

3. INCOME TAX

DEAR STUDENTS, HERE ARE THE INSTRUCTIONS ON HOW TO UNDERSTAND AND PREPARE GUESS QUESTIONS GIVEN IN THIS DOCUMENT:

- 1) IT IS NOT SUGGESTIBLE AND POSSIBLE TO PREPARE GUESS QUESTIONS IN THE SUBJECT OF INCOME TAX. YOU WILL GET PROBLEMS WHICH REQUIRES THE KNOWLEDGE OF MULTIPLE PROVISIONS OR CHAPTERS. HENCE, WE CAN ONLY SUGGEST THAT EACH AND EVERY PROVISION IN EVERY CHAPTER IS EQUALLY IMPORTANT.
- 2) WHILE PREPARING THE SUBJECT, PAY MORE ATTENTION ON THE CONCEPTS STATED IN THIS DOCUMENT. YOU READ THE FOLLOWING CONCEPTS FOR ONE MORE TIME COMPARED TO THAT OF OTHERS. THERE IS NO OTHER PURPOSE OF PROVIDING GUESS QUESTIONS BEYOND THAT.
- 3) IF YOU DONT HAVE MM MATERIALS THEN YOU CAN FIND SIMILAR PROBLEMS IN ICAI SOURCES LIKE STUDY MATERIAL, RTPs, MTPS, PAST EXAM QUESTION PAPERS, ETC. IT IS SUFFICIENT IF YOU PREPARE THE SAME PROBLEMS IN THOSE SOURCES (ALTERNATE 1). OF COURSE, IF YOU FOLLOW THIS ALTERNATIVE, THEN YOU CANT PREPARE FEW PROBLEMS WHICH ARE GATHERED FROM NON ICAI SOURCES AND YOU CAN FIND THEM IN MASTERMINDS MATERIALS ONLY.

BUT FOR THIS SUBJECT IT IS HIGHLY RECOMMENDED TO SHIFT TO OUR LATEST EDITION OF MATERIAL.

- 4) IF YOU ALREADY HAVE 50TH OR 51ST EDITION OF MM MATERIALS THEN YOU CAN PREPARE IN MATERIALS STATED BELOW. IN SUCH A CASE YOU NEED NOT PREPARE THE SAME PROBLEMS IN ICAI SOURCES (ALTERNATE 2).

BUT WHILE PREPARING IN 50TH EDITION OF MATERIAL YOU MUST UPDATE WITH THE LATEST AMENDMENTS.

- 5) IT IS SUFFICIENT TO PREPARE THE PROBLEMS AS PER ANY ONE OF THE GIVEN 2 ALTERNATIVES. DONT BE IN A WRONG NOTION THAT PROBLEM NUMBERS STATED IN ALTERNATE 1 ARE DIFFERENT FROM THAT OF ALTERNATE 2.

- 6) IF WE HAVE GIVEN A PROBLEM NUMBER IN ICAI SOURCE AND THERE IS NO CORRESPONDING PROBLEM IN MM MATERIAL THEN STUDENTS WHO PREPARE IN MM MATERIAL SHALL PREPARE SUCH PROBLEM IN SUCH ICAI SOURCE ONLY.

- 7) NOTATIONS USED:

- a) SM: STUDY MATERIAL (WE HAVE EVEN STATED THE EDITION NUMBER OF SM)
- b) TYK: TEST YOUR KNOWLEDGE
- c) CRD: PROBLEM FOR CLASSROOM DISCUSSION
- d) ASSIGN: ASSIGNMENT PROBLEM.
- e) SP-CQ: SP - CONCEPT QUESTIONS.
- f) CRD-CQ: CRD - CONCEPT QUESTIONS.

