

**CA INTER****A B C ANALYSIS**

FOR CA INTER NOV 2023 EXAMS

BASED ON ANALYSIS OF 7 PAST EXAM PAPERS

**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
Introduction and Constitution	-	-	-	-	-	-		C
Definitions	-	-	-	-	-	-		C
Goods and services	-	-	-	-	-	-		C
Supply	Theoretical 5 Marks Import of Services	-	Theory cum Case study 4 Marks Composite and Mixed Supply	-	Case Study 2+2 Marks Supply	-	Composite and Mixed Supply Based Question in Support With ITC availed, ITC Utilization 8 Marks  Theoretical Sch-III 5 Marks	(B) Supply [Sec. 7]  (A) Composite and Mixed Supply [Sec. 8]
Taxable person [Sec 22,23,24]	Case study 4 Marks Liable to Registration or Not	-	Case study 5 Marks Liable to Registration or Not	Case study 4 Marks Liable to Registration or Not	-	Case study 2 Marks Liable to Registration or Not		A

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
			Numerical 5 Marks Calculation of Aggregate Turnover	Case study 5 Marks		Numerical 5 Marks Calculation of Aggregate Turnover		
Exemptions	-	Numerical 6 Marks	Case study 4 Marks	Numerical 6 Marks	-	Numerical 6 Marks Del Credare Agent	Numerical 4 Marks Health Related	A
		Numerical 4 Marks Along with Exemption and ITC					Theoretical Based on GTA 5 Marks	
Computation / Valuation	Numerical 8 Marks In support with– ITC Booking (Sec 16,17), ITC Utilisation (Section 49),	Numerical 8 Marks In support with– ITC Booking (Sec 16,17), ITC Utilisation (Section 49),	Numerical 8 Marks In support with– Composite and mixed supply ITC Booking (Sec 16,17), ITC Utilisation (Section 49),	Numerical 8 Marks In support with– ITC Booking (Sec 16,17), ITC Utilisation (Section 49), RCM Exemption	Numerical 8 Marks In support with– ITC Booking (Sec 16,17), ITC Utilisation (Section 49), RCM Exemption	Numerical 8 Marks In support with– Composite and mixed supply ITC Booking (Sec 16,17), ITC Utilisation (Section 49), Exemption		A

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
	Numerical 6 Marks Regular scheme	-	-	-	Numerical 6 Marks Regular scheme	Numerical 2 Marks Composition scheme	Theoretical 5 Marks Ineligible Persons	
<b>RCM</b>	Case study 4 Marks	Case study 4 Marks Copyright	-	-	Theoretical 5 Marks	-	Theoretical in Support With: Supply, Exemption 6 Marks	A
<b>Invoice</b>	-	Case Study 4 Marks Ticket of Cinema hall	-	Theoretical 5 Marks Dynamic QR CodeE- Invoice	Case Study 4 Marks Sale on approval Basis	Theoretical 5 Marks Credit Note OR Invoice Furnishing Facility [IFF]		A
<b>Time of supply</b>	-	-	-	Case Study 4 Marks		-		B
<b>Registration [Sec 25 to 30]</b>	-	Theoretical 5 Marks Suspension of Registration OR Theoretical 5 Marks Cancellation of Registration	-	-	Theoretical 5 Marks Cancellation of Registration	-		C

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
Input tax credit	-	-	Numerical 6 Marks	-	Theoretical 5 Marks Manner of Utilisation ITC	-		A
Manner of payment	Theoretical 5 Marks Restriction on Use of E Credit Ledger	-	-	Case study 5 Marks Interest calculation sec 50	-	Case study 3 Marks Sec 49	Theoretical Section 49(8) 5 Marks	A
	Theoretical 5 Marks Sec 49 order of discharging liability					Theoretical 3 Marks Rule 86B	Theoretical Rule 86A Based 5 Marks	
Filing of Return	Theoretical 3 Marks Invoice wise or consolidated details in GSTR 1	Case study 3 Marks Penalty on Non filing of Return	Theoretical 5 Marks Final Return	-	Theoretical 3 Marks GSTR 1	-	Theoretical QRMP Scheme 3 Marks	A
			Theoretical 5 Marks GST Practitioners					
E-way bill	Theoretical 3 Marks Based on Details in Part B	Case study 3 Marks Validity Period	-	Case study 2 Marks Validity Period	Case study 3 Marks Consolidated E- way bill	Case study 2 Marks Limit of E- way bill	Theoretical 2 Marks Based on Job Work	A

**A [DIL SE PADHO]****B [DIMAAG SE PADHO]****C [AANKHO SE PADHO YA BAS  
NIHAAR LO]****Composite and Mixed supply [section 8]****Supply [Section 7 and schedule I, II, III]****Introduction and Constitution****Taxable person [Sec 22, 23, 24]****Time of Supply****Definitions**

Exemptions	Registration [Sec 25 to 30]	Goods and services
Computation/Valuation		
Reverse charge Mechanism		
Invoice		
Input tax credit		
Manner of payment		
Filing of Return		
E-way bill		

Note: (1) Latest Marathon Videos available on Our you tube channel: “CA RAJKUMAR CLASSES” and Compact Book available to buy on [www.carajkumar.com](http://www.carajkumar.com).

Note: (2) Top “Exemption scoring 60 Questions: Video available available on Our you tube channel: “CA RAJKUMAR CLASSES” and Questions PDF available in free Resources on [www.carajkumar.com](http://www.carajkumar.com). and Complete Compiler Book available to buy on [www.carajkumar.com](http://www.carajkumar.com).

**Best Wishes:**  
**CA Raj kumar**