

RETURNS

MULTIPLE CHOICE QUESTIONS

1. **The particulars furnished in the GST return generally comprise of the detail pertaining to _____.**
 - (a) The nature of activities/ business operations forming the subject matter of taxation.
 - (b) The measure of taxation such as sale price, turnover or value, deduction and exemptions.
 - (c) Determination and discharge of tax liability for a given period.
 - (d) All of the above.
2. **What are the purposes served by GST returns?**
 - (a) Mode of transfer of information to administration.
 - (b) Finalisation of tax liabilities of the tax payer within stipulated time period.
 - (c) Management of audit and anti-evasion programs of tax administrations.
 - (d) All of the above.
3. **Taxpayers using Invoice furnishing facility can upload the B2B invoice details upto a cumulative value of _____ in each of the first 2 months of the quarter.**
 - (a) ₹ 50 lakh
 - (b) ₹ 10 lakh
 - (c) ₹ 20 lakh
 - (d) ₹ 100 lakh
4. **_____ an auto-drafted read only statement containing the details of ITC – is made available to the registered person (recipient) for every month. It is a static statement and is available only once a month.**
 - (a) GSTR-1
 - (b) GSTR-2A
 - (c) GSTR-2B
 - (d) GSTR-3B
5. **Which of the following category of person is not required to furnish the detail of outward supply of goods or services or both?**
 - (a) Input service distributor
 - (b) Non- resident taxable person
 - (c) Person paying tax under composition scheme
 - (d) All of the above
6. **The registered person under the QRMP Scheme would be required to pay the tax due in 1st month or 2nd month or both the months of the quarter by depositing the tax due in _____ by _____.**

- (a) Form GST PMT-06, 25th of succeeding month
- (b) Form GST PMT-06, 20th of succeeding month
- (c) Form GST PMT-05, 25th of succeeding month
- (d) Form GST PMT-05, 20th of succeeding month

7. The details of outward supplies of goods or services shall be submitted by registered person other than opting for QRMP scheme —

- (a) 11th of the succeeding month
- (b) 18th of the succeeding month
- (c) 15th of the succeeding month
- (d) 20th of the succeeding month

8. The details of outward supplies of goods or services shall be submitted by registered person opting for QRMP scheme —

- (a) 11th of the succeeding month
- (b) 13th of the succeeding month
- (c) 18th of the succeeding month
- (d) 20th of the succeeding month

9. Invoice-wise detail of all supplies is required in case of inter-state supplies made to unregistered person with invoice value exceeding _____ if return is furnished for the tax period prior to 01-08-2024.

- (a) ₹ 1,00,000
- (b) ₹ 2,50,000
- (c) ₹ 1,50,000
- (d) ₹ 2,00,000

10. Invoice-wise detail of all supplies is required in case of inter-state supplies made to unregistered person with invoice value exceeding _____ if return is furnished

for the tax period on or after 01-08-2024.

- (a) ₹ 1,00,000
- (b) ₹ 2,50,000
- (c) ₹ 1,50,000
- (d) ₹ 2,00,000

11. The registered supplier may, after furnishing the details of outward supplies of goods or service or both in FORM GSTR-1 for a tax period but before filing of return in FORM GSTR-3B for the said tax period, at his own option, amend or furnish additional details of outward supplies of goods or services or both in _____ for the said tax period electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.

- (a) Form GSTR -1A
- (b) Form GSTR -1B
- (c) Form GSTR -2A
- (d) Form GSTR -2B

12. What is the permissible time limit within which detail of outward supply furnished for prior period can be amended.

- (a) 30th November following the end of the financial year to which such details pertain
- (b) Date of filing of the relevant annual return.
- (c) Later of (a) or (b)
- (d) Earlier of (a) or (b)

13. XYZ Ltd. furnished the annual return for the year 2023-24 on 25th August, 2024. An error is discovered in respect of a transaction pertaining to outward supplies of November 2023. Determine the time limit to rectify the mistake in case return of September 2024 is furnished on 19th



October, 2024.

