

**Friday FAQ Answers (24 September 2021)**

<b>S.No.</b>	<b>Question</b>	<b>Answer</b>
1	CGST Act, 2017 extends to the whole of India?	Yes
2	Do Outward Supply include supply of goods or services by barter?	Yes
3	The concept of Goods and Services Tax (GST) is originated in which country ?	France
4	Which constitutional amendment is done to pass the GST bill?	101
5	What is the Full form of HSN	Harmonised System of Nomenclature
6	GST is a _____ based tax.	Consumption/Destination
7	What is the maximum tax rate under GST?	40%
8	Does GST Act defines Fake Invoices or Fake Invoicing?	No
9	Which Section of CGST Act, 2017 deals with mixed and composite supply	Section 8
10	Under which section of CSGT Act,2017 'PROPOER OFFICER' defined?	Section 2(91)