per section 22(1)?

- (a) Manipur  
(c) Mizoram

- (b) Meghalaya  
(d) Nagaland

5. Every supplier as per section 22 of the CGST Act, 2017 shall be liable to be registered under this Act in the State where he makes taxable supplies of goods or services or both, if his aggregate turnover in the Financial Year exceeds .....

- (a) Rs. 20,00,000  
(c) Rs. 30,00,000

- (b) Rs. 40,00,000  
(d) Rs. 60,00,000

6. After CGST (Amendment) Act, 2018, the threshold limit of turnover for registration is 7 20 Lakh for the special category state:

- (a) Himachal Pradesh  
(c) Assam

- (b) Uttarakhand  
(d) All of the above

7. Section 22 of CGST (Amendment) Act, 2017 creates liability for registration on certain persons. The basis covered are:

- (a) Threshold limit and Persons already registered under earlier indirect tax laws  
(b) Transfer of business or in case of amalgamation or demerger  
(c) Both (a) and (b)

(d) None of the above

8. ABC Enterprises is engaged in supply of taxable goods with place of business in two states namely Haryana & Tripura. What will be the threshold limit for registration under GST?

- (a) Rs. 10 Lakhs
- (b) Rs. 20 Lakhs
- (c) Rs. 20 Lakh for Haryana & Rs. 10 Lakh for Tripura
- (d) None of the above

9. Mr. Bala has made supply (within state) of taxable goods to the tune of Rs. 17 Lakhs, export supplies of Rs. 3 lakh and intra-state supply of exempt services of Rs. 4 Lakh. His aggregate turnover as per section 2(6) of the CGST/SGST Act, 2017 is:

- (a) Rs. 17 Lakh
- (b) Rs. 20 Lakh
- (c) Rs. 24 Lakh
- (d) None of the above

10. Section 2(6) of the CGST/SGST Act, 2017 defines aggregate turnover which is being computed on all India basis excluding the taxes charged under CGST Act, SGST Act, UTGST Act and IGST Act. Aggregate turnover shall include all supplies made by a taxable person comprising of:

- I. Taxable supply
- II. Exempt supply
- III. Export of goods
- IV. All Inter-state supply of persons having same PAN
- V. Inward supply on which tax is levied on reverse charge basis
- VI Value of all inward supply

- (a) I, III, IV and V
- (b) I, III, IV and VI
- (c) I, II, III and IV
- (d) All the above (I to VI)

11. Consider the following information:

Type of Supply	Inward Supply	Outward Supply
Supply of taxable goods	4,00,000	8,00,000
Supply under Reverse Charge	3,00,000	2,00,000
Exempted	1,00,000	1,90,000

Find out the value of aggregate turnover as per Explanation I of section 22 of CGST Act, 2017?

- (a) Rs. 11,90,000
- (b) Rs. 8,00,000
- (c) Rs. 9,90,000
- (d) Rs. 12,90,000

12. The supply of goods, after completion of Job Work, by a registered Job Worker:

- (a) Shall be treated as supply by Job Worker
- (b) Shall not to be treated as supply
- (c) Shall be included in the aggregate turnover of Job Worker
- (d) Shall be included in the aggregate turnover of the Principal

13. Section 22 of the CGST Act, 2017 refers to the expression "Special Category States" and there are total ..... Special category States as per sub-clause (2) of Clause (4) of Article 279A of the Constitution. However, at present, special category States for the purpose of registration under the CGST Act, 2017 out of which are .....

- (a) 7,2
- (b) 7,4
- (c) 11,4
- (d) 11,7



22. As a part of procedure for registration, PAM is ..... whereas Mobile Number/E- Mail Address is.....

- (a) Validated on line, Verified by OTP  
(b) Validated by post, Verified on line  
(c) Verified on line, Validated by OTP  
(d) Verified, Verified

23. Find out from the following, who are the persons not liable for registration under section 30 of the CGST Act, 2017:

- (a) Non-Resident making taxable supply  
(b) Person supplying exempted goods and services which are not liable for tax under GST  
(c) An agriculturist, to the extent of supply of produce out of cultivation of land  
(d) Both (b) and (c)

24. On successful verification of PAN, Mobile Number and E-Mail address, a Temporary Reference Number (TRN) is generated and communicated to the applicant on

- (a) Mobile Number  
(b) Mobile Number & E-Mail address  
(c) E-Mail address & Postal Address  
(d) Mobile Number & Speed Post Mail

25. On receipt of application in Part B of GST REG-01, the acknowledgement is issued to applicant in FORM

- (a) GST REG 01  
(b) GST REG 02  
(c) GST ACK01  
(d) GST ACK 02

26. A taxable person whose registration has been cancelled or surrendered must file the final return of GST within:

- (a) 6 months of the cancellation  
(b) 6 months after the end of the financial year  
(c) 3 months after the end of the financial year  
(d) 3 months after the date of cancellation

27. State which shall be taken as the effective date of registration as per CGST Act, 2017 where the aggregate turnover of Madhur company engaged in supply of taxable services in the state of Rajasthan exceeded Rs. 20 Lakh during the year on 25th September, 2017, the application for registration under GST was filed on 19th October, 2017 and the registration certificate was granted on 29th October, 2017 by the authority:

- (a) 25-9-2017  
(b) 19-10-2017  
(c) 24-10-2017  
(d) 29-10-2017

28. The certificate of registration issued to casual taxable person or non-resident taxable person shall be valid for the period specified in the application for registration or for ..... days from the effective date of .....registration whichever is earlier. The validity of registration period on a request made by such taxable person may be further extended by the proper officer for a period not exceeding days.

