

REGISTRATION

Question 1: write a note on Registration on the basis of Threshold exemption.

Answer: As per section 22, every supplier of goods or services or services plus goods shall be liable to be registered in the State / Union Territory, if his aggregate turnover in a financial year exceeds the threshold limit which is given below:

Limit for person supplying within the State/UT.

SL.No	Name of State/UT	Limit for person supplying only services or services plus goods	Limit for person supplying only goods
01	Manipur	10,00,000	10,00,000
02	Mizoram	10,00,000	10,00,000
03	Nagaland	10,00,000	10,00,000
04	Tripura	10,00,000	10,00,000
05	Arunachal Pradesh	20,00,000	20,00,000
06	Meghalaya	20,00,000	20,00,000
07	Puducherry	20,00,000	20,00,000
08	Sikkim	20,00,000	20,00,000
09	Telangana	20,00,000	20,00,000
10	Uttarakhand	20,00,000	20,00,000
11	Other remaining States / UT	20,00,000	40,00,000

SL. No	Name of State/UT	Limit for person supplying Specified goods i.e. ice cream and other edible ice whether or not containing cocoa, pan masala, Tobacco and manufactured tobacco substitutes. <i>Fly ash bricks; Fly ash aggregate with 90% or more fly ash content; Fly ash blocks, Bricks of fossil meals or similar siliceous earths, Building bricks and Earthen or roofing tiles</i>
01	Manipur	10,00,000
02	Mizoram	10,00,000
03	Nagaland	10,00,000
04	Tripura	10,00,000
05	Other remaining States / UT	20,00,000

Examples:

Supplier	Engaged	Aggregate turnover (in lakhs)	Applicable threshold limit for Registration (in lakhs)	Whether liable to obtain registration?
Mr. P of Assam	exclusively in supply of shoes	22	40	No
	exclusively in supply of pan masala	22	20	Yes
	exclusively in supply of taxable services	22	20	Yes
	in supply of both taxable goods and services	22	20	Yes
Mr. S of Telangana	exclusively in supply of toys	22	20	Yes
	exclusively in supply of ice cream	22	20	Yes
	exclusively in supply of taxable services	22	20	Yes

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A person having a unit(s) in a Special Economic Zone or being a Special Economic Zone developer shall make a separate application for registration as a distinct from his other units located outside the Special Economic Zone.

Example: ABC limited has 2 Units in UP. One in SEZ and one Outside SEZ, In this case Company should take 2 Registration. If Company has 2 units in SEZ and one outside SEZ, Still 2 registration are required i.e. one for all Units of SEZ and One for Unit Outside SEZ.

Question 16: Explain special provisions with regard to Notified International Agencies.

Answer:

As per section 25 (9), Certain agencies shall be required to obtain Unique Identity Number and are as given below:

1. Any agency of the United Nations Organisation.
2. Consulate or Embassy of foreign countries.
3. Any other person or class of persons, as may be notified by the Commissioner.

Such agencies should apply in **REG-13** for obtaining an UIN.

Persons supplying goods/services to such agencies shall collect GST and the number so given shall be mentioned in the Invoice but such agencies can claim refund subsequently. As per notification no. 16/2017 CT (R) 28-06-2017, such agencies are allowed to claim refund of the taxes paid by them.

As per section 54, They will be required to claim refund before expiry of **2 years** from the last day of the quarter in which supply was received.

As per rule 82, such agencies shall be required to furnish details in **GSTR-11 on quarterly** basis to claim refund but maximum within time allowed under section 54 i.e. within 6 months.

Question 17: Explain Provisions for Tax Collection at source under GST by ECO.

Answer: Collection of tax at source Section 52.

As per section 24, the person collecting Tax has to take compulsory registration irrespective of the turnover. He should apply for registration in **REG-07**.

