CA INTERMEDIATE · PAPER 3 · SEPTEMBER 2026

Top 70 GST Topics

High-probability examiner-coverage map + class-ready revision plan

OFFICIAL EXAM	6 September 2026 · 2:00 PM–5:00 PM
APPLICABILITY	CGST/IGST law · Finance Act, 2025 + notifications/circulars effective up to 28 Feb 2026
ICAI WEIGHTAGE SIGNAL	Levy/supply/charge/exemption + POS/TOS/value/ITC/computation carry 50–80%; registration/compliance carries 20–45%.
EVIDENCE STACK	Sep-26 RTP · statutory update · May-26 actual paper · model tests · case-scenario booklets · official study material

Honest boundary: No teacher can guarantee an unseen ICAI paper. This pack is a high-probability, syllabus-complete last-mile map—not a leak. The aim is to make the examiner's most natural routes feel familiar while preserving full conceptual coverage.

Built for a final revision class

Each topic tells you exactly what to teach, the likely question shape, suggested class time and the official evidence behind its priority. Topic numbers 1–20 are A+ non-negotiables; 21–50 are A scoring connectors; 51–70 are B precision/MCQ traps.

How to use this pack

1. Teach the rule
   Use the ‘Teach’ line as your board plan; insist on conditions, threshold, timing and exception.
2. Convert it into a question
   Immediately solve the ‘Likely examiner angle’—MCQ first, then one descriptive working note.
3. Tag the evidence
   RTP26/SU26/May26 signals deserve exact wording and fresh practice; CS/MTP signals deserve application drills.
4. Close with integration
   End every block by merging at least three chapters; ICAI increasingly tests connected facts.

Suggested seven-block class sequence

BLOCK	CLASS	MUST FINISH	TIME
1	Supply + charge	Schedule I/III, composite, RCM, ECO	120 min
2	Place + exemption	Goods/services POS and exemption traps	120 min
3	Time + value	Date matrix, discounts, latest circular	90 min
4	ITC + cash liability	Conditions, blocked credit, 86B, set-off	150 min
5	Registration + documents	Thresholds, 9A/14A, invoice, e-way	120 min
6	Payment + returns + TDS/TCS	Ledgers, interest, GSTRs, ECO	90 min
7	Two full case drills	One integrated 10M + one MCQ set	90 min

A+ non-negotiables: topics 01–20

01 Integrated output tax–ITC–cash liability	02 Supply under section 7: consideration + business
03 Schedule I supplies without consideration	04 Related and distinct persons: branch/stock transfer
05 Principal–agent Schedule I test	06 Composite vs mixed supply
07 Input-tax credit section 16 conditions	08 Blocked credits under section 17(5)
09 RCM notified-service master chart	10 ECO liability under section 9(5)
11 New local-delivery service through ECO	12 Place of supply—goods involving movement
13 Bill-to–ship-to deemed delivery	14 Place of supply—services master map
15 Value of supply—section 15 inclusions	16 Discounts + commercial credit notes
17 Rule 86B: 99% ITC restriction	18 Registration: aggregate turnover and threshold
19 Composition levy	20 GST TDS and TCS

The 70-topic GST teaching map

Numbering is the recommended priority order for this attempt. ‘A+’ means teach even in an emergency class; ‘A’ means scoring coverage; ‘B’ means precision points that often decide MCQs and working-note marks.

#01 Integrated output tax–ITC–cash liability

A+ | 10M/15M

INTEGRATED · TEACH 45 MIN · EVIDENCE RTP26 · May26 · MTP · WTG-II

Teach: For every line: supply? exemption? value? place/nature? forward or reverse charge? output tax/eligible ITC? Then apply ITC order and add RCM cash. Write a separate legal reason for each line.

Likely examiner angle: Compulsory-style monthly liability case with 5 outward and 4 inward transactions.

#02 Supply under section 7: consideration + business

A+ | 5M + MCQ

SUPPLY · TEACH 25 MIN · EVIDENCE RTP26 · CS26 · SM26

Teach: Sale, transfer, barter, exchange, licence, rental, lease and disposal for consideration in course/furtherance of business; import of services for consideration even without business nexus; free supply generally outside unless Schedule I.

Likely examiner angle: Classify free workshop, barter, disposal and imported service.

#03 Schedule I supplies without consideration

A+ | 5M + MCQ

SUPPLY · TEACH 30 MIN · EVIDENCE May26 · RTP26 · CS26

Teach: Permanent transfer of business assets with ITC, related/distinct persons in business, principal–agent and import of services from related person/own establishment for business. Test each condition—not merely absence of price.

