

## PROVISIONAL ANSWER KEY

Paper: The Kerala General Sales Tax Act (Paper I)  
Medium of Question: English  
Date of Examination: 21-02-2019

Question1:-The escaped turnover under the KGST Act 1963 is assessed as per;

- A:-Section 17
- B:-Section 19
- C:-Section 22
- D:-Section 18

Correct Answer:- Option-B

Question2:-Confiscation of goods under the KGST Act 1963 can be done by an authorized officer not below the rank of

- A:-Inspecting Asst. Commissioner
- B:-Deputy Commissioner
- C:-Joint Commissioner
- D:-Commercial tax officer

Correct Answer:- Option-A

Question3:-The highest fact finding authority in Appeals under the KGST Act 1963 is

- A:-Commissioner
- B:-Deputy Commissioner (Appeals)
- C:-Appellate Tribunal
- D:-Asst. Commissioner (Appeals)

Correct Answer:- Option-C

Question4:-A registration granted under the KGST Act 1963 may be suspended in the following situation

- A:-Effectuated interstate sale
- B:-Business place shifted to another district
- C:-Filed Nil return continuously for 3 months
- D:-Violated conditions of the registration certificate issued

Correct Answer:- Option-D

Question5:-Who is the authority to issue clarification under the provisions of KGST Act 1963?

- A:-Inspecting Asst Commissioner
- B:-Deputy Commissioner (Appeals)
- C:-Commissioner
- D:-Appellate Tribunal

Correct Answer:- Option-C

Question6:-Who is empowered under the KGST Act 1963 to carry out revenue recovery action?

- A:-Inspecting Asst Commissioner
- B:-Deputy Commissioner
- C:-Commissioner
- D:-Commercial Tax officer

Correct Answer:- Option-A

Question7:-Revisional powers under KGST Act is vested with

- A:-Asst Commissioner
- B:-Deputy Commissioner alone
- C:-Commissioner alone
- D:-Deputy Commissioners and Board of Revenue

Correct Answer:- Option-D

Question8:-'Declared goods' are

- A:-Goods declared as those attracting entry taxes
- B:-Goods declared under section 14 of the CST Act to be of special importance in interstate trade
- C:-Goods to be declared at all en-route checkpoints
- D:-None of the above

Correct Answer:- Option-B

Question9:-The provisions of KGST Act 1963 is now applicable on

- A:-All alcoholic liquors
- B:-Foreign liquor and specified petroleum products
- C:-All petroleum products
- D:-Not applicable on any product

Correct Answer:- Option-B

Question10:-Any person who carries on the business of buying, selling, supplying or distributing goods etc is called \_\_\_\_\_ as per section 2 of the KGST Act 1963.

- A:-Trader
- B:-Seller
- C:-Dealer
- D:-Customer

Correct Answer:- Option-C

Question11:-Section 14 of the CST Act 1956 deals with

- A:-Declared goods of special importance
- B:-Notified goods
- C:-Goods to be levied by the Central government
- D:-Goods to be levied by the state government

Correct Answer:- Option-A

Question12:-Application for registration under the CST Act to be filed in

- A:-Form D
- B:-Form C
- C:-Form B
- D:-Form A

Correct Answer:- Option-D

Question13:-The form C declaration under the CST Act enables a dealer to

- A:-Make the interstate sale
- B:-Avail concessional rate of tax on interstate purchases
- C:-Import goods from other countries
- D:-Stock transfer the goods to other units

Correct Answer:- Option-B

Question14:-Form 'E' declaration under the CST Act is used in

- A:-Interstate stock transfer
- B:-Local sale
- C:-In-transit sale
- D:-Interstate sale

Correct Answer:- Option-C

Question15:-'H Form' under the CST Act is used to prove,

- A:-Import
- B:-Interstate sale
- C:-Stock transfer
- D:-Export

Correct Answer:- Option-D

Question16:-If a dealer declared interstate sales against C form fails to furnish such form, he is liable to pay tax at

- A:-the applicable local rate of appropriate state
- B:-10%
- C:-5%
- D:-2%

Correct Answer:- Option-A

Question17:-What is the quantum of penalty in lieu of prosecution as per section 10(A) of the CST Act?

