CA INTER - SEPTEMBER 2026

LAST 2.5 DAYS

TAX REVISION

MASTER PLAN

Two complete revisions before the Tax exam

THE 4-DATE ROADMAP

- **SEP 3** — Law exam + GST Top 70 Marathon
- **SEP 4** — Finish GST R1 + Start Income Tax R1
- **SEP 5** — Finish Income Tax R1 + Start Revision 2
- **SEP 6** — Final recall + Tax exam

PRIORITY STARS + EXACT TIME BLOCKS + EXAM CHECKLIST

Prepared for students by Gaba (VG) Sir

Use only with material already studied once. This is a revision plan, not a fresh-study plan.

HOW TO USE THIS PLAN

Read this page before starting the 2.5-day revision

ONE NON-NEGOTIABLE CONDITION

This plan works only if you have studied the syllabus at least once. If a chapter is completely new, do only its summary, one standard illustration and the key MCQs. Do not start a full lecture now.

What 'Two Revisions' Really Means

REVISION 1 - COMPLETE COVERAGE

Read your summary notes. Recall the concept. See one representative question. Mark every topic as Green, Yellow or Red. Finish every chapter once.

REVISION 2 - ACTIVE RECALL

Close the book first. Speak or write the provision. Open notes only to correct gaps. Revise only Yellow and Red topics. Add MCQs and selected questions.

Priority Star System

★★★★★

DO FIRST

R1: 45-75 min I R2: 15-25 min

★★★★

HIGH PRIORITY

R1: 30-45 min I R2: 10-15 min

★★★

NORMAL PRIORITY

R1: 20-30 min I R2: 8-10 min

★★

QUICK COVERAGE

R1: 10-20 min I R2: 5-8 min

Time Split and Study Kit

INCOME TAX - ABOUT 55%	GST - ABOUT 45%

- [ ] One summary book only
- [ ] One selected question bank / ICAI RTP-MTP set
- [ ] One 2-page error list
- [ ] Gaba Sir's GST Top 70 sheet
- [ ] September 2026 statutory updates
- [ ] Timer, water and a phone-free desk

REVISION SCHEDULE - SEP 3 AND SEP 4

GST first, but close GST Revision 1 by 1:30 PM on Sep 4

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SEPTEMBER 3 - After the Law Exam

5:15-6:15 PM	**RESET AFTER LAW** Freshen up, eat light food and rest for 20-25 minutes.	RECOVER
6:30-10:30 PM	**GST TOP 70 MARATHON** This is GST Revision 1 - Part A. Mark Green, Yellow and Red topics during class.	GST R1-A
10:30-11:00 PM	**CLOSED-BOOK RECALL** List the weak topics. Do not rewrite notes. Sleep by 11:30 PM.	SLEEP

SEPTEMBER 4 - Finish GST R1, Then Start Income Tax R1

6:30-8:30 AM	**GST CORE 1** Supply, Charge, RCM and Exemptions.	5-STAR FIRST
8:45-10:45 AM	**GST CORE 2** Place of Supply, Time of Supply and Value of Supply.	CORE
11:00-12:30 PM	**GST CORE 3** Input Tax Credit: conditions, blocked credit, reversal and utilisation.	5-STAR
12:30-1:30 PM	**GST COMPLIANCE** Registration, invoice, e-way bill, payment, returns, TDS/TCS and update.	GST R1 DONE
2:30-4:30 PM	**INCOME TAX BLOCK 1** Basics, residence, Salary and House Property.	IT R1
4:45-7:15 PM	**INCOME TAX BLOCK 2** PGBP complete revision. Focus on adjustments and working notes.	5-STAR
8:00-10:30 PM	**INCOME TAX BLOCK 3** Capital Gains and Income from Other Sources.	5-STAR

Night rule: Make a one-page error list. Do not start another video or another book.

