



## Chapter 24

# Miscellaneous Provision

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**01. Sec 149:- GST compliance rating****MCQ 24.01.01.00**

GST compliance rating shall be assigned to: [CA Final MTP Nov 21] [Study Mat][CA Final MTP Nov 23 Series 2]

- only a person who is liable to deduct TDS/ collect TCS.
- only a composition dealer.
- only an input service distributor.
- every registered person.

[Hint: Refer Sec 149, GST compliance rating]

**02. Sec 158A:- Consent based sharing of information furnished by taxable person****MCQ 24.02.02.00**

Which of the following information furnished by registered person may be shared after obtaining the required consent by the common portal with the Account Aggregator?

- Particulars furnished in the application for registration u/s 25 or in the return filed u/s 39 or u/s 44 (Annual return);
- Particulars uploaded on common portal for preparation of invoice, details of outward supplies furnished u/s 37 (GSTR-1) & particulars uploaded on common portal for generation of documents u/s 68
- Other prescribed details.
- All of the above

[Hint:- Refer Sec 158A]

**03. Sec 161:- Rectification of errors apparent on the face of record****MCQ 24.03.03.00**

What shall be the time limit to rectify a mistake apparent on the face of the record of a document which is purely in the nature of correction of a clerical or arithmetical error, arising from any accidental slip or omission?

- No time limit
- 6 months
- 3 months
- Cannot be rectified

[Hint:- Refer proviso to sec 161]

**04. Sec 169:- Service of notice in certain circumstances****MCQ 24.04.04.00**

Would notice/ order/ documents be 'deemed as served', though registered post/ speed post is not received by intended person?

- No. Actual service is necessary. There is no concept of deemed Service.
- Yes. it is deemed to have been received by the addressee at the expiry of the period normally taken by such post, unless the contrary is proved.

[Hint: Refer sec 169(3), deemed date of receipt]

**05. Sec 171:- Anti-profiteering measure****MCQ 24.05.05.00**

Where the Competition Commission of India (CCI) determines that a registered person has not passed on the benefit of input tax credit to the recipient by way of commensurate reduction in

price, the Authority may order:

- reduction in prices
- imposition of prescribed penalty
- cancellation of registration

Which of the above options are correct? [Study Mat]

- i. and ii.
- i., ii. and iii.
- i. and iii.
- i.

[Hint:- Refer Sec 171 - Orders passed by Authority]

**Answers :-**

24.01.01	d
24.02.02	d
24.03.03	a
24.04.04	b
24.05.05	b