

CHARGE OF GST

MULTIPLE CHOICE QUESTIONS

1. Which of the following taxes levied on intra-State supply?
 - (a) CGST
 - (b) SGST/UTGST
 - (c) Both (a) and (b)
 - (d) IGST

2. The tax applicable to inter-state supplies will be _____.
 - (a) SGST Only
 - (b) CGST Only
 - (c) IGST Only
 - (d) CGST and SGST

3. Supply of the following is not liable to GST _____.
 - (a) Alcoholic liquor for industrial consumption
 - (b) Alcoholic liquor for medicinal consumption
 - (c) Alcoholic liquor for human consumption
 - (d) Lottery

4. Supply of the following is not liable to GST _____.
 - (a) Un-denatured extra neutral alcohol or rectified spirit used for manufacture of alcoholic liquor, for human consumption.

5. The central tax on the supply of _____ shall be levied with effect from such date as may be notified by the Government on the recommendations of the Council.
 - (a) Petroleum crude
 - (b) High speed diesel
 - (c) Motor spirit
 - (d) All of the above

6. _____ is the maximum rate of CGST prescribed under CGST Act, 2017.
 - (a) 12%
 - (b) 28%
 - (c) 20%
 - (d) 40%

7. _____ notifies the rate of central tax to be levied under CGST Act, 2017.
 - (a) Central Government
 - (b) Central Board of Indirect taxes and customs

- (c) GST Council
(d) Central Government as per the recommendations of the GST Council
8. **Whether Alcoholic Liquor for industrial and other usages is taxable under GST?**
- (a) No
(b) Yes
(c) Exempted
(d) Non-Taxable
9. **The tax liability of a person receiving the goods instead of the person supplying the goods will be known as:**
- (a) Purchase Tax
(b) Reverse Tax
(c) Reverse Charge
(d) None of the Above
10. **IGST is levied on _____.**
- (a) Inter-State supplies
(b) Intra-State Supplies
(c) Both (a) and (b)
(d) None of the above
11. **_____ is levied on the import of goods and/or services.**
- (a) IGST
(b) CGST and SGST
(c) CGST and UTGST
(d) None of the above
12. **The maximum rate of IGST u/s 5 of the IGST Act, 2017 can be _____.**
- (a) 20%
(b) 30%
(c) 40%
(d) None of the above
13. **On supply of which of the following items, GST shall be levied with effect from such date as may be notified by the Government on the recommendations of the Council _____.**
- (a) Petroleum crude
(b) Alcoholic liquor for human consumption
(c) Both (a) and (b)
(d) None of the above
14. **Union Territory of _____ have Legislatures of their own.**
- (a) Jammu & Kashmir, Delhi and Puducherry
(b) Andaman and Nicobar Islands
(c) Dadra and Nagar Haveli
(d) Daman and Diu
15. **Which of the following services are covered under reverse charge mechanism u/s 9(3) of the CGST Act, 2017.**
- (1) Services supplied by any person by way of transfer of development rights or Floor Space Index (FSI) (including additional FSI) for construction of a project by a promoter.
(2) Services supplied by a director of a company to the said company located in taxable territory.
(3) Security services (services provided by way of supply of security personnel) provided by a body corporate to a registered person located in taxable territory.
(4) Services supplied by XYZ LLP [Direct Selling Agents (DSAs)] to bank or non-banking financial company (NBFCs) located in taxable territory.
- (a) (1) and (3)



- (b) (2) and (3)
- (c) (1) and (2)
- (d) (2) and (4)

16. Which of these statements is false—

- (1) Persons required to pay tax under reverse charge on notified goods and services are required to obtain registration under the GST whether or not they make any outward supplies and without having regard to the threshold limits for registration.
- (2) Composition suppliers being recipients of supplies on which tax is payable on reverse charge basis will have to remit the tax at the concessional composition tax rates.

