

CERTIFICATE IN E-FILING & ONLINE TAXATION

QUESTION	OPTION 1	OPTION 2	OPTION 3	OPTION 4	CORRECT ONE
1.PAN is necessary for the following assesseees:	A businessman having total turnover is Rs. 500001	A Charitable Trust	Both of the above	None	Both of the above
2.The TDS certificate issued by an employer to his employees in case of salary income is:	Form 16	Form 26	Form 26A	Form 26Q	Form 16
3.The rates of Income Tax are specified in:	Income Tax Act,1961	Income Tax Rules,1962	Finance Act	Circulars of CBDT	Finance Act
4.The first Income Tax Act was introduced in :	1918	1861	1860	1886	1860
5.The apex body of Income Tax Department is:	Finance Ministry Of Central Government	CBDT	Dept. of Revenue	Central Govt. of India	CBDT
6.The Income Tax Act 1961 came into force on:	13/10/1961	1/4/1961	13/09/1961	13/12/1961	13/09/1961
7.What does "I" stands for in IGST	International	Integrated	Internal	Intra	Integrated
8.GST is a _____ based tax on consumption of goods and services.	Destination	Duration	Dividend	Destiny	Destination
9.Which of the following is not subsumed in GST?	VAT	STAMP DUTY	ENTRY TAX	ENTERTAINMENT TAX	STAMP DUTY
10.Which form is to be used for GST Registration	Form GSTR-1A	Form GSTR-2	Form GST REG-01	Form GST REG	Form GST REG-01
11.The value of supply of goods & services shall be:	Transaction Value	MRP	Market Value	None of the above	Transaction Value

12.If the basic salary of an individual is Rs. 9000, what will be his/her Professional tax per month?	Rs. 90 pm	Rs. 110 pm	Rs. 120 pm	Rs. 80 pm	Rs. 90 pm
13.If the basic salary of an individual is above Rs. 40000, what will be his/her Professional tax per month?	Rs. 200 pm	Rs. 300 pm	Rs. 190 pm	Rs. 500 pm	Rs. 200 pm
14.Due date of GSTR-4 return is:	By 10th of the next month	By 15th of the next month	Next 18th day of the end of quarter	By 20th of the next month	Next 18th day of the end of quarter
15.Purpose of GSTR-10 is:	Final Return	Outward Supply	Inward Supply	Monthly	Final Return
16.GTA service is covered :	U/S 9(3) of GST Act	U/S 9(4) of GST Act	U/s 6 of the GST Act	None	U/S 9(3) of GST Act
17.The interest rate for delay in payment of Professional Tax is:	1% pm	2% pm	3% pm	0.5% pm	1% pm
18.Due date for payment of Professional Tax is:	31st July every year	20th July every year	31st March every year	21st December every year	31st July every year
19.The section code of TDS on Salary is:	192	193	194J	194C	192
20.The section code for TDS on Insurance Commission is:	194j	194D	192	194C	194D
21.The TDS rate on commission	5%	10%	1%	6%	5%

22.The threshold limit of TDS on fees for professional or technical services is:	30000/- p.a	180000/- p.a.	20000/- p.a.	60000/- p.a.	30000/- p.a
23.Late payment of deposit of TDS is:	1.5% pm	1.8 % pm	1% pm	2% pm	1.5% pm
24.What is Full form of TRN in GST Registration?	Tertiary Revenue Number	Temporary Reference Number	Taxable Reference Number	Total Reference Number	Temporary Reference Number
25.IGST ACT is passed by	State Legislative	Parliament	Union Territory	Legislative Council	Parliament
26.Full Form Of “ARN” In GST Registration:	Artificial Reference Number	Application Reference Number	Automatic Reference Number	Active Reference Number	Application Reference Number
27.in “mixed supply”, the following shall be treated as :	Supply with highest rate of tax	Supply which attracts reverse charge	Supply which is the principal supply	Supply of item can be separately sold	Supply with highest rate of tax
28.GSTR-9 should be filed by:	31st december of the next year	15th january of the next year	31st march of the next year	30th june of next year	31st december of the next year
29.The threshold limit to become legitimate for composition scheme is that the dealer whose aggregate turnover in financial year does not exceed :	Rs. 1 Crore	Rs. 2 Crore	Rs. 1.5 Crore	Rs. 75 Lakhs	Rs. 1.5 Crore
30.UIN stands	Universal Indicating Number	Unique Identity Number	Universal Identity Number	Uniform Identification Normenclature	Unique Identity Number