

CA FINAL

A- B- C ANALYSIS (ANALYSIS OF 7 PAST EXAM PAPERS)**CA RAJ KUMAR****FOR CA FINAL NOV 2023 EXAMS****GOODS AND SERVICES TAX**

Chapter name	Nov 2020 Exam	Jan 2021 Exam	July 2021 Exam	Dec 2021 Exam	May 2022 Exam	Nov 2022 Exam	May 23 Exams	ABC CATEGORY BASED ON 7 EXAMS A1,A2,B1,B2,C1,C2
Introduction	-	-	-	-	-	-		C2
Constitution	Theoretical 5 Marks Article 279A	Theoretical 2 Marks Article 246A						B1
		Theoretical 4 Marks Significant provisions of Constitutional, amendment act						
Definitions	-	-	-	-	-	-		C2
Administration	-	-	-	-	-	-		C2
IGST	-	-	-	-	-	-		C2
Goods and services	-	-	-	-	-	-		C2

Supply	-	-	-	-	Numerical 2+2 Marks Composite and Mixed supply	Numerical 4 Marks Schedule II	Numerical Question 9 Marks Composite & Mixed Supply Section 7 and Schedule 1 in support with Valuation and RCM	C1
Place of supply	Case study 4 Marks	Case study- Multiple transactions 9 Marks	-	Case study 4 Marks	Case study 1 Marks	Case study 5 Marks		A1
Taxable person	Case study 4 Marks	-	Numerical 4 Marks	Case study multiple 4 Marks	-	Case study multiple 4 Marks		A2
Exemptions	-	-	-	Case study multiple 5 marks	Numerical with RCM Provisions 9 Marks <hr/> Numerical 2 Marks Bill discounting	Case study 5 marks	Numerical and Theory Question 5 Marks	A1 Because it becomes a part of other questions
Computation	Numerical 14 Marks In support with – ITC Booking (Sec 16,17), ITC Utilisation (Section 49), RCM	Numerical 14 Marks ITC Booking (Sec 16,17), ITC Utilisation (Section 49), RCM [MAIN COMPONENT OF ITC]	Numerical 14 Marks In support with – ITC Booking (Sec 16,17), ITC Utilisation (Section 49), RCM	Numerical 14 Marks In support with – ITC Booking (Sec 16,17), ITC Utilisation (Section 49), RCM	Numerical 14 Marks In support with – ITC Booking (Sec 16,17), ITC Utilisation (Section 49), RCM, Rule 86B	Numerical 14 Marks In support with – ITC Booking (Sec 16,17), ITC Utilisation (Section 49), RCM	Numerical 14 Marks In Support with- Supply Chapter, RCM, ITC Booking, ITC Cross utilization,	A1
	Numerical 5 marks Rule 32 forex	Numerical 5 marks In support with – ITC Booking (Sec 16,17), ITC Utilisation (Section 49)	Numerical 5 marks Composition scheme	Numerical 5 marks Valuation Rules	Numerical 2 Marks Delayed Interest		Numerical Question Composition and Normal Scheme Comparison 4 Marks	

RCM	Numerical 5 Marks	-	Case study 4 marks	-				A1 Because it becomes a part of other questions
Invoice	-	-	-	-	Theory 4 Marks Dynamic QR Code			C2
Time of supply	Numerical 5 Marks	-	Numerical 5 Marks	-				B2
Registration	-	-		-	Case Study 2 Marks Effective date of Registration Sec 25			B2
Input tax credit	Numerical 5 marks ISD Sec.20	Numerical 5 marks Booking of ITC sec 16, 17(5)	Numerical 4 marks Booking of ITC sec 16, 17(5)	-	Case Study 4 Marks Sec 19	Numerical 9 marks Booking of ITC sec 16, 17(5)		A1 Because it becomes a part of other questions
Manner of payment	Case study 4 Marks TDS	Numerical 4 Marks TDS/TCS	-	-	Numerical 5 Marks Utilization of ITC	-		B1
Filing of Return	-	-	-	-	-	Theory QRMP Scheme		C2
Records		Theoretical 2 Marks Sec 35	-	Theoretical 4 Marks Sec 35	Case Study 2 Marks Keeping Books of Accounts Sec 35			B1
Refund	-	-	-	Numerical 5 Marks Inverted tax rate structure	-	-	Numerical 5 Marks Inverted tax rate structure	B1
				Theoretical 4 marks Doctrine of unjust enrichment				

Assessments	-	-	Theoretical 5 Marks Sec 63 Assessment of Non registrant	-	-	Theory Summary Assessment Sec 64	Theory Scrutiny of Returns Sec 61 Marks 5	C1
Advance Ruling	-	-	-	-	-	Theory 4 Marks	Theory 4 Marks Sec 95 Applicant Definition Marks 4	C2
Audit, Inspections	-	-	-		Theory 5 Marks Sec 67			C2
Demand & recovery	case study 4 Marks Section 73	-	Mini case study 5 Marks Section 74	case study 4 Marks Section 74	Theory 4 Marks Sec 90 Liability of Partner			A1
			Mini case study 5 Marks Section 73, 74,75					
			Mini case study 5 Marks Section 90 partner's Liability					
Penalties	-	Theoretical 4 Marks Sec 132	-	Mini case study 4 Marks Sec 122	-	Case study 5 Marks Sec 138 (compounding of offences) ----- Case study 4 Marks Sec 129	Theoretical 4 Marks Sec 122	A2
							Theoretical 4 Marks Sec 122(2)	