- (a) (1) is true and (2) is false
- (b) Both (1) and (2) are true
- (c) Both are false
- (d) (1) is false and (2) is true

17. Which of these services are taxable under reverse charge mechanism under GST law -

- (1) Any person, other than a body corporate who provides services by way of renting of any motor vehicle designed to carry passengers to a body corporate and where the cost of fuel is included in the consideration charged from the service recipient and service provider does not issue invoice charging GST @ 12%.
- (2) An advocate providing representational services before the court to a business entity.
- (3) The Municipal Corporation renting out the premises under its occupancy to a registered business entity for conduct of AGM.
- (4) Services supplied by a recovery agent

to a registered banking company.

- (a) (1), (2) and (3)
- (b) (2), (3) and (4)
- (c) (1), (3) and (4)
- (d) All of the above

18. Which of the following supplies of services are chargeable to tax on reverse charge basis?

- (a) Services supplied by a recovery agent to a banking company or a financial institution or a non-banking financial company located in taxable territory
- (b) Services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to Governmental agencies, which has taken registration under the CGST Act, 2017 only for the purpose of deducting tax u/s 51 and not for making a taxable supply of goods or services.
- (c) Security services (services provided by way of supply of security personnel) provided to a registered person paying tax u/s 10 of the CGST Act, 2017.
- (d) Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to an unregistered person.

19. The recipient is liable to pay tax leviable on reverse charge basis through _____.

- (a) Electronic cash ledger
- (b) Electronic credit ledger
- (c) Both Electronic cash ledger and Electronic credit ledger
- (d) Electronic liability register

20. Which of the following services taxable under reverse charge :

- (i) Any person, other than a body corporate who provides services by way of renting of any motor vehicle designed to carry passengers to a body corporate and where the cost of fuel is included in the consideration charged from the service recipient and service provider does not issue invoice charging GST @ 12%.
- (ii) Services supplied by an arbitral tribunal to a business entity.
- (iii) Services of lending of securities under Securities Lending Scheme, 1997 ("Scheme") of SEBI as amended.
- (iv) Security services (services provided by way of supply of security personnel) provided by a body corporate to a registered person located in taxable territory.
- (a) (i) and (iv)
 (b) (i), (ii) and (iii)
 (c) (ii) and (iv)
 (d) (iii) and (iv)
21. Which of the following services are chargeable to GST under reverse charge mechanism :
- (1) A Chartered Accountant supplying accounting and auditing services to his clients.
- (2) Services supplied by an arbitral tribunal to a business entity.
- (3) Services supplied by a director of a company or a body corporate to the said company or the body corporate.
- (a) (1) and (2)
 (b) (2) and (3)
 (c) (1) and (3)
 (d) All of the above
22. Which of the following services are chargeable to GST under reverse charge mechanism :
- (1) A Goods transport agency paying tax @ 12% supplying services in respect of transportation of goods to a registered factory.
- (2) Services supplied by an arbitral tribunal to a business entity.
- (3) Services supplied by a director of a company or a body corporate to the said company or the body corporate.
- (a) (1) and (2)
 (b) (2) and (3)
 (c) (1) and (3)
 (d) All of the above
23. GST in respect of services provided by firm of advocates by way of legal services, directly or indirectly to any business entity located in the taxable territory is to be paid by _____ .
- (a) Firm of advocates supplying legal services
 (b) Business entity located in taxable territory being recipient of service
 (c) Firm of advocates supplying legal services or Business entity located in taxable territory being recipient of service at their option
 (d) 50% by firm of advocates and balance 50% by the business entity being recipient of service
24. GST in respect of services supplied by ABC LLP as Direct Selling Agents (DSAs) to Fin lease NBFC located in Delhi is to be paid by _____
- (a) ABC LLP being supplier of services
 (b) Fin lease NBFC being recipient of services



- (c) Either by ABC LLP or Finlease NBFC at their option
- (d) 50% by ABC LLP and 50% by Finlease NBFC

25. Which of the following statement is correct in relation to supply of service by an author by way of transfer or permitting the use or enjoyment of a copyright covered u/s 13(1)(a) of the Copyright Act, 1957 relating to original literary works to a publisher?