1. Every electronic commerce operator shall collect an amount calculated at such rate not exceeding **Two per cent** (1% CGST + 1% SGST), as may be notified by the Government, of the net value of taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the operator.
2. The amount collected shall be paid to the Government by the operator **within ten days** after the end of the month in which such collection is made and **as per Rule 67**, Return shall be furnished in form **GSTR-8** within 10 days after the end of the month.
3. Every operator who collects the amount shall furnish an annual statement upto **31st December** following the end of such financial year. (GSTR 9B)
4. The supplier who has supplied the goods or services or both through the operator shall claim credit, in his electronic cash ledger, of the amount collected and reflected in the statement of the operator furnished.

Example:

ABC limited has sold goods worth ₹20,00,000 plus GST ₹4,00,000 through Amazon and Amazon is entitled for a commission of 15%, in this case, Amazon shall collect ₹24,00,000 from the buyer and shall deduct ₹3,00,000 + GST ₹ 60,000. Also Amazon will collect TCS @ 2% (1%+1%) ₹ 40,000 and shall pay balance amount to ABC limited i.e. ₹ 24,00,000-3,60,000-40,000 =20,00,000.

ABC limited has to pay GST of ₹ 4,00,000 but ITC of ₹ 60,000 shall be deducted and balance amount shall be ₹ 3,40,000 but tax already deposited ₹ 40,000 hence balance amount payable ₹ 3,00,000.

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Question 8: Discuss the provisions of Section 39(9) of the CGST Act, 2017, relating to rectification of errors/ omissions in GST returns already filed and also state its exceptions. State the time limit for making such rectification.

Answer: As per Section 39(9) Subject to the provisions of sections 37 and 38, if any registered person after furnishing a return GSTR 3B discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars in such form and manner as may be prescribed, subject to payment of interest under this Act (earlier in GSTR 3, there were tables for rectification of the error in the earlier return just like GSTR 1 but now there is no such table in GSTR 3B hence rules will be framed for rectification of error)

Time limit for making rectification

The maximum time limit within which the rectification of errors/omissions is permissible is earlier of the following dates: **30th Day of November** or Actual date of filing of the relevant annual return The last date of filing of annual return for a financial year is 31st December of next financial year. Hence, if annual return for the year 2022-23 is filed before **30th November** 2023, then no rectification of errors/omissions in returns pertaining to FY 2022-23 would be permitted thereafter.

NOV 2019 (NEW COURSE)**Question.8. (b)****(5 Marks)**

Discuss the provisions of Section 39(9) of the CGST Act, 2017, relating to rectification of errors/ omissions in GST returns already field and also state its exceptions. State the time limit for making such rectification.

Answer: Refer answer given in the book

NOV 2019 (NEW COURSE)**Question.8. (c) (i)****(2 Marks)**

Explain the consequence, if the taxable person under GST law files the GST return under Section 39(1) of the CGST Act, 2017, but does not make payment of self-assessment tax.

Answer: As per Rule 61(2) Every registered person required to furnish return, shall, subject to the provisions of section 49, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act or the provisions of this Chapter by debiting the electronic cash ledger or electronic credit ledger and include the details in the return in FORM GSTR-3B, i.e. all payments must be done before filing GSTR 3B.

Further as per section 2(117) "valid return" means a return furnished under sub-section (1) of section 39 on which self-assessed tax has been paid in full; i.e. the return shall be considered to be invalid if tax has not been paid.

Question 9: Explain Manner of furnishing of return or details of outward supplies by short messaging service facility.

Answer: As per Rule 67A. Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** or a Nil details of outward supplies under section 37 in **FORM GSTR-1** or a Nil statement in **FORM GST CMP-08** for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies or statement through a short messaging service using the registered mobile number and the said return or the details of outward supplies or statement shall be verified by a registered mobile number based One Time Password facility.

Explanation.—For the purpose of this rule, a Nil return or Nil details of outward supplies or Nil statement shall mean a return under section 39 or details of outward supplies under section 37 or statement under rule 62, for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B** or **FORM GSTR-1** or **FORM GST CMP-08**, as the case may be.]

