

CA INTER

# TIME ALLOCATION

## Goods and services Tax

Total Time	18 Hours
In minutes :	1080
40% Time for GST	432 min

Category	Approach
Category A	<a href="#">DIL SE PADHO</a>
Category B	<a href="#">DIMAAG SE PADHO</a>
Category C	<a href="#">AANKHO SE PADHO YA BAS NIHAAR LO</a>

Category A	Standard Time	Category B	Standard Time	Category C	Standard Time
Composite and Mixed supply [section 8]	10	Supply [Section 7 and schedule I, II,III]	20	Introduction and Constitution	10
Taxable person [Sec 22,23,24]	20	Invoice	20	Definitions	25
Exemptions	60	Time of Supply	20	Goods and services	-
Computation / Valuation	45	Registration [Sec 25 to 30]	25	-	
Reverse charge Mechanism	30	-		-	
Input tax credit	75	-		-	
Manner of payment	20	-		-	
Filing of Return	25	-		-	
E-way bill	25	-		-	
Total time	310	-	85	-	35