

CA FINAL

## AN ANALYSIS OF IDT MAY 2022 EXAM CA FINAL

---

### Descriptive Questions Coming from our ABC Analysis in May 2022 Exams

Category	GST	Custom	Total	%
From Category A	35	7	42	50%
From Category B	13	13	26	31%
From Category C	11	5	16	19%
Total [6 Questions @14 Each]	59	25	84	100%

### From Important Questions:

Same or Similar Questions: of 55 Marks

**Goods and services Tax**

A1	Marks	A2	Marks	B1	Marks	B2	Marks	C1	Marks	C2	Marks
Exemptions	14+9 +2+2+4 =31	Penalties	-	Constitution	-	Place of supply	1	Supply	4	Introduction	-
Computation/Valuation		-	-	Taxable person	-	Time of supply	-	Registration	2	Definitions	-
RCM		-	-	Refund	-	Manner of payment	5	Assessments	-	Administration	-
Input Tax Credit		-	-	-	-	Records	2	E-way bill	-	IGST	-
Demand & recovery	4	-	-	-	-	Appeal	5	-	-	Goods and services	-
-	-	-	-	-	-	-	-	-	-	Invoice	4 [Fall in internal choice]
-	-	-	-	-	-	-	-	-	-	Filing of Return	-
-	-	-	-	-	-	-	-	-	-	Advance Ruling	-
-	-	-	-	-	-	-	-	-	-	Audit, Inspections	5

## Custom Laws

A1		A2		B1		B2		C1		C2	
Levy and Exemption/ Remission/ Abatement [BASICS]	-	-	-	Assessment	5+5=10	Baggage	3	Refund	-	Introduction	-
Warehousing [VDO Available on my channel with notes in description]	-	-	-	-	-	-	-	Foreign Trade Policy	5	Definitions	-
Valuation	5+2=7	-	-	-	-	-	-	-	-	Customs (IGCRDMEG) Rules, 2017	-
Types of duties	-	-	-	-	-	-	-	-	-	Import and Export Procedure	-
Duty Drawback	-	-	-	-	-	-	-	-	-	Transit and Transshipment	-
-	-	-	-	-	-	-	-	-	-	Import Export by Post	-
-	-	-	-	-	-	-	-	-	-	Classification	-

The Sheet is prepared by my student (Shubham Agarwal) and its verified by me ie CA Rajkumar "Radhe Radhe"

**Question Wise Analysis of CA-Final - May 22 Exams [Descriptive Questions]**

Ques. No.	Area	Chapter	Questions in Question Bank	Marks
Q 1)	GST	Computation with ITC, exemption, RCM, Manner of payment	Q 27 (Vansh Shoppe) [with Rule 86B Inserted]	14 Marks
Q 2) a)	GST	Exemptions	Q 16,30	9 Marks
Q 2) b)	Customs	Valuation	Q 9 (15000 Chalices)	5 Marks
Q 3) a) i)	GST	Exemptions	General Questions	2 Marks
Q 3) a) ii)	GST	Valuation		2 Marks
Q 3) a) iii)	GST	Place of Supply		1 Marks
Q 3) b) i)	GST	Composite Supply	New	2 Marks
Q 3) b) ii)	GST	Mixed Supply	Q 42 (Similar Ques.)	2 Marks
Q 3) c)	Customs	Classification/Assessment	New	5 Marks
Q 4)a)	GST	Manner of Payment	New	5 Marks
Q 4)b) i)	GST	Registration	Q 5 (Tirupati Box Manu. Co.)	2 Marks
Q 4)b) ii)	GST	Accounts & Records	New [Place to keep Books of Accounts sec. 35]	2 Marks
Q 4)c)	Custom	Assessment	Q 12 (Laxmi)	5 Marks
Q 5)a)	GST	Appeals	Q 1 (GH (P) Ltd.)	5 Marks
Q 5)b)	GST	ITC	Q 24 (Genie Engineers)	4 Marks
Q 5)c)i)	Custom	Baggage	New [Temporary Detention: Section 80]	3 Marks
Q 5)c)ii)	Custom	Valuation	General Question [Charges as a condition of sale [Rule 10(1)(e)]]	2 Marks
Q 6) a)	GST	Invoice/Demand	Non Applicability of QR Code [BIG PCO of GOVT SEZ]	4 Marks
OR Part	GST	Demand & Recovery	Q 29 (Section 90 Liability of Partner)	4 Marks
Q 6) b)	GST	Audit & Inspection	Q 19 (Similar Question)	5 Marks
Q 6) c)	Customs	FTP	Q 3 (Differences between AAS and DFIA)	5 Marks

- List of **Important Question** covered MAJORITY area of Question Paper (**Including MCQs**).
- Pictorial Representations Were worthy** for recalling concepts (Especially Place of Supply Chapter).
- Batch 2.0** is very useful for speedy coverage the entire course.
- Analysis Part** in **Main book is GREAT** for revision in Exam. (Especially in 1.5 days for I-M-R-R-R chapters) [Invoice, Manner of payments, Registration, Return, Refund] ..... **I Love You Sir.**

CA Rajkumar