- (a) Rectification of error cannot be made beyond 19th October 2024.
- (b) Rectification of error cannot be made beyond 25th August 2024.
- (c) Rectification of error cannot be made beyond 30th November 2024.
- (d) Rectification is not allowed.

14. In which of the following cases where a registered person shall not be allowed to furnish details of outward supplies in GSTR-1/IFF –

- (a) A registered person shall not be allowed to furnish the details of outward supplies in Form GSTR-1, if he has not furnished the return in Form GSTR-3B for preceding two months.
- (b) A registered person, opting for QRMP scheme shall not be allowed to furnish the details of outward supplies under in Form GSTR-1 or using IFF, if he has not furnished the return in Form GSTR-3B for preceding tax period.
- (c) A registered person shall not be allowed to furnish the details of outward supplies for a tax period, if the details of outward supplies for any of the previous tax periods has not been furnished by him.
- (d) All of the above

15. In which of the following cases where a registered person shall not be allowed to furnish details of outward supplies in GSTR-1/IFF –

- (a) A registered person, to whom an intimation has been issued on the common portal under the provisions of Rule 88C(1) in respect of a tax period, shall not be allowed to furnish the details of outward supplies of goods or

services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility for a subsequent tax period, unless he has either deposited the amount specified in the said intimation or has furnished a reply explaining the reasons for any amount remaining unpaid, as required under the provisions of Rule 88C(2).

- (b) A registered person, to whom an intimation has been issued on the common portal under the provisions of Rule 88D(1) in respect of a tax period or periods, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility for a subsequent tax period, unless he has either paid the amount equal to the excess input tax credit as specified in the said intimation or has furnished a reply explaining the reasons in respect of the amount of excess input tax credit that still remains to be paid.
- (c) A registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the details of the bank account as per the provisions of rule 10A.
- (d) All of the above

16. A registered person shall not be allowed to furnish the details of outward supplies for a tax period after the expiry of a period of _____ from the due date of furnishing the said details.

- (a) One year
- (b) 2 years
- (c) 3 years

- (d) 5 years
17. State which is a true statement—
- (a) The last date for payment of taxes to the appropriate government is the last date on which the registered taxable person is required to furnish the return.
- (b) Every person who is required to furnish return under 39(1) and 39(2) shall furnish return for every tax period whether or not supplies have been effected during such period.
- (c) Both (a) and (b)
- (d) None of the above.
18. What are the details which are required to be submitted in GSTR 3B return?
- (a) Summarised details of outward supplies and inward supplies liable to reverse charge.
- (b) Summarised details of inter-State supplies made to unregistered persons, composition taxable persons and UIN holders.
- (c) Eligible ITC, Values of exempt, nil-rated and non-GST inward supplies and Payment of tax.
- (d) All of the above
19. A registered person shall not be allowed to furnish GSTR 3B return?
- (a) GSTR-3B return for any of the previous tax periods has not been furnished
- (b) GSTR-1 for the said tax period has not been furnished
- (c) Either (a) or (b)
- (d) None of the above
20. A registered person shall not be allowed to furnish GSTR-3B return for a tax period after the expiry of a period of _____ from the due date of furnishing the said return:
- (a) 3 years
- (b) 2 years
- (c) 5 years
- (d) 1 year
21. Every registered person paying tax u/s 10 i.e., composition supplier will file a return in _____.
- (a) FORM GSTR-4
- (b) FORM GSTR-5
- (c) FORM GSTR-6
- (d) FORM GSTR-3B
22. Every registered person paying tax u/s 10 i.e., composition supplier is required to file _____ return.
- (a) Monthly
- (b) yearly
- (c) Half-yearly
- (d) Bi-monthly
23. Every registered person paying tax u/s 10 i.e., composition supplier is required to file the yearly return upto _____.
- (a) 30th April following the end of Financial year
- (b) 30th June following the end of Financial year
- (c) 30th September following the end of Financial year
- (d) 30th November following the end of Financial year
24. Non-resident taxable person (NRTP) required to file monthly tax return in FORM No. _____.
- (a) GSTR-3
- (b) GSTR-5