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Example 1:

- (i) Delay is 20 days and turnover is ₹ 60,00,000, penalty shall be ₹ 2,000 or ₹ 15,000 i.e. ₹ 2,000
- (ii) Delay is 20 days and turnover is ₹ 10,00,000, penalty shall be ₹ 2,000 or ₹ 2,500 i.e. ₹ 2,000
- (iii) Delay is 40 days and turnover is ₹ 10,00,000, penalty shall be ₹ 4,000 or ₹ 2,500 i.e. ₹ 2,500
- (iv) Delay is 100 days and turnover is ₹ 50,00,000, penalty shall be ₹ 10,000 or ₹ 12,500 i.e. ₹ 10,000

Further equal amount shall be payable under SGST/UTGST Act.

Penalty for delay in filing Final Return Section 45

Every registered person who is required to furnish a return and whose registration has been surrendered or cancelled is required to file a final return.

The final return has to be filed within 3 months of the:

- (i) date of cancellation
or
- (ii) date of order of cancellation whichever is later.

Quantum of late fee for not filing the final return is as follows:

- (i) ₹ 100 for every day during which such failure continues
or
- (ii) ₹ 5,000

whichever is lower.

An equal amount of late fee is payable under the respective SGST/UTGST Act as well.

IPC NOV 2017 (MODIFIED)

Question 6

(Marks 3)

Bring out the salient points in respect of fee leviable on late filing of GST returns and also determine the late fee payable by PQR Ltd., where the filing of GST return has been delayed by 45 days.

Answer: Refer answer in the book

Question 18: Explain Purpose of Filing of Returns

Answer: In any tax law, “filing of returns” constitutes the most important compliance procedure which enables the Government/ tax administrator to estimate the tax collection for a particular period and determine the correctness of the tax compliance of the taxpayers.

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 period of limitation;
- d) Providing necessary inputs for taking policy decision;
- e) Management of audit and anti-evasion programs of tax administration

The taxpayer is generally required to furnish the return in a specific statutory format. These formats are, therefore, designed to take care of all the provisions of the law that have a bearing on computation of tax liability of a taxpayer.

Question 19: Explain filing of return by the non resident taxable person

Answer: Every non resident taxable person shall be required to file monthly return in GSTR 5 within **13 days** after expiry of relevant month. But it should be filed within 7 days after the last day of period of registration specified u/s 27. (NRTP is not required to file GSTR 1 or GSTR 3B or Annual return)

Section 39(5)/Rule 63

CORRECTION IN GST (9th Edition) PAGE NO. 325**(CORRECTED PART IS GIVEN IN BOLD ITALICS AND COLOURED)****13. Which of the following statement is correct.**

- (a) In case of continuous supply of goods, where successive statements of accounts or successive payments are involved, the invoice shall be issued after each such statement is issued or, as the case may be, each such payment is received.
- (b) In case of continuous supply of goods, where successive statements of accounts or successive payments are involved, the invoice shall be issued before each such statement is issued or, as the case may be, each such payment is received.
- (c) In case of continuous supply of goods, where successive statements of accounts or successive payments are involved, the invoice shall be issued before or at the time each such statement is issued or, as the case may be, each such payment is received.
- (d) none of these

14. Which of the following statement is correct.

- (a) In case of continuous supply of *services*, where the due date of payment is ascertainable from the contract, the invoice shall be issued on or before the due date of payment
- (b) In case of continuous supply of *services*, where the due date of payment is ascertainable from the contract, the invoice shall be issued after the due date of payment
- (c) In case of continuous supply of *services*, where the due date of payment is ascertainable from the contract, the invoice shall be issued before the due date of payment
- (d) none of these

15. In which of the following cases, a deliver challan can be issued instead of tax invoice

- (a) supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known
- (b) transportation of goods for job work
- (c) transportation of goods for reasons other than by way of supply
- (d) (a) & (b)
- (e) (a) & (c)
- (f) any of the above

Answer:

1. (a); 2. (b); 3. (b); 4. (a); 5. (c); 6. (c) ; 7. (c) ; 8. (a); 9(c); 10(c); 11. (a); 12. (b); 13. (c); 14. (a); 15. (f)

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namely the gift or donation is made to a charitable organization, the payment has the character of gift or donation and the purpose is philanthropic (i.e., it leads to no commercial gain) and not advertisement, GST is not leviable.

