

# CA INTER GST PAST PAPER ANALYSIS

7 Attempts.

| Chapters   | Nov-22 | May-23 | Nov-23 | May-24 | Sep-24 | Jan-25 | May-25 |
|--|--------|--------|--------|--------|--------|--------|--------|
| Computation of GST liability (VOS, RCM, ITC, Exemptions) | 14     | 14     | 14     | 10     | 10     | 10     | 10     |
| Definitions (Aggregate Turnover, Consideration)          | 5      |        |        | 5      |        |        |        |
| Introduction to GST                                      |        |        |        |        | 3      | 3      | 3      |
| Supply   |        | 5      | 4      |        | 5      | 5      | 5      |
| RCM  |        | 2.5    |        |        |        | 5      |        |
| Composition scheme                                       | 2      | 2.5    |        |        | 5      |        |        |
| Time of Supply   |        |        |        |        |        | 5      |        |
| Value of Supply  |        |        |        | 5      |        |        | 5      |
| ITC  | 5      | 5      | 5      | 5      |        |        | 5      |
| Exemptions   |        | 4      |        | 5      | 5      | 5      | 5      |
| Place of Supply  |        |        |        | 5      | 5      | 5      |        |
| Registration   | 2      |        | 5      |        |        | 3      | 2      |
| Tax Invoice/Credit note/Debit note                       | 5      |        | 4      | 5      | 2      | 2      | 5      |
| Payment of Taxes   | 3      | 5      | 3      | 5      |        |        | 5      |
| TDS/TCS  |        |        |        | 5      | 5      |        |        |
| E-way Bill   | 2      | 2      | 3      |        |        | 2      | 5      |
| Accounts and Records                                     |        |        |        |        | 10     |        |        |
| Returns  | 5      | 3      | 5      |        |        | 5      |        |

|                                   |                   |
|-----------------------------------|-------------------|
| <b>Colour Coding</b>              | <b>Past Paper</b> |
| Yellow is Practical part          | 33-38 Marks       |
| Green is Compliance part (theory) | 12-17 Marks       |