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Professionals - By Pratik Khatri

CA INTER - TAXATION

ABC ANALYSIS FOR MAY 26 EXAMS

CATEGORY A - CORE & REPEATED CHAPTERS (MUST DO)

1) Income Tax: Profits & Gains of Business or Profession (PGBP - Core of Q1)	70-80 Marks
2) GST: Input Tax Credit (ITC) & Payment of Tax (Compulsory Q5)	
3) GST: Value of Supply	
4) GST: Place of Supply (PoS)	
5) GST: Registration	
6) GST: Exemptions	
7) Income Tax: Residential Status	
8) Income Tax: TDS & TCS	
9) Income Tax: Set-off & Carry Forward of Losses	
10) Income Tax: Return of Income	

CATEGORY B - ROTATIONAL & MEDIUM WEIGHT CHAPTERS

11) Income Tax: Capital Gains	20-28 Marks
12) Income Tax: Deductions from Gross Total Income (Chapter VI-A)	
13) GST: Tax Invoice, E-Way Bill & E-Invoice	
14) GST: Reverse Charge Mechanism (RCM) & Composition Scheme	

CATEGORY C - LOW FREQUENCY / BALANCING CHAPTERS

15) Income Tax: Salaries	
16) Income Tax: Income from Other Sources	

17) Income Tax: Clubbing of Income	15-22 Marks
18) Income Tax: Income from House Property	
19) GST: Time of Supply	
20) GST: Accounts & Records, Returns	
21) GST: TDS & TCS	
22) Income Tax: Basic Concepts & Rates (Tax Rates, Surcharge)	