Likely examiner angle: Branch/related-party/free-import scenario.

#04 Related and distinct persons: branch/stock transfer

A+ | 5M/10M

SUPPLY/VALUE · TEACH 30 MIN · EVIDENCE May26 · CS26 · MTP

Teach: Separate GSTINs are distinct persons; stock transfer can be supply without consideration. Determine intra/inter-State nature, then value by OMV/like-kind/110%; where recipient has full ITC, invoice value is deemed OMV.

Likely examiner angle: Head office to branch transfer inside an integrated liability question.

#05 Principal–agent Schedule I test

A+ | MCQ/5M

SUPPLY · TEACH 20 MIN · EVIDENCE RTP26 · CS26

Teach: Supply without consideration is covered only where agent supplies/receives goods on principal’s behalf. The decisive clue is whether invoice for onward supply/procurement is issued in agent’s or principal’s name.

Likely examiner angle: RTP case changing only the invoice name.

#06 Composite vs mixed supply

A+ | 5M + MCQ

SUPPLY · TEACH 30 MIN · EVIDENCE RTP26 · Jan26 · MTP · CS26

Teach: Natural bundling and principal supply vs independent combination for single price; composite follows principal-supply rate, mixed follows highest rate. Practise printing, machine-with-operator, food packages and gift hampers.

Likely examiner angle: Classification plus rate/nature in a case scenario.

#07 Input-tax credit section 16 conditions

A+ | 5M/10M + MCQ

ITC · TEACH 30 MIN · EVIDENCE RTP26 · May26 · CS26 · WTG-II

Teach: Valid document, receipt, tax furnished/paid, return filed and GSTR-2B communication; recipient’s business use and entitlement. Do not assume eligibility merely because GST appears on invoice.

Likely examiner angle: Line-by-line eligible ITC computation.

#08 Blocked credits under section 17(5)

A+ | 5M/10M

ITC · TEACH 35 MIN · EVIDENCE RTP26 · May26 · CS26

Teach: Motor vehicles; food/beauty/health/insurance/club/travel; works contract and own construction; lost/stolen/destroyed/gifts/free samples; tax under demand; CSR. Memorise exceptions for same-category outward supply and statutory employer obligation.

Likely examiner angle: Five inward supplies with two carefully hidden exceptions.

#09 RCM notified-service master chart

A+ | 5M/10M

CHARGE · TEACH 35 MIN · EVIDENCE RTP26 · May26 · MTP · CS26

Teach: Identify supplier, recipient and exception for GTA, legal service, director, sponsorship, security service and renting entries. RCM tax is paid in cash; eligible credit can be taken subject to conditions.

Likely examiner angle: Integrated inward-supply list requiring RCM and ITC treatment.

#10 ECO liability under section 9(5)

A+ | 5M + MCQ

CHARGE/ECO · TEACH 30 MIN · EVIDENCE SU26 · RTP26 · May26 · CS26

Teach: Passenger transport, omnibus (company exception), specified accommodation/housekeeping, restaurant and new local-delivery service. For threshold-linked entries, first decide whether underlying supplier is liable under section 22.

Likely examiner angle: Who pays—supplier or ECO—and is ECO treated as supplier?

#11 New local-delivery service through ECO

A+ | 5M + MCQ

CHARGE/EXEMPTION · TEACH 25 MIN · EVIDENCE SU26 · May26

Teach: From 22-09-2025, local delivery through ECO is carved out of road-transport exemption; ECO pays only where underlying supplier is not liable under section 22. ECO/local-delivery provider is excluded from amended GTA definition.

Likely examiner angle: Registered vs below-threshold delivery supplier; exemption plus 9(5) in one question.

#12 Place of supply—goods involving movement

A+ | 5M + MCQ

PLACE OF SUPPLY · TEACH 20 MIN · EVIDENCE RTP26 · MTP · CS26

Teach: POS is where movement terminates for delivery; identify movement caused by supplier, recipient or other person. Pair with supplier location to classify IGST vs CGST+SGST.

Likely examiner angle: Dispatch from one State to a recipient in another.

#13 Bill-to–ship-to deemed delivery

A+ | 5M + MCQ

PLACE OF SUPPLY/ITC · TEACH 25 MIN · EVIDENCE RTP26 · May26 · CS26

Teach: Under direction of a third person, POS for first supply is principal place of that third person; second supply follows actual movement. Section 16 deems receipt for ITC even if goods go directly to another person.

