

CA FINAL



A B C ANALYSIS

FOR CA FINAL May 2024 EXAMS

CA RAJ KUMAR

- 10 times AIR #1
- 11 times All India Highest Marks in IDT

BASED ON ANALYSIS OF 7 PAST EXAM PAPERS

70% to 90% from category "A"

10% to 30% from Category "B&C"

| A | B | C |
|--|---|---|
| <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> | |

| Category 'A' | Category 'B' | Category 'C' |
|-----------------------|------------------------------|---------------------------|
| Supply | Constitution | Introduction |
| Exemptions | Place of supply | Definitions |
| Computation/Valuation | Taxable person | Administration |
| RCM | Time of supply | IGST |
| Input Tax Credit | Manner of payment | Goods and services |
| Refund | Records | Invoice |
| Penalties | Demand & recovery | Registration |
| Ethics under GST | Appeal | Filing of Return |
| - | - | Assessments |
| - | - | Advance Ruling |
| - | - | Audit, Inspections |
| - | - | E-way bill |

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

| Chapter | Introduction and Constitution |
|---|--|
| Topics to be covered | <ul style="list-style-type: none"> Article 246A and Article 269A GST Council : Article 279A Goods and Services Network (GSTN) |
| Important Questions from Question Bank (Subjective) | Question II (5) Who are the members... |
| Important Questions from Question Bank (MCQ) | Q31, Q64 |

| Chapter | Definitions |
|---|--|
| Topics to be covered | |
| Important Questions from Question Bank (Subjective) | Question I (2) Deemed Distinct Person Question I (5) Works Contract |
| Important Questions from Question Bank (MCQ) | Q 66 |

| Chapter | Place of Supply |
|---|--|
| Topics to be covered | <ul style="list-style-type: none"> Inter or Intra State supply Section 7 Place of supply of goods Section 10 Place of supply of Services Section 12 and 13 Section 14A |
| Important Questions from Question Bank (Subjective) | Question III (4) Musicera Question V (3) Determine Place of supply |
| Important Questions from Question Bank (MCQ) | Q11, Q13, Q15, Q58 |

| Chapter | Taxable Person |
|---|--|
| Topics to be covered | <ul style="list-style-type: none"> Section 22 Registration after Threshold Limit, Voluntary Registration Section 24 Mandatory Registration |
| Important Questions from Question Bank (Subjective) | Question III (2) Comment on the Question V (4) Mahadev Enterprises |
| Important Questions from Question Bank (MCQ) | Q51, Q111 |

| 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 Dynamic QR Code |
| Important Questions from Question Bank (Subjective) | Question III (1) An International |
| Important Questions from Question Bank (MCQ) | Q14, Q48 |

| 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 Services Section 14 |
| Important Questions from Question Bank (Subjective) | Question I (10) Andes Pvt Ltd |
| Important Questions from Question Bank (MCQ) | Q8 |

| 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 |
| Important Questions from Question Bank (Subjective) | Question II (2) LMN Pvt Ltd |
| Important Questions from Question Bank (MCQ) | Q5 |

| Chapter | TDS & TCS |
|---|--|
| Topics to be covered | <ul style="list-style-type: none"> Section 51 Tax Deduction at Source Section 52 Tax Collected at Source |
| Important Questions from Question Bank (Subjective) | Question II (7) Manihar Enterprises |
| Important Questions from Question Bank (MCQ) | Q26 |

| Chapter | Accounts & Records |
|---|---|
| Topics to be covered | Section 35 Accounts and Records required to be maintained |
| Important Questions from Question Bank (Subjective) | Question I (3) Essel Groups |
| Important Questions from Question Bank (MCQ) | |

| Chapter | Manner of Payment |
|---|--|
| Topics to be covered | <ul style="list-style-type: none"> Section 49 Payment of Tax, Interest, Penalty and Other Amo Section 50 Interest on delayed payment of tax Rule 88C and Rule 88D |
| Important Questions from Question Bank (Subjective) | Question IV (3) ABC Ltd |
| Important Questions from Question Bank (MCQ) | |

