

CA Inter -Taxation Paper : [Income Tax + GST]

Part I	MCQs	Income Tax = 18 marks GST = 12 marks	All Compulsory	OMR SHEET
Part II	Descriptive	<p>[Section A] Income Tax = 42 marks</p> <p>.....</p> <p>[Section B] GST = 28 marks</p>	<p>Q 1: compulsory Q. 2,3,4 (Attempt any 2)</p> <p>.....</p> <p>Q. 5 Compulsory: Mix Chapters: Numerical [8 marks]</p> <p>Q. 6 {a} 6 Marks : Numerical {b} 4 Marks : Case study ie concept application</p> <p>Q. 7 (a): 5 Marks : Case study (b) : [5 marks] : Case study</p> <p>Q. 8 (a) [5 Marks] Case study (b) [5 marks] Case study</p> <p>OR (b) [5 marks] : Theory (Attempt any 2 from Q. 6,7,8)</p>	Formal Answer Sheet

CA INTER**ABC ANALYSIS**

FOR CA INTER MAY/NOV 2023 EXAMS

BASED ON ANALYSIS OF 7 PAST EXAM PAPERS

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
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	-	Case Study 2+2 Marks 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	-	Case study 2 Marks Liable to Registration or Not	A
				Numerical 5 Marks Calculation of Aggregate Turnover	Case study 5 Marks		Numerical 5 Marks Calculation of Aggregate Turnover	

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
Exemptions	-	-	Numerical 6 Marks	Case study 4 Marks	Numerical 6 Marks	-	Numerical 6 Marks Del Credare Agent	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	Numerical 8 Marks In support with- ITC Booking (Sec 16,17), ITC Utilisation (Section 49), RCM Exemption	Numerical 8 Marks In support with- Composite and mixed supply ITC Booking (Sec 16,17), ITC Utilisation (Section 49), Exemption	A
	Numerical 6 Marks Composition scheme	Numerical 6 Marks Regular scheme	-	-	-	Numerical 6 Marks Regular scheme	Numerical 2 Marks Composition scheme	
	Theoretical 5 Marks Composition Scheme							
RCM	-	Case study 4 Marks	Case study 4 Marks Copyright	-	-	Theoretical 5 Marks	-	A

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
Invoice	-	-	Case Study 4 Marks Ticket of Cinema hall	-	Theoretical 5 Marks Dynamic QR CodeE- Invoice	Case Study 4 Marks Sale on approval Basis	Theoretical 5 Marks Credit Note OR Invoice Furnishing Facility [IFF]	A
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	-	-	Theoretical 5 Marks Cancellation of Registration	-	C
Input tax credit	-	-	-	Numerical 6 Marks	-	Theoretical 5 Marks Manner of Utilisation ITC	-	A
Manner of payment	Theoretical 2 Marks Section 50 interest Theoretical 3 Marks Items in E-liability Register	Theoretical 5 Marks Restriction on Use of E Credit Ledger Theoretical 5 Marks Sec 49 order of discharging liability	-	-	Case study 5 Marks Interest calculation sec 50	-	Case study 3 Marks Sec 49 Theoretical 3 Marks Rule 86B	A

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
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 Theoretical 5 Marks GST Practitioners	-	Theoretical 3 Marks GSTR 1	-	A
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	Case study 3 Marks Consolidated E-way bill	Case study 2 Marks Limit of E-way bill	A

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