Likely examiner angle: Two invoices, one physical movement and two places of supply.

#14 Place of supply—services master map

A+ | 5M/10M

PLACE OF SUPPLY · TEACH 35 MIN · EVIDENCE RTP26 · May26 · MTP · CS26

Teach: Start with general B2B/B2C rule, then override for immovable property, performance, events, goods/passenger transport, banking/insurance, telecom and on-board services. Ask whether recipient is registered and whether address is on record.

Likely examiner angle: Four independent service transactions.

#15 Value of supply—section 15 inclusions

A+ | 5M/10M

VALUE · TEACH 25 MIN · EVIDENCE RTP26 · CS26 · MTP

Teach: Transaction value conditions; add non-GST taxes, supplier liability borne by recipient, incidental expenses, interest/late fee and non-Government price-linked subsidy; exclude GST and qualifying discount.

Likely examiner angle: Invoice with municipal levy, freight, subsidy and delay interest.

#16 Discounts + commercial credit notes

A+ | 5M + MCQ

VALUE/ITC · TEACH 30 MIN · EVIDENCE SU26 · May26 · RTP26

Teach: Pre/same-time discount recorded in invoice; post-supply discount needs pre-supply agreement, invoice linkage and recipient ITC reversal. A financial/commercial credit note does not reduce tax liability, and recipient need not reverse ITC merely for discounted payment.

Likely examiner angle: Choose full ITC and taxable value after post-sale discount.

#17 Rule 86B: 99% ITC restriction

A+ | 5M

PAYMENT/ITC · TEACH 30 MIN · EVIDENCE SU26 · May26 · CS26

Teach: Monthly taxable supplies (excluding exempt/zero-rated) above ₹50L; maximum 99% of output tax through credit. Apply income-tax/refund/cumulative cash/Government exceptions and new non-manufacturer RSP-goods exception under rule 31D.

Likely examiner angle: Compute maximum credit and minimum cash after testing every exception.

#18 Registration: aggregate turnover and threshold

A+ | 5M + MCQ

REGISTRATION · TEACH 30 MIN · EVIDENCE May26 · MTP · CS26 · WTG-III

Teach: PAN-based all-India aggregate turnover includes taxable, exempt, exports and inter-State supplies but excludes GST and inward RCM; apply goods-only ₹40L notification conditions and ₹20L/₹10L service thresholds.

Likely examiner angle: Multiple States, exempt supply and branch transfer.

#19 Composition levy

A+ | 5M + MCQ

CHARGE/REGISTRATION · TEACH 30 MIN · EVIDENCE May26 · MTP · CS26

Teach: Previous-year turnover limit, rates/base, service allowance, excluded persons/supplies, no ITC/no tax collection, effective date and withdrawal on crossing limit. Include stock statement and normal-scheme transition.

Likely examiner angle: Quarter tax plus exact withdrawal/effective dates.

#20 GST TDS and TCS

A+ | 5M + MCQ

TDS/TCS · TEACH 30 MIN · EVIDENCE RTP26 · May26 · CS26

Teach: Section 51 deductor, contract-value threshold, location/POS exception, tax base and deposit; section 52 ECO on net taxable supplies by other suppliers, returns adjustment, registration, statement and deposit.

Likely examiner angle: Government bill payments or marketplace sales/returns.

#21 Schedule II classification

A | 5M + MCQ

SUPPLY · TEACH 20 MIN · EVIDENCE SM26 · MTP · CS26

Teach: Schedule II classifies an existing supply as goods/services: title transfer, right in goods, lease/licence, business assets, works contract and restaurant. It does not independently create a supply.

Likely examiner angle: State whether goods/services/neither and why.

#22 Schedule III—neither goods nor services

A | 5M + MCQ

SUPPLY · TEACH 25 MIN · EVIDENCE SM26 · CS26 · MTP

Teach: Employee to employer in course of employment, court/tribunal, funeral/burial, sale of land/completed building, high-sea and specified warehoused-goods transactions; distinguish employee benefit supplied by employer.

Likely examiner angle: Four borderline activities, one outside GST.

#23 Specified actionable claims

A | 5M

SUPPLY · TEACH 20 MIN · EVIDENCE May26

Teach: Define betting, casinos, gambling, horse racing, lottery and online money gaming as specified actionable claims; these are taxable. Other actionable claims fall in Schedule III and are neither goods nor services.