- (a) 60,45  
(b) 90,60  
(c) 90,90  
(d) 90,30

29. The cancellation of registration under section 29 may be made

- (a) On application filed by registered person  
(b) On application filed by legal heirs (in case of death)  
(c) By proper officer on his own motion  
(d) Any of the above

30. Section 2(77) of CGST Act, 2017 defines "non-resident taxable person "who has the business outside India, comes to India for a temporary business purpose. Such person would need to register as a non-resident taxable person in the State and he will be required to register for a maximum period of ..... Under the Act.

- (a) 90 days (b) 45 days  
(c) 60 days (d) 30 days

31. Any person required to deduct tax or required to collect tax at source under GST as per Rule 12 shall electronically submit an application for the grant of registration in Form .....and after verification of the application the proper officer may grant the registration and issue the certificate on registration In Form:

- (a) GST REG-5, GST REG-4 (b) GST REG-8, GST REG-7  
(c) GST REG-7, GST REG-6 (d) GST REG-10, GST REG-9

32. In which form, the application for registration under GST Act is to be filed?

- (a) FORM GST REG-01 (b) FORM GST REG-02  
(c) FORM GST REG-03 (d) None of the above

33. Where a registered person has not furnished returns for a continuous period of..... months, the registration can be cancelled by the proper officer.

- (a) 3 months (b) 4 months  
(c) 5 months (d) 6 months

34. Where the registration of a person is cancelled 'Suo Motu' by the proper officer, such registered person may apply for revocation of cancellation within ..... days from the date of service of the order of cancellation of registration.

- (a) 10 days (b) 20 days  
(c) 30 days (d) 45 days

35. The application for revocation of cancellation is made in FORM GST

- (a) REG-19 (b) REG-20  
(c) REG-21 (d) REG-22

36. In case, the change in the constitution of any business results in the change of PAN of a registered person:

- (a) Fresh registration is required  
(b) Old registration is amended  
(c) Any of (a) or (b), at the option of proper officer  
(d) None of the above

37. Which one of the following is not Core- Field information?

- (a) PAN Number (b) Legal Name  
(c) Mobile Number (d) Retirement of a Partner

38. As per Rule 10 of CGST Rules, 2017, where the applicant submits application for registration after 30 days from the date he becomes liable to registration, the effective date of registration is:

- (a) Date when he becomes liable for registration (b) Date of grant of registration  
(c) Earlier of (a) and (b) (d) Later of (a) and (b)

39. The CTP and NRTP apply for registration in the FORM ..... and ..... Respectively.

- (a) REG-01 & REG-09 (b) REG-04 & REG-09  
(c) REG-03 & REG-09 (d) REG-02 & REG-06

40. The registration certificate granted to CTP /NRTP will be valid for

- (a) Period specified in the registration application  
(b) 90 days from the effective date of registration  
(c) Earlier of (a) and (b)  
(d) Later of (a) and (b)

41. A NRTP should apply for registration .....the commencement of business.

- (a) Within 5 days from (b) Within 30 days from  
(c) At least 5 days prior to (d) At least 10 days prior to

42. Which of the following statement is true as regards a casual taxable person?

- (a) Not required to take registration under GST.  
(b) Registration is required, if the aggregate turnover in a financial year exceeds Rs. 20 lakh.  
(c) Compulsory registration irrespective of the threshold limit.  
(d) None of the above

43. What is the validity of the registration certificate issued under CGST Act, 2017?

- (a) One year (b) Five years  
(c) Ten years (d) Valid till it is cancelled.

44. The registration certificate granted to Casual taxable Person is valid for the period specified in registration application or ..... days from the effective date of registration, whichever is .....

- (a) 60, Earlier (b) 90, Earlier  
(c) 60, Later (d) 90, Later

45. The section 30 of CGST Act, 2017 read with Rule 23 of CGST Rules, 2017 provide that an application for revocation of cancellation of registration can be made within ..... days from the date of ..... of the cancellation order:

- (a) 7, service (b) 15, issue  
(c) 30, service (d) 45, issue

46. For CTP & NRTP, registration is required compulsorily at least ..... Prior to commencement of business.

- (a) 5 days (b) 9 days  
(c) 1 days (d) 14 days

47. The GSTIN consists of ..... digits

- (a) 13 (b) 14  
(c) 15 (d) 16

48. The registration under GST is ..... based with State specific number and is known as GST Identification Number (GSTIN) which is a ..... Digit number under the CGST Act, 2017.

- (a) TAN, 12 (b) PAN, 15  
(c) TAN, 15 (d) PAN, 12

49. After CGST (Amendment) Act, 2018, the requirement of having multiple business verticals to obtain separate registrations in a state has been dispensed with. Now, a person having multiple places of business in a state or Union Territories may be granted.....

- (a) Single registration for all places
- (b) Separate registration for each such place of business
- (c) Separate registration for each place provided business at each place is different
- (d) Separate registration for each depending upon supply of goods and services

50. As per Rule 48 of CGST Rules, 2017, the invoice shall be prepared in ..... And..... in case of taxable supply of goods and services, respectively.

- (a) Duplicate, Duplicate
- (b) Triplicate, Triplicate
- (c) Duplicate, Triplicate
- (d) Triplicate, Duplicate

**ANSWER KEY:****TEST- CHAPTER 7 REGISTRATION**

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