- A:-a sum equal to the tax leviable u/s 8(2)
- B:-a sum equal to double the time the tax leviable u/s 8(2)

- C:-a sum equal to four times the tax leviable u/s 8(2)  
D:-a sum not exceeding one and a half times the tax leviable u/s 8(2)  
Correct Answer:- Option-D
- Question18:-The penal provisions under the Kerala Surcharge on taxes Act 1957 is under  
A:-Section 4  
B:-Section 6  
C:-Section 7  
D:-Section 8  
Correct Answer:- Option-A
- Question19:-Which of the following is not a declared goods under the CST Act?  
A:-Wheat  
B:-Health drinks  
C:-Jute  
D:-Domestic LPG  
Correct Answer:- Option-B
- Question20:-Purchase tax under KGST Act 1963 is levied as per,  
A:-Section 5  
B:-Section 5A  
C:-Section 5B  
D:-Section 6  
Correct Answer:- Option-B
- Question21:-The travelling salesman permit under the KGST Act 1963 is issued in,  
A:-Form.7  
B:-Form 6A  
C:-Form.6  
D:-Form 8  
Correct Answer:- Option-A
- Question22:-The Appellate tribunal under the KGST Act 1963 shall include one Judicial member not the below the rank of a  
A:-High court judge  
B:-District Magistrate  
C:-District judge  
D:-Munsiff  
Correct Answer:- Option-C
- Question23:-Which of the following is not a 'goods' as per the definition under KGST Act?  
A:-Livestock  
B:-Grass  
C:-Growing crops  
D:-Newspaper  
Correct Answer:- Option-D
- Question24:-The document of title to goods as per the CST Act in the case of goods transported by sea is  
A:-Shipping bill  
B:-Airway bill  
C:-Bill of Lading  
D:-Lorry Receipt  
Correct Answer:- Option-C
- Question25:-Dealers in foreign liquor can exercise option to pay tax at compounded rates under the KGST Act 1963 on  
A:-Yearly basis  
B:-Quarterly basis  
C:-Monthly basis  
D:-Quarterly or yearly, at the discretion of dealer  
Correct Answer:- Option-A
- Question26:-Audit Statement and Certificate under section 27A of the KGST Act shall be in  
A:-Form.13 and 13A  
B:-Form. 50A and 50B  
C:-Form 7 and 7A  
D:-From. 30 and 30A  
Correct Answer:- Option-B
- Question27:-If the assessing authority finds that a dealer has shown in his accounts, sale of any goods at prices lower than the prevailing market price of such goods so as to evade tax, assessment can be initiated under \_\_\_\_\_ of the KGST Act 1963.  
A:-Section 17A  
B:-Section 19  
C:-Section 19A  
D:-Section 19B  
Correct Answer:- Option-D
- Question28:-Which is the document prescribed under the KGST Act 1963 for a vehicle carrying goods from outside the State passing through the state to a destination located outside the State?  
A:-Permit  
B:-Delivery Note  
C:-Transit Pass  
D:-None of the above  
Correct Answer:- Option-C
- Question29:-Which is the form prescribed under the CST rules to prove movement of goods from one business place of the dealer to his another branch located outside the state?  
A:-C Form  
B:-E1 Form  
C:-F form  
D:-H Form  
Correct Answer:- Option-C
- Question30:-A dealer in which of the following commodity shall take registration as per KGST Act 1963 irrespective of turnover?  
A:-Hill produce  
B:-Iron and steel  
C:-Medicine  
D:-Gold  
Correct Answer:- Option-D
- Question31:-Under GST, "Aggregate turnover" does not include  
A:-Exempt supplies  
B:-Inward supplies on which tax is payable on reverse charge basis  
C:-Export of goods or services or both  
D:-Inter-State supplies of persons having the same PAN number  
Correct Answer:- Option-B
- Question32:-'A' Ltd. has its registered office under the Companies Act in the State of Kerala and also engaged in business through an agent in Chennai. What will be the place of business of 'A' Ltd. under the Goods and Services Tax Act?  
A:-Kerala  
B:-Chennai  
C:-Both Kerala and Chennai  
D:-None of the above  
Correct Answer:- Option-C
- Question33:-A person residing in Mumbai having no fixed place of business wants to participate in a Trade expo being conducted at Kochi and sell his products. In such scenario, he shall obtain which of the following registration under the Kerala GST Act, 2017  
A:-Non-resident taxable person registration  
B:-Casual taxable person registration  
C:-Regular taxpayer registration  
D:-No registration under GST required  
Correct Answer:- Option-B
- Question34:-What would be the tax rate applicable in case of 'Mixed supply'?  
A:-Tax rate as applicable on supply attracting the lowest rate of tax