- (c) GSTR-6
(d) GSTR-4
25. Non-resident taxable person (N RTP) shall file its monthly tax return by _____.
- (a) 13th of succeeding month or within 7 days after the last day of validity period of the registration, whichever is earlier
(b) 18th of succeeding month or within 7 days after the last day of validity period of the registration, whichever is earlier
(c) 20th of succeeding month or within 7 days after the last day of validity period of the registration, whichever is later
(d) 18th of succeeding month or within 7 days after the last day of validity period of the registration, whichever is later
26. Input service distributor (ISD) required to file monthly return in FORM No. _____.
- (a) GSTR-3
(b) GSTR-4
(c) GSTR-6
(d) GSTR-5
27. The taxpayers whose aggregate turnover is up to _____ are in the preceding financial year are eligible for QRMP scheme.
- (a) ₹ 1.5 crore
(b) ₹ 10 crore
(c) ₹ 2 crore
(d) ₹ 5 crore
28. Registered person deducting tax at source (under the provision of section 51) required to file monthly return in FORM No. _____.
- (a) GSTR-3
(b) GSTR-6
(c) GSTR-7
(d) GSTR-5
29. Registered person deducting tax at source (under the provision of section 51) shall file its monthly tax return by _____.
- (a) 20th of succeeding month
(b) 10th of succeeding month
(c) 18th of succeeding month
(d) 13th of succeeding month
30. E-commerce operators (not being an agent) required to file monthly return in FORM No. _____.
- (a) GSTR-8
(b) GSTR-6
(c) GSTR-7
(d) GSTR-5
31. Supplier of online information and database access or retrieval services required to file monthly return in FORM No. _____.
- (a) GSTR-6
(b) GSTR-6A
(c) GSTR-5A
(d) GSTR-5
32. Supplier of online information and database access or retrieval services shall file its monthly tax return by _____.
- (a) 20th of succeeding month
(b) 10th of succeeding month
(c) 18th of succeeding month
(d) 13th of succeeding month
33. The First return shall be filed by every registered taxable person for the period from—



- (a) The date on which he became liable for registration till the date of grant of registration.
- (b) The date of registration to the last day of that month.
- (c) The date on which he became liable for registration till the last day of that month.
- (d) All of the above.
34. The due date for furnishing the annual return for every financial year by every registered taxable person other than ISD, non-resident tax payer, a person paying tax u/s 10, 51 or 52 and a casual taxable person is—
- (a) 30th of September following the end of the financial year
- (b) 20th of October following the end of the financial year
- (c) 31st of December following the end of the financial year
- (d) 31st of May following the end of the financial year
35. A registered person shall not be allowed to furnish an annual return for a financial year after the expiry of a period of _____ from the due date of furnishing the said annual return.
- (a) 3 years
- (b) 2 years
- (c) 5 years
- (d) 1 year
36. Composition tax payer required to file Annual return in FORM No. _____.
- (a) GSTR-9
- (b) GSTR-9A
- (c) GSTR-9B
- (d) GSTR-9C
37. Every registered person other than an input service distributor, a person paying tax u/s 51 or 52, a casual taxable person or non-resident taxable person shall furnish Annual return in FORM _____ electronically.
- (a) GSTR-9
- (b) GSTR-9A
- (c) GSTR-9B
- (d) GSTR-9C
38. Every registered person required to furnish final return under section 45, shall furnish such return electronically in FORM _____ through common portal.
- (a) GSTR-9
- (b) GSTR-10
- (c) GSTR-8
- (d) GSTR-11
39. The final return shall be filed by the registered taxable person within 3 months of the —
- (a) date of cancellation
- (b) date of order of cancellation
- (c) Earlier of the (a) or (b)
- (d) Later of (a) or (b)
40. Which of the following is correct?
- (a) Failure to file annual return within due date attracts a late fee of ₹ 100 per day up to 0.25% of his turnover.
- (b) Failure to file annual return within due date attracts late fee of 1% of his turnover till the failure continues.
- (c) Failure to file annual returns within due date attracts a late fee of ₹ 100 per day up to 1% of his turnover.



- (d) Failure to file annual returns within due date attracts a late fee of ₹ 500 per day up to 1% of his turnover.

