***DTFAP COURSE QUESTION SET***

***CHOOSE THE CORRECT ALTERNATIVES:***

1. ***GODOWN IS ACTIVATED FROM WHICH FEATURE?***
2. ***INVENTORY FEATURES***
3. ***ACCOUNTING FEATURES***
4. ***TAXATION FEATURES***
5. ***OTHERS***

***2. TO CHANGE FROM SINGLE ENTRY MODE TO DOUBLE ENTRY PRESS:***

1. ***F12***
2. ***F10***
3. ***F11***
4. ***F9***

***3. TDS IS ACTIVATED FROM:***

1. ***INVENTORY FEATURES***
2. ***ACCOUNTING FEATURES***
3. ***STATUTORY & TAXATION FEATURES***
4. ***NONE***

***4. MANUFACTURING JOURNAL SHORT CUT KEY IS:***

1. ***CTRL+F7***
2. ***ALT + F7***
3. ***ALT+F2***
4. ***NONE***

***5. PRE DEFINED LEDGERS IN TALLY:***

1. ***CASH & P/L ACCOUNT***
2. ***ONLY CASH***
3. ***ONLY P/L ACCOUNT***
4. ***NONE***

 ***6. CGST STANDS FOR:***

1. ***CENTRAL GOODS & SERVICES TAX***
2. ***COMMON GOODS & SERVICES TAX***
3. ***CENTRALISED TAX***
4. ***NONE***

***7. WHICH OF THE FOLLOWING TAX IS NOT APPLICABLE UNDER GST:***

1. ***5%***
2. ***12%***
3. ***18%***
4. ***25%***

***8. FOLLOWING IS NOT A TAX WHICH HAS BEEN SUBSTITUTED BY GST:***

1. ***CENTRAL EXCISE DUTY***
2. ***SERVICE TAX***
3. ***STATE VAT***
4. ***PROFESSION TAX***

***9. IN AN INTRA-STATE SUPPLY, FOLLOWING ARE LEVIED UNDER GST:***

1. ***SGST AND CGST***
2. ***ONLY IGST***
3. ***ONLY CGST***
4. ***CGST AND IGST***

***10. WHICH OF THE FOLLOWING TAX IS ABOLISHED BY GST?***

1. ***SERVICE TAX***
2. ***CORPORATE TAX***
3. ***INCOME TAX***
4. ***WEALTH TAX***

***11. THE SUBSUMPTION OF WHICH TAXES WILL MAKE THE GST – A PUCCA DESTINATION BASED CONSUMPTION TAX.***

1. ***VAT AND LUXURY TAX***
2. ***CST AND CENTRAL EXCISE***
3. ***SERVICE TAX AND PURCHASE TAX***
4. ***TAXES ON LOTTERIES AND ENTERTAINMENT TAX***

***12. IN “MIXED SUPPLY”, THE FOLLOWING SHALL BE TREATED AS :***

1. ***SUPPLY WITH HIGHEST RATE OF TAX***
2. ***SUPPLY WHICH ATTRACTS REVERSE CHARGE***
3. ***SUPPLY WHICH IS THE PRINCIPAL SUPPLY***
4. ***SUPPLY OF ITEM CAN BE SEPARATELY SOLD***

***13. ON WHICH OF THE FOLLOWING ITEMS, GST WILL BE LEVIED:***

1. ***AVIATION FUEL***
2. ***NATURAL GAS***
3. ***HIGH SPEED DIESEL OIL***
4. ***LPG***

***14. CGST AND SGST WILL BE LEVIED ON:***

1. ***INTRA-STATE SUPPLY***
2. ***IMPORT***
3. ***EXPORT***
4. ***INTER-STATE SUPPLY***

***15. PLACE OF SUPPLY OF SERVICES IN RELATION TO MOBILE CONNECTION FOR PRE-PAID CUSTOMERS OTHER THAN THROUGH INTERNET SHALL BE:***

