



# CHAPTER - 9

## Payment of Tax & TDS-TCS

### INDEX

#### Payment of Tax

| S.No. | Description   | Pg.No. | No. Illus. |
|-------|---|--------|------------|
| 1     | General Questions   | 52     | 1          |
| 2     | Sec 49:- Payment of Tax, Interest, Penalty & Other amounts  | 52     | 1          |
| 3     | Sec 49 read with Rule 87:- Electronic Cash Ledger   | 52     | 1          |
| 4     | Sec 49 read with Rule 87:- Tax Payment Challan  | 52     | 1          |
| 5     | Sec 49 read with Rule 86:- Electronic Credit Ledger   | 52     | 2          |
| 6     | Sec 49(8):-Order of discharging tax dues and other dues   | 52     | 1          |
| 7     | Sec 49 read with Rule 87(13):-Transfer from one major/minor head to another in electronic cash ledger | 52     | 1          |
| 8     | Sec 50:-Interest on delayed payment of tax  | 53     | 2          |
|       | No. of Illustrations  |        | 10         |

#### TDS-TCS

| S.No.                | Description | Pg.No. | No. Illus. |
|----------------------|-------------|--------|------------|
| 1                    | Sec 51: TDS | 53     | 5          |
| 2                    | Sec 52: TCS | 53     | 5          |
| No. of Illustrations |             |        | 10         |

| S.No. | Description        | Chap No. | Que. No.   | No. Illus. |
|-------|--------------------|----------|--|------------|
| 1     | Study Mat          | 09       | Q. 02.02/05.06/06.07/  | 3          |
| 2     | RTP & MTP          | 09       | 10.18.01   | 1          |
| 3     | Examination        | 09       | -  | -          |
| 4     | Others             | 09       | Q. 01.01/03.03/04.04/05.05/07.08/08.09/08.10/ 09.11 to 10.19 | 16         |
|       | Total No. of Illus |          |  | 20         |

**01. General Questions:-**

**MCQ 09.01.01.00** What should the taxable person do if he pay's tax under wrong GSTIN?



- (a) Pay again under right GSTIN and claim refund
- (b) Auto-adjustment
- (c) Adjustment on application/request
- (d) Raise ISD invoice and transfer

[Hint: General Question, explained in CBIC procedure]

**02. Sec 49:- Payment of Tax, Interest, Penalty & Other amounts**

**MCQ 09.02.02.00** The types of electronic ledger/register under GST on common portal are:-

[Study Mat]

- (a) Electronic cash ledger
- (b) Electronic credit ledger
- (c) Electronic liability register
- (d) All of the above

[Hint: Refer Sec 49]

**03. Sec 49 read with Rule 87:-  
Electronic Cash Ledger**

**MCQ 09.03.03.00** Deposits towards tax, penalty, interest, fee or any other amount are credited into the \_\_\_\_\_ of a taxable person.

- (a) Electronic liability registers
- (b) Electronic credit ledger
- (c) Electronic cash ledger

(d) Both (a) and (b)

[Hint:- Refer Sec 49(1)]

**04. Sec 49 read with Rule 87:- Tax Payment Challan**

**MCQ 09.04.04.00** While filing return for the month of November, a firm - Vedika & Co. - registered under GST generated E-Challan on 5th December for making payment of GST through RTGS of their bank. Determine the validity of E-Challan generated by Vedika & Co. for payment of taxes for the month of November? [CA Inter MTP 2 Jan 25-Similar] [CA Inter MTP-11 Sep 25]

- (a) 5th December
- (b) 15th December
- (c) 20th December
- (d) 31st December

[Hint: The E-challan is valid for 15 days.]

**05. Sec 49 read with Rule 86:-  
Electronic Credit Ledger**

**MCQ 09.05.05.00** Input tax credit as self-assessed in the return of the registered person shall be credited to which of the following ledger?

