

CA FINAL - INDIRECT TAXATION - PAPER – 8 - NOV 2021 EXAM

CATEGORY : A	STANDARD TIME IN MINUTES	CATEGORY : B	STANDARD TIME IN MINUTES	CATEGORY : C	STANDARD TIME IN MINUTES
SUPPLY	30	DEFINITIONS	40	INTRODUCTION	-
PLACE OF SUPPLY	45	INTRO OF IGST	15	CONSTITUTION	10
TAXABLE PERSON	20	INVOICE	20	ADMINISTRATION	-
EXEMPTIONS	90	REGISTRATION	30	CHARGEABILITY, GOODS & SERVICES	-
COMPUTATION OF GST	60	ASSESSMENT	20	RETURN	30
REVERSE CHARGE MECHANISM	40	ADVANCE RULING	20	ACCOUNTS AND RECORDS	10
TIME OF SUPPLY	30	AUDIT, INSPECTION	20	OIDAR	10
INPUT TAX CREDIT	90	E-WAY BILL	20	MISC.	-
MANNER OF PAYMENT	25				
REFUND	30				
DEMAND AND RECOVERY	20				
PENALTIES	40				
APPEALS	20				
TOTAL TIME (APPROX.)	9 HOUR		3 HOUR		1 HOUR
CUSTOM LAW					
LEVY AND EXEMPTION	40	INTRODUCTION	-	TRANSIT AND TRANSSHIPMENT	5
CUSTOMS (IGCRD) RULES, 2017	20	DEFINITIONS	15	IMPORT EXPORT BY POST	10
ASSESSMENT	20	IMPORT AND EXPORT PROCEDURE	30	MISCELLANEOUS	-
VALUATION	60	BAGGAGE	15	REFUND	15
TYPES OF DUTIES	40	CLASSIFICATION OF GOODS	15		
DUTY DRAWBACK	20				
FOREIGN TRADE POLICY:	40				
TOTAL TIME (APPROX.)	4 HOUR		1:15 HOUR		0:30 HOUR