PART 1: PROBLEMS

SL. NO.	ALTERNATE 1 - IF YOU DON'T HAVE MM MATERIALS THEN PREPARE IN BELOW STATED ICAI SOURCES			ALTERNATE 2 - IF YOU HAVE THE BELOW STATED EDITIONS OF MM MATERIAL THEN PREPARE BELOW STATED PROBLEMS		REMARKS
	ICAI SOURCE	PG.NO.	PR.NO.	50E PR. No.	51E PR. No.	
BASIC CONCEPTS (OLD NAME: INTRODUCTION TO INCOME TAX)						
1	NEW SM	1.95	TYK 10	CRD 2	CRD 2	
2	NEW SM	1.81	ILLUSTRATION 10	ASSIGN 4	ASSIGN 5	

SL. NO.	ALTERNATE 1 - IF YOU DON'T HAVE MM MATERIALS THEN PREPARE IN BELOW STATED ICAI SOURCES			ALTERNATE 2 - IF YOU HAVE THE BELOW STATED EDITIONS OF MM MATERIAL THEN PREPARE BELOW STATED PROBLEMS		REMARKS
	ICAI SOURCE	PG.NO.	PR.NO.	50E	51E	
				PR. No.	PR. No.	
RESIDENTIAL STATUS - I						
1.	M22-4M	8	Q.NO 3(B)	CRD 2	CRD 2	
2.	NEW SM	2.9	ILLUSTRATION 2	CRD 3	CRD 3	
3.	M18-MTP1	2	Q.NO 3	CRD 6	CRD 7	
4.	NEW SM	2.24	ILLUSTRATION 6	ASSIGN 3	ASSIGN 5	
5.	MAY23	5	Q.NO 2(A)	ASSIGN 8C	ASSIGN 14	
6.	NEW SM	2.37	TYK 3	ASSIGN 9A	ASSIGN 16	
7.	M22-MTP1	5	Q.NO 2(A)	ASSIGN 10A	ASSIGN 18	
RESIDENTIAL STATUS - II						
1.	NON ICAI SOURCES			CRD 3	CRD 3	
2.	NON ICAI SOURCES			CRD 5	CRD 5	
3.	JAN21-2M,	9	Q.NO 4(B)(II)	ASSIGN 1A	ASSIGN 1	
4.	N22-MTP2-7	3	Q.NO 5	ASSIGN 1B	ASSIGN 2	
5.	NEW SM	2.30	ILLUSTRATION 7;	ASSIGN 2A	ASSIGN 3	
6.	M21-MTP1	4	Q.NO 2(A)	ASSIGN 2B	ASSIGN 4	
7.	N20-5M	4	Q.NO 2(B)	ASSIGN 4	ASSIGN 7	
INCOME WHICH DO NOT FORM PART OF TOTAL INCOME						
1.	NON ICAI SOURCES			CRD 3	CRD 3	
2.	NEW SM	3.341	TYK-10	CRD 4	CRD 4	
3.	NEW SM	1.39	ILLUSTRATION 1	ASSIGN 2	ASSIGN 2	
4.	NEW SM	3.310	ILLUSTRATION 18 (TAKEN FROM PGBP CHAPTER)	ASSIGN 4	ASSIGN 4	
INCOME FROM SALARIES						
1.	NEW SM	3.58	ILLUSTRATION 10	CRD 3	CRD 3	
2.	NON ICAI SOURCES			CRD 5	CRD 5	
3.	NEW SM	3.122	TYK 5	CRD 7	CRD 7	
4.	M23-MTP1	6	Q.NO 3(B)	CRD 8	CRD 8	
5.	NON ICAI SOURCES			CRD 10	CRD 10	
6.	N22	4	Q.NO 2(B)	CRD 11	-	
7.	NEW SM	3.105	ILLUSTRATION-25	CRD 13	CRD 12	
8.	NON ICAI SOURCES			ASSIGN 4A	ASSIGN 5	
9.	NON ICAI SOURCES			ASSIGN 4B	ASSIGN 6	
INCOME FROM HOUSE PROPERTY						
1.	NEW SM	3.175	TYK 2	CRD 2	CRD 2	
2.	NEW SM	3.159	ILLUSTRATION 8	CRD 4	CRD 4	