| Chapter | Returns |
|---|--|
| 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 |
| Important Questions from Question Bank (Subjective) | Question II (7) Padmavati Traders |
| Important Questions from Question Bank (MCQ) | Q70 |

| Chapter | E Way Bill |
|---|--|
| Topics to be covered | <ul style="list-style-type: none"> Why E Way Bill Where E Way Bill required Who, When and how to prepare EBW New Rule 138F |
| Important Questions from Question Bank (Subjective) | Question I (7) Question I (8) |

| Chapter | Demand & Recovery |
|---|--|
| Topics to be covered | <ul style="list-style-type: none"> ● Sec 74 Determination of Tax Not Paid (by reason of Fraud) ● Section 76 Tax Collected but not paid to Government ● Section 77 Tax Wrongfully Collected ● Section 78 Intimation of Recovery Proceedings ● Section 79 Recovery of Tax ● Section 85 to 94 Liability to pay in certain cases |
| Important Questions from Question Bank (Subjective) | Question I (5) Mr. Jagjeevan Question V (1) Mr. Arihant is engaged |
| Important Questions from Question Bank (MCQ) | Q37, Q38 |

| Chapter | Audit and Inspection |
|---|---|
| Topics to be covered | <ul style="list-style-type: none"> ● Audit by Tax Authorities Sec 65 ● Special Audit Sec 66 Inspection Sec 67 Search and Seizure Sec 67 Inspection of goods in movement Sec 68 Arrest Section 69 Co-operate Sec 70+Sec71+Sec72 |
| Important Questions from Question Bank (Subjective) | Question VI (1) Explain the Situation |
| Important Questions from Question Bank (MCQ) | Q18, Q19, Q67 |

| Chapter | Appeals |
|---|---|
| Topics to be covered | <ul style="list-style-type: none"> ● Section 107 Appeal to Appellate Authority ● Section 109 Newly inserted ● Section 112 Appeals to Appellate Tribunal ● Section 117 Appeal to High Court ● Non appealable decisions and orders |
| Important Questions from Question Bank (Subjective) | Question I (2) Pursuant to Audit Question I (7) In an order |
| Important Questions from Question Bank (MCQ) | Q17, Q27, Q62 |

| Chapter | Assessment |
|---|--|
| Topics to be covered | <ul style="list-style-type: none"> ● Section 60 Provisional assessment ● Section 62 Assessment of Non Filers of Returns ● Summary Assessment Section 64 |
| Important Questions from Question Bank (Subjective) | Question I (1) Kulbhushan |
| Important Questions from Question Bank (MCQ) | Q55, Q63 |

CUSTOM LAWS

| A | B | C |
|---|--|----------|
| <p>How to study Provision of law: Do All the Provisions thoroughly 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) Q & A: Do selective Questions ((List of Selected Questions attached herewith)) (videos available on you tube channel – CA Rajkumar Classes)</p> | |

| Category 'A' | Category 'B' | Category 'C' |
|-----------------------------|--|---------------------------------------|
| Assessment | Levy and Exemption/ Remission/Abatement [BASICS] | Introduction |
| | | Definitions |
| Valuation | Warehousing [VDO Available on my channel with notes in description] | Customs (IGCRDMEG) Rules, 2022 |
| Types of duties | | Import and Export Procedure |
| Baggage | | Transit and Transshipment |
| Foreign Trade Policy | - | Import Export by Post |
| - | - | Classification |
| - | - | Refund |
| - | - | |