1. ***LOCATION OF SUPPLIER***
2. ***LOCATION OF RECIPIENT***
3. ***LOCATION WHERE SUCH PRE-PAYMENT RECEIVED AS VOUCHERS ARE SOLD***
4. ***NONE OF THE ABOVE***

***16. PLACE OF SUPPLY OF SERVICES IN RELATION TO LODGING ACCOMMODATION SHALL BE:***

1. ***LOCATION OF SUPPLIER***
2. ***LOCATION OF RECIPIENT***
3. ***LOCATION AT THE LODGING ACCOMMODATION IS LOCATED***
4. ***NONE OF THESE***

***17****.* ***THE DEFAULT RULE OF PLACE OF SUPPLY OF SERVICES MADE TO A REGISTERED PERSON SHALL BE:***

1. ***LOCATION OF SUCH PERSON***
2. ***LOCATION OF SERVICE PROVIDER***
3. ***BOTH***
4. ***NONE***

***18. FULL FORM OF “TRN” IN GST REGISTRATION:***

1. ***TEMPORARY REFERENCE NUMBER***
2. ***TOTAL REFERENCE NUMBER***
3. ***TIME REFERENCE NUMBER***
4. ***TAXABLE REFERENCE NUMBER***

***19. PLACE OF SUPPLY WHERE THE GOODS ARE ASSEMBLED OR INSTALLED:***

1. ***PLACE OF SUPPLIER***
2. ***PLACE OF RECIPIENT***
3. ***PLACE OF TRANSPORTER***
4. ***PLACE OF THE SUCH ASSEMBLY OR INSTALLATION***

***20. PLACE OF SUPPLY OF GOODS WHEN SUPPLY INVOLVES MOVEMENT OF GOODS:***

1. ***LOCATION OF GOODS AT THE TIME AT WHICH THE MOVEMENT OF GOODS TERMINATES FOR DELIVERY TO RECIPIENT***
2. ***LOCATION OF THE PRINCIPLE PLACE OF BUSINESS OF THE SUPPLIER***
3. ***LOCATION OF THE PRINCIPLE PLACE OF BUSINESS OF THE RECIPIENT***
4. ***NONE OF THESE***

***21. IN IGST,\_\_\_\_\_\_\_\_\_ SHALL PAY THE AMOUNT EQUAL TO THE ITC SGST USED BY THE SUPPLIER IN THE EXPORTING STATE TO CENTRE.***

1. ***EXPORTING STATE***
2. ***IMPORTING STATE***
3. ***CENTRE***
4. ***NONE***

***22. \_\_\_\_\_\_\_\_\_ ACT IMPLEMENTS “DESTINATION PRINCIPLE OF TAXATION” IN GST SCENARIO.***

1. ***CGST***
2. ***IGST***
3. ***CUSTOM***
4. ***SGST***

***23. IMPORT/EXPORT IS TREATED AS\_\_\_\_\_\_\_\_\_\_ IN GST.***

1. ***INTRA-STATE SUPPLY***
2. ***INTER-STATE SUPPLY***
3. ***NON-TAXABLE***
4. ***EXEMPTED SUPPLY***

***24. \_\_\_\_\_\_\_\_ IS LEVIED ON IMPORTS OF GOODS AND SERVICES.***

1. ***SGST***
2. ***CGST***
3. ***IGST***
4. ***VAT***

***25. IGST ACT IS PASSED BY \_\_\_\_\_\_\_\_\_\_\_\_***

1. ***STATE LEGISLATIVE***
2. ***PARLIAMENT***
3. ***UNION TERRITORY***
4. ***LEGISLATIVE COUNCIL***

***26. IGST LEVIED AND COLLECTED IS:***

1. ***ALLOTTED TO CENTRE ONLY***
2. ***ALLOTTED TO STATES ONLY***
3. ***ALLOTTED TO UT’S ONLY***
4. ***APPORTIONED BETWEEN CENTRE AND STATES***