- B:-Tax rate as applicable on supply attracting the highest rate of tax  
 C:-Tax @ 28%  
 D:-None of the above  
 Correct Answer:- Option-B
- Question35:-While renting the land in an Industrial estate by a Municipal Corporation to a registered taxpayer, the related GST is  
 A:-Exempted  
 B:-payable under Forward Charge basis  
 C:-payable under Reverse Charge basis  
 D:-None of the above  
 Correct Answer:- Option-C
- Question36:-In case of lottery procured from State Government by a lottery distributor, GST is payable by  
 A:-State Government  
 B:-Lottery distributor  
 C:-Both the above  
 D:-None of the above  
 Correct Answer:- Option-B
- Question37:-GST on construction services to a single residential unit is, exempted if  
 A:-It is having carpet area below 100 sq.meter  
 B:-It is works contract only  
 C:-It is a part of residential complex only  
 D:-It is pure labour service only  
 Correct Answer:- Option-D
- Question38:-In forward charge basis, the time of supply of goods for levy of GST is  
 A:-Date of issue of invoice  
 B:-Due date of issue of invoice  
 C:-Date of receipt of consideration by the supplier  
 D:-Earlier of the above dates  
 Correct Answer:- Option-D
- Question39:-What is the maximum rate at which tax is leviable as per the Kerala Goods and Services tax Act?  
 A:-12%  
 B:-20%  
 C:-28%  
 D:-18%  
 Correct Answer:- Option-B
- Question40:-What is the time of supply of vouchers as per GST Act, when the supply with respect to the Voucher is not identifiable?  
 A:-Date of issue of voucher  
 B:-Date of redemption of voucher  
 C:-Date of expiry of voucher  
 D:-None of the above  
 Correct Answer:- Option-B
- Question41:-The value of supply under Goods and Services tax Act does not include  
 A:-Any non-GST taxes, duties, cesses, fees charged by supplier separately  
 B:-Interest, late fee or penalty for delayed payment of any consideration for any supply of goods or services  
 C:-Subsidies provided by the Central and State Government  
 D:-Commission and packing expenses charged in the invoice  
 Correct Answer:- Option-C
- Question42:-What deductions are allowed from the transaction value under GST?  
 A:-Freight charges incurred by the supplier for CIF terms of supply  
 B:-Packing charges shown in the invoice  
 C:-Non-governmental subsidies linked to price  
 D:-Discounts recorded in the Invoice  
 Correct Answer:- Option-D
- Question43:-What is the maximum time limit for claiming the Input tax credit under GST?  
 A:-Till the date of filing annual return  
 B:-Due date of September month following the financial year  
 C:-Earlier of (a) or (b)  
 D:-None of the above  
 Correct Answer:- Option-C
- Question44:-Can a registered person under composition scheme claim input tax credit under GST Act?  
 A:-Yes  
 B:-No  
 C:-Only on goods  
 D:-Only on services  
 Correct Answer:- Option-B
- Question45:-Under GST, Input tax credit on capital goods can be availed in how many installments?  
 A:-Thirty six  
 B:-Twelve  
 C:-Six  
 D:-One  
 Correct Answer:- Option-D
- Question46:-What is the time limit for taking credit on inputs lying in stock when a dealer obtains new registration under the GST Act?  
 A:-1 year from the date of invoice  
 B:-3 years from the date of invoice  
 C:-5 years from the date of invoice  
 D:-None of the above  
 Correct Answer:- Option-A
- Question47:-A person is entitled to take credit of input tax under GST as self-assessed in the return on  
 A:-Final basis  
 B:-Provisional basis  
 C:-Partly provisional and partly final basis  
 D:-None of the above  
 Correct Answer:- Option-B
- Question48:-Input Tax credit as credited in Electronic Credit ledger can be utilized for  
 A:-Payment of Interest  
 B:-Payment of penalty  
 C:-Payment of Fine  
 D:-Payment of Taxes  
 Correct Answer:- Option-D
- Question49:-What is the time limit beyond which if goods are not returned, the inputs sent for job work shall be treated as supply under GST?  
 A:-One year  
 B:-Five years  
 C:-Six months  
 D:-Seven years  
 Correct Answer:- Option-A
- Question50:-Input tax credit under GST can be availed on  
 A:-Possession of prescribed invoice/debit note  
 B:-Receipt of goods/services  
 C:-Furnishing valid return by the supplier paying tax on such supply  
 D:-Fulfilling all the above conditions  
 Correct Answer:- Option-D
- Question51:-What is the time limit for issue of Demand proceedings in case of determination of tax short paid by reason of fraud, misstatement or suppression of facts?  
 A:-3 years from the due date for relevant annual return  
 B:-4 years from the due date for relevant annual return  
 C:-5 years from the due date for relevant annual return