- (a) Tax is always payable under forward charge by the author
- (b) Tax is always payable under reverse charge by the publisher
- (c) Tax is payable by the publisher under reverse charge except when author makes a declaration for payment of tax under forward charge
- (d) The supply is exempt from GST

26. Which of the following services are liable to be taxed on reverse charge basis —

- (1) Services provided by any person by way of sponsorship to a body corporate or partnership firm located in the taxable territory.
 - (2) Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the CGST Act, 2017.
 - (3) Services supplied by an insurance agent to any person carrying on insurance business in taxable territory.
- (a) (1) and (2)
 - (b) (2) and (3)
 - (c) (1) and (3)
 - (d) All of the above

27. Which of the following services are liable to be taxed on reverse charge basis —

- (1) Supply of services by the members of Overseeing Committee to RBI
 - (2) Supply of services by an artist by way of transfer or permitting the use or enjoyment of a copy-right covered u/s 13(1)(a) of the Copyright Act, 1957 relating to artistic works to a producer lo-cated in taxable territory
 - (3) Services supplied by an insurance agent to any person carrying on insurance business in taxa-ble territory.
- (a) (1) and (2)
 - (b) (2) and (3)
 - (c) (1) and (3)
 - (d) All of the above

28. Which of the following services are liable to be taxed on forward charge basis :

- (1) Supply of services by the members of Overseeing Committee to RBI
 - (2) Supply of services by an artist by way of transfer or permitting the use or enjoyment of a copyright covered u/s 13(1)(a) of the Copyright Act, 1957 relating to artistic works to a producer located in taxable territory
 - (3) Services supplied by Central Government by way of transportation of goods in rail to a business entity located in taxable territory.
- (a) (1) and (3)
 - (b) (2)
 - (c) (3)
 - (d) None of the above

29. Which of the following services are liable to be taxed on reverse charge basis —

- (1) Any service supplied by any person who is located in a non-taxable territory to any person (other than non-taxable online recipient) located in taxable territory.
- (2) Services supplied by an insurance agent to any person carrying on insurance business in taxable territory
- (3) Services supplied by a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India.
- (a) 1 and 2
(b) 2 and 3
(c) 1 and 3
(d) All of the above
30. What conditions are to be satisfied for applicability of reverse charge mechanism u/s 9(4) of the CGST Act, 2017?
- (1) The supplies of goods and services must be notified.
- (2) The registered person must be notified.
- (3) The unregistered supplier must be notified.
- (a) (1) and (3)
(b) (2) and (3)
(c) (1) and (2)
(d) (1), (2) and (3)
31. The central tax in respect of the notified supply of taxable goods or services or both, by a supplier, who is not registered, to a notified registered person, shall be paid by _____.
- (a) Supplier
(b) Recipient
- (c) Either by the supplier or the recipient at their option
(d) 50% by the supplier and 50% by the recipient
32. GST on Services provided by Ministry of Railways (Indian Railways) is to be paid by _____
- (a) Supplier
(b) Recipient
(c) Either by the supplier or the recipient at their option
(d) 50% by the supplier and 50% by the recipient
33. GST on Services supplied by the Ministry of Railways (Indian Railways) by way of renting of immovable property to a person registered under the CGST Act, 2017 is to be paid by _____.
- (a) Supplier
(b) Recipient
(c) Either by the supplier or the recipient at their option
(d) 50% by the supplier and 50% by the recipient
34. A radio taxi driver has provided his services through ECO – Meru Cabs. The tax on such supplies shall be paid by the _____.
- (a) Electronic Commerce Operator – Meru Cabs
(b) Radio taxi driver
(c) Customer receiving the services from radio taxi driver
(d) None of the above
35. House-keeping services are provided by Mr. X, an unregistered individual through the Electronic Commerce Operator - 'The House Keeping Solutions'. The tax on such



supplies shall be paid by —

- (a) Mr. X
- (b) Customer receiving the house keeping services
- (c) Electronic Commerce Operator- The House Keeping Solutions
- (d) None of the above

36. Which of the following services has been notified by the Central Government where the tax on intra-State supplies shall be paid by the electronic commerce operator—

- (1) services by way of transportation of passengers by a radio-taxi, motorcab, maxicab, motor cycle, or any other motor vehicle except omnibus.
- (2) services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration u/s 22(1) of the said CGST Act.
- (3) services by way of house-keeping, such as plumbing, carpentering etc., except where the person supplying such service through electronic commerce operator is liable for registration u/s 22(1) of the said CGST Act.

