

IDT LDR Questions (8th Edition QB)

Chapter Name	Important Questions	Very Important Questions
Supply	1, 5, 13, 20, 22	10, 11, 26
Charge of GST	7, 8, 9, 10, 11, 16, 21, 22, 23	13, 14
Exemptions from GST	2, 3, 8(2), 11, 18, 20, 26, 29, 30, 32, 33	9, 21, 27
Place of Supply (POS)	10, 16, 18, 19, 22, 28, 30, 31, 34, 35, 36	3, 17, 20, 24
Time of Supply (TOS)	2, 16, 17, 18, 28, 31, 33, 34	3, 22, 23, 27
Value of Supply (VOS)	11, 12, 13, 14, 18, 21, 23, 28, 30, 38, 43, 44	32, 35, 39, 40, 41
Input Tax Credit (ITC)	12, 19, 30, 34, 35, 46, 48, 52, 55, 57, 60, 62, 63, 64, 65, 66, 70, 71, 72, 74	16, 17, 26, 43, 44, 53, 54, 58
Registration	1, 3, 4, 6, 7, 8, 16, 21, 22	5, 10
Tax Invoice	3, 6, 11, 16	8, 15
	(Refer Summary Book – cases where E-invoice is not applicable)	
Demand & Recovery	1, 3, 10 (See revised answer in corrigendum), 15, 16, 28	6, 13, 18, 22, 26, 27
	(See monetary limit amendment in summary book)	
Assessment & Audit	7, 9, 14, 15	2, 5, 11
Inspection, Search, Seizure & Arrest	1, 5, 11, 13	4, 10
Appeals & Revision	3, 4, 5, 15, 21, 22, 24, 26	9, 12, 19, 20, 23
(See pre deposit amendment of penalty)		
Offences & Penalties	4, 6, 13, 17, 22	11, 23, 24, 28, 29, 30, 31
(See monetary limit amendment)		
Advance Ruling	9, 11, 13	3, 10
Payment of Tax	6, 21, 22	8, 9, 10, 12, 20
Liability to pay in certain cases	4, 6, 11	3, 5
Refund	3, 4, 5, 6, 7, 8, 9, 16, 19, 20	
Return	12, 14	
Accounts & Record, E-way bill	1, 9, 12, 13, 15	10, 11, 14
Job Work	5, 7, 8	4
Miscellaneous Provisions	3, 10	6, 7, 12
Import & Export under GST	11, 12	

CUSTOMS		
Levy of & Exemptions from Custom Duty	2, 6, 7, 12, 15, 21, 25, 27	10, 14, 17, 22
Types of Duty	2, 4, 6, 13, 14, 16	11
Custom Valuation	4, 8, 17, 21, 22, 26, 27, 31, 37, 40, 42, 45, 54, 57, 60	15, 18, 30, 33, 35, 49
Importation, Exportation & Transportation of Goods (including Baggage)	11, 13, 21, 26, 27	20, 23, 25
Warehousing	3, 4, 7, 9, 10, 12	6, 8
Refund	9, 12, 13, 14, 16, 18	7, 8, 17
Foreign Trade Policy	3, 6, 11, 17, 19, 26, 28, 30	5, 16, 20, 21, 22, 29

Important Note:

1. Watch Provisional Assessment in Customs from amendment video of May'26.
2. Focus on Amendment on **local delivery** u/s 9(5), **Post supply discount** circular in GST.