Likely examiner angle: Direct five-mark theory—tested in May 2026.

#24 Vouchers: instrument, not supply

A | MCQ/5M

SUPPLY/TIME · TEACH 15 MIN · EVIDENCE May26 · RTP26

Teach: A voucher itself is neither goods nor services; tax attaches to the underlying supply on redemption/identification under the applicable law. Separate face value from taxable underlying goods/services.

Likely examiner angle: Food-combo voucher issued before redemption.

#25 Nature of supply and territorial waters

A | 5M + MCQ

CHARGE/PLACE · TEACH 20 MIN · EVIDENCE May26 · CS26

Teach: Use supplier location and POS for intra/inter-State character; supplies in territorial waters are assigned to the nearest coastal State/UT using the statutory proximity rule.

Likely examiner angle: Coordinates/distances from two State baselines.

#26 RCM: advocate and director—capacity matters

A | 5M + MCQ

CHARGE · TEACH 20 MIN · EVIDENCE RTP26 · May26 · CS26

Teach: Legal services by advocate/firm to business entity under RCM subject to exemption; company pays RCM for director service only when supplied as director—not a personal-capacity rental or independent service.

Likely examiner angle: Sitting fee, professional legal work and personally owned office property.

#27 GTA: consignment note, option and new 18% rate

A | 5M + MCQ

CHARGE/EXEMPTION · TEACH 30 MIN · EVIDENCE SU26 · RTP26 · Jan26

Teach: No consignment note means ordinary road transporter, not GTA. GTA remains 5% without ITC; full-ITC forward-charge option is now 18% from 22-09-2025. Test recipient category and annual option.

Likely examiner angle: Choose forward/RCM, rate and credit.

#28 RCM security service

A | MCQ/5M

CHARGE · TEACH 15 MIN · EVIDENCE RTP26 · CS26

Teach: Security personnel supplied by non-body-corporate to registered person is generally RCM; body-corporate supplier and notified recipient exceptions can shift the answer.

Likely examiner angle: Supplier constitution is the decisive one-line fact.

#29 RCM: residential dwelling to registered person

A | MCQ/5M

CHARGE · TEACH 15 MIN · EVIDENCE RTP26 · CS26

Teach: Registered recipient pays RCM on residential-dwelling renting, including business use; distinguish personal capacity, proprietor registration and whether any specific exemption applies.

Likely examiner angle: Registered professional/company rents a flat.

#30 New RCM: commercial immovable property

A | 5M + MCQ

CHARGE · TEACH 20 MIN · EVIDENCE May26 · RTP26

Teach: Renting of immovable property other than residential dwelling by an unregistered person to a registered person is under RCM. Tax is paid in cash; business-use ITC may be available.

Likely examiner angle: Office/car-park rent from an unregistered owner.

#31 Import of services with/without consideration

A | 5M + MCQ

SUPPLY/CHARGE · TEACH 20 MIN · EVIDENCE May26 · CS26

Teach: Import for consideration is supply whether or not for business. Without consideration, only import from related person/own establishment in course/furtherance of business is Schedule I; apply RCM and POS.

Likely examiner angle: Foreign ex-employee vs foreign partner/related establishment.

#32 Goods: no movement, installation and on-board

A | 5M + MCQ

PLACE OF SUPPLY · TEACH 25 MIN · EVIDENCE RTP26 · CS26 · MTP

Teach: No movement → location of goods at delivery; installation/assembly → installation site; goods supplied on board conveyance → point where taken on board. Contrast with movement rule.

Likely examiner angle: As-is-where-is machine, installed equipment and train/aircraft sale.

#33 POS: immovable property and accommodation

A | 5M

PLACE OF SUPPLY · TEACH 20 MIN · EVIDENCE May26 · CS26 · MTP

Teach: Architect/estate agent, hotel/guest-house accommodation, rights to use property and construction services follow property location; if properties span States, allocate by prescribed rule.

Likely examiner angle: Supplier/recipient in different States but property elsewhere.

#34 POS: performance, events and admission

A | 5M

PLACE OF SUPPLY · TEACH 25 MIN · EVIDENCE RTP26 · MTP · CS26

Teach: Restaurant/catering, grooming, fitness and training distinctions; event organisation/sponsorship rules differ for registered/unregistered recipients; admission follows event/park location and multi-State event value allocation.

