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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 <a href="http://air1ca.com">air1ca.com</a> [Free Coloured PDF]
Question Bank	Available at <a href="http://air1ca.com">air1ca.com</a> [Free PDF]
Revision Videos	Freely available on our YouTube Channel - <a href="#">Atul Agarwal</a>

### 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**

**+**

**Concept Book**

**+**

**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**

**+**

**Concept Book**

**+**

**Question Bank**

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