

CA FINAL

ABC ANALYSIS

FOR CA FINAL MAY 2022 EXAMS

BASED ON ANALYSIS OF 5 PAST EXAM PAPERS

| In Last 5 times Exam Papers | Approach |
|--|--|
| 5 Questions Asked : A1 4 Questions Asked : A2 | <u>DIL SE PADHO</u> |
| 3 Question Asked : B1 2 Question Asked : B2 | <u>DIMAAG SE PADHO</u> |
| 1 Question Asked : C1 NO Question Asked: C2 | <u>AANKHO SE PADHO</u> <u>BAS NIHAAR LO</u> |

GOODS AND SERVICES TAX

| Chapter name | Nov 2019 Exam | Nov 2020 Exam | Jan 2021 Exam | July 2021 Exam | Dec 2021 Exam | ABC CATEGORY BASED ON 5 EXAMS A1,A2,B1,B2,C1,C2 |
|--------------|--|--|---|----------------|---------------|--|
| Introduction | - | - | - | - | - | C2 |
| Constitution | Theoretical 5 Marks Article 279A | Theoretical 5 Marks Article 279A | Theoretical 2 Marks Article 246A | - | - | B1 |
| | | | Theoretical 4 Marks Significant provisions of Constitutional, amendment act | | | |

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|--------------------|---|--|---|--|--|---|
| Definitions | - | - | - | - | - | C2 |
| Administration | - | - | - | - | - | C2 |
| IGST | - | - | - | - | - | C2 |
| Goods and services | - | - | - | - | - | C2 |
| Supply | Numerical 4 Marks Composite supply | - | - | - | - | C1 |
| Place of supply | - | Case study 4 Marks | Case study- Multiple transactions 9 Marks | - | Case study 4 Marks | B1 |
| Taxable person | - | Case study 4 Marks | - | Numerical 4 Marks | Case study multiple 4 Marks | B1 |
| Exemptions | Numerical 9 Marks | - | - | - | Case study multiple 5 marks | A1 Because it becomes a part of other questions |
| Computation | Numerical 14 Marks In support with– ITC Booking (Sec 16,17), ITC Utilisation (Section 49), RCM | Numerical 14 Marks In support with – ITC Booking (Sec 16,17), ITC Utilisation (Section 49), RCM | Numerical 14 Marks ITC Booking (Sec 16,17), ITC Utilisation (Section 49), RCM [MAIN COMPONENT OF ITC] | Numerical 14 Marks In support with – ITC Booking (Sec 16,17), ITC Utilisation (Section 49), RCM | Numerical 14 Marks In support with – ITC Booking (Sec 16,17), ITC Utilisation (Section 49), RCM | A1 |
| | Numerical 5 marks Composition scheme | Numerical 5 marks Rule 32 forex | Numerical 5 marks In support with – ITC Booking (Sec 16,17), ITC Utilisation (Section 49) | Numerical 5 marks Composition scheme | Numerical 5 marks Valuation Rules | |
| RCM | - | Numerical 5 Marks | - | Case study 4 marks | - | A1 Because it becomes a part of other questions |

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|-------------------|---|------------------------------------|---|---|--|---|
| Invoice | | - | - | - | - | C2 |
| Time of supply | - | Numerical 5 Marks | - | Numerical 5 Marks | - | B2 |
| Registration | Theoretical 4 Marks Cancellation | - | - | - | - | C1 |
| Input tax credit | - | Numerical 5 marks ISD Sec.20 | Numerical 5 marks Booking of ITC sec 16, 17(5) | Numerical 4 marks Booking of ITC sec 16, 17(5) | | A1 Because it becomes a part of other questions |
| Manner of payment | - | Case study 4 Marks TDS | Numerical 4 Marks TDS/TCS | - | | B2 |
| Filing of Return | - | - | - | - | | C2 |
| Records | - | | Theoretical 2 Marks Sec 35 | - | Theoretical 4 Marks Sec 35 | B2 |
| Refund | Numerical 5 Marks Zero rated supply | - | - | - | Numerical 5 Marks Inverted tax rate structure Theoretical 4 marks Doctrine of unjust enrichment | B1 |