Likely examiner angle: Sporting event held in several States.

#35 POS: transport, banking and on-board services

A | 5M + MCQ

PLACE OF SUPPLY · TEACH 25 MIN · EVIDENCE RTP26 · May26 · CS26

Teach: Goods/passenger transport registered vs unregistered rules, banking/financial service by address on supplier records, insurance rule, and on-board service at first scheduled departure point.

Likely examiner angle: Bank service without address plus movie/service on a flight.

#36 Road-transport exemption and local-delivery carve-out

A | 5M + MCQ

EXEMPTION · TEACH 20 MIN · EVIDENCE SU26 · May26

Teach: Transport of goods by road is exempt except GTA/courier; from 22-09-2025 exemption does not cover local delivery provided by/through ECO. Link the result to section 9(5).

Likely examiner angle: Same delivery with and without an ECO.

#37 GTA service exemptions

A | 5M + MCQ

EXEMPTION · TEACH 20 MIN · EVIDENCE RTP26 · CS26 · SM26

Teach: Know exempt consignments/recipients such as specified agricultural produce, milk/salt/food grain, relief materials, defence/military equipment and prescribed low-value consignments. First verify it is GTA.

Likely examiner angle: Mixed list—taxable, exempt or non-GTA.

#38 Education services

A | 5M + MCQ

EXEMPTION · TEACH 25 MIN · EVIDENCE RTP26 · MTP · CS26

Teach: Educational institution definition; services by institution to students/faculty/staff; specified services to eligible institutions; entrance/admission-related services; catering/security/cleaning exceptions and coaching-centre distinction.

Likely examiner angle: Coaching plus catering/security inside a campus.

#39 Health-care, charitable and religious services

A | 5M + MCQ

EXEMPTION · TEACH 25 MIN · EVIDENCE MTP · CS26 · SM26

Teach: Clinical establishment/authorised medical practitioner/paramedics, ambulance; charitable activities definition; religious-place renting thresholds and conduct of religious ceremony. Separate cosmetic treatment unless medically reconstructive.

Likely examiner angle: Identify exempt portion of a hospital/trust package.

#40 Renting/accommodation exemptions

A | 5M + MCQ

EXEMPTION · TEACH 20 MIN · EVIDENCE RTP26 · CS26 · SM26

Teach: Residential dwelling exemption boundaries, registered-recipient RCM interaction, hotel/accommodation conditions and distinction between residence, hostel/guest house and commercial property.

Likely examiner angle: Four premises with different users and registration status.

#41 New individual/family insurance exemption

A | 5M + MCQ

EXEMPTION · TEACH 20 MIN · EVIDENCE SU26

Teach: From 22-09-2025, life and health insurance supplied by insurer where insured is individual or individual plus family (not a group) is exempt; related reinsurance is exempt. Apply the new ‘group’ definition.

Likely examiner angle: Family floater vs employer-employee group policy.

#42 Agriculture, artists and pure-labour traps

A | 5M + MCQ

EXEMPTION · TEACH 25 MIN · EVIDENCE RTP26 · May26 · CS26

Teach: Agricultural operations/warehousing of agricultural produce; classical artist vs brand ambassador and admission-fee conditions; pure labour for single residential unit not part of complex vs commercial construction.

Likely examiner angle: Three short exemption cases.

#43 Time of supply—goods under forward charge

A | 5M + MCQ

TIME OF SUPPLY · TEACH 20 MIN · EVIDENCE May26 · MTP · CS26

Teach: Earlier of invoice/last date for invoice and payment, while applying the notification relief for advances on goods. Know invoice timing for movement, delivery/availability and continuous supply.

Likely examiner angle: Contract/payment/removal dates; ask TOS or last invoice date.

#44 Time of supply—services under forward charge

A | 5M

TIME OF SUPPLY · TEACH 20 MIN · EVIDENCE MTP · CS26 · SM26

Teach: If invoice issued within prescribed time: earlier of invoice/payment; otherwise earlier of service provision/payment; residual recipient-book date. Add continuous supply and excess payment option.

Likely examiner angle: Completion, invoice and payment on three dates.

#45 Time of supply under reverse charge

A | 5M + MCQ

TIME OF SUPPLY · TEACH 20 MIN · EVIDENCE RTP26 · CS26 · SM26

Teach: Goods: earliest of receipt, payment or 30 days from supplier invoice; services: earlier of payment or 60 days; associated-enterprise import uses book/payment rule. Use self-invoice date only where law requires.