41. In case registered person fails to furnish a return u/s 39, 44 or 45, a notice shall be issued requiring him to furnish such return within _____ in such form and manner as may be prescribed.

- (a) 30 days
(b) 20 days
(c) 15 days
(d) 10 days

42. Notice to non-filers of return shall be issued in FORM No. _____.

- (a) GSTR-3A
(b) GSTR-9A
(c) GSTR-4A
(d) GSTR-5A

43. Who has the responsibility for correctness of any particulars furnished in return or other details filed by the GST practitioner?

- (a) GST practitioner
(b) Registered person on whose behalf such return and details are furnished.
(c) Either (a) or (b)
(d) Both (a) and (b)

44. Who can apply for GST practitioner?

- (a) A person who is citizen of India and of sound mind.
(b) A person who is not adjudicated as insolvent.
(c) A person who has not been convicted by a competent court.
(d) All of the above

45. What conditions are to be satisfied by the person who applies for GST practitioner?

- (a) He has enrolled as a sales tax practitioner or tax return preparer under the existing law for a period of not less than 5 years
(b) He has passed any of the examination of Institute of Chartered Accountant of India, Cost Accountant of India or Company Secretary of India.
(c) Either (a) or (b)
(d) Both (a) and (b)

46. A person who is a retired officer of the Commercial Tax Department of any State Government or of the Central Board of Indirect taxes and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower than the rank of a Group-B gazetted officer for a period of not less than _____ can apply for GST practitioner.

- (a) 5 years
(b) 2 years
(c) 1 year
(d) 3 years

47. What is the validity period of enrollment as a GST practitioner?

- (a) 5 years
(b) 2 years
(c) Until it is cancelled
(d) 3 years

48. An appeal to the Commissioner against disqualification order of GST practitioner can be made within _____ from the date of issue of such order.

- (a) 30 days

- (b) 7 days
- (c) 60 days
- (d) 15 days

49. Where information furnished in the information return is defective, Commissioner or any officer authorised by him give opportunity to the person who has furnished such information return, to rectifying the defect within a period of _____.

- (a) 7 days
- (b) 30 days
- (c) 60 days
- (d) 15 days

50. Where a person who is required to furnish information return is not furnished the same, the authority may serve a notice to such person; require him to furnish return within a period not exceeding _____ from the date of service of the notice.

- (a) 15 days
- (b) 30 days
- (c) 60 days
- (d) 90 Days

51. What is the penalty specified by the proper officer, if a person who is required to furnish information return fails to do so, within a period specified in the notice.

- (a) ₹ 100 for each day during which failure to furnish return continuous.
- (b) ₹ 5,000
- (c) Lower of (a) or (b)
- (d) ₹ 200 for each day during which failure to furnish return continuous.

52. What is the maximum penalty imposed u/s 150, if a person who is required to furnish information return fails to do so, within a period specified in the notice.

- (a) ₹ 10,000
- (b) ₹ 5,000
- (c) ₹ 2,000
- (d) ₹ 15,000

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

- (a) Furnish details inward and outward supplies, monthly/ quarterly return, Annual and Final return
- (b) file an application for amendment or cancellation of registration, furnish information for generation of e-way bill
- (c) furnish details of challan in FORM GST ITC-04
- (d) All of the above.

ANSWERS TO MCQ'S

Question No.	Answer
1.	(d) "Return" is a statement of specified particulars, relating to business activity undertaken by the taxable person during a prescribed period. The particulars to be furnished in the return generally comprises of the details pertaining to the nature of