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|--------------------|---|---------------------------------------|-----------------------------------|--|---------------------------------------|----|
| Assessments | - | - | - | Theoretical 5 Marks Sec 63 Assessment of Non registrant | | C1 |
| Advance Ruling | - | - | - | - | | C2 |
| Audit, Inspections | - | - | - | - | | C2 |
| Demand & recovery | Mini case study 5 Marks Section 74 | case study 4 Marks Section 73 | - | Mini case study 5 Marks Section 74 | case study 4 Marks Section 74 | A1 |
| | | | | Mini case study 5 Marks Section 73, 74,75 | | |
| | | | | Mini case study 5 Marks Section 90 partner's Liability | | |
| Penalties | Mini case study 4 Marks Compounding fee | - | Theoretical 4 Marks Sec 132 | - | Mini case study 4 Marks Sec 122 | A2 |
| | Mini case study 4 marks Seizure, sec. 129 | | | | | |
| Appeal | - | Mini case study 5 Marks Sec 108 | Mini case study 5 Marks Mix | - | | B2 |
| E-way bill | - | - | case study 5 Marks | - | | C1 |

Custom Laws Laws

| Chapter name | Nov 2019 Exam | Nov 2020 Exam | Jan 2021 Exam | July 2021 Exam | Dec 2021 Exam | ABC CATEGORY BASED ON LAST 5 EXAMS A1,A2,B1,B2,C1,C2 |
|--|--------------------------------------|---|---|------------------------------------|---|---|
| Introduction | - | - | - | - | - | C2 |
| Definitions | - | - | - | - | - | C2 |
| Levy and Exemption/ Remission/ Abatement [BASICS] | - | - | case study 5 Marks General Theoretical 5 Marks General | Case study 5 Marks Abatement | Case study @ multiple 5 Marks Pilferage, Abatement | A1 (because of latest trending) |
| Customs (IGCRDMEG) Rules, 2017 | - | - | - | - | - | C2 |
| Import and Export Procedure | - | - | - | - | - | C2 |
| Transit and Transshipment | - | - | - | - | - | C2 |
| Warehousing | - | - | - | - | - | A1 as it is re- introduced in syllabus |
| Assessment | Numerical 5 Marks [Section 20] | Case study 4 Marks Sec 18 Provisional Assessment | Numerical 5 Marks [Section 20] | - | - | B1 |

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|------------------------------|---|---|--|--|--|----|
| Valuation | Numerical 5 Marks Section 14 + Rule 10 And Valuation Rules: 7/8 | Numerical 14 Marks Section 14 + Rule 10 | Numerical 5 Marks Section 14 + Rule 10 | Numerical 5 Marks Section 14 + Rule 10 | Numerical 5 Marks Section 14 + Rule 10 | A1 |
| Types of duties | Theoretical 5 Marks Safeguard duty | Numerical 5 marks Anti -dumping duty | Case study 4 marks Application of IGST | Numerical 5 marks Calculation if ID | Theoretical 5 Marks Anti- dumping duty | A1 |
| Duty Drawback | Mini case study 5 Marks Section 74(2) | Numerical 5 Marks Section 74(2) | - | Theoretical 5 Marks Section 75 | Theoretical 4 Marks Section 74(2) | A1 |
| Baggage | Numerical 5 Marks Computation of ID | - | - | - | Numerical 5 marks Computation of ID | B2 |
| Import Export by Post | - | - | - | - | - | C2 |
| Refund | - | - | Theoretical 5 Marks | - | - | C1 |
| Classification | - | - | - | - | - | C2 |
| Foreign Trade Policy | - | Numerical 5 Marks | - | - | - | C2 |

Goods and services Tax

| A1 | A2 | B1 | B2 | C1 | C2 |
|-----------------------|-----------|----------------|-------------------|--------------|--------------------|
| Exemptions | Penalties | Constitution | Place of supply | Supply | Introduction |
| Computation/Valuation | - | Taxable person | Time of supply | Registration | Definitions |
| RCM | - | Refund | Manner of payment | Assessments | Administration |
| Input Tax Credit | - | - | Records | E-way bill | IGST |
| Demand & recovery | - | - | Appeal | - | Goods and services |
| - | - | - | - | - | Invoice |
| - | - | - | - | - | Filing of Return |
| - | - | - | - | - | Advance Ruling |
| - | - | - | - | - | Audit, Inspections |

Custom Laws

| A1 | A2 | B1 | B2 | C1 | C2 |
|--|----|------------|---------|----------------------|-----------------------------------|
| Levy and Exemption/ Remission/ Abatement [BASICS] | - | Assessment | Baggage | Refund | Introduction |
| Warehousing [VDO Available on my channel with notes in description] | - | - | - | Foreign Trade Policy | Definitions |
| Valuation | - | - | - | - | Customs (IGCRDMEG) Rules, 2017 |
| Types of duties | - | - | - | - | Import and Export Procedure |
| Duty Drawback | - | - | - | - | Transit and Transshipment |
| - | - | - | - | - | Import Export by Post |
| - | - | - | - | - | Classification |