CA INTER - GST

ABC ANALYSIS FOR SEPTEMBER 2026 EXAMINATION

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90% Coverage Category “A” Chapters	10% Coverage Remaining Chapters

SMART PREPARATION STRATEGY

A - DIL SE PADHO	B - DIMAAG SE PADHO	C - AANKHON SE PADHO... YA BAS NIHAAR LO
Highest-priority chapters Provision of Law: Study all provisions thoroughly and conceptually. Questions & Answers: Practice all major and important questions. Video explanations of major questions are available on the CA Rajkumar Classes YouTube Channel.	Smart and selective preparation Provision of Law: Study the selected important provisions thoroughly, as specified in the attached list. Questions & Answers: Practice the selected important questions from these chapters. Relevant question-solving videos are also available on the CA Rajkumar Classes YouTube Channel.	Low-priority chapters Focus only on the specifically identified important provisions/topics and avoid spending disproportionate time on them.

CHAPTER-WISE ABC CLASSIFICATION

A Category - Highest Priority	B Category - Selective Study	C Category - Limited Study
Supply	Taxable Person - Sec. 22, 23 & 24	Introduction & Constitution
Place of Supply	Invoice	Definitions
Exemptions	Time of Supply	Goods & Services
Computation / Valuation	Registration - Sec. 25 to 30	
Reverse Charge Mechanism	Filing of Return	
Input Tax Credit	Accounts & Records	
Manner of Payment		
TDS / TCS		
E-Way Bill		

SELECTED PROVISIONS - CATEGORY B & C

Taxable Person

- Section 22 - Registration after threshold limit & voluntary registration
- Section 23 - Persons not liable for registration
- Section 24 - Mandatory registration

Invoice

- Section 31 - Who, when and how to issue an invoice
- Section 34 - Debit Note & Credit Note
- E-Invoicing

Time of Supply

- Section 12 - Time of Supply of Goods
- Section 13 - Time of Supply of Services

Registration

- Section 25 - Procedure for Registration
- Section 27 - Registration of NRTP & CTP
- Section 29 - Cancellation & Suspension of Registration
- Section 30 - Revocation of Cancellation
- Physical Verification
- Furnishing of Bank Details within 30 days

Returns

- Section 37 - Details of Outward Supplies / GSTR-1
- Section 38 - Communication of Details of Inward Supplies & ITC
- Section 39 - Periodic Return
- Section 40 - First Return
- Section 44 - Annual Return
- Section 45 - Final Return
- Section 47 - Late Fee

Introduction & Constitution

- Power to levy GST - Articles 246A & 269A
- Cross-utilisation of Input Tax Credit
- GST Council - Article 279A
- Goods and Services Network (GSTN)

Definitions

- Aggregate Turnover
- Supplier
- Debit Note / Credit Note
- Specified Actionable Claims
- Online Money Gaming

Goods & Services - Chargeability of GST

- Section 9(5)

Study Hard where it matters. Study Smart where it matters less.

A = Master it | B = Select it | C = Scan it