		activities/business operations forming the subject matter of taxation; the measure of taxation such as sale price, turnover, or value; deductions and exemptions; and determination and discharge of tax liability for a given period.
2.	(d)	The returns serve the following purposes— (a) Mode for transfer of information to tax administration; (b) Compliance verification program of tax administration; (c) Finalization of the tax liabilities of the taxpayer within stipulated time period; (d) Providing necessary inputs on basis of which policy decision can be taken; (e) Management of audit and anti-evasion programs of tax administration.
3.	(a)	Taxpayers using IFF can upload the invoice details upto a cumulative value of ₹ 50 lakh in each of the first 2 months of the quarter.
4.	(c)	Form GSTR-2B – an auto-drafted read only statement containing the details of ITC – is made available to the registered person (recipient) for every month. It is a static statement and is available only once a month.
5.	(d)	The details of outward supplies of both goods and services are required to be furnished by every registered person including casual registered person except the following— <ul style="list-style-type: none"> ➤ an Input Service Distributor (ISD), ➤ a non-resident taxable person, ➤ a person paying tax under the provisions of Section 10 i.e. Composition Scheme, ➤ a person paying tax under the provisions of Section 51 i.e. person deducting tax at source, ➤ a person paying tax under the provisions of Section 52 i.e. person collecting tax at source i.e., e-commerce operator (ECO), not being an agent, ➤ a supplier of online information and database access or retrieval services (OIDAR).
6.	(a)	The registered person under the QRMP Scheme would be required to pay the tax due in 1 st month or 2 nd month or both the months of the quarter by depositing the tax due 16 in Form GST PMT-06. The payment is to be made by 25 th day of the month succeeding such month.
7.	(a)	GSTR-1 for a particular month is filed on or before the 11 th day of the immediately succeeding month.
8.	(a)	The registered persons opting for the Quarterly Return and monthly payment Scheme would be required to furnish the details of outward supply in FORM GSTR-1 quarterly by 13 th day of the month succeeding such tax period as per the rule 59 of the CGST Rule.

9.	(b)	Invoice-wise detail of all supplies is required in case of inter-state supplies made to unregistered person with invoice value exceeding ₹ 2,50,000.
10.	(a)	Invoice-wise detail of all supplies is required in case of inter-state supplies made to unregistered person with invoice value exceeding ₹ 1,00,000
11.	(a)	The registered person may, after furnishing the details of outward supplies of goods or service or both in FORM GSTR-1 for a tax period but before filing of return in FORM GSTR-3B for the said tax period, at his own option, amend or furnish additional details of outward supplies of goods or services or both in FORM GSTR-1A for the said tax period electronically through the common portal, either directly or through a Facilitation Centre as may be notified by the Commissioner.
12.	(d)	The maximum time limit within which such amendments are permissible is earlier of the following dates : <ul style="list-style-type: none"> ➤ 30th November following the end of the financial year to which such details pertain or ➤ Date of filing of the relevant annual return.
13.	(b)	As per provisions of Section 37(3) of the CGST Act, 2017, no rectification of error or omission in respect of the details furnished of outward supplies shall be allowed after – <ul style="list-style-type: none"> – 30th November following the end of the financial year to which such details pertain, or – furnishing of the relevant annual return, whichever is earlier. Thus, in this case the annual return for financial year 2023-24 has been furnished by XYZ Ltd. on August 25 th , 2024 prior to 30 th November 2024 the rectification of the error pertaining to a transaction in November 2023 cannot be made beyond August 25 th , 2024 i.e. earlier of 25 th August 2024 or 30 th November 2024.
14.	(d)	Cases where a registered person shall not be allowed to furnish details of outward supplies in GSTR-1/IFF <ul style="list-style-type: none"> – A registered person shall not be allowed to furnish the details of outward supplies in Form GSTR-1, if he has not furnished the return in Form GSTR-3B for preceding two months. – A registered person, opting for QRMP scheme shall not be allowed to furnish the details of out-ward supplies under in Form GSTR-1 or using IFF, if he has not furnished the return in Form GSTR-3B for preceding tax period. – if the details of outward supplies for any of the previous tax periods has not been furnished by him.
15.	(d)	Cases where a registered person shall not be allowed to furnish details of outward supplies in GSTR-1/IFF