- D:-6 years from the due date for relevant annual return  
Correct Answer:- Option-C
- Question52:-An unregistered person can avail Input tax credit on stock if he applies for GST registration within  
A:-60 days of becoming liable to register under GST  
B:-Immediately after becoming liable to register under GST  
C:-30 days of becoming liable to register under GST  
D:-Cannot avail ITC on stock  
Correct Answer:- Option-C
- Question53:-Which of the following taxes will be levied on imports?  
A:-CGST  
B:-IGST  
C:-SGST  
D:-CGST and SGST  
Correct Answer:- Option-B
- Question54:-As per GST Act, an invoice must be issued  
A:-At the time of removal of goods  
B:-Within 10 days of the supply of goods  
C:-On receipt of payment for the supply  
D:-Earliest of the above dates  
Correct Answer:- Option-A
- Question55:-The definition of 'goods' under the GST Act does not include  
A:-Grass  
B:-Money and securities  
C:-Actionable claims  
D:-Growing crops  
Correct Answer:- Option-B
- Question56:-The tax invoice in respect of a supply of service under GST shall be issued  
A:-Within 30 days  
B:-Within 1 month  
C:-Within 15 days  
D:-On the date of supply  
Correct Answer:- Option-A
- Question57:-Under GST, Credit Note is a document issued by  
A:-Supplier, for reducing the tax/taxable value  
B:-Recipient, for reducing the tax/taxable value  
C:-Supplier, for increasing the tax/taxable value  
D:-Recipient, for increasing the tax/taxable value  
Correct Answer:- Option-A
- Question58:-Natural bundling and presence of a Principal supply are the requisites for  
A:-Taxable Supply  
B:-Composite Supply  
C:-Mixed Supply  
D:-Zero rate supply  
Correct Answer:- Option-B
- Question59:-Who among the following is required to maintain records under GST, irrespective of having registration?  
A:-Owner or operator of warehouse  
B:-Owner or operator of godown  
C:-Every transporter  
D:-All of the above  
Correct Answer:- Option-D
- Question60:-Taxable person has to maintain his records under GST for a period of \_\_\_\_\_ from the due date of filing Annual return for the year  
A:-72 months  
B:-Three years  
C:-24 months  
D:-Five years  
Correct Answer:- Option-A
- Question61:-The due date for furnishing the annual return under GST is  
A:-30th of September following the end of the financial year  
B:-20th of October following the end of the financial year  
C:-31st of December following the end of the financial year  
D:-31st of May following the end of the financial year  
Correct Answer:- Option-C
- Question62:-A goods and service tax practitioner can undertake the following activities if authorized by the taxable person  
A:-Furnish details inward and outward supplies  
B:-Furnish monthly / quarterly return  
C:-Furnish Annual and Final return  
D:-All of the above  
Correct Answer:- Option-D
- Question63:-What is the rate of Tax Deduction at Source under the Kerala Goods and Services Act 2017?  
A:-1%  
B:-3%  
C:-5%  
D:-12%  
Correct Answer:- Option-A
- Question64:-Every registered person required to deduct tax at source under section 51 of the GST Act shall furnish return, in  
A:-Form GSTR-5  
B:-Form GSTR-6  
C:-Form GSTR-7  
D:-Form GSTR-8  
Correct Answer:- Option-C
- Question65:-Every electronic commerce operator required to collect tax at source under section 52 of the GST Act shall furnish a statement in  
A:-Form GSTR-5  
B:-Form GSTR-6  
C:-Form GSTR-7  
D:-Form GSTR-8  
Correct Answer:- Option-D
- Question66:-Refund application under GST is to be filed before the expiry of \_\_\_\_\_ from the relevant date.  
A:-Two years  
B:-One year  
C:-180 days  
D:-260 days  
Correct Answer:- Option-A
- Question67:-In the case of assessment of non-filers of return under GST, if the registered person furnishes a valid return within \_\_\_\_\_ of the service of the assessment order, the said assessment order shall be deemed to have been withdrawn.  
A:-30 days  
B:-60 days  
C:-1 month  
D:-2 months  
Correct Answer:- Option-A
- Question68:-The time limit for completion of the Audit by tax authorities under GST Act, where extension is not ordered by Commissioner is  
A:-Six months from the date of commencement of audit  
B:-Three months from the date of commencement of audit  
C:-Sixty days from the date of commencement of audit  
D:-Thirty days from the date of commencement of audit

Correct Answer:- Option-B

Question69:-Who is authorised to conduct special audit under GST?

