

Ques	May-25		M	Jan-25		M	Sep-24		M	May-24		M
5(a)	ITC	NET GST PAYABLE	10	ITC	NET MINIMUM GST PAYABLE IN CASH	10	ITC	Compute Output Tax Liability & ITC Available	10	ITC	Net Minimum GST Payable in Cash	10
5(b)	Taxable Value of Supply		5	AMENDMENT	MULTIPLEX-Snacks	5	GST PAYABLE COMPUTATION		5	Value of Supply		5
6(a)	ITC	NET ITC	5	CHARGE OF GST	GST PAYABLE UNDER RCM	5	SUPPLY UNDER GST	COMPOSITION	5	ITC	ELIGIBLE ITC Net Minimum GST Payable in Cash	5
6(b)	EXEMPTION		5	PLACE OF SUPPLY		5	PLACE OF SUPPLY		5	PLACE OF SUPPLY		5
7(a)	ITC	INTEREST ON WRONG AVAILMENT	5	Tax invoice+ registration	Effective date of registration + revised tax invoice	5	TDS		5	PAYMENT OF TAX	LATE FILE GST 3B	5
7(b)	INSPECTION & VERIFICATION	THEORY	5	RETURN		5	ACCOUNT & RECORDS		5	TCS	SEC. 52	5
8(a)	SUPPLY	Sec 7(1)(aa),7(1)(b)	5	TIME OF SUPPLY	AMENDMENTS	5	SUPPLY	IMPORT OF SERVICES	5	VALUE OF SUPPLY	Sec 15(3)	5
8(a)				EXEMPTION		5				SUPPLY	CONSIDERATION-DONATION	5
8(b)	CTP,NRTP,DEFICIENCY IN VAT		5	EWAY BILL & GST INTRODUCTION		5	TAX INVOICE & GST INTRODUCTION		5	TAX INVOICE	ISSUE OF INVOICE IN CASE OF RCM	5
8(b)	INVOICE		5				ACCOUNTS & RECORDS		5			