SL. NO.	ALTERNATE 1 - IF YOU DON'T HAVE MM MATERIALS THEN PREPARE IN BELOW STATED ICAI SOURCES			ALTERNATE 2 - IF YOU HAVE THE BELOW STATED EDITIONS OF MM MATERIAL THEN PREPARE BELOW STATED PROBLEMS		REMARKS
	ICAI SOURCE	PG.NO.	PR.NO.	50E	51E	
				PR. No.	PR. No.	
3	JULY 21	7	Q.NO 3(A)	CRD 6	CRD 6	
4	NEW SM	3.177	TYK 5	CRD 7	CRD 7	
5	NEW SM	3.176	TYK 4	ASSIGN 8A	CRD 8	
6	DEC21-6M	7	Q.NO 3(C)	ASSIGN 7C	ASSIGN 12	
7	N22-MTPI	5	Q.NO 3(A)	ASSIGN 8B	ASSIGN 13	
8	NON ICAI SOURCES			CRD 9	ASSIGN 16	
PROFIT AND GAINS OF BUSINESS OR PROFESSION						
1	NON ICAI SOURCES			CRD 2	CRD 2	
2	NEW SM-	3.242	ILLUSTRATION 6	CRD 4	CRD 4	
3	M18-MTP1	3	Q.NO 5(A)	CRD 8	CRD 8	
4			EXAMPLE	CRD CQ 8	CRD CQ 8	
5	NEW SM	3.339	TYK 8	CRD 11	CRD 10	
6	NON ICAI SOURCES			CRD 12	CRD 11	
7	N18-RTP	9	Q.NO 5	CRD 15	CRD 14	
8	NON ICAI SOURCES			CRD 16	CRD 15	
9	NON ICAI SOURCES			CRD 17	CRD 16	
10	NON ICAI SOURCES			CRD 19	CRD 17	
11	NON ICAI SOURCES			ASSIGN 2A	ASSIGN 5	
12	NON ICAI SOURCES			ASSIGN 5	ASSIGN 10	
13	NON ICAI SOURCES			ASSIGN 14	ASSIGN 23	
CAPITAL GAINS						
1	NON ICAI SOURCES			CRD 1	CRD 1	
2	NEW SM	3.467	TYK 4	CRD 2	CRD 2	
3	NON ICAI SOURCES			CRD 3	CRD 3	
4	NEW SM	3.409	ILLUSTRATION 9	CRD 5	CRD 5	
5	NON ICAI SOURCES			CRD 7	CRD 6	
6	M22-RTP	5	Q.NO 11	CRD 8	CRD 8	
7	NON ICAI SOURCES			CQ-CRD 7	CRD 9	
8	NON ICAI SOURCES			CRD 10	CRD 11	
9	NON ICAI SOURCES			CRD 12	CRD 13	
10	NON ICAI SOURCES			CRD 13	CRD 14	
11	M21-MTP2	90	Q.NO 10	CRD 16	CRD 17	
12	NON ICAI SOURCES			CRD 18	CRD 18	
13	NON ICAI SOURCES			ASSIGN 5A	ASSIGN 2	
14	NON ICAI SOURCES			ASSIGN 11	ASSIGN 11	

