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CA FINAL IDT

ABC ANALYSIS FOR MAY 26 EXAMS

Exam Oriented

Sure Success Strategy,
Material & Resources

Paper Pattern

ITC (Computation of GST Liability)	30 Marks	14 Marks Compulsory Question (New) Remaining (50% New)
Customs Valuation, Baggage, Refund, Interest, TDS, TCS, VOS	25 Marks	Special Focus Questions (50% New)
Supply, Exemption, POS, TOS, E-way Bill	15 Marks	Conclusion focus Questions (50% New)
Demand and Recovery, Offence and Penalties and Appeal & Revision	20 Marks	Presentation Focus Questions (50% New)
Assessment & Audit, Inspection, Search, Advance Ruling, FTP	15 Marks	Normal Questions (Generally Repeated)
Other Chapters of GST & Customs	15 Marks	Normal Questions (50% New)

Material & Resources

Concept Notes	Available at air1ca.com [Hard Copy and Free PDF]
Question Bank	Available at air1ca.com [Hard Copy Only]
Revision Videos	Freely Available on our YouTube Channel - Atul Agarwal
For MCQs – Refer only Booklet given by ICAI. No need to refer any other material/booklet	

ABC Analysis

Category A	
<u>Goods and Service Tax (GST)</u>	75 Marks Concept Book + Important Questions + Revision Videos
(1) Supply under GST	
(2) Charge under GST [Reverse Charge Mechanism and Composition levy]	
(3) Value of Supply	
(4) Exemption From GST	
(5) Input Tax Credit	
(6) Payment of Tax	
(7) Inspection, Search and Seizure	
(8) Demand and Recovery	
(9) Offence and penalty and Ethical Aspects under GST	
(10) Appeals & Revision	
<u>Customs Act</u>	
(11) Levy and Types of Customs Duties	
(12) Exemptions from Customs Duties, Stores and Baggage	
(13) Valuations under Customs	

Category B	
<u>Goods and Service Tax (GST)</u>	30 Marks Concept Book + Important Questions + Revision Videos
(1) Place of Supply	
(2) Time of Supply	
(3) Electronic Commerce Transactions	
(4) E-way Bill (Chapter-Account and records and E-way Bill)	
(5) Refund under GST	
(6) Import and Export under GST	
(7) Tax Invoice, Debit note and Credit note	
(8) Registration (Except procedural part)	
(9) Assessment and Audit	
(10) Tax Deducted at Source	
<u>Customs Act</u>	
(11) Importation and Exportation of Goods	
(12) Warehousing	
(13) Refund under Customs	
(14) Foreign Trade Policy	

Category C	
<u>Goods and Service Tax (GST)</u>	15 Marks Concept Book/ Important Questions
(1) Registration Procedural Part	
(2) Account and records and Returns	

(3) Advance Ruling	
(4) Liability in Certain cases and Miscellaneous provisions	
<u>Customs Act</u>	
(5) Classification	