Management of educational institutions by charitable trusts

Activities of schools, colleges or any other educational institutions run by charitable trusts by way of education or skill development of abandoned, orphans, homeless children, physically or mentally abused persons, prisoners or persons over age of 65 years or above residing in a rural area, will be considered as charitable activities and income from such supplies will be wholly exempt from GST.

The term rural area means the area comprised in a village as defined in land revenue records, excluding the area under any municipal committee, municipal corporation, town area committee, cantonment board or notified area committee; or any area that may be notified as an urban area by the Central Government or a State Government.

Example: Sarvsewa Trust, a charitable trust registered under section 12AA or 12AB of the Income-tax Act, 1961, has organized a Skill Development Programme for the old age people over the age of 65 years residing in Bangalore city (an urban area).

Services provided by Sarvsewa Trust do not fall within the purview of 'charitable activities'. The activities relating to advancement of skill development relating to persons over the age of 65 years, are covered under the definition of 'charitable activities' only when such persons are residing in rural area.

Activities of a school, college or an institution run by a trust which do not come within the ambit of charitable activities will not be exempt under Entry 1 of the Notification. However, such activities may be exempt under Entry 66 of the Notification provided the school, college or institution qualifies as an 'educational institution'.

Hostel accommodation provided by trusts

Hostel accommodation services provided by trusts to students do not fall within the ambit of charitable activities as defined above.

~~However, accommodation service in hostels including such services provided by trusts having value of supply upto ₹ 1,000 per day is exempt under Entry 14 of the Notification [discussed later in this chapter] [Circular No. 32/06/2018-GST dated 12.02.2018].~~

Religious yatras or pilgrimage

Religious Yatras/pilgrimage organised by any charitable or religious trust are not exempt.

Arranging yoga and meditation camp by charitable trusts

As discussed above, services provided by entity registered under section 12AA or 12AB of the Income-tax Act, 1961 by way of advancement of religion, spirituality or yoga are exempt as such activities are covered in definition of charitable activities.

Fee or consideration charged in any other form from the participants for participating in a religious, yoga or meditation programme or camp meant for advancement of religion, spirituality or yoga shall be exempt.

Residential programmes or camps where the fee charged includes cost of lodging and boarding shall also be exempt as long as the primary and predominant activity, objective and purpose of such residential programmes or camps is advancement of religion, spirituality or yoga.

However, if charitable or religious trusts merely or primarily provide accommodation or serve food and drinks against consideration in any form including donation, such activities will be taxable. Similarly, activities such as holding of fitness camps or classes such as those in aerobics, dance, music etc. will be taxable.

Example: Bhavyajyoti Foundation, a charitable trust registered under section 12AA or 12AB of the Income-tax Act, 1961, has organized a 'Yoga Meditation Camp' for the old age people. GST would be exempt on

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2. AGRICULTURE RELATED SERVICES

Agricultural Activities

Services relating to cultivation of plants and or agricultural produce by way of (Entry no.54)

- (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;
- (b) supply of farm labour;
- (c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market, eg. Threshing in case of wheat crop.
- (d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;
- (e) loading, unloading, packing, storage or warehousing of agricultural produce;
- (f) agricultural extension services;
- (g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.
- (h) Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce. **[Entry No.55]**

"Agricultural Produce Marketing Committee or Board" means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce;

CLARIFICATION

Processed Tea and coffee

Tea used for making the beverage, such as black tea, green tea, white tea is a processed product made in tea factories after carrying out several processes, such as drying, rolling, shaping, refining, oxidation, packing etc. on green leaf and is the processed output of the same. Thus, green tea leaves and not tea is the "agricultural produce" eligible for exemption available for loading, unloading, packing, storage of agricultural produce. Same is the case with coffee obtained after processing of coffee beans. ***However as a special case storage or warehousing of tea, coffee has been exempted.***

Jaggery

Similarly, processing of sugarcane into jaggery changes its essential characteristics. Thus, jaggery is also not an agricultural produce. ***However as a special case storage or warehousing has been exempted.***

Pulses

Pulses commonly known as dal are obtained after dehusking or splitting or both. The process of dehusking or splitting is usually not carried out by farmers or at farm level but by the pulse millers. Therefore pulses (dehusked or split) are also not agricultural produce. However, whole pulse grains such as whole gram, rajma etc. are covered in the definition of agricultural produce.

