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[GST MCQ Questions](#)

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Practice here the best **GST MCQ Questions** that check your basic knowledge of GST (Goods & Service Tax). This **GST MCQ Test** contains 25+ GST Multiple Choice Questions. You have to select the right answer to the question to check your final preparation for your exams. Apart from this, you can also download **GST MCQ PDF** below completely free.

Q1. What is the full form of GST?

- A. Goods & Sales Tax
- **B. Goods & Services Tax**
- C. Goods & Section Tax
- D. None of the above

Q2. GST is implemented in india on

- **A. 1 July 2017**
- B. 1 July 2018
- C. 1 July 2019
- D. 1 July 2016

Q3. What are the taxes levied on an Intra-State Supply?

- A. CGST
- B. SGST
- C. IGST
- **D. Both CGST & SGST**

Q4. what is the maximum rate of cgst prescribed under cgst act 2017?

- A. 28%
- **B. 20%**
- C. 12%

- D. 18%

Q5. GST is a _____ based tax on consumption of goods and services.

- A. Dividend
- B. Duration
- C. Destination
- D. None of the above

Q6. How many types of taxes will be in Indian GST?

- A. 2
- B. 3
- C. 4
- D. 5

Q7. The full form of hsn code in gst is

- A. Home Shopping Network
- B. Harmonised System Number
- C. Harmonised System of Nomenclature
- D. None of the above

Q8. The concept of Goods and Services Tax (GST) originated from which country?

- A. Canada
- B. Germany
- C. Britain
- D. United States

Q9. Which of the following tax was abolished by GST?

- A. Corporation tax
- B. Income tax
- C. Service tax
- D. Wealth Tax

Q10. Which of the following tax rates is not applicable under GST?

- A. 5
- B. 12
- **C. 25**
- D. 18

Q11. GST is levied on

- A. Creator
- B. Retailer
- C. Consumers
- **D. All of the above**

Q12. Who is the head of GST Council?

- A. Shashikant Das
- B. Arun Jaitley
- **C. Nirmala Sitharaman**
- D. None of the above

Q13. Which constitutional amendment has been done to pass the GST bill?

- A. 115th
- B. 122nd
- C. 120th
- **D. 101st**

Q14. What does “I” in IGST stands stand for?

- A. Internal
- **B. Integrated**
- C. Internal
- D. Intra

Q15. Constitution Amendment Act, 2016 for GST was ____.

- A. 80th
- **B. 101st**
- C. 122nd
- D. None of the above

Q16. Under GST, 'value addition' refers to ____.

- **A. Expenses 'plus' profit**
- B. Cost plus tax
- C. Cost plus tax plus 'profit'
- D. Tax plus profit

Q17. SGST is applicable when ____.

- **A. Goods are sold within a state**
- B. Goods are sold from one GST dealer to a customer
- C. Goods are sold by a GST dealer to another GST dealer
- D. Interstate supply

Q18. Goods and service tax is a ____ tax system.

- A. Single point tax
- **B. Multipoint tax**
- C. Regressive tax
- D. None of the above

Q19. Goods and service tax is ____.

- **A. Consumption based**
- B. Both supply and consumption based
- C. Supply based
- D. None of the above

Q20. Tax Collected at Source at the rate of 2% is applicable in the case of ____.

- A. any GST dealer
- B. Government Departments
- **C. E-commerce operators**

- **D.** Composite dealers

Q21. GST rates applicable on goods and services are

- **A. 0% 5% 12% 18% 28%**
- B. 0% 6% 12% 18% 28%
- C. 0% 5% 12% 18% 26%
- D. None of the Above

Q22. Input Tax credit as credited in Electronic Credit ledger can be utilized for

- A. Payment of Fine
- B. Payment of Interest
- **C. Payment of Taxes**
- D. All of the above

Q23. Provisional Input tax credit can be utilized against

- A. Fine
- B. Any tax liability
- C. Interest and Penalty
- **D. Self Assessed output Tax liability**

Q24. The time limit to pay the value of supply with taxes

- A. 6 months
- B. 90 days
- **C. 180 days**
- D. 365 dyas

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