

IDT LDR Questions (7th Edition QB)

Chapter Name	Important Questions	Very Important Questions
Supply	1, 5, 12, 19, 21	Corr. Q Pg. 1 ABC Insurance, 10, 25
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, 17, 18, 19, 29, 32, 34, Corr. Q Pg. 6 M/s Murty & Sons	3, 23, 24, 28
Value of Supply (VOS)	11, 12, 13, 14, 18, 21, 23, 29, 31, 39, 44, 45	33, 36, 40, 41, 42
Input Tax Credit (ITC)	13, 20, 31, 35, 36, 47, 49, 53, 56, 58, 61, 63, 64, 65, 66, 67, 71, Corr. Q Pg. 11 Nandita Pvt. Ltd. Corr. Q Pg. 14 Sakura Impex Ltd. Corr. Q Pg. 19 OnePoint Supply	17, 18, 27, 44, 45, 54, 55, 59
Registration	1, 3, 4, 6, 7, 8, 16, 21, Corr. Q Pg. 25 Comment and discuss	5, 10
Tax Invoice	3, 6, 11, 16	8, 15
	(Refer Summary Book – cases where E-invoice is not applicable)	
Demand & Recovery (Refer from QB Corrigendum)	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, 13, 14	2, 5, 11
Inspection, Search, Seizure & Arrest	1, 5, 11, 13	4, 10
Appeals & Revision	3, 4, 5, 15, 21, 22, 24, Corr. Q Pg. 51 Generally appellant	9, 12, 19, 20, 23
	(See pre deposit amendment of penalty)	
Offences & Penalties	4, 6, 13, 17, 22 (See monetary limit amendment)	11, 23, 24, 28, 29, 30, Corr. Q Pg. 53 M/s Balaji
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, Corr. Q Pg. 54 ArchiSpace Designs	
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, 9	5, 6, 11
Import & Export under GST	11, 12	

CUSTOMS		
Levy of & Exemptions from Custom Duty	2, 6, 7, 12, 15, 24, Corr. Q Pg. 63 Suhasi Electronics, Corr. Q Pg. 65 M/s Global Machines	10, 14, 17, 25
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, Corr. Q Pg. 69 BlueCrest Machinery	15, 18, 30, 33, 35, 49
Importation, Exportation & Transportation of Goods (including Baggage) (Refer Revised Corrigendum)	11, 13, 21, 26, 27	20, 23, 25
Warehousing	3, 4, 7, 9, 10, Corr. Q Pg. 71 KW Fuels	6, 8
Refund	10, 13, 14, 15, 17, Corr. Q Pg. 72 Section 26A	8, 9, 18
Foreign Trade Policy	3, 6, 11, 16, 18, 25, 27, Corr. Q Pg. 73 The Central Govt.	5, 15, 19, 20, 21, 28

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.

For Your Reference:

1. IDT Amendments Sheet – [May'26](#).
2. IDT QB Corrigendum – [7th Edition](#).
3. IDT Revised Corrigendum – [May'26](#).