SL. NO.	ALTERNATE 1 - IF YOU DON'T HAVE MM MATERIALS THEN PREPARE IN BELOW STATED ICAI SOURCES			ALTERNATE 2 - IF YOU HAVE THE BELOW STATED EDITIONS OF MM MATERIAL THEN PREPARE BELOW STATED PROBLEMS		REMARKS
	ICAI SOURCE	PG.NO.	PR.NO.	50E PR. No.	51E PR. No.	
INCOME FROM OTHER SOURCES						
1	NON ICAI SOURCES			CRD 1	CRD 1	
2	NEW SM	3.502	ILLUSTRATION 2	CRD 2	CRD 2	
3	NON ICAI SOURCES			CRD 3	CRD 3	
4	N 22	8	Q.NO 4(A)(III)	CQ-CRD2	CRD 6	
5	N19-4M	8	Q.NO 3(C)	CRD 6	CRD 7	
6	NON ICAI SOURCES			CRD 7	CRD 8	
7	NON ICAI SOURCES			ASSIGN 3A	ASSIGN 5	
8	NON ICAI SOURCES			ASSIGN 5A	ASSIGN 8	
9	NON ICAI SOURCES			ASSIGN 9A	ASSIGN 13	
INCOME OF OTHER PERSONS INCLUDED IN ASSESSEES TOTAL INCOME						
1	NEW SM	4.24	TYK 2	CRD 1	CRD 1	
2	JULY21	9	Q.NO 4(A)	CRD 3	CRD 3	
3	MAY 23	9	Q.NO 4(A)	CRD 4	CRD 4	
4	NON ICAI SOURCES			CRD 9	CRD 9	
5	NEW SM	4.15	ILLUSTRATION 8	ASSIGN 3B	ASSIGN 5	
6	N23-MTP1	6	Q.NO 4(A)	ASSIGN 4A	ASSIGN 6	
7	NEW SM	4.9	ILLUSTRATION 5	ASSIGN 7A	ASSIGN 9	
SET OFF AND CARRY FORWARD OF LOSSES						
1.	M18-MTP1	4	Q.NO 6(A)	CRD 2	CRD 2	
2.	N22-RTP	92	Q.NO 12	CRD 5	CRD 5	
3.	NEW SM	5.25	TYK 4	CRD 6	CRD 6	
4.	NON ICAI SOURCES			CRD 9	CRD 9	
5.	J21-5M	10	Q.NO 4(B)	ASSIGN 1A	ASSIGN 1	
6.	M22- MTP 1	7	Q.NO 4(B)	ASSIGN 5A	ASSIGN 10	
7.	NEW SM	5.7	ILLUSTRATION 1	ASSIGN 8B	ASSIGN 17	
DEDUCTIONS FROM GROSS TOTAL INCOME						
1.	NEWSM	6.66	ILLUSTRATION 17	CRD 9	CRD 7	
2.	NEW SM	6.101	TYK 3	CRD 11	CRD 9	
COMPUTATION OF TOTAL INCOME AND TAX LIABILITY OF INDIVIDUALS						
1.	N22 - 14M	2	Q.NO 1	CRD 2	CRD 2	
2.	NON ICAI SOURCES			CRD 3	CRD 3	
3.	M22-MTP1-14M	4	Q.NO 1	CRD 6	CRD 4	
4.	NON ICAI SOURCES			CRD 8	CRD 6	

