

For CA Intermediate

ADDITIONAL QUESTION AND ANSWERS

TAXATION
INDIRECT TAXES
G S T Compiler

(Descriptive Q & A, Case Scenario and MCQ's)

CA. Raj Kumar

AUTHOR

ALL RIGHTS ARE RESERVED. NO PART OF THIS BOOK SHALL BE REPRODUCED, STORED IN A RETRIEVAL SYSTEM, OR TRANSMITTED BY ANY MEANS WITHOUT WRITTEN PERMISSION OF AUTHOR.

“Every effort has been made to avoid errors or omissions in this publication. In spite of this, error may creep in. Any mistake, error or discrepancy noted might be brought to our notice, which shall be taken care of in the next edition.”

CONTENTS

PART- I

Descriptive – Questions and Answers

Chapter 1	Introduction and Constitution	3
Chapter 2	Definition	8
Chapter 3	Supply	11
Chapter 4	Taxable Person	26
Chapter 5	Exemption	41
Chapter 6	Computation of GST	61
Chapter 6A	Composition Scheme	86
Chapter 7	Reverse Charge Mechanism	105
Chapter 8	Invoice	108
Chapter 9	Time of Supply	116
Chapter 10	Registration	127
Chapter 11	Input Tax Credit	128
Chapter 12	Manner of Payment	139
Chapter 13	Return	153
Chapter 14	E-Way Bill	158

PART II

CASE SCENARIOS

Case Scenario	165
----------------------	-----

About CA RAJ KUMAR

CA Raj Kumar is a dynamic & qualified Chartered Accountant. As a brilliant student and a position holder at Graduation & Post Graduation level, during his **12 years of glorious teaching experience** in the field of Indirect Taxation he has taught **over 1,25,000 students**.

He is a favorite amongst CA Students for the astute & insightful academic inputs provided by him and for his pleasing & endearing personality and **lucid art of teaching**.

He firmly believes in **blending studies with fun** and this is quite evident in his classes wherein he goes beyond theoretical reading of the subject, makes students **solve practical problems**, gives them practical **real life examples** and pushes them to achieve their goals with full precision.

In the subject Indirect Tax Laws, his students have continued to score **All India Highest Marks for 10 times till now**. He has also been entrusted by Government agencies to **show the ropes to IRS Officers** in training, which is a **testament to his caliber** as a subject matter expert.

He is famous for **concepts linkage** from the very beginning till the end which helps in understanding the topic, acing the exams and in post CA life as well. **His unique use of GST portal during the class** to link theory with Practical makes him stand apart from the crowd. His **classes are practical, conceptual and concise**. He is also the author of bestselling titles 'GST Compact Book'.

