

**CORRECTION IN GST (10th Edition) PAGE NO. 107**

**(CORRECTED PART IS GIVEN IN BOLD ITALICS AND COLOURED)**

- (a) Common identification number (b) Common identity number  
(c) Challan identification number (d) Challan identity number

**16. Validity of challan generated online is**

- (a) 1 day (b) 10 days (c) 15 days (d) 30 days

**17. Electronic Liability register shall be maintained in form**

- (a) GST PMT-01 (b) GST PMT-02 (c) GST PMT-03 (d) GST PMT-04

**18. Electronic credit register shall be maintained in form**

- (a) GST PMT-01 (b) GST PMT-02 (c) GST PMT-03 (d) GST PMT-04

**19. Electronic cash register shall be maintained in form**

- (a) GST PMT-01 (b) GST PMT-05 (c) GST PMT-03 (d) GST PMT-04

**20. CPIN is a \_\_\_\_\_ digit unique number**

- (a) 10 (b) 14 (c) 17 (d) 30

**21. CIN is a \_\_\_\_\_ digit unique number**

- (a) 10 (b) 14 (c) 17 (d) 30

**22. Interest is payable @ \_\_\_\_\_ % in case of person liable to pay tax fails to pay tax.**

- (a) 12 (b) 18 (c) 24 (d) 30

**23. Interest is payable @ \_\_\_\_\_ % in case of taxable person who makes an undue or excess claim of input tax credit.**

- (a) 12 **(b) 24** **(c) 18** (d) 30

**24. E-FPB Stands for**

- (a) Electronic Focal Point Branch (b) Electronic Focus Point Branch  
(c) Electrical Focal Point Branch (d) Electronic Fund Point Branch

**Answer:**

1. (d); 2. (c); 3. (b); 4. (a); 5. (b); 6. (d); 7. (d); 8. (b); 9. (a); 10. (a); 11. (c); 12. (a); 13. (c); 14. (a); 15. (c); 16. (c); 17. (a); 18. (b); 19. (b); 20. (b); 21. (c); 22. (b); 23. (c); 24. (a)