SL. NO.	ALTERNATE 1 - IF YOU DON'T HAVE MM MATERIALS THEN PREPARE IN BELOW STATED ICAI SOURCES			ALTERNATE 2 - IF YOU HAVE THE BELOW STATED EDITIONS OF MM MATERIAL THEN PREPARE BELOW STATED PROBLEMS		REMARKS
	ICAI SOURCE	PG.NO.	PR.NO.	50E PR. No.	51E PR. No.	
5.	N22-MTP1-14M	3	Q NO 1	CRD 9	CRD 7	
6.	NON ICAI SOURCES			CRD 14	CRD 12	
7.	NON ICAI SOURCES			CRD 16	CRD 13	
8.	NEW SM	9.40	TYK 15	CRD 17	CRD 14	
9.	NON ICAI SOURCES			CRD 19	CRD 16	
10.	M19-RTP	33	Q.NO 8	ASSIGN 1B	ASSIGN 3	
11.	NON ICAI SOURCES			ASSIGN 6	ASSIGN 7	
12.	M22-14M	2	Q.NO 1	ASSIGN 8	ASSIGN 9	
13.	NON ICAI SOURCES			ASSIGN 9	ASSIGN 10	
14.	NON ICAI SOURCES			ASSIGN 13	ASSIGN 15	
15.	N22-RTP	92	Q.NO 13	ASSIGN 17B	ASSIGN 24	
16.	M 23	2	Q.NO 1	ASSIGN 19	ASSIGN 26	
ADVANCE TAX AND INTEREST						
1.	M 19-RTP	13	Q.NO 12(A)	CRD 1	CRD 1	
2.	NON ICAI SOURCES			CRD 2	CRD 2	
3.	M19-MTP1	5	Q.NO 4(C)	CRD 3	CRD 3	
TDS & TCS						
1.	N22-MTP2	6	Q.NO 4B	CRD 2	CRD 2	
2.	N22-RTP	47	Q.NO 14	CRD 3	CRD 3	
3.	JULY21	5	Q.NO 2B	CRD 4	CRD 4	
4.	M22-MTPII	5	Q.NO 2D	CRD 5	CRD 5	
5.	NEW SM	7.59	ILLUSTRATION 10	CRD 7	CRD 7	
6.	NEW SM	7.59	ILLUSTRATION 11	CRD 9	CRD 9	
7.	NEW SM	7.61	ILLUSTRATION 12	CRD 10	CRD 10	
8.	NEW SM	7.94	ILLUSTRATION 13	CRD 11	CRD 11	
9.	NOV23-MPT1-8M	5	Q.NO 2B	CRD 13	CRD 13	
10.	NON ICAI SOURCES			ASSIGN 3 PART A	ASSIGN 3 PART A	
11.	NEW SM	7.129	TYK 2	ASSIGN 3 PART B	ASSIGN 3 PART B	
12.	N18-MTP2	4	Q.NO 2B(I)	ASSIGN 6	ASSIGN 6	
13.	NOV23-7M	4	Q.NO 2C	ASSIGN 13	ASSIGN 13	
PROVISIONS FOR FILING RETURN OF INCOME AND SELF ASSESSMENT						
1.	M 22-RTP	7	Q.NO 15	CRD 1	CRD 1	
2.	JULY 21	11	Q.NO 4(c)	CRD 2	CRD 2	
3.	NON ICAI SOURCES			CRD 3	CRD 3	
4.	NEW SM	8.52	Q.NO 2	CRD 5	CRD 5	

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	ICAI SOURCE	PG.NO.	PR.NO.	50E PR. No.	51E PR. No.	
5.	M18	8	Q NO 6(b)	CRD 6	CRD 6	
6.	M23-MTP2	6	Q.NO 4(c)	CRD 7	CRD 7	
7.	NON ICAI SOURCES			CRD 8	CRD 8	

PART 2: YOU MAY GET A THEORY QUESTION ON THESE CONCEPTS

CHAPTER NAME	SECTION	DESCRIPTION
BASIC CONCEPTS (OLD NAME INTRODUCTION TO INCOME TAX)	Sec 2(47)	ASSESSEE
	-	PROVISO VS EXPLANATION
RESIDENTIAL STATUS(II)	Sec 9	BUSINESS CONNECTION & EXCEPTIONS
DEDUCTIONS FROM GROSS TOTAL INCOME	Sec 80C	PRESCRIBED INVESTMENTS
	80CCD	PENSION SCHEMES
	80D	MEDICAL INSURANCE
	80DD	MAINTENANCE & MEDICAL TREATMENT OF HANDICAPPED DEPENDENT
	80E	INTEREST ON EDUCATIONAL LOAN
	80TTA	INTEREST ON SAVING ACCOUNT DEPOSITS
	80TTB	DEDUCTIONS FOR INTEREST ON DEPOSITS IN CASE OF SENIOR CITIZENS
	80EEB	DEDUCTION FOR INTEREST ON LOAN BORROWED FOR ACQUISITION OF ELECTRIC VEHICLE
	80U	DEDUCTION IN CASE OF A PERSON WITH DISABILITY
PROVISIONS FOR FILING RETURN OF INCOME AND SELF ASSESSMENT	139(1)	VOLUNTARY RETURN BEFORE DUE DATE
	139(4)	BELATED RETURN
	139(3)	LOSS RETURN
	139(5)	REVISED RETURN
	139(8)	UPDATED RETURN
	139A	PERMANENT ACCOUNT NUMBER
	140A	SELF- ASSESSMENT
	234H	FEE FOR DEFAULT IN LINKING AADHAAR AND PAN
TAXABILITY OF DEEMED INCOME & MISCELLANEOUS TOPICS	-	CASES WHERE THE INCOME OF P.Y IS TAXABLE IN THE A.Y.

