



CHAPTER - 13

RETURN

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Students, let's try to solve it



01. Sec 37 :- Furnishing details of outward supplies (GSTR-1)

MCQ 13.01.01.00

What is the due date for submission of details of outward supplies in monthly GSTR-1?

- (a) on or before 11th day of the immediately succeeding month
- (b) on or before 15th day of the immediately succeeding month
- (c) on or before 17th day of the immediately succeeding month
- (d) on or before 20th day of the immediately succeeding month

(Hint:- Refer Sec 37 read with N/No. 83/2020 CT dated 10.11.2020)

MCQ 13.01.02.00

M/s. Gabbar Associates, a registered person in Delhi issued a credit note amounting to ₹25,000 (inclusive of GST) to Mr. Kalia, an un-registered person residing in Delhi against an invoice amounting to ₹ 1,50,000. How the credit note is to be treated in FORM GSTR-1?

- (a) Credit note will be shown separately in Table No. 9B of FORM GSTR-1
- (b) Taxable supplies to un-registered person is to be shown net of credit note in Table No. 7 of FORM GSTR-1
- (c) Credit note need not to be shown in FORM GSTR-1

(d) Credit note cannot be issued to an un-registered person

[Hint: Refer Sec 37 with Rule 59]

MCQ 13.01.02.01

Which of the following details must be included in FORM GSTR-1/ GSTR-1A for outward supplies of goods or services?

- (a) Invoice-wise details of inter-State and intra-State supplies made to RPs, and inter-State supplies with invoice value more than ₹1 lakh made to URPs.
- (b) Consolidated details of intra-State supplies made to URPs for each rate of tax, and State-wise inter-State supplies with invoice value up to ₹1 lakh made to URPs for each rate of tax.
- (c) Details of debit and credit notes issued during the month for invoices issued previously.
- (d) All of the above.

[Hint: Refer Rule 59(4) & (4A)]

02. Sec 39:- Furnishing of Returns (Different kinds of returns)

MCQ 13.02.03.00

The due date for filing GSTR-3B for persons filing return in other than QRMP scheme is-----.

- (a) on 10th day of the next month
- (b) on 15th day of the next month
- (c) on 17th day of the next month
- (d) on or before 20th day of the next month

[Hint: Refer Sec 39 (1) with Rule 61]

MCQ 13.02.04.00

Return is ----- for Taxable persons with turnover exceeding Rs.5 Crores and ----- for taxable persons with turnover upto Rs. 5 Crores.

- (a) Monthly, Annually (compulsory)
- (b) Quarterly, Monthly (Optional)
- (c) Monthly, Quarterly (Optional)
- (d) Annually, Monthly (compulsory)

[Hint: Refer Sec 39]

MCQ 13.02.05.00

What is the due date for payment of tax under QRMP Scheme for 1st and 2nd month of the quarter?

- (a) 20th day of the month succeeding such month:
- (b) 22th day of the month succeeding such month:
- (c) 25th day of the month succeeding such month:
- (d) 24th day of the month succeeding such month:

[Hint:- Refer Sec 39(7) read with N/No. 85/2020 - CT New Delhi, dt 10.11.2020]

MCQ 13.02.05.01

A registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of from the due date of furnishing the said return.

- a) 1 year
- b) 2 years
- c) 3 years
- d) 6 months

[Hint: Refer section 39(11)]

03. Sec 44:- Furnishing of Annual Return

MCQ 13.03.06.00

When is a registered person required to furnish his annual return?

- (a) On or before 31st day of March at the end of financial year
- (b) On or before 30th day of September following the end of financial year
- (c) On or before 31st day of December following the end of financial year
- (d) On or before 1st day of December following the end of financial year

[Hint: Refer Sec 44]

04. Sec 40:- Furnishing of First Return

MCQ 13.04.07.00

Every registered taxable person who has made outward supplies in the period between the date on which he become liable to registration till the date on which registration has been granted shall declare the same in the

- (a) First return filed by him after grant of registration
- (b) First two return filed by him after grant of registration
- (c) FORM GSTR-7
- (d) FORM GSTR-II

[Hint: Refer Sec 40]

05. Sec 45:- Furnishing of Final Return

MCQ 13.05.08.00

The due date of filing Final Return is . [Study Mat]

- (a) 20th of the next month
- (b) 18th of the month succeeding the quarter
- (c) within 3 months of the date of cancellation or date of order of cancellation, whichever is later
- (d) 31st December of next financial year

[Hint: Refer Sec 45]

MCQ 13.05.09.00

Kalim & Associates made an application for cancellation of GST registration in the month of March due to closure of its business. Its application for cancellation of GST registration was approved w.e.f. 4th September by the proper officer by passing an order for the same on 14th September. In the given case, Kalim & Associates is: [CA Inter RTP Nov 20] [Study Mat] - [CA Inter MTP I May 25]

- a) required to file Final Return on or before 4th December
- b) not required to file Final Return
- c) required to file Final Return on or before 30th September
- d) required to file Final Return on or before 14th December

(Hint:- Refer Sec 45)

06. Sec 48:- GST Practitioners

MCQ 13.06.10.00

A goods and services tax practitioner can undertake the following activities if authorized by the taxable person.

- (a) Furnish details of outward supplies.
- (b) Furnish information for generation of E-way bill
- (c) Furnish Annual and Final return
- (d) All of the above

[Hint: Refer Sec 48]

Answer:-

13.01.01	a
13.01.02	b
13.01.02.01	d
13.02.03	d
13.02.04	c
13.02.05	c
13.02.05.01	c
13.03.06	c
13.04.07	a
13.05.08	c
13.05.09	d
13.06.10	d

