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CA FINAL IDT
ABC ANALYSIS FOR MAY 24 EXAMS

Exam Oriented

**Sure Success Strategy,
Material & Resources**

Paper Pattern

Descriptive - 70 Marks	Question 1 is compulsory & Any 4 questions from remaining 5 questions
MCQ - 30 Marks	Case Scenario Based Only

Material & Resources

Concept Notes	Available at air1ca.com [Free PDF]
Question Bank	Available at air1ca.com [Hard Copy Only]
For Practice of MCQs, 2 Case Scenario solving videos uploaded on YouTube can be referred	

ABC Analysis

Category A	
Goods and Service Tax (GST)	75 Marks Concept Notes + Important Questions + Revision Videos
(1) Input Tax Credit	
(2) Value of Supply	
(3) Exemption From GST	
(4) RCM and Electronic commerce operator (Chapter- Charge under GST)	
(5) Refund Under GST	
(6) Offence and penalty and Ethical Aspects under GST	
(7) Demand and Recovery	

<u>Customs Act</u>	
(8) Valuations under Custom	
(9) Safeguard duty and Anti-dumping duty (Chapter- Types of duties)	
(10) Baggage Rules (Chapter- Import and export under customs)	
(11) Levy and Exemption	

Category B

<u>Goods and Service Tax (GST)</u>	30 Marks Concept Notes + Important Questions + Revision Videos
(1) Supply under GST	
(2) Composition Levy (Chapter- Charge under GST)	
(3) Place of Supply	
(4) Registration (Except procedural part)	
(5) E-way Bill (Chapter-Account and records and E-way Bill)	
(6) Appeals & Revision	
(7) Payment of Tax	
(8) Advance Ruling	
(9) Import and Export under GST	
<u>Customs Act</u>	
(10) Warehousing	
(11) Foreign Trade Policy	

Category C

<u>Goods and Service Tax (GST)</u>	15 Marks Concept Notes/ Important Questions
(1) Time of Supply	
(2) Tax Invoice, Debit note and Credit note	
(3) Returns	
(4) Assessment and Audit	
(5) Inspection, Search and Seizure	
(6) Liability in Certain cases	
(7) Job work	
(8) Miscellaneous provisions	
(9) Registration Procedural Part	
<u>Customs Act</u>	
(10) Types of Duties other than covered in Category A	
(11) Classification	
(12) Import and Export under Customs except Baggage Rules	
(13) Refund under Customs	

CA FINAL IDT IMPORTANT QUESTIONS FOR MAY 24 EXAMS

- By CA Surender Mittal (AIR 5)

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GST

No.	Chapter Name	Questions from Latest QB
2	Supply Under GST	1, 2, 7, 12, 15, 17, 19
3	Charge of GST	4, 7, 9, 15, 17, 20
4	Exemptions from GST	1, 6, 7, 8, 12, 14, 16, 23
5	Place of Supply	1, 3, 6, 8, 11, 14, 16, 18, 20, 24
6	Time of Supply	2, 4, 5, 6, 10, 11, 12, 13, 18
7	Value of Supply	5, 6, 11, 13, 14, 17, 20, 24, 26, 28, 29, 31, 33, 34, 37
8	Input Tax Credit	2, 7, 11, 15, 17, 20, 22, 24, 25, 27, 29, 33, 37, 42, 45, 48, 49, 51, 53, 55, 57, 60, 61, 63, 64
9	Registration	3, 4, 6, 7, 9, 11, 14, 15, 16
10	Tax Invoice, Credit and Debit Notes	3, 4, 5, 6
11	Account and Records; E-Way Bill	1, 2, 3, 7, 10, 11
12	Payment of Tax	3, 5, 6, 10, 14, 16, 17
13	Returns	2, 5, 7, 8
14	Import and Export under GST	2, 3, 6, 9, 10, 11
15	Refunds	2, 4, 5, 8, 11, 13, 15
16	Job Work	4, 6, 7
17	Assessment and Audit	4, 6, 10, 11
18	Inspection, Search, Seizure & Arrest	1, 4, 7, 9
19	Demands and Recovery	1, 8, 11, 13, 15, 18, 19, 21, 23
20	Liability to Pay in Certain Cases	3, 5, 6
21	Offences and Penalties & Ethical Aspects	2, 6, 7, 10, 11, 14, 17, 19, 21, 26
22	Appeals and Revision	3, 5, 6, 11, 12, 14, 16
23	Advance Ruling	2, 5, 9
24	Miscellaneous Provisions	2, 3, 8, 11

IMPORTANT QUESTIONS IN GST - 171 (78 + 54 + 39)

Must Refer Notes (Freely available at [air1ca.com](#)) & Watch . Revision lectures available on our YouTube Channel.

Customs & FTP

No.	Chapter Name	Questions from Latest QB
1	Levy of and Exemptions from Customs Duty	4, 6, 7, 9, 11, 12
2	Types of Duty	3, 5, 6, 8, 9
3	Classification of Imported & Export Goods	3, 5, 7, 8
4	Valuation under the Customs Act, 1962	2, 8, 9, 13, 17, 18, 22, 26, 29, 31, 33, 37, 38, 40, 43
5	Importation, Exportation and Transportation of Goods	2, 5, 6, 7, 11, 12, 21, 22, 24
6	Warehousing	1, 4, 5, 7, 9
7	Refund	1, 4, 8, 10
8	Foreign Trade Policy	1, 4, 5, 6, 8, 10, 12, 13, 17, 20, 21

IMPORTANT QUESTIONS IN CUSTOMS & FTP - 59 (25 + 15+19)

Must Refer Notes (Freely available at air1ca.com) & Watch Revision lectures available on our YouTube Channel.

(Also Refer Additional Questions PDF that will be shared on Telegram Channel)

**For IDT Doubts and Guidance -WhatsApp/Telegram at 9694199200
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