- A:-Any officer as may be nominated by the Commissioner
- B:-Proper officer not below the rank of Joint Commissioner
- C:-Proper officer not below the rank of Dy Commissioner
- D:-Chartered Accountant or Cost Accountant as may be nominated by the Commissioner

Correct Answer:- Option-D

Question70:-Audit under GST laws can be undertaken in respect of

- A:-Any person
- B:-Unregistered person
- C:-Registered person
- D:-All of above

Correct Answer:- Option-C

Question71:-A Proper officer under GST law shall pass final order on refund application

- A:-Within sixty days from the date of receipt of application
- B:-Within eighty days from the date of receipt of application
- C:-Within ninety days from the date of receipt of application
- D:-Within thirty days from the date of receipt of application

Correct Answer:- Option-A

Question72:-Inspection of business places as per the GST Act is to be initiated by a Proper Officer not below the rank of

- A:-Superintendent
- B:-Asst.commissioner
- C:-Joint Commissioner
- D:-Commissioner

Correct Answer:- Option-C

Question73:-Arrests under GST shall be made in compliance with the provisions of

- A:-Foreign Exchange Management Act
- B:-Civil Procedure Code
- C:-Indian Penal Code
- D:-Code of Criminal Procedure, 1973

Correct Answer:- Option-D

Question74:-What is the time limit prescribed under GST laws for issue of order in pursuance of the direction of the Appellate Authority or Appellate Tribunal or a Court, from the date of communication of the said direction?

- A:-30 months
- B:-18 months
- C:-2 years
- D:-5 years

Correct Answer:- Option-C

Question75:-What is the time limit prescribed under Kerala GST Act for issue of notice in cases where tax collected has not been paid to Government?

- A:-5 years
- B:-1 year
- C:-3 years
- D:-No time limit

Correct Answer:- Option-D

Question76:-What happens if a taxable person has paid CGST and SGST on a transaction considered by him to be an intra-state supply but which is subsequently held to be an inter-state supply?

- A:-File a suit for recovery
- B:-Adjust against future liability
- C:-Take re-credit
- D:-Seek refund

Correct Answer:- Option-D

Question77:-Which authority has the power to grant permission for payment of GST demands in installments?

- A:-Commissioner
- B:-Joint Commissioner
- C:-Deputy Commissioner
- D:-All of the above

Correct Answer:- Option-A

Question78:-Who is competent authority for passing an order for provisional attachment under Kerala Goods and Services Tax Act?

- A:-The Deputy Commissioner
- B:-The Commissioner
- C:-The GST Council
- D:-The Assistant Commissioner

Correct Answer:- Option-B

Question79:-In case of amalgamation between two companies, such companies shall be treated as two distinct companies till

- A:-Till the date of the Court order
- B:-Till the effective date of merger
- C:-Till the date of cancellation of registration
- D:-None of the above

Correct Answer:- Option-A

Question80:-Within how many days the Authority shall pronounce its decision on Advance Ruling from the date of receipt of application?

- A:-30 days
- B:-60 days
- C:-90 days
- D:-120 days

Correct Answer:- Option-C

Question81:-Maximum number of monthly installments permissible under Kerala Goods and Services Tax Act for payment of demands is

- A:-Thirty Six
- B:-Twelve
- C:-Forty eight
- D:-Twenty four

Correct Answer:- Option-D

Question82:-Under what circumstances, the members of the Appellate Authority for Advance Ruling deem that no advance ruling can be issued in respect of the questions covered under the appeal?

- A:-If the members of the AAAR differ on any point or points referred to in appeal
- B:-If the questions raised are found irrelevant
- C:-If the applicant wants to withdraw the application
- D:-If the applicant is deceased

Correct Answer:- Option-A

Question83:-Advance Ruling cannot be sought in respect of

- A:-Admissibility of input tax credit
- B:-Classification of goods and/or services
- C:-Whether applicant is required to be registered
- D:-Whether applicant is entitled to refund

Correct Answer:- Option-D

Question84:-When should a job-worker take registration?

