

CA FINAL

A- B- C ANALYSIS (ANALYSIS OF 7 PAST EXAM PAPERS)

FOR CA FINAL MAY/NOV 2023 EXAMS

GOODS AND SERVICES TAX

Chapter name	Nov 2019 Exam	Nov 2020 Exam	Jan 2021 Exam	July 2021 Exam	Dec 2021 Exam	May 2022 Exam	Nov 2022 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 Theoretical 4 Marks Significant provisions of Constitutional, amendment act	-	-	-	-	B1
Definitions	-	-	-	-	-	-	-	C2
Administration	-	-	-	-	-	-	-	C2
IGST	-	-	-	-	-	-	-	C2
Goods and services	-	-	-	-	-	-	-	C2

Supply	Numerical 4 Marks Composite supply	-	-	-	-	Numerical 2+2 Marks Composite and Mixed supply	Numerical 4 Marks Schedule II	C1
Place of supply	-	Case study 4 Marks	Case study- Multiple transactions 9 Marks	-	Case study 4 Marks	Case study 1 Marks	Case study 5 Marks	A1
Taxable person	-	Case study 4 Marks	-	Numerical 4 Marks	Case study multiple 4 Marks	-	Case study multiple 4 Marks	A2
Exemptions	Numerical 9 Marks	-	-	-	Case study multiple 5 marks	Numerical with RCM Provisions 9 Marks ----- Numerical 2 Marks Bill discounting	Case study 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 COMPONEN T 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	Numerical 14 Marks In support with – ITC Booking (Sec 16,17), ITC Utilisation (Section 49), RCM, Rule 86B	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	Numerical 2 Marks Delayed Interest		

RCM	-	Numerical 5 Marks	-	Case study 4 marks	-			A1 Because it becomes a part of other questions
Invoice		-	-	-	-	Theory 4 Marks Dynamic QR Code		C2
Time of supply	-	Numerical 5 Marks	-	Numerical 5 Marks	-			B2
Registration	Theoretical 4 Marks Cancellation	-	-		-	Case Study 2 Marks Effective date of Registration Sec 25		B2
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)	-	Case Study 4 Marks Sec 19	Numerical 9 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	-	-	Numerical 5 Marks Utilization of ITC	-	B1
Filing of Return	-	-	-	-	-	-	Theory QRMP Scheme	C2
Records	-		Theoretical 2 Marks Sec 35	-	Theoretical 4 Marks Sec 35	Case Study 2 Marks Keeping Books of Accounts Sec 35		B1
Refund	Numerical 5 Marks Zero rated supply	-	-	-	Numerical 5 Marks Inverted tax rate structure	-	-	B1

					Theoretical 4 marks Doctrine of unjust enrichment			
Assessments	-	-	-	Theoretical 5 Marks Sec 63 Assessment of Non registrant	-	-	Theory Summary Assessment Sec 64	C1
Advance Ruling	-	-	-	-	-	-	Theory 4 Marks	C2
Audit, Inspections	-	-	-	-		Theory 5 Marks Sec 67		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	Theory 4 Marks Sec 90 Liability of Partner		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	-	Case study 5 Marks Sec 138 (compounding of offences)	A2

	Mini case study 4 marks Seizure, sec. 129						----- Case study 4 Marks Sec 129	
Appeal	-	Mini case study 5 Marks Sec 108	Mini case study 5 Marks Mix	-	-	Case Study 5 Marks Sec 107	-	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	May 2022 Exam	Nov 2022 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		Theory 5 Marks	A1 (because of latest trending)
Customs (IGCRDMEG) Rules, 2017/2022	-	-		-	-	-	Numerical 5 Marks Clearance of capital Goods	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]	-	-	Case Study 5 Marks Provisional Assessment Sec 18	-	B1
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	Numerical 5 Marks Section 14 + Rule 10 <hr/> Case Study 2 Marks Rule 10	Numerical 5 Marks Rule 4 (Identical Goods)	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	Case Study 3 Marks	Numerical 5 marks Computation of ID	B1
Import Export by Post	-	-	-	-	-	-	-	C2
Refund	-	-	Theoretical 5 Marks	-	-	-	Theory 5 Marks Sec 27	C1
Classification	-	-	-	-	-	Case Study 5 Marks	-	C2
Foreign Trade Policy	-	Numerical 5 Marks	-	-	-	Theory 5 Marks DFIA	-	C1

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		Refund	Introduction
Warehousing [VDO Available on my channel with notes in description]	-	Baggage	-	Foreign Trade Policy	Definitions
Valuation	-	-	-	-	Customs (IGCRDMEG) Rules, 2017/2022
Types of duties	-	-	-	-	Import and Export Procedure
Duty Drawback	-	-	-	-	Transit and Transshipment
-	-	-	-	-	Import Export by Post
-	-	-	-	-	Classification

Category	Approach
Category : A	DIL SE PADHO
Category : B	DIMAAG SE PADHO
Category : C	AANKHO SE PADHO, BAS NIHAAR LO