THE END

4. GOODS AND SERVICES TAX

DEAR STUDENTS, HERE ARE THE INSTRUCTIONS ON HOW TO UNDERSTAND AND PREPARE GUESS QUESTIONS GIVEN IN THIS DOCUMENT:

- 1) IT IS NOT SUGGESTIBLE AND POSSIBLE TO PREPARE GUESS QUESTIONS IN THE SUBJECT OF INCOME TAX. YOU WILL GET PROBLEMS WHICH REQUIRES THE KNOWLEDGE OF MULTIPLE PROVISIONS OR CHAPTERS. HENCE, WE CAN ONLY SUGGEST THAT EACH AND EVERY PROVISION IN EVERY CHAPTER IS EQUALLY IMPORTANT.
- 2) WHILE PREPARING THE SUBJECT, PAY MORE ATTENTION ON FOLLOWING CONCEPTS. YOU READ THE FOLLOWING CONCEPTS FOR ONE MORE TIME COMPARED TO THAT OF OTHERS. THERE IS NO OTHER PURPOSE OF PROVIDING GUESS QUESTIONS BEYOND THAT.
- 3) IF YOU DONT HAVE MM MATERIALS THEN YOU CAN FIND SIMILAR PROBLEMS IN ICAI SOURCES LIKE STUDY MATERIAL, RTPs, MTPS, PAST EXAM QUESTION PAPERS, ETC. IT IS SUFFICIENT IF YOU PREPARE THE SAME PROBLEMS IN THOSE SOURCES (ALTERNATE 1) OF COURSE, IF YOU FOLLOW THIS ALTERNATIVE, THEN YOU CANT PREPARE FEW PROBLEMS WHICH ARE GATHERED FROM NON ICAI SOURCES AND YOU CAN FIND THEM IN MASTERMINDS MATERIALS ONLY
BUT FOR THIS SUBJECT IT IS HIGHLY RECOMMENDED TO SHIFT TO OUR LATEST EDITION OF MATERIAL.
- 4) IF YOU ALREADY HAVE THE 50TH OR 51ST EDITIONS OF MM MATERIALS THEN YOU CAN PREPARE IN MATERIALS STATED BELOW. IN SUCH A CASE YOU NEED NOT PREPARE THE SAME PROBLEMS IN ICAI SOURCES (ALTERNATE 2).
BUT WHILE PREPARING IN 50TH EDITION OF MATERIAL YOU MUST UPDATE WITH THE LATEST AMENDMENTS.
- 5) IT IS SUFFICIENT TO PREPARE THE PROBLEMS AS PER ANY ONE OF THE GIVEN 2 ALTERNATIVES. DONT BE IN A WRONG NOTION THAT PROBLEM NUMBERS STATED IN ALTERNATE 1 ARE DIFFERENT FROM THAT OF ALTERNATE 2.
- 6) IF WE HAVE GIVEN A PROBLEM NUMBER IN ICAI SOURCE AND THERE IS NO CORRESPONDING PROBLEM IN MM MATERIAL THEN STUDENTS WHO PREPARE IN MM MATERIAL SHALL PREPARE SUCH PROBLEM IN SUCH ICAI SOURCE ONLY.
- 7) NOTATIONS USED.
 - a) SM: STUDY MATERIAL (WE HAVE EVEN STATED THE EDITION NUMBER OF SM)
 - b) PQ CRD. PRACTICAL QUESTIONS FOR CLASSROOM DISCUSSION IN MM MATERIAL
 - c) PQ SP. PRATICAL QUESSTIONS FOR SELF PRACTICE
 - d) CQ (CRD): CONCEPT QUESTION FOR CLASSROOM DISCUSSION
 - e) CQ (SS): CONCEPT QUESTION FOR SELF STUDY
 - f) SAQ - (SS): SHORT ANSWER QUESTIONS FOR SELF STUDY

