

CA INTER

ABC ANALYSIS

FOR CA INTER MAY 2022 EXAMS

BASED ON ANALYSIS OF 5 PAST EXAM PAPERS

Category	Approach
Category A	<u>DIL SE PADHO</u>
Category B	<u>DIMAAG SE PADHO</u>
Category C	<u>AANKHO SE PADHO YA 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
Introduction and Constitution	-	-	-	-	-	C
Definitions	-	-	-	-	-	C
Goods and services	-	-	-	-	-	C
Supply	-	Theoretical 5 Marks Import of Services	-	Theory cum Case study 4 Marks Composite and Mixed Supply	-	(B) Supply [Sec. 7] (A) Composite and Mixed Supply [Sec. 8]

Taxable person [Sec 22,23,24]	Case study 4 Marks Liable to Registration or Not	Case study 4 Marks Liable to Registration or Not	-	Case study 5 Marks Liable to Registration or Not	Case study 4 Marks Liable to Registration or Not	A
				Numerical 5 Marks Calculation of Aggregate Turnover	Case study 5 Marks	
Exemptions	-	-	Numerical 6 Marks	Case study 4 Marks	Numerical 6 Marks	A
			Numerical 4 Marks Along with Exemption and ITC			
Computation	Numerical 8 Marks In support with– Composite and mixed supply ITC Booking (Sec 16,17), ITC Utilisation (Section 49), Exemption	Numerical 8 Marks In support with– ITC Booking (Sec 16,17), ITC Utilisation (Section 49),	Numerical 8 Marks In support with– ITC Booking (Sec 16,17), ITC Utilisation (Section 49),	Numerical 8 Marks In support with– Composite and mixed supply ITC Booking (Sec 16,17), ITC Utilisation (Section 49),	Numerical 8 Marks In support with– ITC Booking (Sec 16,17), ITC Utilisation (Section 49), RCM Exemption	A
	Numerical 6 marks Composition scheme	Numerical 6 marks Regular scheme	-	-	-	
	Theoretical 5 Marks Composition Scheme					
RCM	-	Case study 4 Marks	Case study 4 Marks Copyright	-	-	A

Invoice	-	-	Case Study 4 Marks Ticket of Cinema hall	-	Theoretical 5 Marks Dynamic QR Code E- Invoice	B
Time of supply	Numerical 4 Marks	-	-	-	Case Study 4 Marks	B
Registration [Sec 25 to 30]	-	-	Theoretical 5 Marks Suspension of Registration OR Theoretical 5 Marks Cancellation of Registration	-	-	C
Input tax credit	-	-	-	Numerical 6 marks	-	A
Manner of payment	Theoretical 2 Marks Section 50 interest	Theoretical 5 Marks Restriction on Use of E Credit Ledger	-	-	Case study 5 Marks Interest calculation sec 50	A
	Theoretical 3 Marks Items in E-liability Register	Theoretical 5 Marks Sec 49 order of discharging liability				
Filing of Return	Theoretical 5 Marks Rectification in Return	Theoretical 3 Marks Invoice wise or consolidated details in GSTR1	Case study 3 Marks Penalty on Non filing of Return	Theoretical 5 Marks Final Return		A
				Theoretical 5 Marks GST Practitioners		

E-way bill	Case study 5 Marks	Theoretical 3 Marks Based on Details in Part B	Case study 3 Marks Validity Period	-	Case study 2 Marks Validity Period	A
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Goods and services Tax

A	B	C
Composite and Mixed supply [section 8]	Supply [Section 7 and schedule I, II,III]	Introduction and Constitution
Taxable person [Sec 22,23,24]	Invoice	Definitions
Exemptions	Time of Supply	Goods and services
Computation / Valuation	Registration [Sec 25 to 30]	
Reverse charge Mechanism		
Input tax credit		
Manner of payment		
Filing of Return		
E-way bill		