Likely examiner angle: Advocate/foreign-related-party dates.

#46 Interest/late fee, vouchers and change in rate

A | 5M + MCQ

TIME/VALUE · TEACH 20 MIN · EVIDENCE MTP · CS26 · SM26

Teach: Interest/late fee/penalty for delayed consideration is taxed when received. For vouchers, focus on underlying supply. For rate change, use invoice/payment/supply date matrix and date of bank credit rules.

Likely examiner angle: One date-matrix MCQ plus delayed-payment add-on.

#47 Post-sale discount as inducement

A | 5M + MCQ

VALUE · TEACH 20 MIN · EVIDENCE SU26

Teach: Manufacturer-to-dealer discount is ordinarily price support in independent principal-to-principal sales, not third-party consideration. If manufacturer has an end-customer agreement requiring discounted onward supply, discount can be inducement consideration.

Likely examiner angle: Change one fact—end-customer agreement—and reverse the answer.

#48 Dealer promotion: own sales vs separate service

A | 5M + MCQ

VALUE · TEACH 20 MIN · EVIDENCE SU26

Teach: General dealer promotion of own goods does not create a separate service to manufacturer. Explicit advertising/co-branding/customisation/sales-drive/customer-support obligation with defined consideration is a taxable distinct service.

Likely examiner angle: Read agreement wording and identify separate supply.

#49 Pure-agent exclusion

A | 5M

VALUE · TEACH 20 MIN · EVIDENCE SM26 · MTP · CS26

Teach: Authorisation, payment to third party, recipient's liability, separately indicated amount, no title/use and reimbursement at actuals. Failure of one condition keeps reimbursement in value.

Likely examiner angle: Professional fee plus statutory fee/travel reimbursement.

#50 Receipt of goods: lots and deemed receipt

A | 5M + MCQ

ITC · TEACH 20 MIN · EVIDENCE RTP26 · May26 · CS26

Teach: For goods received in lots, ITC only on last lot; bill-to–ship-to and services provided to another person on recipient's direction are deemed received; check invoice/GSTR-2B separately.

Likely examiner angle: Three deliveries or direct-to-customer supply.

#51 180-day payment reversal and re-availment

A | 5M + MCQ

ITC · TEACH 20 MIN · EVIDENCE CS26

Teach: Recipient must pay supplier value plus tax within 180 days (subject to exclusions) or reverse with interest; re-avail on later payment. Current case-scenario clarification: re-availment after disputed payment has no section 16 time limit.

Likely examiner angle: Invoice in prior year, dispute settled now.

#52 ITC time limit and debit-note independence

A | 5M + MCQ

ITC · TEACH 20 MIN · EVIDENCE May26 · CS26 · MTP

Teach: Avail by 30 November following financial year or annual-return date, whichever earlier; test supplier's delayed GSTR-1/recipient GSTR-2B. Debit note uses its own financial year for time limit.

Likely examiner angle: Old invoice uploaded in October and annual return already filed.

#53 Depreciation on GST component

A | MCQ/5M

ITC · TEACH 15 MIN · EVIDENCE RTP26 · May26

Teach: If depreciation is claimed under Income-tax law on the GST component of capital-goods cost, ITC on that tax component is barred. Depreciation on value excluding GST does not block credit.

Likely examiner angle: Truck/machine purchase with depreciation on gross cost.

#54 Motor vehicle ITC and exceptions

A | 5M + MCQ

ITC · TEACH 25 MIN · EVIDENCE RTP26 · May26 · CS26

Teach: Passenger vehicle seating-capacity restriction and exceptions for onward supply, passenger transport and driving training; goods carriage/truck treatment; vessel/aircraft parallels and related insurance/repair rules.

Likely examiner angle: Company car, dealer car, driving school and raw-material truck.

#55 Food, insurance, club and employee-benefit ITC

A | 5M + MCQ

ITC · TEACH 25 MIN · EVIDENCE RTP26 · CS26 · MTP

Teach: Blocked food/catering, beauty, health, insurance, club/fitness and vacation travel; unblock for same-category/composite outward supply or where employer provision is obligatory under law.

Likely examiner angle: Canteen/insurance facts with or without statutory obligation.

#56 Works contract, construction and plant & machinery

A | 5M

ITC · TEACH 25 MIN · EVIDENCE May26 · CS26 · MTP

Teach: Works-contract service blocked for immovable property except further works contract; own-account construction blocked even for business. Plant and machinery includes foundation/structural support but excludes land/building and listed civil structures.