		<ul style="list-style-type: none"> - A registered person, to whom an intimation has been issued on the common portal under the provisions of Rule 88C(1) in respect of a tax period, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility for a subsequent tax period, unless he has either deposited the amount specified in the said intimation or has furnished a reply explaining the reasons for any amount remaining unpaid, as required under the provisions of Rule 88C(2). - A registered person, to whom an intimation has been issued on the common portal under the provisions of Rule 88D(1) in respect of a tax period or periods, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility for a subsequent tax period, unless he has either paid the amount equal to the excess input tax credit as specified in the said intimation or has furnished a reply explaining the reasons in respect of the amount of excess input tax credit that still remains to be paid. - A registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-1 or using the invoice furnishing facility, if he has not furnished the details of the bank account as per the provisions of rule 10A.
16.	(c)	A registered person shall not be allowed to furnish the details of outward supplies for a tax period after the expiry of a period of three years from the due date of furnishing the said details.
17.	(c)	The last date for payment of taxes to the appropriate government is the last date on which the registered taxable person is required to furnish the return. Every person who is required to furnish return under 39(1) and 39(2) shall furnish return for every tax period whether or not supplies have been effected during such period.
18.	(d)	GSTR-3B is a simple return containing summary of outward supplies, inward supplies liable to reverse charge, eligible ITC, payment of tax etc. Thus, GSTR-3B does not require invoice-wise data of outward supplies.
19.	(c)	A registered person shall not be allowed to furnish a return for a tax period if— (a) the return for any of the previous tax periods; or (b) the details of outward supplies under section 37(1) for the said tax period , has not been furnished by him.
20.	(a)	A registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of three years from the due date of furnishing the said return:
21.	(a)	Every registered person paying tax u/s 10 i.e., composition supplier will file a return in FORM GSTR-4.

22.	(b)	Every registered person paying tax u/s 10 i.e., composition supplier will file yearly return.
23.	(b)	Every registered person paying tax u/s 10 i.e., composition supplier is required to file the yearly return upto 30 th June following the end of Financial year.
24.	(b)	Non-resident taxable person (NRTP) required to file monthly tax return in FORM No. GSTR-5.
25.	(a)	The details in GSTR-5 should be furnished within 13 days after the end of the calendar month or within 7 days after the last day of validity period of the registration, whichever is earlier.
26.	(c)	Input service distributor (ISD) required to file monthly return in FORM No. GSTR-6.
27.	(d)	The taxpayers whose aggregate turnover is up to ₹ 5 crore in the preceding financial year are eligible for QRMP scheme.
28.	(c)	Registered person deducting tax at source (under the provision of section 51) required to file monthly return in FORM No. GSTR-7.
29.	(b)	Registered person deducting tax at source (under the provision of section 51) shall file its monthly tax return by 10 th of succeeding month.
30.	(a)	E-commerce operators (not being an agent) required to file monthly return in FORM No. GSTR-8.
31.	(c)	Supplier of online information and database access or retrieval services required to file monthly return in FORM No. GSTR-5A.
32.	(a)	Supplier of online information and database access or retrieval services shall file its monthly tax return by 20 th of succeeding month.
33.	(a)	Every registered person who has made outward supplies in the period between the date on which he became liable to registration till the date on which registration has been granted shall declare the same in the first return furnished by him after grant of registration.
34.	(c)	The due date for furnishing the annual return for every financial year by every registered taxable person other than ISD, non-resident tax payer, a person paying tax u/s 10, 51 or 52 and a casual taxable person is 31 st of December following the end of the financial year.
35.	(a)	A registered person shall not be allowed to furnish an annual return for a financial year after the expiry of a period of three years from the due date of furnishing the said annual return.
36.	(b)	Composition tax payer required to file Annual return in FORM No. GSTR-9A.

