



7400833131



GST BY DHAIRYA

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Past Paper Analysis for Jan 2026

GST Planner for Jan-2026 exams

Bundle	Chapters	Priority	Date (Concepts)	Date (Questions)	Hours Required
1	Supply	B	25th Nov	29th Nov	8 Hours
1	Composition scheme	B	26th Nov	29th Nov	6 Hours
1	Time of Supply	B	27th Nov	30th Nov	6 Hours
1	Value of Supply	A	28th Nov	30th Nov	6 Hours
2	RCM	A	1st & 2nd Dec	1st & 2nd Dec	10 hours
2	ITC	A	3rd & 4th Dec	3 and 4 Dec	10 hours
2	Exemptions	A	Daily 1 exemption from 25th Nov		
2	Place of Supply	A	5th and 6th Dec	5th & 6th Dec	10 hours
	Computation Question practise	A	Daily 1 ques. after 6th dec as we have completed all the required chapters		30 mins daily
3	Introduction to GST	B	7th Dec	7th Dec	4 Hours
3	Registration	A	8 & 9th Dec	9th Dec	8 Hours
3	Tax Invoice/Credit note/Debite note	B	10-Dec	10-Dec	6 Hours
3	Payment of Taxes	C	11th Dec	11-Dec	4 Hours
3	TDS/TCS	C	12th Dec	12th Dec	4 Hours
3	Eway Bill	C	13th Dec	13th Dec	5 Hours
3	Accounts and Records	C	14th Dec	14th Dec	3 Hours
3	Returns	A	14th Dec	14th Dec	6 Hours

Steps to follow Planner:

- 1) I have made three bundle....
- 2) 1st bundle is to create a link for studying GST, also basic, easy & important concepts will be done in those 4 chapters
- 3) 2nd Bundle is the most important bundle for 40+ target. 2nd Bundle alone will cover 25+ marks in the paper
- 4) While studying 1st and 2nd bundle, kindly allot full day to GST, and if you are studying GST for 2nd time due to your negative results, remember, you lack concepts... improve them rather than ignoring them... Be honest to yourself.
- 5) 3rd bundle is compliance part, and mostly theoretical, while studying it, you can study other subjects as well
- 6) Please modify it according to your style of studying, everyone has their own style of studying
- 7) Exams are from 6th Jan, don't rush, complete your income tax before starting GST.



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Past Paper Analysis of CA Inter GST (Descriptive Part) - CA Dhairya					
Chapters	May-24	Sep-24	Jan-25	May-25	Sep-25
Computation of GST liability (VOS, RCM, ITC, Exemptions)	10	10	10	10	15
Introduction to GST		3	3	3	
Supply	5	5	5	5	
RCM			5		
Composition scheme		5			
Time of Supply			5		
Value of Supply	5			5	
ITC	5			5	10
Exemptions	5	5	5	5	
Place of Supply	5	5	5		5
Registration			2	2	10
Tax Invoice/Credit note/Debit note	5	2	3	5	
Payment of Taxes	5			5	
TDS/TCS	5	5			
E-way Bill			2	5	5
Accounts and Records		10			
Returns			5		5

Note: This list highlights areas of study focus, not exclusion. As future Chartered Accountants, we should build a thorough and holistic grasp of the entire subject.

Youtube: <http://www.youtube.com/@GSTBYDHAIRYA>



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GST PAPER TOPICWISE ANALYSIS	
	Sep-25
Time of supply	Advance on Goods
Exemptions	Accommodation services
	Pure labour contracts
RCM	Import of services
ITC	Membership of club 17(5)
	Ex works contract (circular)
	Purchase of motor vehicle
POS	Transportation of goods
	Immovable property
Registration	Computation of aggregate turnover and liability of registration
Eway Bill	Generation of E-Waybill & Bill to ship to
ITC	Rule 86B
Returns	Exceptions to filing of GSTR-1 before filing of tax period.
Registration	Exemptions from obtaining registration to a supplier supplying through ECO
	May-25
Value of supply	TCS in value of supply
	Subsidy in value of supply
	Post supply discounts
ITC	Blocked ITC (CSR)
	ITC on goods received in lots
	Blocked ITC (outdoor catering)
	16(2) Conditions of ITC
	Buy one get one supply - ITC effect
Exemption	Exemption - Education sector
	Exemption - Affiliation services
	Exemption - Healthcare services
	Interest on excess availment of ITC
Eway Bill	Inspection of goods
Supply	Schedule - 1 (Non consideration)
Registration	Casual taxable person, Non resident taxable person
Introduction to GST	Deficiencies in old indirect taxation system
Tax Invoice	Cases when tax invoice can be issued after delivery
	SKD, CKD
	Jan-25
Supply	Composite and Mixed supply



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RCM	Director services, Indian Railways, Security services, Government services
POS	Organization of Event (Services)
	Movement of Goods
Registration	Effective date of registration
Tax Invoice	Revised Tax Invoice
Returns	Rectification of return
TOS	NHAI Hybrid annuity model circular
Exemption	Charitable trust - Old Age home
Eway Bill	Persons prohibited to file Part-A of E-way Bill
Introduction	Six state taxes subsumed in GST
	Sep-24
Exemption	Admission in unrecognized sporting event
	Transportation of passenger
	Service by government
Composition scheme	Interstate purchases allowed?
	Marginal supply of services?
POS	Goods in case of unregistered recipient (automobile sector)
	Immovable property (advertising circular)
TDS	Applicability of TDS & Time limit to deposit TDS
Accounts and Records	Works contract accounts
Supply	Schedule 1 - Import of services
Tax Invoice	Exemptions from E-invoicing
Introduction	GST Council
Accounts and Records	Agents Accounts
	May-24
Exemptions	Sports sector
	Pure Labour contracts
	Agriculture service
	Service To Government
	Folk/classical dance
ITC	Section 18
POS	Transportation of goods (service)
	Transportation of passenger (service)
	Installation of machinery (Goods)
Payment of tax	Interest on late payment of tax
TCS	General question
Value of supply	Conditions to be satisfied for post supply discounts
Supply	Consideration definition
Tax invoice	When to issue tax invoice in case of RCM supplies