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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

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|------------------------|--|
| 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

| 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

| 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

| 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 | |

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