PART 1: PROBLEMS

SL NO.	ALTERNATE 1 - IF YOU DON'T HAVE MM MATERIALS THEN PREPARE IN BELOW STATED ICAI SOURCES			ALTERNATE 2 - IF YOU HAVE ANY ONE OF THE BELOW STATED EDITIONS OF MM MATERIAL THEN PREPARE BELOW STATED PROBLEMS		REMARKS
	ICAI SOURCE	PG.NO.	PR.NO.	50E	51E	
				PR. NO.	PR. NO.	
GST IN INDIA - AN INTRODUCTION						
NIL						

SL. NO.	ALTERNATE 1 - IF YOU DON'T HAVE MM MATERIALS THEN PREPARE IN BELOW STATED ICAI SOURCES			ALTERNATE 2 - IF YOU HAVE ANY ONE OF THE BELOW STATED EDITIONS OF MM MATERIAL THEN PREPARE BELOW STATED PROBLEMS		REMARKS
	ICAI SOURCE	PG.NO.	PR.NO.	50E PR. NO.	51E PR. NO.	
SUPPLY UNDER GST						
1.	NON ICAI SOURCES			CQ (CRD)- 2	CQ (CRD)- 2	
2.	NON ICAI SOURCES			CQ (CRD)- 4	CQ (CRD)- 4	
3.	NON ICAI SOURCES			CQ (CRD)-7	CQ (CRD)- 9	
4.	M18-RTP	30	Q.NO 6	CRD 1	PQ CRD-1	
5.	NON ICAI SOURCES			CRD 4	PQ CRD- 4	
6.	NEW SM	2.92	TYK13	CRD 6	PQ CRD-6	
7.	NON ICAI SOURCES			CRD 11	PQ CRD-10	
8.	NON ICAI SOURCES			PQ SP-1	PQ SP-1	
9.	NON ICAI SOURCES			PQ SP-6	PQ SP-6	
10.	NON ICAI SOURCES			PQ SP-7	PQ SP-7	
CHARGE OF GST						
1.	NON ICAI SOURCES			CQ (CRD)-2	CQ (CRD)-2	
2.	NON ICAI SOURCES			CQ (CRD)-3	CQ (CRD)-3	
3.	NON ICAI SOURCES			CQ (SS)-2	CQ (SP)-2	
4.	NON ICAI SOURCES			CQ (SP)-4	CQ (SP)-4	
5.	NON ICAI SOURCES			CQ (SP)-5	CQ (SP)-5	
6.	NEW SM	3.74	TYK 4	CRD 1	PQ CRD-1	
7.	NEW SM	3.75	TYK 7	CRD 4	PQ CRD-4	
8.	NON ICAI SOURCES			CRD 6	PQ CRD-6	
9.	M20-RTP	28	Q.NO 8	CRD-10	PQ CRD-10	
10.	JULY21	14	Q.NO 7(A)	CRD-13	PQ CRD-13	
11.	M24-MTP 2	12	Q.NO 2(B)	CRD-15	PQ CRD-15	
12.	M24-MTP 1	14	Q.NO 2(B)	PQ SP-6	PQ SP-6	
13.	PART A: NON ICAI SOURCES			PQ SP-8A	PQ SP-8	
	PART B: NEW SM	3.76	TYK 11	PQ SP-8B		
EXEMPTIONS						
1.	NON ICAI SOURCES			CQ (CRD)-2	CQ (CRD)-2	
2.	M23-RTP	19	Q.NO 7	CQ (CRD)-5	CQ (CRD)-6	
3.	M18-MTP1-6M	6	Q.NO 3A	CQ (CRD)-6	CQ (CRD)-7	
4.	NON ICAI SOURCES			CQ (CRD)- 9	CQ (CRD)-10	
5.	NON ICAI SOURCES			CQ (SP)2	CQ (SS)2	
6.	NEW SM	5.127	TYK 8	CQ (SP)6	CQ (SS)6	