REVISION SCHEDULE - SEP 5 AND SEP 6

Finish Revision 1 by Sep 5 afternoon; finish Revision 2 before leaving for the exam

SEPTEMBER 5 - Complete Income Tax R1 and Start Revision 2

6:15-7:30 AM	**CLUBBING + SET-OFF** Recall conditions first, then check one standard question.	IT R1
7:45-9:00 AM	**DEDUCTIONS** Limits, conditions and who can claim the deduction.	HIGH
9:15-10:45 AM	**TDS/TCS + ADVANCE TAX** Rates/thresholds from your summary and Return of Income.	HIGH
11:00-12:30 PM	**TOTAL INCOME** Integrated computation, tax liability, optimisation and statutory update.	IT R1 DONE
2:00-4:15 PM	**GST RAPID RECALL** Recall all Top 70 topics with the book closed. Open only Yellow and Red topics.	GST R2
4:30-5:30 PM	**GST QUESTION DRILL** 15 marks worth of MCQs plus two selected descriptive questions.	GST R2 DONE
6:00-7:30 PM	**IT HEADS - ROUND 2** Salary, House Property and PGBP.	IT R2
7:45-9:15 PM	**IT HEADS - ROUND 2** Capital Gains, Other Sources, Basics and Residence.	IT R2
9:30-10:45 PM	**IT OTHER CHAPTERS** Clubbing, set-off, deductions, TDS, Return and computation structure.	IT R2

SEPTEMBER 6 - Exam Morning

6:00-7:15 AM	**FINISH INCOME TAX R2** Rates, limits, tax regime, integrated computation and Red list.	IT R2 DONE
7:30-8:30 AM	**MIXED MCQ DRILL** Selected case-study MCQs from both Income Tax and GST.	30% PAPER
8:45-9:30 AM	**ANSWER SKELETONS** Plan one Income Tax and one GST descriptive answer without writing full solutions.	PRACTICE
9:30-10:15 AM	**LAST LOOK** Statutory updates, due dates, limits and only the Red-list pages.	STOP AFTER

GST PRIORITY MAP

Stars show revision priority for this 2.5-day plan - not an official ICAI weightage

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Best order: Statutory Update -> Supply -> Charge/RCM -> Place -> Value -> ITC -> remaining compliance chapters.

TOPIC	PRIORITY	R1	R2	BEST USE OF TIME
September 2026 Statutory Update	★★★★★	**35m**	**15m**	Read every applicable change and mark it in your summary.
Supply under GST	★★★★★	**60m**	**20m**	Scope, Schedule I/III, composite and mixed supply.
Charge of GST and RCM	★★★★★	**45m**	**15m**	Levy, reverse charge and composition basics.
Place of Supply	★★★★★	**45m**	**15m**	Goods/services rules and inter-State vs intra-State result.
Value of Supply	★★★★★	**45m**	**15m**	Inclusions, exclusions, discounts and related questions.
Input Tax Credit	★★★★★	**75m**	**25m**	Conditions, blocked credit, reversal and utilisation.
Exemptions from GST	★★★★	**30m**	**10m**	Service exemptions, conditions and common traps.
Time of Supply	★★★★	**30m**	**10m**	Goods, services, RCM and voucher rules.
Registration	★★★★	**30m**	**10m**	Threshold, compulsory registration and procedure.
Tax Invoice / Credit-Debit Notes	★★★★	**30m**	**10m**	Time limits, contents and revised documents.
Payment of Tax	★★★★	**30m**	**10m**	Ledgers, utilisation and interest basics.
Returns	★★★★	**30m**	**10m**	Main returns, due dates and correction logic.
E-Way Bill	★★★	**20m**	**8m**	When required, exceptions and validity.
TDS and TCS under GST	★★★	**20m**	**8m**	Applicability, rate/limit and compliance.
Accounts and Records	★★	**15m**	**5m**	Retention and basic compliance points.
GST in India - Introduction	★★	**15m**	**5m**	Structure, taxes subsumed and basic terms.

5-star rule: In Revision 1, understand the provision and see a standard question. In Revision 2, recall without notes and solve only the marked traps. Never skip a 2-star topic completely because MCQs can come from any chapter.

INCOME TAX PRIORITY MAP

Income Tax gets slightly more time because the syllabus is broader, although the paper split is 50:50

Best order: Core heads first -> other chapters -> total income computation -> statutory update and errors.