Likely examiner angle: Foundation capitalised for machine vs office renovation.

#57 Lost/gift/free-sample and CSR credit

A | 5M + MCQ

ITC · TEACH 20 MIN · EVIDENCE RTP26 · CS26

Teach: ITC blocked on goods lost, stolen, destroyed, written off, gifted or given as free samples. Goods/services used for Companies Act CSR obligations are expressly blocked—do not apply general business-purpose logic.

Likely examiner angle: Promotional stock, fire loss and mandatory CSR purchase.

#58 Common credit and exempt supplies

A | 5M/10M

ITC · TEACH 25 MIN · EVIDENCE RTP26 · MTP · CS26

Teach: Separate exclusive taxable/zero-rated, exempt and non-business credits; proportionately reverse common credit using statutory method. Know bank/NBFC 50% option and that zero-rated is eligible.

Likely examiner angle: Integrated ITC pool with taxable, exempt and export turnover.

#59 ITC utilisation and RCM cash rule

A | 5M/10M

PAYMENT/ITC · TEACH 25 MIN · EVIDENCE RTP26 · May26 · MTP

Teach: IGST credit first to IGST, then CGST/SGST in any order subject to full exhaustion; CGST cannot pay SGST and vice versa. RCM is not output tax, so pay cash; credit may be used later.

Likely examiner angle: Find minimum cash liability across three ledgers.

#60 Compulsory registration and exceptions

A | 5M + MCQ

REGISTRATION · TEACH 25 MIN · EVIDENCE MTP · CS26 · SM26

Teach: Casual/non-resident taxable person, RCM payer, TDS/TCS person, agent, ISD, ECO and suppliers through ECO; overlay statutory exemptions for specified inter-State services/small suppliers and section 9(5) logic.

Likely examiner angle: Below-threshold person with one compulsory-category fact.

#61 Registration procedure and effective date

A | 5M + MCQ

REGISTRATION · TEACH 20 MIN · EVIDENCE May26 · CS26 · MTP

Teach: Apply within 30 days; timely application makes effective date the liability date, otherwise grant date. Cover document verification, certificate, amendment, suspension, cancellation, revocation and final return.

Likely examiner angle: Liability/application/grant dates as in May 2026 MCQ.

#62 New Rule 9A automatic registration

A | MCQ/5M

REGISTRATION · TEACH 15 MIN · EVIDENCE SU26

Teach: Low-risk applications under rules 8/12/17, identified by portal data/risk parameters, receive electronic registration within three working days; rule 9A overrides normal rule 9 verification.

Likely examiner angle: State eligibility and timeline.

#63 New Rule 14A small-taxpayer registration

A | 5M + MCQ

REGISTRATION · TEACH 25 MIN · EVIDENCE SU26

Teach: B2B output-tax liability up to ₹2.5L per month, Aadhaar authentication, one registration per State/UT under same PAN, grant within three working days; learn return/cancellation conditions and effective withdrawal month.

Likely examiner angle: Eligibility or withdrawal-date case.

#64 Tax invoice timing and continuous supply

B | 5M

INVOICE · TEACH 25 MIN · EVIDENCE May26 · CS26 · MTP

Teach: Goods before/at removal or delivery; services within prescribed period; continuous supply linked to due date/payment/event; revised invoice after registration and special rules for banks/insurers/GTA.

Likely examiner angle: Find last permissible invoice date.

#65 RCM/self-invoice, revised invoice and bill of supply

B | 5M

INVOICE · TEACH 20 MIN · EVIDENCE May26 · MTP · CS26

Teach: Recipient self-invoice/payment voucher where applicable, revised invoice from effective registration date, consolidated revised invoice limits, bill of supply for exempt/composition and receipt voucher/refund voucher basics.

Likely examiner angle: Direct five-mark invoice-provision question.

#66 Credit and debit notes

B | 5M + MCQ

INVOICE · TEACH 20 MIN · EVIDENCE SU26 · May26 · MTP

Teach: Tax credit note vs commercial credit note; conditions for output-tax reduction, recipient ITC consequence, declaration deadline (30 November/annual return earlier) and debit-note tax reporting.

Likely examiner angle: Decide whether liability/ITC changes and by when.