In view of the above, it is inferred that processed products such as tea (i.e. black tea, white tea etc.), processed coffee beans or powder, pulses (dehusked or split), jaggery, processed spices, processed dry fruits, processed cashew nuts etc. fall outside the definition of agricultural produce and therefore the exemption from GST is not available to their loading, unloading and packing. [Circular No.16/16/2017 GST dated 15.11.2017]. However as a special case storage or warehousing has been exempted.

Custom milling of paddy into rice

Milling of paddy is not an intermediate production process in relation to cultivation of plants. It is a process carried out after the process of cultivation is over and paddy has been harvested. Further, processing of

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Milling of paddy into rice [Not exempt, since this process, being carried out after cultivation is over, is not an intermediate production process in relation to cultivation of plants and it also changes the essential characteristics of paddy.]	7,50,000
Services by way of fumigation in a warehouse of agricultural produce.	1,80,000
Value of taxable supplies	21,30,000

RTP MAY 2020

Question 7

Which of the following service is not exempt under GST?

- (a) Loading and unloading of paddy
 (b) Loading and unloading of sugarcane
 (c) Loading and unloading of tea bags
 (d) Loading and unloading of potato

Answer: (c)

RTP MAY 2020

Question 11

- (a) Holiday Guest House, situated at Shimla, provides boarding & lodging services to tourists at economical cost. The charges of a single deluxe room per day are ₹ 999. Mr. X has booked one deluxe room for two days during Christmas holidays. You are required to determine whether GST is payable by Holiday Guest House on the above booking. If yes, determine the amount of GST so payable.

Will your answer change, if the charges of a single deluxe room per day charged by Holiday Guest House are ₹ 1,000?

- (b) M/s Damodar Ltd. provides services by way of storage of seasonal fruits and vegetables in Bhatinda, Punjab. The monthly rental for a godown is ₹ 15,000. Examine whether GST is payable by M/s Damodar Ltd.

Answer:

- (a) *Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having value of supply of a unit of accommodation below or equal to ₹ 1,000 per day or equivalent have been taxable from GST.*

Thus, in view of the above-mentioned provisions, GST is payable by Holiday Guest House on the booking done by Mr. X.

The answer will remain the same even if the charges of a single deluxe room per day is ₹ 1,000.

- (b) Services by way of storage/ warehousing of cereals, pulses, fruits and vegetables have been exempted from GST under an exemption notification under GST.

Thus, no GST is payable on the services provided by M/s Damodar Ltd. by way of storage of seasonal fruits and vegetables in Bhatinda, Punjab.

Illustration 1: 'Big Agro Handlers' furnishes the following details with respect to the activities undertaken by them in the month of December, 2022:

Sl. No	Particulars	Amount in (₹)
(i)	Supply of farm labour	58,000
(ii)	Warehousing of biscuits	1,65,000

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(CORRECTED PART IS GIVEN IN BOLD ITALICS AND COLOURED)

Question: Mr. A boarded Rajdhani Express (fully AC train) from Kanpur on January 5, 2023 and disembarked at New Delhi. He hired a car from a local cab operator for the whole day on a lumpsum consideration and visited Delhi's historical monuments. In the night, he took the Metro to International Airport and boarded a flight to Mumbai. At Mumbai Airport, he used a radio taxi for going to his Hotel. Mr. A returned to Kanpur from a different train, Pushpak Express in sleeper class.

With reference to the provisions of GST, examine the leviability of GST on the various modes of travel undertaken by Mr. A.

