

## FINAL 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:- Effected 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 checkposts
- 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, ass 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 St

- 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 c

- 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 o 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  
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 c  
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 su  
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 e

- 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' un

- 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