

BASED ON ANALYSIS OF 7 PAST EXAM PAPERS

90% Coverage from category “A” Chapters

10% Coverage from rest of the chapters

A [DIL SE PADHO]	B [DIMAAG SE PADHO]	C [AANKHO SE PADHO YA BAS NIHAAR LO]
<p>How to study Provision of law: Do All the Provisions thoroughly</p> <p>Q & A: Do All MAJOR Questions (videos available on you tube channel – CA Rajkumar Classes)</p>	<p>How to study Provision of law: Do Selective Provisions thoroughly (List of Selected Provisions attached herewith)</p> <p>Q & A: Do selective Questions ((List of Selected Questions attached herewith) (videos available on you tube channel – CA Rajkumar Classes)</p>	

Supply	Taxable person [Sec 22, 23, 24]	Introduction and Constitution
Exemptions	Time of Supply	Definitions
Computation/Valuation	Invoice	Goods and services
Reverse charge Mechanism	Registration [Sec 25 to 30]	
Input tax credit	Filing of Return	-
Manner of payment	-	-
E-way bill	-	-
3 Newly added Chapters Place of supply TDS/TCS Accounts and Records		

GST- List of Selected Provisions and Selected Questions related to category B&C

Chapter	Taxable Person
Topics to be covered	<ul style="list-style-type: none"> ● Section 22 Registration after Threshold Limit, Voluntary Registration ● Section 23 No Registration ● Section 24 Mandatory Registration
Important Questions from Question Bank (Subjective)	Question III (4) Question III (6) Question III (8) Question III (10) Question V (1)
Important Questions from Question Bank (MCQ)	Question 42,46,75,87

Chapter	Invoice
Topics to be covered	<ul style="list-style-type: none"> ● Section 31 Who, When and How to issue invoice ● Section 34 Debit Note and Credit Note ● E Invoicing
Important Questions from Question Bank (Subjective)	Question I (8) Question I (14) Question I (17) Question I (20) Question II (3)
Important Questions from Question Bank (MCQ)	Question 22, 29, 77, 79, 95

Chapter	Time of Supply
Topics to be covered	<ul style="list-style-type: none"> ● Section 12 TOS in case of Goods ● Section 13 TOS in case of Service
Important Questions from Question Bank (Subjective)	Question I (4) Question II (6) Question IV (1)
Important Questions from Question Bank (MCQ)	Question 91,92

Chapter	Registration
Topics to be covered	<ul style="list-style-type: none"> ● Section 25 Procedure of Registration ● Section 27 Registration of NRTP and CTP ● Section 29 Cancellation and Suspension of registration ● Section 30 Revocation ● Physical Verification ● Furnishing Bank Details @ 30 days
Important Questions from Question Bank (Subjective)	Question V (18) Question V (23)
Important Questions from Question Bank (MCQ)	Question 13,50,63

Chapter	Return
Topics to be covered	<ul style="list-style-type: none"> ● Section 37 Outward Supplies Details GSTR 1 ● Section 38 Communication of details of inward supplies and ITC ● Section 39 Filing of Periodic return ● Section 40 First Return ● Section 44 Annual Return ● Section 45 Final Return ● Section 47 Late Fees
Important Questions from Question Bank (Subjective)	Question III (10) Question III (7) Question III (12)
Important Questions from Question Bank (MCQ)	Question 21,98

Chapter	Introduction and Constitution
Topics to be covered	<ul style="list-style-type: none"> ● Powers to Levy GST (Article 246A and Article 269A) ● Cross Utilization of Input Tax Credit ● GST Council (Article 279A) ● Goods and Services Network (GSTN)
Important Questions from Question Bank (Subjective)	Question II (11) Question III (1) Question IV (2)
Important Questions from Question Bank (MCQ)	Question 25,83