37.	(a)	Every registered person other than an input service distributor, a person paying tax u/s 51 or 52, a casual taxable person or non-resident taxable person shall furnish Annual return in FORM GSTR-9 electronically.
38.	(b)	Every registered person required to furnish final return u/s 45, shall furnish such return electronically in FORM GSTR-10 through common portal.
39.	(d)	Every registered person who is required to furnish a return u/s 39(1) and whose registration has been cancelled shall furnish a final return, in such form and manner as may be prescribed within 3 months of— – the date of cancellation, or – the date of order of cancellation, whichever is later.
40.	(a)	As per Section 47(2), any registered person who fails to furnish the return required u/s 44 i.e. annual return by the due date shall be liable to pay a late fee of— (i) ₹ 100 for every day during which such failure continues; or (ii) 0.25% of his turnover in the State or Union territory whichever is less.
41.	(c)	In case registered person fails to furnish a return u/s 39, 44 or 45, a notice shall be issued requiring him to furnish such return within 15 days in such form and manner as may be prescribed.
42.	(a)	As per Rule 68, a notice in FORM GSTR-3A shall be issued, electronically, to a registered person who fails to furnish return under Section 39 or Section 44 or Section 45 or Section 52.
43.	(b)	The responsibility for correctness of any particulars furnished in the return or other details filed by the GST practitioners shall continue to rest with the registered person on whose behalf such return and details are furnished.
44.	(d)	An application in prescribed form may be made electronically through the common portal for enrolment as GST practitioner by any person who,— (i) is a citizen of India; (ii) is a person of sound mind; (iii) is not adjudicated as insolvent; (iv) has not been convicted by a competent court.
45.	(c)	The applicant has to satisfy any of the following conditions, namely:- (i) that he is a retired officer of the Commercial Tax Department of any State Government or of the Central Board of Indirect Taxes and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower than the rank of a Group-B gazetted officer for a period of not less than 2 years; or

		<p>(ii) that he has enrolled as a sales tax practitioner or tax return preparer under the existing law for a period of not less than 5 years;</p> <p>(iii) he has passed,</p> <p>(a) a graduate or postgraduate degree or its equivalent examination having a degree in Commerce, Law, Banking including Higher Auditing, or Business Administration or Business Management from any Indian University established by any law for the time being in force; or</p> <p>(b) a degree examination of any Foreign University recognised by any Indian University as equivalent to the degree examination mentioned in sub-clause (i); or</p> <p>(c) any other examination notified by the Government, on the recommendation of the Council, for this purpose; or</p> <p>(d) has passed any of the following examinations, namely:-</p> <ul style="list-style-type: none"> ➤ final examination of the Institute of Chartered Accountants of India; or ➤ final examination of the Institute of Cost Accountants of India; or ➤ final examination of the Institute of Company Secretaries of India.
46.	(b)	A person who is a retired officer of the Commercial Tax Department of any State Government or of the Central Board of Indirect taxes and Customs, Department of Revenue, Government of India, who, during his service under the Government, had worked in a post not lower than the rank of a Group-B gazetted officer for a period of not less than 2 years can apply for GST practitioner.
47.	(c)	The enrolment as GST practitioner shall be valid until it is cancelled.
48.	(c)	An appeal to the Commissioner against disqualification order of GST practitioner can be made within 30 days from the date of issue of such order.
49.	(b)	Where information furnished in the information return is defective, Commissioner or any officer authorised by him give opportunity to the person who has furnished such information return, to rectifying the defect within a period of 30 days.
50.	(d)	According to Section 150(3), where a person who is required to furnish information return has not furnished the same within the time specified in Section 150(1)/(2), the said authority may serve upon him a notice requiring furnishing of such information return within a period not exceeding 90 days from the date of service of the notice and such person shall furnish the information return.
51.	(c)	According to Section 123, if a person who is required to furnish an information return u/s 150 fails to do so within the period specified in the notice issued u/s 150(3) thereof, the proper officer may direct that such person shall be liable to pay a penalty of ₹ 100 for each day of the period during which the failure to furnish such return continues subject to maximum of ₹ 5,000.

52.	(b)	According to Section 123, if a person who is required to furnish an information return under Section 150 fails to do so within the period specified in the notice issued under Section 150(3) thereof, the proper officer may direct that such person shall be liable to pay a penalty of ₹ 100 for each day of the period during which the failure to furnish such return continues subject to maximum of ₹ 5,000.
53.	(d)	A GST practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by him to— (a) furnish the details of outward and inward supplies; (b) furnish monthly, quarterly, annual or final return; (c) make deposit for credit into the electronic cash ledger; (d) file a claim for refund; (e) file an application for amendment or cancellation of registration; (f) furnish information for generation of e-way bill; (g) furnish details of challan in FORM GST ITC-04; (h) file an application for amendment or cancellation of enrolment under rule 58; and (i) file an intimation to pay tax under the composition scheme or withdraw from the said scheme.