TOPIC	PRIORITY	R1	R2	BEST USE OF TIME
September 2026 Statutory Update	★★★★★	**30m**	**15m**	Do not mix old limits or the Income-tax Act, 2025.
Salary	★★★★★	**60m**	**20m**	Allowances, perquisites, retirement benefits and deductions.
PGBP	★★★★★	**90m**	**25m**	Depreciation, disallowances, deductions and adjustments.
Capital Gains	★★★★★	**75m**	**25m**	Transfer, cost, exemptions, special rates and working notes.
Total Income and Tax Liability	★★★★★	**75m**	**25m**	Integrated computation, regime, special rates and optimisation.
Residence and Scope	★★★★	**35m**	**12m**	Residential tests and scope of taxable income.
Income from House Property	★★★★	**35m**	**12m**	Annual value, interest and loss treatment.
Set-off and Carry Forward	★★★★	**35m**	**12m**	Intra-head, inter-head and carry-forward conditions.
Deductions from GTI	★★★★	**40m**	**15m**	Eligible person, limits and conditions.
Advance Tax, TDS and TCS	★★★★	**45m**	**15m**	Rates/thresholds from your summary and consequences.
Income from Other Sources	★★★	**30m**	**10m**	Gifts, dividends, interest and deductions.
Clubbing of Income	★★★	**25m**	**8m**	Spouse, minor child and transfer of assets.
Return and Self Assessment	★★★	**25m**	**8m**	Due dates, filing provisions and self-assessment.
Basic Concepts	★★	**20m**	**8m**	Previous year, assessee, income and rate framework.

5-star rule: Give extra time to PGBP, Capital Gains and integrated Total Income questions. Salary is also a 5-star revision area. In every block, spend the final 10 minutes on one question skeleton or working-note recall.

THE REVISION METHOD THAT SAVES TIME

Use active recall so that Revision 2 is faster than Revision 1

Use This 4-Step Formula in Every Study Block

1 CLOSE THE BOOK

For 5 minutes, speak or write the full chapter framework from memory.

2 FILL THE GAPS

Read only your summary notes. Correct the missing provision, limit or exception.

3 TEST THE TOPIC

Do one representative question or a short MCQ set. Do not solve the whole book.

4 MARK THE RESULT

Green = ready; Yellow = one more look; Red = must revise in Round 2.

How to Use Gaba Sir's GST Top 70 Marathon

1. Keep the Top 70 list open. Tick each topic as it is completed.
2. Write only one trigger word, one exception and one question number.
3. After every 10 topics, close the notes and recall the 10 headings.
4. Use a red mark only when you cannot explain the topic without help.
5. Do not pause the class to make beautiful notes. The aim is recall, not decoration.
6. On Sep 5, revise the same list in 2 hours without replaying the class.

Question Practice Target

GST

15 marks worth of selected MCQs + 2 descriptive questions

INCOME TAX

15 marks worth of selected MCQs + 1 integrated computation

EXAM MORNING

Two answer skeletons only - one from each section

FINAL CHECKLIST AND OFFICIAL SOURCE NOTES

Finish heavy study early enough to reach the exam centre with a calm mind

Before You Leave for the Exam

- [ ] GST Revision 1 completed
- [ ] GST Revision 2 completed
- [ ] Both statutory updates checked
- [ ] Selected MCQs completed
- [ ] No new notes or videos opened
- [ ] Income Tax Revision 1 completed
- [ ] Income Tax Revision 2 completed
- [ ] Yellow and Red lists checked
- [ ] Calculator, admit card and stationery ready
- [ ] At least 6.5-7 hours of sleep taken

Paper-Time Rules

50 MARKS + 50 MARKS = EQUAL RESPECT

Use about 90 minutes for each 50-mark section, subject to the paper instructions and your question order. Attempt every MCQ because ICAI's current Intermediate scheme has no negative marking. Do not let one difficult question consume the time of the second section.

Important Scope Warning

DO NOT MIX THE INCOME-TAX ACT, 2025

For the September 2026 CA Intermediate exam, use only the officially applicable May 2026 / September 2026 / January 2027 material and its September 2026 updates. ICAI has announced the Income-tax Act, 2025 for CA examinations from May 2027 onwards.

Official ICAI References

1. Current course FAQ - 50 marks Income Tax + 50 marks GST; 30% MCQ; no negative marking
https://icai-call-sahayata.icai.org/assets/pdf/FAQs_on_CA_Course.pdf

2. Income Tax study material applicable for May 2026 / September 2026 / January 2027
https://www.icai.org/post/bos-int-course-p3-taxation

3. GST study material applicable for May 2026 / September 2026 / January 2027
https://www.icai.org/post/sm-intermediate-paper3-secb-may26

4. Income Tax and GST statutory update pages for September 2026
https://www.icai.org/post/sm-intermediate-paper3-seca I https://www.icai.org/post/sm-intermediate-paper3-secb

5. Income-tax Act, 2025 applicability announcement
https://boslive.icai.org/announcement_details.php?id=552

YOU DO NOT NEED MORE MATERIAL. YOU NEED CLEAN RECALL.

Stay calm. Follow the blocks. Convert what you know into marks.