- A:-Always
- B:-Only if his aggregate turnover exceeds the threshold limits specified under Section 22 of the Act
- C:-Never
- D:-None of the above

Correct Answer:- Option-B

Question85:-Deemed Export provisions under GST is applicable

- A:-Only to goods
- B:-Only to services
- C:-To both goods and services
- D:-Only for supplies to SEZ units/developers

Correct Answer:- Option-A

Question86:-E-waybill under GST is applicable for transportation of goods of consignment value exceeding

- A:-Rs. 5,000/-
- B:-Rs. 10,000/-
- C:-Rs. 50,000/-
- D:-Rs. 1,00,000/-

Correct Answer:- Option-C

Question87:-What is a valid tenure for an e-way bill for a distance up to 100 km?

- A:-One day in cases other than Over Dimensional Cargo
- B:-One additional day in case of Over Dimensional Cargo
- C:-One additional day in cases other than Over Dimensional Cargo
- D:-One day in case of Over Dimensional Cargo

Correct Answer:- Option-A

Question88:-Supply of goods in the course of import into the territory of India is

- A:-Intrastate supply
- B:-Inter-State supply
- C:-Export
- D:-Neither Export nor Import

Correct Answer:- Option-B

Question89:-Real estate agent in Delhi charges brokerage fee to a company located in Kochi for assistance in getting a commercial property in Bangalore. Which is the 'Place of supply' under GST in this case?

- A:-Delhi
- B:-Kochi
- C:-Bangalore
- D:-None of the above

Correct Answer:- Option-C

Question90:-A registered taxable person is eligible to claim refund under GST in respect of export of goods and services in the following cases

- A:-Export Under LUT without payment of tax
- B:-Export with payment of IGST
- C:-Both (1) and (2)
- D:-None of the above

Correct Answer:- Option-C

Question91:-Under GST Act, the scope of 'Works contract' includes the transfer of property in goods involved in the execution of works relating to

- A:-Any movable property
- B:-Any immovable property
- C:-Any movable or immovable property
- D:-Any intangible goods

Correct Answer:- Option-B

Question92:-GST Laws are implemented on the recommendation of

- A:-Central Government
- B:-GST Network (GSTN)
- C:-GST Council
- D:-President of India

Correct Answer:- Option-C

Question93:-Goods and services tax is levied on

- A:-Transaction value
- B:-MRP
- C:-Manufacturing cost plus profit
- D:-Notional value

Correct Answer:- Option-A

Question94:-Which of the following require to be registered compulsorily, irrespective of threshold limit?

- A:-Casual taxable person
- B:-Non-resident taxable person
- C:-Input service distributor
- D:-All of the above

Correct Answer:- Option-D

Question95:-Which of the followings activities is treated neither as supply of goods nor supply of services under the GST Act?

- A:-Supply of goods by principal to his agent
- B:-Supply of goods by a body of persons to a member thereof
- C:-Services by an employee to employer in the course of employment
- D:-All of the above

Correct Answer:- Option-C

Question96:-When does the validity of E-Way bill under GST start?

- A:-At the time of generation of Part-A slip
- B:-At the time of entry of Transporter ID in e-way bill portal
- C:-When first entry is made in Part-B
- D:-At the time of movement of conveyance

Correct Answer:- Option-C

Question97:-As per GST Act, what is the maximum rate of fine in lieu of confiscation of the goods?

- A:-Amount equal to the penalty u/s122
- B:-Amount equal to tax
- C:-50% of the value of goods
- D:-Market value of the goods

Correct Answer:- Option-D

Question98:-Cancellation of E Way bill shall be done within \_\_\_\_\_ from the time of generation.

- A:-24 hours
- B:-48 hours
- C:-72 hours
- D:-Cannot be cancelled

Correct Answer:- Option-A

Question99:-How much volume of a tax evasion case will be a Cognizable or Non-Bailable Offence in GST?

- A:-Tax evasion exceeding Rs. 50/- Lakhs
- B:-Tax evasion exceeding Rs. 5 Crores
- C:-Tax evasion exceeding Rs. 2.5 Crores
- D:-Tax evasion exceeding Rs. 1 Crores

Correct Answer:- Option-B

Question100:-What is the volume of general penalty as per section 125 of the Kerala GST Act 2017?

- A:-Maximum Rs. 10,000/-
- B:-Maximum Rs. 25,000/-
- C:-Maximum Rs. 50,000/-
- D:-Minimum Rs. 10,000/-

Correct Answer:- Option-B