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]

a. only a person who is liable to deduct TDS/ collect TCS.

b. only a composition dealer.

c. only an input service distributor.

d. 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?

a. Particulars furnished in the application for registration u/s 25 or in the return filed u/s 39 or u/s 44 (Annual return);

b. Particulars uploaded on common portal for preparation of invoice, details of outward supplies furnished u/s 37 (GSTR-1/IA) & particulars uploaded on common portal for generation of documents u/s 68

c. Other prescribed details.

d. 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?

a. No time limit b. 6 months

c. 3 months d. 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?

a. No. Actual service is necessary. There is no concept of deemed Service.

b. 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 Principal Bench of Appellate Tribunal (AT) 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:

i. reduction in prices

ii. imposition of prescribed penalty

iii. cancellation of registration

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

a. i. and ii. b. i., ii. and iii.

c. i. and iii. d. 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