#67 Accounts, records and retention

B | 5M

RECORDS · TEACH 20 MIN · EVIDENCE May26 · MTP

Teach: Place/manner of maintaining accounts, production/inward/outward/stock/ITC/output-tax records, electronic backup and retention; special details for works-contract executor, agent and transporter/warehouse.

Likely examiner angle: List records for works contract—recent descriptive pattern.

#68 E-way bill

B | 5M + MCQ

E-WAY BILL · TEACH 30 MIN · EVIDENCE RTP26 · MTP · CS26

Teach: ₹50,000 consignment-value trigger, mandatory/relaxation cases, Part A/Part B responsibility, validity by distance, cancellation and verification. Consignment value includes GST/cess but excludes exempt value when one invoice has both.

Likely examiner angle: Taxable+exempt invoice with freight and bill-to–ship-to movement.

#69 Electronic ledgers, payment and interest

B | 5M + MCQ

PAYMENT · TEACH 25 MIN · EVIDENCE May26 · MTP · CS26

Teach: Cash/credit/liability ledger uses, PMT-09 transfer, order of discharge, interest on delayed tax actually paid in cash (and wrong ITC availed-and-utilised), late fee and treatment of RCM.

Likely examiner angle: Late GSTR-3B plus tax paid from cash/credit.

#70 Returns: GSTR-1/IFF, GSTR-3B and annual return

B | 5M + MCQ

RETURNS · TEACH 30 MIN · EVIDENCE SU26 · May26 · MTP · CS26

Teach: Outward-supply reporting, QRMP/IFF, rectification cut-off, sequential filing, GSTR-3B payment and final return. Latest: annual-return exemption from FY 2024-25 onward where aggregate turnover is up to ₹2Cr.

Likely examiner angle: Due date/eligibility/rectification or annual-return exemption.

Final 90-minute closing drill

01	Solve one complete output-tax–ITC–RCM–cash-liability question with reasons.
02	Recite Schedule I, Schedule III and the composite/mixed supply test.
03	Draw the POS decision tree for goods and services.
04	Revise the latest five: local delivery/ECO, 18% GTA, insurance exemption, 9A/14A, annual return.
05	Do one value question containing municipal levy, commercial credit note and post-sale discount.
06	Run section 17(5) exceptions, 180-day rule, 30-November limit and Rule 86B.
07	Calculate one e-way-bill consignment value and one GST TDS/TCS amount.
08	Close with invoice/return timelines and minimum-cash set-off order.

Teaching standard

For every answer, train students to write: provision → application to facts → calculation/conclusion. A prediction list earns marks only when the student can recognise the disguised fact pattern and show the working note.

Official research base

Only official ICAI sources were used for legal applicability and paper-pattern evidence. The topic wording below is original summarisation; it does not reproduce ICAI questions.

01. Official September 2026 exam schedule
https://resource.cdn.icai.org/92035exam020526.pdf

02. September 2026 Paper 3 Revision Test Paper
https://resource.cdn.icai.org/93078rtp-int-sep2026-3.pdf

03. Income-tax study material (AY 2026-27)
https://www.icai.org/post/bos-int-course-p3-taxation

04. GST study material—15 chapters
https://www.icai.org/post/sm-intermediate-paper3-secb-may26

05. Income-tax statutory update for September 2026
https://resource.cdn.icai.org/92919bos-aps2378-int-p3a-statutory-sep2026.pdf

06. GST statutory update for September 2026
https://resource.cdn.icai.org/91846bos-aps3737-sep2026.pdf

07. May 2026 Paper 3 suggested answers
https://resource.cdn.icai.org/92874bos-sa-int-may2026-p3.pdf

08. Income-tax model tests relevant for May/Sep 2026
https://resource.cdn.icai.org/91333bos-aps4545.pdf

09. Income-tax case-scenario booklet
https://resource.cdn.icai.org/90935bos-aps4118-p3a.pdf

10. GST case-scenario booklet
https://resource.cdn.icai.org/90936bos-aps4118-p3b.pdf

11. ICAI section-wise weightages
https://resource.cdn.icai.org/76830bos61899-inter.pdf

12. Income-tax Act, 2025 applicability announcement
https://resource.cdn.icai.org/89799bos-announcement-income-tax-act-2025.pdf

Applicability lock: official Paper 3 exam is 6 September 2026, 2:00–5:00 PM. Income-tax uses the Income-tax Act, 1961 and A.Y. 2026-27; the Income-tax Act, 2025 applies to ICAI exams only from May 2027 onward. GST position includes amendments effective up to 28 February 2026.