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

| Chapter | Definitions |
|---|--|
| Topics to be covered | Foreign Going Vessel |
| Important Questions from Question Bank (Subjective) | Question I (3) Examine the validity Question I (4) Examine briefly with Reference Question II (2) Under which provision of Constitution of India Question II (2) Elaborate the meaning & Historical |
| Important Questions from Question Bank (MCQ) | Q74 |

| Chapter | Levy & Exemption/ Remissions/ Abatement |
|---|---|
| Topics to be covered | <ul style="list-style-type: none"> Section 13; and 23(1) Pilferage, Remission of Goods and duty payable Relinquishment Section 23 Abatement of Duty Section 22 |
| Important Questions from Question Bank (Subjective) | Question I (6) An Importer Question IV (6) Precise Finishing |
| Important Questions from Question Bank (MCQ) | Question 72, 78, 79, Q77 |

| Chapter | Warehousing |
|---|--|
| Topics to be covered | <ul style="list-style-type: none"> Warehousing Period and Interest Sec 61 Proper and Improper Removal Sec 71+ Sec72 Owner of Right to deal with warehoused goods Sec 64 Manufacture of goods and other operations Sec 65 |
| Important Questions from Question Bank (Subjective) | Question III (3) Siya Imported Question III (3) Radheysham is Engaged |
| Important Questions from Question Bank (MCQ) | Question 76, 112 |

| Chapter | Transit & Transshipment |
|---|---|
| Topics to be covered | Section 54: Transshipment |
| Important Questions from Question Bank (Subjective) | Question I (2) How does one distinguish |
| Important Questions from Question Bank (MCQ) | |

| Chapter | Import & Export Procedure |
|---|--|
| Topics to be covered | <ul style="list-style-type: none"> Sec 46 and Sec 47 Bill of entry and clearance of goods Section 48 sale of goods |
| Important Questions from Question Bank (Subjective) | Question I (8) An Importer Filled |
| Important Questions from Question Bank (MCQ) | Question 104 |

| Chapter | Import & Export by Post |
|---|--|
| Topics to be covered | <ul style="list-style-type: none"> Provision for Import & Export of Goods by Post Which rate of duty |
| Important Questions from Question Bank (Subjective) | Question I (1) What is relevant date Question I (2) State the procedure |
| Important Questions from Question Bank (MCQ) | |

| Chapter | Classification of Goods |
|---|--|
| Topics to be covered | How to classify a product in Custom Tariff Act General Interpretative Rules Specific Provision over General Provision |
| Important Questions from Question Bank (Subjective) | Question I (1) Briefly Explain Question I (2) What is Purpose Question I (3) Explain Rule 3 |
| Important Questions from Question Bank (MCQ) | Question 91,92 |

| Chapter | Refund |
|---|---|
| Topics to be covered | <ul style="list-style-type: none"> Time Limit for filling an application of refund Interest on refunds if not provided at proper time |
| Important Questions from Question Bank (Subjective) | Question II (9) Rishab Traders is |
| Important Questions from Question Bank (MCQ) | Q101, Q103 |

| Chapter | Warehousing |
|---|--|
| Topics to be covered | <ul style="list-style-type: none"> Warehousing Period and Interest Sec 61 Proper and Improper Removal Sec 71+ Sec72 Owner of Right to deal with warehoused goods Sec 64 Manufacture of goods and other operations Sec 65 |
| Important Questions from Question Bank (Subjective) | Question III (3) Siya Imported Question III (3) Radheysham is Engaged |
| Important Questions from Question Bank (MCQ) | Question 76, 112 |

| Chapter | Transit & Transshipment |
|---|---|
| Topics to be covered | Section 54: Transshipment |
| Important Questions from Question Bank (Subjective) | Question I (2) How does one distinguish |
| Important Questions from Question Bank (MCQ) | |

| Chapter | Import & Export Procedure |
|---|--|
| Topics to be covered | <ul style="list-style-type: none"> Sec 46 and Sec 47 Bill of entry and clearance of goods Section 48 sale of goods |
| Important Questions from Question Bank (Subjective) | Question I (8) An Importer Filled |
| Important Questions from Question Bank (MCQ) | Question 104 |

| Chapter | Import & Export by Post |
|---|--|
| Topics to be covered | <ul style="list-style-type: none"> Provision for Import & Export of Goods by Post Which rate of duty |
| Important Questions from Question Bank (Subjective) | Question I (1) What is relevant date Question I (2) State the procedure |
| Important Questions from Question Bank (MCQ) | |