- (a) (1) and (2)
- (b) (2) and (3)
- (c) (1) and (3)
- (d) All of the above

37. Restaurant services are provided by Mr. X, an unregistered individual through the Electronic Commerce Operator - 'Tasty

buds'. The tax on such supplies shall be paid by —

- (a) Mr. X
- (b) Customer receiving the restaurant services
- (c) Electronic Commerce Operator - Tasty buds
- (d) None of the above

38. Supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises is covered in Section 9(5) of the CGST Act, 2017. For this purpose "Specified premises" means premises providing hotel accommodation service having declared tariff of any unit of accommodation above _____ per unit per day or equivalent.

- (a) ₹ 7,500
- (b) ₹ 5,000
- (c) ₹ 2,500
- (d) ₹ 1,500

39. Service by way of renting of residential dwelling to a registered person is _____.

- (a) Chargeable to tax under reverse charge mechanism
- (b) Chargeable to tax under forward charge mechanism
- (c) is wholly exempt from tax
- (d) None of the above

40. XYZ Ltd. is engaged in transportation of passengers by Omnibus. The said services are provided through e-commerce platform owned by Travel.com. GST on the said services is _____.

- (a) Chargeable to tax under reverse charge mechanism and recipient of service is liable to pay tax

- (b) Chargeable to tax under forward charge mechanism and XYZ Ltd. is liable to pay tax.
- (c) Chargeable to tax under forward charge mechanism and e-commerce operator is liable to pay tax under Section 9(5) of the CGST Act, 2017.
- (d) Wholly exempt from tax

41. Which of the following services are liable to be taxed on reverse charge basis —

- (1) Any service supplied by any person who is located in a non-taxable territory to any person (other than non-taxable online recipient) located in taxable territory.
- (2) Service by way of renting of residential dwelling by any person to a registered person.
- (3) Service by way of renting of any property other than residential dwelling by any unregistered person to any registered person.
- (a) 1 and 2
- (b) 2 and 3
- (c) 1 and 3
- (d) All of the above

42. Which of the following supplies liable to be taxed on reverse charge basis —

- (1) Supply of metal scrap by unregistered person to registered supplier
- (2) Supply of used vehicles by Ministry of Railways (Indian Railways) to registered person
- (a) 1 and 2
- (b) Only 1
- (c) Only 2
- (d) None of the above

43. Which of the following supplies liable to be taxed on reverse charge basis —

- (1) Supply of cashew nuts by an agriculturist to registered person
- (2) Supply of raw cotton by an agriculturist to registered person
- (3) Supply of used vehicles by Central Government department (Ministry of Finance) to registered person
- (a) 1 and 2
- (b) 1 and 3
- (c) 2 and 3
- (d) All of the above

ANSWERS TO MCQ'S

| Question No. | Answer | |
|--------------|--------|---|
| 1. | (c) | CGST and SGCT/UTGST is levied on intra-State supply. |
| 2. | (c) | IGST is levied on inter-state supply. |
| 3. | (c) | Supply of Alcoholic liquor for human consumption is not liable to GST. |
| 4. | (c) | Supply of alcoholic liquor for human consumption and un-denatured extra neutral alcohol or rectified spirit used for manufacture of alcoholic liquor, for human |



