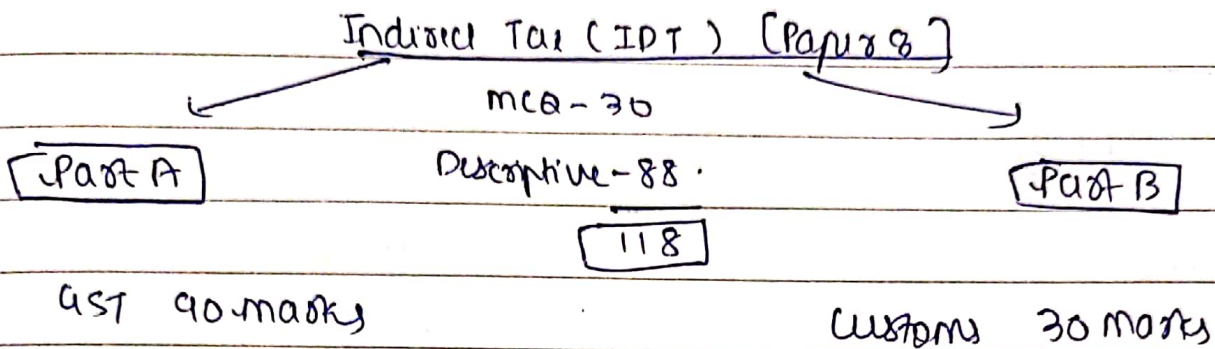


Indirect Tax

ABC Analysis - May 21



Category A → most important.

Customs

- 1) Valuation
- 2) Duty drawback
- 3) Baggage Rules
- Provisional assessment
- 4) FTP [schemes → do properly]
- 5) Safeguard Duty & Antidumping Duty [Don't take from outside chapter]
- 6) Sec 22 & 23

→ 25-28 marks

↓
Summary + Q B.

GST

- 1) Input Tax credit
- 2) Value of supply
- 3) Exemption
- 4) Composition levy
RCM
- 5) Refunds
- 6) Negative list
Composite & mixed supply
- 7) Place of Supply

→ 30 marks

→ 20 marks

80 marks

Category B.

GST

- 1) Time of supply
- 2) Registration
- 3) Job work
- 4) Payment of Tax
- 5) Offence & Penalties
- 6) Demand & Recovery
- 7) Appeals & Revision.

→ Theory.
(20 marks
Hmeaskid)

20 - 25 marks



Summary + Q B

Category C



All other concepts & case laws.

GST

- 1) GST introduction
- 2) supply & charge other topics
- 3) Tax Invoice.
- 4) Accounts & Records
- 5) Returns
- 6) Assessment & Audit
- 7) Inspection, Search, Seizure -
- 8) Liability in certain cases
- 9) Advance Ruling*
Customs.
- 10) Misc provisions
- 11) Type of other duties
- 12) Classification
- 13) Chp 5 other topics
- 14) Chp 1 other topics
- 15) Refund.

15 - 20 marks



Selective Question / One time
Revision.

MCQ Practice → only ICAI mcq compiler.

Section No →

Rule No →

Notification No →

Circular No →

Cax law name →

→ Totally irrelevant.

must required → working note of every point.

Descriptive Question Paper Format.

- Q.1 Computation of GST liability [4 marks]
- Q.2 A ITC / value of supply [9 marks]
B Custom valuation [5 marks]
- Q.3 A } GST [5 marks]
B } [4 marks]
C Custom [5 marks]
- Q.4 A } GST [5m]
B } [5m]
C Custom [5m]
- Q.5 A } GST [5m]
B } [4m]
C Custom [5m]
- Q.6 A } GST theory [5m]
B } [4m]
C Custom theory [5m]