Chapter	Definitions
Topics to be covered	Aggregate Turnover, Supplier, debit credit Note, Specified actionable claims, Online Money Gaming
Important Questions from Question Bank (Subjective)	Question I (2) Question I (3) Question I (5)
Important Questions from Question Bank (MCQ)	Question 56

Chapter	Goods & Services Chargeability of GST
Topics to be covered	Charging Section 9 (5)
Important Questions from Question Bank (Subjective)	-
Important Questions from Question Bank (MCQ)	-

GOODS AND SERVICES TAX

Chapter name	Jan 2021 Exam	July 2021 Exam	Dec 2021 Exam	May 2022 Exam	Nov 2022 Exam	May 23 Exams	Nov 23 Exams	ABC CATEGORY BASED ON 7 EXAMS
Introduction and Constitution	-	-	-	-	-			C
Definitions	-	-	-	-	-			C
Goods and services	-	-	-	-	-			C
Supply	-	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	Theoretical Question 2 Marks Based on Donation Theoretical Question 2 Marks Based on Schedule I Import of services	A
Taxable person [Sec 22, 23,24]	-	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		B
		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 Credere Agent	Numerical 4 Marks Health Related	Numerical 6 Marks based on Education, Entertainment, Transportation and Renting	A
	Numerical 4 Marks Along with Exemption and ITC					Theoretical Based on GTA 5 Marks		

Chapter name	Jan 2021 Exam	July 2021 Exam	Dec 2021 Exam	May 2022 Exam	Nov 2022 Exam	May 23 Exams	Nov 23 Exams	ABC CATEGORY BASED ON 7 EXAMS
Computation / Valuation	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			
	-	-	-	Numerical 6 Marks Regular scheme	Numerical 2 Marks Compositi on scheme	Theoretical 5 Marks Ineligible Persons		
RCM	Case study 4 Marks Copyright	-	-	Theoretical 5 Marks	-	Theoretical in Support With: Supply, Exemption 6 Marks		A
Invoice	Case Study 4 Marks Ticket of Cinema hall	-	Theoretical 5 Marks Dynamic QR Code E- Invoice	Case Study 4 Marks Sale on approval Basis	Theoretical 5 Marks Credit Note OR Invoice Furnishing Facility [IFF]		Theoretical Question 4 Marks Based on E Invoicing	B
Time of supply	-	-	Case Study 4 Marks		-			B
Registration [Sec 25 to 30]	Theoretical 5 Marks Suspension of Registration OR Theoretical 5 Marks Cancellation of Registration	-	-	Theoretical 5 Marks Cancellation of Registration	-	-	Theoretical 5 Marks Based on Revocation of Cancellation of Reg	B

Chapter name	Jan 2021 Exam	July 2021 Exam	Dec 2021 Exam	May 2022 Exam	Nov 2022 Exam	May 23 Exams	Nov 23 Exams	ABC CATEGORY BASED ON 7 EXAMS
Input tax credit	-	Numerical 6 Marks	-	Theoretical 5 Marks Manner of Utilisation ITC	-	-	Practical Question 8 Marks in Support with RCM, TOS and Manner of Payment Theoretical Question 5 Marks Based on Section 16 6 Marks	A
Manner of payment	-	-	Case study 5 Marks Interest calculation sec 50	-	Case study 3 Marks Sec 49	Theoretical Section 49(8) 5 Marks	Theoretical Question Marks 5 Based on Rule 88C Theoretical Question 3 Marks Based on Utilization of ITC	A
					Theoretical 3 Marks Rule 86B	Theoretical Rule 86A Based 5 Marks		
Filing of Return	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		B
		Theoretical 5 Marks GST Practitioners						
E-way bill	Case study 3 Marks	-	Case study 2 Marks	Case study 3 Marks	Case study 2 Marks	Theoretical 2 Marks	Theoretical Question 3	A
3 Newly added Chapters *Place of supply *TDS/TCS *Accounts and Records	-	-	-	-	-	-	-	A

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