Appeal	Mini case study 5 Marks Sec 108	Mini case study 5 Marks Mix	-	-	Case Study 5 Marks Sec 107	-	Theoretical 4 Marks Sec 118	B2
E-way bill	-	Case study 5 Marks	-	-	-	-	Legal Provision Based Question Marks 4	C1

Custom Laws

Chapter name	Nov 2019 Exam	Nov 2020 Exam	Jan 2021 Exam	July 2021 Exam	Dec 2021 Exam	May 2022 Exam	Nov 2022 Exam	May 2023 Exam	ABC CAT ON LAST 5 A1,A2,B1,B2
Introduction	-	-	-	-	-	-	-	Theory Question 5 Marks Based on Constitution	C2
Definitions	-	-	-	-	-	-	-	-	C2
Levy and Exemption/ Remission/ Abatement [BASICS]	-	-	case study 5 Marks General Theoretical 5 Marks General	Case study 5 Marks Abatement	Case study @ multiple 5 Marks Pilferage, Abatement	-	Theory 5 Marks	-	A1 (because of l
Customs (IGCRDMEG) Rules, 2017/2022	-	-	-	-	-	-	Numerical 5 Marks Clearance of capital Goods	-	C2
Import and Export Procedure	-	-	-	-	-	-	-	-	C2
Transit and Transshipment	-	-	-	-	-	-	-	-	C2
Warehousing	-	-	-	-	-	-	-	-	A1 as it is re-syllabus

Assessment	Numerical 5 Marks [Section 20]	Case study 4 Marks Sec 18 Provisional Assessment	Numerical 5 Marks [Section 20]	-	-	Case Study 5 Marks Provisional Assessment Sec 18	-		B1
Valuation	Numerical 5 Marks Section 14 + Rule 10 And Valuation Rules: 7/8	Numerical 14 Marks Section 14 + Rule 10	Numerical 5 Marks Section 14 + Rule 10	Numerical 5 Marks Section 14 + Rule 10	Numerical 5 Marks Section 14 + Rule 10	Numerical 5 Marks Section 14 + Rule 10 <hr/> Case Study 2 Marks Rule 10	Numerical 5 Marks Rule 4 (Identical Goods)	Numerical 5 Marks <u>Rule 10</u> Case Study Marks 5	A1
Types of duties	Theoretical 5 Marks Safeguard duty	Numerical 5 marks Anti -dumping duty	Case study 4 marks Application of IGST	Numerical 5 marks Calculation if ID	Theoretical 5 Marks Anti- dumping duty	-	-	Numerical 5 marks Safeguard Duty Calculation if ID	A1
Duty Drawback	Mini case study 5 Marks Section 74(2)	Numerical 5 Marks Section 74(2)	-	Theoretical 5 Marks Section 75	Theoretical 4 Marks Section 74(2)	-	-		A1
Baggage	Numerical 5 Marks Computation of ID	-	-	-	Numerical 5 marks Computation of ID	Case Study 3 Marks	Numerical 5 marks Computation of ID	Numerical 5 marks Computation of ID	B1
Import Export by Post	-	-		-	-	-	-		C2
Refund	-	-	Theoretical 5 Marks	-	-	-	Theory 5 Marks Sec 27		C1
Classification	-	-	-	-	-	Case Study 5 Marks			C2
Foreign Trade Policy	-	Numerical 5 Marks	-	-	-	Theory 5 Marks DFIA			C1

Goods and services Tax

A1	A2	B1	B2	C1	C2
Exemptions	Penalties	Constitution	Place of supply	Supply	Introduction
Computation/Valuation	-	Taxable person	Time of supply	Registration	Definitions
RCM	-	Refund	Manner of payment	Assessments	Administration
Input Tax Credit	-	-	Records	E-way bill	IGST
Demand & recovery	-	-	Appeal	-	Goods and services
-	-	-	-	-	Invoice
-	-	-	-	-	Filing of Return
-	-	-	-	-	Advance Ruling
-	-	-	-	-	Audit, Inspections

Custom Laws

A1	A2	B1	B2	C1	C2
Levy and Exemption/ Remission/Abatement [BASICS]	-	Assessment		Refund	Introduction
Warehousing [VDO Available on my channel with notes in description]	-	Baggage	-	Foreign Trade Policy	Definitions
Valuation	-	-	-	-	Customs (IGCRDMEG) Rules, 2017/2022
Types of duties	-	-	-	-	Import and Export Procedure
Duty Drawback	-	-	-	-	Transit and Transshipment
-	-	-	-	-	Import Export by Post
-	-	-	-	-	Classification

Category	Approach
Category : A	DIL SE PADHO
Category : B	DIMAAG SE PADHO
Category : C	AANKHO SE PADHO, BAS NIHAAR LO

Note: (1) Latest Marathon Videos available on Our you tube channel: "CA RAJKUMAR CLASSES" and Compact Book available to buy on www.carajkumar.com.

Note: (2) Top Questions Video available (Total Length : 22 hours) available on Our you tube channel: "CA RAJKUMAR CLASSES" and Question Answer Book available to buy on www.carajkumar.com.

Best Wishes:

CA Raj kumar