| | | |
|-----|-----|--|
| | | consumption are outside the purview of GST. |
| 5. | (d) | As per Section 9(2) of the CGST Act, 2017, CGST on the supply of petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas, and aviation turbine fuel shall be levied with effect from such date as may be notified by the Government on the recommendations of the Council. |
| 6. | (c) | As per Section 9(1) of the CGST Act, 2017, 20% is the maximum rate of CGST prescribed under CGST Act, 2017. |
| 7. | (d) | Central Government as per the recommendations of the GST Council notifies the rate of central tax to be levied under CGST Act, 2017. |
| 8. | (b) | Supply of Alcoholic liquor for human consumption is not liable to GST. Thus, Alcoholic Liquor for industrial and other usages is taxable under GST. |
| 9. | (c) | The tax liability of a person receiving the goods instead of the person supplying the goods will be known as reverse charge mechanism. |
| 10. | (a) | Integrated tax is levied on interstate supplies of goods. |
| 11. | (a) | Integrated tax is levied on the import of goods and/or services since it is deemed to be inter-state supply as per provisions of Section 7 of the IGST Act, 2017. |
| 12. | (c) | The maximum rate of IGST u/s 5 of the IGST Act, 2017 can be 40% of the value of taxable supply. |
| 13. | (a) | As per Section 9(2) of the CGST Act, 2017, on supply of petroleum crude GST shall be levied with effect from such date as may be notified by the Government on the recommendations of the Council. |
| 14. | (a) | Union Territory of Jammu and Kashmir, Delhi and Puducherry have Legislatures of their own. |
| 15. | (c) | Security services (services provided by way of supply of security personnel) provided by a body corporate to a registered person located in taxable territory is covered under forward charge mechanism since services provided by any person other than body corporate are covered under RCM. Services supplied by XYZ LLP [Direct Selling Agents (DSAs)] to bank or non-banking financial company (NBFCs) located in taxable territory are covered under forward charge mechanism. If such services are provided by individual direct selling agents RCM is applicable. |
| 16. | (a) | Composition suppliers being recipients of supplies on which tax is payable on reverse charge basis will have to remit the tax on such inward supplies at normal rate of tax and not at composition rate of tax, hence this statement is false. |
| 17. | (d) | In this case all of the specified services falls under reverse charge mechanism. |

| | | |
|-----|-----|---|
| 18. | (a) | Services supplied by a recovery agent to a banking company or a financial institution or a non-banking financial company located in taxable territory are taxed under reverse charge basis, rest all other services are taxed under forward charge basis. |
| 19. | (a) | The recipient is liable to pay tax leviable on reverse charge basis through electronic cash ledger. He cannot utilise input tax credit to pay tax under RCM. |
| 20. | (b) | Security services (services provided by way of supply of security personnel) provided by a body corporate to a registered person located in taxable territory is covered under forward charge mechanism since services provided by any person other than body corporate are covered under RCM. |
| 21. | (b) | Services supplied by an arbitral tribunal to a business entity and Services supplied by a director of a company or a body corporate to the said company or the body corporate are chargeable to tax on reverse charge basis. |
| 22. | (b) | A Goods transport agency paying tax @ 12% supplying services in respect of transportation of goods to a registered factory is liable to pay tax on forward charge basis. Other services are taxed on reverse charge basis. |
| 23. | (b) | GST in respect of services provided by firm of advocates by way of legal services, directly or indirectly to any business entity located in the taxable territory is to be paid by Business entity located in taxable territory being recipient of service. |
| 24. | (a) | GST in respect of services supplied by ABC LLP as Direct Selling Agents (DSAs) to Fin lease NBFC located in Delhi is to be paid by ABC LLP being supplier of services since only in case of individual DSA , reverse charge mechanism is applicable. |
| 25. | (c) | In case of supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered u/s 13(1)(a) of the Copyright Act, 1957 relating to original literary works to a publisher. Publisher located in the taxable territory liable to pay tax under RCM: However, nothing contained in this entry shall apply where, - (1) the author has taken registration under the CGST Act, 2017, and filed a declaration, in the specified form before the commencement of financial year with the jurisdictional CGST or SGST commissioner, as the case may be, that he exercises the option to pay central tax on such services in accordance with Section 9(1) of the CGST Act, 2017 under forward charge, and to comply with all the provisions of CGST Act, 2017 as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both and that he shall not withdraw the said option within a period of 1 year from the date of exercising such option; (2) the author makes a declaration regarding payment of tax on forward charge on the invoice is-sued by him in Form GST Inv-I to the publisher. |
| 26. | (d) | In this case all the services are covered under reverse charge mechanism. |