ANALYSIS OF 7 TIMES QUESTION PAPER

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 | - | - | - | - | - | | | C |
| Constitution | Theoretical 2 Marks Article 246A Theoretical 4 Marks Significant provision of Constitutional amendment Act | | | | | | | B |
| Definitions | - | - | - | - | - | | | C |
| Admini- stration | - | - | - | - | - | | | C |
| IGST | - | - | - | - | - | - | - | C |
| Goods and Services | - | - | - | - | - | - | - | C |
| 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 | - | A |
| Place of supply | Case study- Multiple transactions 9 Marks | - | Case study 4 Marks | Case study 1 Marks | Case study 5 Marks | | Theoretical Question Marks 2 Based on POS | 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 |
|-----------------------|---|--|---|--|---|---|--|---|
| Taxable person | - | Numerical 4 Marks | Case study multiple 4 Marks | - | Case study multiple 4 Marks | - | - | B |
| Exemptions | - | - | Case study multiple 5 Marks | Numerical with RCM Provisions 9 Marks Numerical 2 Marks Bill discounting | Case study multiple 4 Marks | Numerical and Theory Question 5 Marks | Practical Question Marks 9 Based on Exemption of Warehousing , Education, Government, Sports and RCM Theoretical Question Marks 2 Based on Exemption of Education | A (Because it becomes a part of other questions) |
| Computation | Numerical 14 Marks ITC Booking (Sec 16,17), ITC Utilisation (Section 49), RCM [MAIN COMPONENT OF ITC] Numerical 5 marks In support with – ITC Booking (Sec 16,17), ITC Utilisation (Section 49) | Numerical 14 Marks In support with – ITC Booking (Sec 16,17), ITC Utilisation (Section 49), RCM Numerical 5 marks Composition scheme | Numerical 14 Marks In support with – ITC Booking (Sec 16,17), ITC Utilisation (Section 49), RCM Numerical 5 marks Valuation Rules | Numerical 14 Marks In support with – ITC Booking (Sec 16,17), ITC Utilisation (Section 49), RCM, Rule 86B Numerical 2 Marks Delayed Interest | 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, Numerical Question Composition and Normal Scheme Comparison 4 Marks | - | A |

| 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 |
|--------------------------|----------------------------------|-----------------------|----------------------------------|--|--------------------------|--------------|--|---|
| RCM | - | Case Study 4 Marks | - | - | - | - | - | A (Because it becomes a part of other questions) |
| Invoice | - | - | - | Theory 4 Marks Dynamic QR Code | - | - | - | C |
| Time of supply | - | Numerical 5 Marks | - | Theory 4 Marks Dynamic QR Code | - | - | Theoretical Question Marks 5 Based on TOS Sec 14 | B |
| Registration | - | - | - | Case Study 2 Marks Effective date of Registration Sec 25 | - | - | - | C |
| Manner of payment | Numerical 4 Marks TDS/TCS | - | - | Numerical 5 Marks Utilization of ITC | - | - | Practical Question Marks 5 Based on Manner of Payment Sec 50 Theoretical Question Marks 4 Based on TDS Sec 51 | B |
| Filing of Return | - | - | - | - | Theory QRMP Scheme | - | - | C |
| Records | Theoretical 2 Marks Sec 35 | - | Theoretical 4 Marks Sec 35 | Case Study 2 Marks Keeping Books of Accounts Sec 35 | - | - | Theoretical Question Marks 4 Based on Accounts & Records | 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 |
|------------------------------|---------------|--|---|---|---|---|--|-------------------------------|
| Refund | - | - | Numerical 5 Marks Inverted tax rate structure | - | - | Numerical 5 Marks Inverted tax rate structure | | A |
| | | | Theoretical 4 marks Doctrine of unjust enrichment | | | | | |
| Assess-ments | - | Theoretical 5 Marks Sec 63 Assessment of Non registrant | | - | Theory Summary Assessment t Sec 64 | Theory Scrutiny of Returns Sec 61 Marks 5 | Theoretical Question Marks 5 Based on Summary Assessment | C |
| Advance Ruling | | | - | | Theory 4 Marks | Theory 4 Marks Sec 95 Applicant Definition Marks 4 | | C |
| Audit, Inspections | | - | | Theory 5 Marks Sec 67 | | | | C |
| Demand & recovery | - | Mini case study 5 Marks Section 74 Mini case study 5 Marks Section 73, 74,75 Mini case study 5 Marks Section 90 partner's Liability | case study 4 Marks Section 74 | Theory 4 Marks Sec 90 Liability of Partner | - | - | Theoretical Question Marks 4 Based on Demand & Recovery Sec 73 and 74 ===== Theoretical Question Marks 4 Based on Demand & Recovery Sec 93 | 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 |
|--|-----------------------------------|----------------|---------------------------------------|----------------------------------|---|--|---|-------------------------------|
| Penalties | Theoretical 4 Marks Sec 132 | - | Mini case study 4 Marks Sec 122 | - | Case study 5 Marks Sec 138 (compounding of offences) | Theoretical 4 Marks Sec 122 | Theoretical Question Marks 5 Based on Penalties of Improper Refund | A |
| | | | | | ----- Case study 4 Marks Sec 129 | Theoretical 4 Marks Sec 122(2) | | |
| Appeal | Mini case study 5 Marks Mix | | | Case Study 5 Marks Sec 107 | | Theoretical 4 Marks Sec 118 | | B |
| Ethics Under GST (Newly added) | | | - | | - | | | A |
| E-way bill | Case study 5 Marks | - | | | | Legal Provision Based Question Marks 4 | | C |