Solution: In the given case, GST leviability on the various passenger transportation services used by Mr. A will be determined as under:

- (i) Rail travel in AC train – Not covered under exemption list and thus, liable to GST.
- (ii) Travel in a car rented for the whole day on a lumpsum consideration – Since travel by only metered cabs and auto rickshaw is covered in Exemption list, travel in a car rented for the whole day on a lumpsum consideration will be liable to GST.
- (iii) Metro travel – Covered in exemption and hence, not taxable.
- (iv) Air travel – Not covered under exemption and thus, liable to GST.
- (v) Radio taxi travel – Not covered in exemption and hence taxable.
- (vi) Rail travel in sleeper class - Covered in exemption and hence, not taxable.

8. GOODS TRANSPORTATION SERVICES

Entry No. 18: Services by way of transportation of goods-

- (a) by road except the services of—
 - (i) a goods transportation agency;
 - (ii) a courier agency;
- (b) by inland waterways.

Entry No. 20: *Services by way of transportation by rail or a vessel from one place in India to another of the following goods –*

- (a) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap;*
- (b) defence or military equipments;*
- (c) newspaper or magazines registered with the Registrar of Newspapers;*
- (d) railway equipments or materials;*
- (e) agricultural produce;*
- (f) milk, salt and food grain including flours, pulses and rice; and*
- (g) organic manure.*

Entry No. 21: Services provided by a goods transport agency, by way of transport in a goods carriage of –

- (a) agricultural produce;
- (b) *omitted*
- (c) *omitted*
- (d) milk, salt and food grain including flour, pulses and rice;
- (e) organic manure;
- (f) newspaper or magazines registered with the Registrar of Newspapers;
- (g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or
- (h) defence or military equipments.

Illustration 11: Answer with respect to applicability of GST in the following cases during the month of June, 2022:

- (i) Transport of milk, salt and food grain including flours, pulses and rice and newspaper registered with the Registrar of Newspapers by a goods transport agency in a goods carriage.
- (ii) Transportation of petroleum and petroleum products and household effects by railways.
- (iii) Transportation of postal mails or mail bags by a vessel.

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39. Which of the following is exempt

- (i) Services supplied by Central Government, State Government, Union territory to their undertakings or Public Sector Undertakings (PSUs) by way of guaranteeing the loans taken by such undertakings or PSUs from the financial institutions.
- (ii) Services supplied by Central Government, State Government, Union territory to their Private Sector Undertakings by way of guaranteeing the loans taken by Private Sector Undertakings from the financial institutions.
- (iii) Services supplied by Banks to Private Sector Undertakings by way of guaranteeing the loans taken by Private Sector Undertakings from the financial institutions.
- (a) only (i) is exempt
- (b) all the above is exempt
- (c) (ii) & (iii) is exempt
- (d) (i) & (iii) is exempt
- (e) (i) & (ii) is exempt
- (f) None of the above

40. Which of the following is not exempt

- (i) Services by contractor to the contractee in the course of business.
- (ii) Services by any court or Tribunal established under any law for the time being in force.
- (iii) The functions performed by the Members of Parliament, Members of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities.
- (iv) The duties performed by any person who holds any post under the provisions of the Constitution.
- (a) only (i) is not exempt
- (b) all the above is not exempt
- (c) (ii) & (iii) is not exempt
- (d) (i) & (iii) is not exempt
- (e) (i) & (ii) is not exempt
- (f) None of the above

Answer:

1 (c); 2. (d); 3. (d); 4. (c); 5. (d); 6. (a); 7. (d); **8 (b)**; 9. (d); 10 (b); 11 (d); 12. (c); 13 (a); 14 (d); 15 (a); 16 (d); 17 (d); 18. (c); 19. (b); 20. (c); 21. (a); 22. (a); 23. (d); 24. (b); 25. (d); 26. (d); 27. (c); 28. (c); 29. (c); 30. (b); 31. (b); 32. (c); 33. (b); 34. (d); 35. (a); 36. (b); 37. (a); 38. (a); 39. (a); 40. (a);