***27. FULL FORM OF IGST IS:***

1. ***INTEGRATED GOOS AND SERVICES TAX***
2. ***IMPORT TAX***
3. ***INTERNATIONAL TAX***
4. ***INPUT TAX***

***28. REVERSE CHARGE IS APPLICABLE IN CASE OF :***

1. ***PURCHASE OF GOODS FROM UNREGISTERED DEALER***
2. ***PURCHASE FROM REGISTERED DEALER***
3. ***IMPORT***
4. ***EXPORT***

***29. WHICH OF THE FOLLOWING IS USED TO ACTIVATE ADVANCE RECEIPT MODE IN GST TALLY?***

1. ***ALT+V***
2. ***ALT+I***
3. ***CTRL+R***
4. ***NONE***

***30. PLACE OF SUPPLY WHERE THE GOODS ARE SUPPLIED ON BOARD A CONVEYANCE SUCH AS VESSEL, AN AIRCRAFT, A TRAIN OR MOTOR VEHICLE:***

1. ***LOCATION OF SUPPLIER***
2. ***LOCATION OF RECIPIENT***
3. ***LOCATION AT WHICH SUCH GOODS ARE TAKEN ON BOARD***
4. ***NONE OF THESE***

***31. FULL FORM OF “ARN” IN GST REGISTRATION:***

1. ***ARTIFICIAL REFERENCE NUMBER***
2. ***APPLICATION REFERENCE NUMBER***
3. ***AUTOMATIC REFERENCE NUMBER***
4. ***ACTIVE REFERENCE NUMBER***

***32. THE TDS CERTIFICATE ISSUED BY AN EMPLOYER TO HIS EMPLOYEES IN CASE OF SALARY INCOME IS:***

1. ***FORM 16***
2. ***FORM 26***
3. ***FORM 26A***
4. ***FORM 26Q***

***33. THE FIRST INCOME TAX ACT WAS INTRODUCED IN :***

1. ***1886***
2. ***1860***
3. ***1861***
4. ***1918***

***34. THE APEX BODY OF INCOME TAX DEPARTMENT IS:***

1. ***FINANCE MINISTRY OF CENTRAL GOVERNMENT***
2. ***CBDT***
3. ***DEPT. OF REVENUE***
4. ***CENTRAL GOVT. OF INDIA***

***35. WHICH FORM IS TO BE USED FOR GST REGISTRATION?***

1. ***FORM GSTR-1A***
2. ***FORM GSTR-2***
3. ***FORM GST REG-01***
4. ***FORM GST REG***

***36. THE VALUE OF SUPPLY OF GOODS AND SERVICES SHALL BE THE:***

1. ***TRANSACTION VALUE***
2. ***MRP***
3. ***MARKET VALUE***
4. ***NONE OF THE ABOVE***

***37. IF THE BASIC SALARY OF AN INDIVIDUAL IS RS. 9000, WHAT WILL BE HIS/HER PROFESSIONAL TAX PER MONTH?***

1. ***RS. 90 PM***
2. ***RS. 110 PM***
3. ***RS. 120 PM***
4. ***RS. 80 PM***

***38. IF THE BASIC SALARY OF AN INDIVIDUAL IS ABOVE RS. 40000, WHAT WILL BE HIS/HER PROFESSIONAL TAX PER MONTH?***

1. ***RS. 200 PM***
2. ***RS. 300 PM***
3. ***RS. 190 PM***
4. ***RS. 500 PM***

***39. DUE DATE OF GSTR-4 RETURN IS:***

1. ***BY 10TH OF THE NEXT MONTH***
2. ***BY 15TH OF THE NEXT MONTH***
3. ***NEXT 18TH DAY OF THE END OF QUARTER***
4. ***BY 20TH OF THE NEXT MONTH***

***40. THE INTEREST RATE FOR DELAY IN PAYMENT OF PROFESSIONAL TAX IS:***

1. ***1% PM***
2. ***2% PM***
3. ***3% PM***
4. ***0.5% PM***