

# CA Inter GST

## Important Topics List

(High Weightage)

1. Input Tax Credit (ITC)
2. Time of Supply
3. Value of Supply
4. Place of Supply
5. Section 9 & Section 10
6. Supply – Composite & Mixed Supply
7. Exemptions

- **Out of 35 Marks**
- **Approx. 25–30 Marks covered** from these important topics

8. Registration
9. TDS & TCS
  - **TDS – Tax Deducted at Source**
  - **TCS – Tax Collected at Source**
10. E-way Bill
11. Payment of Tax
12. Returns under GST

13. Accounts & Records
14. Introduction to GST
15. Tax Invoice, CN & DN
  - **CN – Credit Note**
  - **DN – Debit Note**

## ABC Analysis of GST Topics

### Priority A

1. ITC (Input Tax Credit)
2. VOS (Value of Supply)
3. TOS (Time of Supply)
4. POS (Place of Supply)
5. Exemptions
6. CM & ECO
  - **RCM – Reverse Charge Mechanism**
  - **ECO – Electronic Commerce Operator**
7. Supply
8. Composite & Mixed Supply

### Priority B

1. Payment of Tax
2. TDS & TCS
  - **TDS – Tax Deducted at Source**
  - **TCS – Tax Collected at Source**
3. Composition Levy
4. E-way Bill
5. Registration

### Priority C

1. Accounts & Records
2. Introduction to GST
3. Invoice
4. Return

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