- (a) E-liability register
- (b) E-credit ledger
- (c) E-cash ledger
- (d) All of the above

[Hint: Refer Sec 49(2)]

**MCQ 09.05.06.00** Balance in electronic credit ledger

can be utilized against payment of \_\_\_\_\_.

[Study Mat] (CA Inter MTP Oct 23)

- (a) output tax
- (b) interest

(c) penalty

[Hint:- Refer Sec 49(4)]

(d) late fees

**06. Sec.49(8)-Order of discharging tax dues and other dues**

**MCQ 09.06.07.00** Which of the following shall be discharged first, while discharging liability of a taxable person? [Study Mat]

- (a) All dues related to previous tax period
- (b) All dues related to current tax period
- (c) Demand raised u/s 73/74/74A
- (d) No such condition is mandatory

[Hint:- Refer Sec 49(8)]

**07. Sec 49 read with Rule 87(13):-  
Transfer from one major/minor head to another in electronic cash ledger**

**MCQ 09.07.08.00** What should the taxable person do if he pay's tax, interest, penalty, fee, or any other amount under wrong head?

- (a) Transfer from wrong head to right head in FORM GST PMT-09
- (b) Pay again under right head and claim refund of wrong payment done
- (c) Auto-adjustment
- (d) Both (a) or (b)

[Hint:- Refer Sec 49(10) read with rules 87(13) & 87(14)]

## 08 Sec. 50- Interest on delayed payment of tax

**MCQ 09.08.09.00** The interest rate on GST, if not specified anywhere, shall be treated as \_\_\_\_\_ and not as \_\_\_\_\_

- (a) Simple rate, compound rate
- (b) Compound rate, simple rate
- (c) Compound rate, 18%
- (d) 18%, 24%

[Hint: Refer Sec 50]

**MCQ 09.08.10.00** Mr. A was liable to pay GST of ₹10,000 on 20.7.20XX but he failed to pay. However, he filed the return on the due date. Later he decided to pay tax on 25.09.20XX. What would be the amount of interest that has to be paid by him?

- (a) ₹325
- (b) ₹330
- (c) ₹434
- (d) ₹441

[Hint: Refer Sec 50(1)/(2),  $10,000 * 18 * 67 / 365$ , where 67 days = from 21/7 to 25/9]

## TDS-TCS

### 09. Sec 51:- Provisions relating to Tax Deducted at Source (TDS)

**MCQ 09.09.11.00** Mr. X contends that tax is liable to be deducted if total value of supply of taxable goods under a contract is ₹ 2,50,000 exclusive of tax.

- (a) Valid
- (b) Invalid

[Hint: Refer Sec 51(1)]

**MCQ 09.09.12.00** Aasma Ltd had supplied goods to a local authority for ₹ 7,96,500 (inclusive of GST @ 18%). Determine the total amount of tax to be deducted at source.

- (a) 15,930
- (b) 13,500
- (c) 7,965
- (d) None of the above

[Hint: Refer Sec 51(1) read with explanation to Sec 51(1) - here,  $TDS = ((₹7,96,500 / 118) * 100) * 2\% = ₹15,930$ ]

**MCQ 09.09.13.00** What is the implication of TDS if supplier as well as the place of supply are in State A and the recipient is located in State B. ?

- (a) TDS applicable
- (b) No TDS

[Hint: Refer Proviso to Sec 51]

**MCQ 09.09.14.00** Every registered person required to deduct tax at source u/s 51 shall furnish a return in GSTR-7, on or before.....

- (a) Last day of the month to which payment relates.
- (b) 10th day of the month succeeding the calendar month.

(c) 15th day of the month succeeding the calendar month.

(d) 20th day of the month succeeding the calendar month.