| 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 last Exams A1, A2, B1, B2, C1, C2 |
|--|--|--|--|---|--|--|--|---|
| Introduction | | - | | - | | Theory Question 5 Marks Based on Constitution | | C2 |
| Definitions | | | | | | | | C2 |
| Levy and Exemption /Remission /Abatement [BASICS] | case study 5 Marks General | Case study 5 Marks Abatement | Case study @ multiple 5 Marks Pilferage, Abatement | | Theory 5 Marks | | Theoretical Question Marks 5 Based on Levy and Exemption Sec 14 | A1 (because of latest trending) |
| | Theoretical 5 Marks General | | | | | | | |
| Customs (IGCRD MEG) Rules, 2017 /2022 | | | - | | Numerical 5 Marks Clearance of capital Goods | | | C2 |
| Import & Export Procedure | | - | | | | | | C2 |
| Warehousing | | - | | | | | Theoretical Question Marks 5 Based on Warehousing Sec 64 | A1 as it is re- introduced in syllabus |
| Assessment | Numerical 5 Marks [Section 20] | - | | Case Study 5 Marks Provisional Assessment Sec 18 | | | | B1 |
| Valuation | Numerical 5 Marks Section 14 + Rule10 | Numerical 5 Marks Section 14 + Rule10 | Numerical 5 Marks Section 14 + Rule 10 | Numerical 5 Marks Section 14 + Rule 10 Case Study 2 Marks Rule 10 | Numerical 5 Marks Rule 4 (Identical Goods) | Numerical 5 Marks Rule 10 Case Study Marks 5 | Practical Question Marks 5 Section 14+ Rule 10 | A1 |
| Types of duties | Case study 4 marks Application of IGST- | Numerical 5 marks Calculation if ID | Theoretical 5 Marks Anti- dump- ing duty | | | Numerical 5 marks Safeguard Duty Calculation if ID | Theoretical Question Marks 5 Based on Types of Duties Sec 9 | A1 |

| 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 last Exams A1, A2, B1, B2, C1, C2 |
|------------------------------|------------------------|----------------|---|-----------------------|---|---|--------------|---|
| Baggage | | | 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 | | | | | | | | B2 |
| Refund | Theoretical 5 Marks | | | | Theory 5 Marks Sec 27 | | | C2 |
| Classification | | | | | Theory 5 Marks DFIA | | | C1 |

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