| | | |
|-----|------------|--|
| 27. | (d) | In this case all the services are covered under reverse charge mechanism. |
| 28. | (c) | Services supplied by Central Government by way of transportation of goods in rail to a business entity located in taxable territory is chargeable to tax under forward charge mechanism and rest of the services are taxed under reverse charge mechanism. |
| 29. | (d) | In this case all the services are covered under reverse charge mechanism. |
| 30. | (c) | As per Section 9(4) of the CGST Act, 2017, the Government may,— <ul style="list-style-type: none"> ➤ on the recommendations of the Council, ➤ by notification, ➤ specify a class of registered persons who shall, ➤ in respect of supply of specified categories of goods or services or both received from an unregistered supplier, ➤ pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and ➤ all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both. |
| 31. | (b) | As per Section 9(4) of the CGST Act, 2017, the Government may,— <ul style="list-style-type: none"> ➤ on the recommendations of the Council, ➤ by notification, ➤ specify a class of registered persons who shall, ➤ in respect of supply of specified categories of goods or services or both received from an unregistered supplier, ➤ pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and ➤ all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both. |
| 32. | (b) | GST on Services provided by Ministry of Railways (Indian Railways) is to be paid by the supplier under forward charge mechanism. |
| 33. | (b) | GST on Services supplied by the Ministry of Railways (Indian Railways) by way of renting of immovable property to a person registered under the CGST Act, 2017 is to be paid by supplier under forward charge mechanism. |
| 34. | (a) | As per provisions of Section 9(5) of the CGST Act, 2017, the Central Government has notified services by way of transportation of passengers by a radio-taxi, motor-cab, maxi-cab and motorcycle the tax on intra-State supplies shall be paid by the electronic commerce operator. Thus. in this case Merucabs i.e. ECO is liable to pay GST. |
| 35. | (c) | As per provisions of Section 9(5) of the CGST Act, 2017, the Central Government has notified services by way of house-keeping, such as plumbing, carpentering etc., |

| | | |
|-----|-----|---|
| | | except where the person supplying such service through electronic commerce operator is liable for registration u/s 22(1) of the said CGST Act, the tax on intra-State supplies shall be paid by the electronic commerce operator. Thus, Electronic Commerce Operator (the House Keeping Solutions) is liable to pay GST on the same. |
| 36. | (d) | <p>The Central Government has notified that in case of the following categories of services, the tax on intra-State supplies shall be paid by the electronic commerce operator–</p> <p>(i) services by way of transportation of passengers by a radio-taxi, motorcab, maxicab, motor cycle, or any other motor vehicle except omnibus;</p> <p>(ii) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company;</p> <p>(iii) services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration u/s 22(1) of the said CGST Act.</p> <p>(iv) services by way of house-keeping, such as plumbing, carpentering etc., except where the person supplying such service through electronic commerce operator is liable for registration u/s 22(1) of the said CGST Act.</p> <p>(v) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.</p> |
| 37. | (c) | As per provisions of Section 9(5) of the CGST Act, 2017, the Central Government has notified supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises. Thus, Electronic Commerce Operator (Tasty buds) is liable to pay GST on the same. |
| 38. | (a) | “Specified premises” means premises providing hotel accommodation service having declared tariff of any unit of accommodation above ₹ 7,500 per unit per day or equivalent. |
| 39. | (a) | Service by way of renting of residential dwelling to a registered person is chargeable to tax under reverse charge mechanism. |
| 40. | (b) | <p>The Central Government has notified that in case of the following categories of services, the tax on intra-State supplies shall be paid by the electronic commerce operator if such services are supplied through ECO –</p> <p>(i) services by way of transportation of passengers by a radio-taxi, motorcab, maxicab, motor cycle, or any other motor vehicle except omnibus;</p> <p>(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company;</p> <p>In the above case since the said services are provided by company, hence it will be liable to pay GST.</p> |

| | | |
|-----|------------|---|
| 41. | (d) | In this case all the services are covered under reverse charge mechanism. |
| 42. | (b) | Supply of metal scrap by unregistered person to registered supplier is liable to be taxed under reverse charge basis. |
| 43. | (b) | (1) Supply of cashew nuts by an agriculturist to registered person (2) Supply of raw cotton by an agriculturist to registered person (3) Supply of used vehicles by Central Government department (Ministry of Finance) to registered person All of the supplies are taxed under reverse charge basis. |