[Hint: Refer Sec 51(2) read with rule 66(1)]

**MCQ 09.09.15.00** Vikas Nigam Limited (a Public Sector Undertaking) has placed an order to Bharti Steels registered in Bokaro, Orissa for supply of 70 Iron shields each costing ₹ 12,000 (exclusive of GST). However, the supply will take place in 3 lots containing 10 shields, 20 shields, 40 shields on different days. Determine whether tax is required to be deducted under GST law by Vikas Nigam Limited on the above order? [CA Inter MTP 2 Jan 25]

- (a) No TDS will be deducted
- (b) TDS to be deducted on the third lot of 40 shields only as value exceeds ₹ 2,50,000
- (c) TDS to be deducted on entire order of 70 shields
- (d) TDS to be deducted on supply of 2nd order of 20 shields

[Hint: Refer Sec 51, TDS to be deducted as value exceeds ₹ 2,50,000 (i.e. value = ₹ 8,40,000) of an order.

### 10. Sec 52:- Provisions relating to Tax Collected at Source (TCS)

**MCQ 09.10.16.00** What is the rate of TCS under CGST?

- (a) 0.25%
- (b) 0.5%
- (c) 1%
- (d) None of the above

[Hint: Refer Sec 52]

CH. 9

Payment of Tax

**MCQ 09.10.17.00** When should the e-commerce operator collect tax at source @ 0.25% each CGST and SGST?

- (a) On the date when the other supplier makes supplies through operator
- (b) Day on which the operator remits the consideration to the supplier
- (c) When he collects the consideration on behalf of the supplier in respect of such supply
- (d) Option (a) or (c) whichever is earlier

[Hint:- Refer sec 52(1)]

**MCQ 09.10.18.00** Saundarya Bazaar Pvt. Ltd., registered in Maharashtra sells Makeup Kits via an E-commerce operator BeautyBoost.com. Mrs. Dhwani placed an order of 20 sets of Makeup Kits each costing ₹ 11,800 (GST @18% included) on 15th January 2025. However, he returned 4 sets back after 2 days in accordance with the exchange policy of BeautyBoost.com. Determine the value of supply on which BeautyBoost.com should collect TCS from

Saundarya Bazaar Pvt. Ltd. [CA Inter MTP 1 May 25]

[CA Inter MTP 11 Sep 24]

- (a) ₹ 1,60,000
- (b) ₹ 1,88,800
- (c) ₹ 2,00,000
- (d) ₹ 2,36,000

[HINT: Value as per TCS (Net value of taxable supplies)  
i.e (₹ 11,800/118\*100) \* (20-4) = ₹ 1,60,000]

**MCQ 09.10.19.00** Kids Bazaar Pvt. Ltd., registered in Maharashtra sells kids clothing via an E-commerce operator Champ.com. Mr. Dhruv placed an order of 10 sets of Ethnic wear in different colours each costing ₹ 5,000 (GST @18% not included) on 20th January 20XX. However, he returned 2 sets back after 2 days in accordance with the exchange policy of Champ.com. Determine the value of supply on which Champ.com should collect TCS from Kids Bazaar Pvt. Ltd. [CA Inter MTP 2 Sep 24]

- (a) ₹ 40,000
- (b) ₹ 59,000
- (c) ₹ 50,000
- (d) ₹ 47,200

[HINT: Value as per TCS (Net value of taxable supplies)  
i.e ₹ 5,000 \* (10-2) = ₹ 40,000]

Answer

|          |   |          |   |
|----------|---|----------|---|
| 09.01.01 | a | 09.09.11 | b |
| 09.02.02 | d | 09.09.12 | b |
| 09.03.03 | c | 09.09.13 | b |
| 09.04.04 | c | 09.09.14 | b |
| 09.05.05 | b | 09.09.15 | c |
| 09.05.06 | a | 09.10.16 | a |
| 09.06.07 | a | 09.10.17 | c |
| 09.07.08 | d | 09.10.18 | b |
| 09.08.09 | a | 09.10.19 | a |
| 09.08.10 | b | 09.10.20 | a |