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CA INTER GST

ABC ANALYSIS FOR MAY 26 EXAMS

By CA Surender Mittal (AIR 5, AIR 1 UPSC ICoAS)

Exam Oriented

Sure Success Strategy,
Material & Resources

Material & Resources

Concept Book	Available at air1ca.com [Free Coloured PDF]
Question Bank	Available at air1ca.com [Free PDF]
Revision Videos	Freely available on our YouTube Channel - Atul Agarwal

Paper Pattern

Case Scenario MCQ (15 Marks)	
Descriptive (50 Marks including 15 Marks Optional)	
Question No.	Chapter
5A (10 Marks)	Computation of GST Liability
5B (5 Marks)	Value of Supply/Supply under GST/Exemption
6A (5 Marks)	Input Tax Credit/RCM/Composition
6B (5 Marks)	Exemptions from GST/Place of Supply
7A (5 Marks)	Payment of Tax and TDS/Registration/ Tax Invoice
7B (5 Marks)	E-Way Bill/Return/Account and Records/TCS
8A (5 Marks)	Supply under GST/Time of Supply/Exemption
8B (5 Marks)	Introduction/Registration/Tax Invoice/ E-Way Bill/Accounts

ABC Analysis

Category A

- (1) Input Tax Credit [Including Computation of GST Liability]
- (2) GST in India – An Introduction
- (3) Supply under GST
- (4) Exemption from GST
- (5) Value of Supply
- (6) Charge of GST [RCM]
- (7) Place of Supply
- (8) Payment of Tax

30-35 Marks

Revision Videos

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Concept Book

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Question Bank

Category B

- (1) Electronic Commerce Transaction and TCS
- (2) Time of Supply
- (3) Registration
- (4) Tax Deducted at Source (TDS)
- (5) Tax Invoice, Credit and Debit Note
- (6) Returns
- (7) E-Way Bill
- (8) Charge of GST [Composition]
- (9) Accounts and Records

15-20 Marks

Revision Videos

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Concept Book

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Question Bank

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