

NEW Scheme – CA INTER- TAXATION /GST

GST: 50 Marks

What is new under New Scheme: After analyzing study material we find following changes/Additions in Your Syllabus for **May 2024** Exams and onwards.

New Chapters Added	Section covered	Use of GST Portal
Place of Supply	Section: 7, 8, 9, 10, 12 of IGST Act, 2017 and Corresponding Rules [Place of Supply Related to Domestic Supplies ONLY]	Students should aware about the Application of Law at the GST Portal...eg *How to apply for new Registration , How to make changes in core and none core fields, Cancellation, revocation in RC on GST PORTAL. *How to opt for Opt for and Exit From Composition Scheme on GST PORTAL.
Accounts and Records	Section 35, 36 and Corresponding Rules	*How to create challan, how to make payment , how to inter transfer the fund in or in between E- cash Ledgers. ON GST PORTAL.
TDS and TCS under GST	Section: 51, 52 and Corresponding Rules	*How to file GSTR-1 and 3B Return and how to check GSTR 2B, How to Opt for QRMP Scheme on GST PORTAL.
Filing of Return	Corresponding impact of Inclusion of TDS, and TCS Provisions	*How to prepare, cancel, Reject E- way Bill and how to make consolidated and Bulk E way Bill on E-way bill portal, How to amend E –way bill in case of Change in vehicle on portal.
Fill in the blanks /Puzzle Form	For Testing the concept newly Added	*How to issue E-INVOICE on GST portal. *How to file ITC 01, 02, 03 , [ITC CHAPTER: Section 18] on portal etc. [Interestingly WE HAVE COVERED ALL THIS IN OUR PREVIOUS BATCHES SINCE APRIL, 2020]

Clarification: Following Provisions “Na Pahle Syllabus me the Na ab”

Chapter	Sections
Place of Supply	Section 11, 13, 14 (OIDAR) of IGST Act,2017 [Place of Supply Related to international Supplies]
Computation Of GST	Valuation Rules [Rule 27 to 35]
Time of Supply	Section 14: TOS in case of change in Rate of TAX
Input Tax Credit	Section 19: ITC Provisions Related to JOB Worker Section 20 and 21: Provisions Related to Input Service Distributor

“Classes Will be provided soon on Youtube” CA Raj kumar

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