

SUBJECT INDEX

| No. | Chapter Name | Page Nos. | Number of MCQ's |
|---|---|--------------|-----------------|
| ❖ SECTION A : GOODS AND SERVICES TAX | | | |
| 1. | GST in India - A Brief Introduction | 1.1 – 1.8 | 31 |
| 2. | Supply under GST | 2.1 – 2.24 | 80 |
| 3. | Charge of GST | 3.1 – 3.13 | 43 |
| 4. | Composition Levy | 4.1 – 4.9 | 22 |
| 5. | Exemption from GST | 5.1 – 5.31 | 59 |
| 6. | Time of Supply | 6.1 – 6.29 | 84 |
| 7. | Place of Supply | 7.1 – 7.31 | 98 |
| 8. | Import and Export Under GST | 8.1 – 8.15 | 34 |
| 9. | Value of Supply | 9.1 – 9.41 | 103 |
| 10. | Input Tax Credit | 10.1 – 10.54 | 135 |
| 11. | Registration | 11.1 – 11.36 | 96 |
| 12. | Tax Invoice; Credit and Debit Notes | 12.1 – 12.19 | 65 |
| 13. | Accounts and Records; E-way Bill | 13.1 – 13.14 | 46 |
| 14. | Payment of Tax | 14.1 – 14.12 | 33 |
| 15. | Tax Deduction at Source | 15.1 – 15.8 | 18 |
| 16. | Tax Collected at Source | 16.1 – 16.5 | 13 |
| 17. | Inspection, Search, Seizure and Arrest | 17.1 – 17.7 | 24 |
| 18. | Refunds | 18.1 – 18.17 | 48 |
| 19. | Returns | 19.1 – 19.15 | 53 |
| 20. | Assessment and Audit | 20.1 – 20.12 | 41 |
| 21. | Demands and Recovery | 21.1 – 21.18 | 67 |
| 22. | Offences and Penalties | 22.1 – 22.18 | 64 |
| 23. | Appeals and Revision | 23.1 – 23.16 | 60 |
| 24. | Advance Rulings | 24.1 – 24.6 | 25 |
| 25. | Liability to Pay in Certain Cases | 25.1 – 25.6 | 20 |
| 26. | Job-work, Misc Provisions & Anti Profiteering | 26.1 – 26.12 | 42 |
| ❖ SECTION B : CUSTOMS AND FTP | | | |
| 27. | Basic Concepts - Definitions & Charging Section | 27.1 – 27.18 | 63 |
| 28. | Customs Tariff | 28.1 – 28.4 | 18 |
| 29. | Classification - Types of Duties | 29.1 – 29.13 | 41 |
| 30. | Valuation under the Customs Act 1962 | 30.1 – 30.13 | 35 |
| 31. | Importation and Exportation of Goods | 31.1 – 31.8 | 29 |
| 32. | Warehousing | 32.1 – 32.5 | 15 |
| 33. | Baggage | 33.1 – 33.11 | 29 |
| 34. | Foreign Trade Policy | 34.1 – 34.12 | 48 |
| TOTAL | | 560 | 1682 |