SL. NO.	ALTERNATE 1 - IF YOU DON'T HAVE MM MATERIALS THEN PREPARE IN BELOW STATED ICAI SOURCES			ALTERNATE 2 - IF YOU HAVE ANY ONE OF THE BELOW STATED EDITIONS OF MM MATERIAL THEN PREPARE BELOW STATED PROBLEMS		REMARKS
	ICAI SOURCE	PG NO.	PR. NO.	50E PR. NO.	51E PR. NO.	
7.	NEW SM	5.127	TYK 5	CQ (SP)10	CQ (55)10	
8.	M18-MTP1	5	Q NO 1(A)	PQ CRD-1	PQ CRD-1	
9.	N22-MTP2	10	Q NO 2(A)	PQ CRD-2	PQ CRD-2	
10.	NON ICAI SOURCES			PQ CRD-9	PQ CRD-9	
11.	NON ICAI SOURCES			PQ CRD-10	PQ CRD-10	
12.	NON ICAI SOURCES			PQ CRD-12	PQ CRD-12	
13.	NON ICAI SOURCES			PQ CRD-13	PQ CRD-13	
14.	PART A: M19-MTP1	4	Q NO 2(A)	PQ SP-1 A	PQ SP-1 A	
	PART B: NEW SM	5.44	ILLUSTRATION1	PQ SP-1 B	PQ SP-1 B	
15.	NON ICAI SOURCES			PQ SP-8	PQ SP-8	
16.	PART A: NEW SM	5.128	TYK 10	PQ SP-11 A	PQ SP-11 A	
17.	NON ICAI SOURCES			PQ SP-11 B	PQ SP-11 B	
18.	NON ICAI SOURCES			PQ SP-13	PQ SP-13	
PLACE OF SUPPLY (NEWLY ADDED)						
1.	NON ICAI SOURCES			PQ CRD-1	PQ CRD-1	
2.	NON ICAI SOURCES			PQ CRD-3	PQ CRD-3	
3.	NON ICAI SOURCES			PQ CRD-5	PQ CRD-5	
4.	NON ICAI SOURCES			PQ CRD-6	PQ CRD-6	
5.	NON ICAI SOURCES			PQ SP-2	PQ SP-2	
6.	NON ICAI SOURCES			PQ SP-3	PQ SP-3	
7.	NON ICAI SOURCES			PQ SP-5	PQ SP-5	
TIME & VALUE OF SUPPLY						
1.	NEW SM	6.44	TYK 6	CQ (CRD)- 4	CQ (CRD)- 4	
2.	NON ICAI SOURCES			CQ (CRD)- 6	CQ (CRD)- 6	
3.	NEW SM	7.28	TYK 4	CQ (CRD)- 7	CQ (CRD)- 7	
4.	NEW SM	7.28	TYK 3	CQ (CRD)- 11	CQ (CRD)- 11	
5.	NON ICAI SOURCES			CQ (SP) - 2	CQ (SP) - 2	
6.	NEW SM	7.25	ILLUSTRATION 2	CQ (SP)13	CQ (SP) - 10	
7.	NEW SM	6.14	ILLUSTRATION 1	PQ (CRD) - 1	PQ (CRD) - 1	
8.	NON ICAI SOURCES			PQ (CRD) - 3	PQ (CRD) - 3	
9.	NEW SM	6.44	TYK 9	PQ (CRD) - 5	PQ (CRD) - 5	
10.	N19	13	Q.NO 6B	PQ (CRD) - 7	PQ (CRD) - 7	

SL. NO.	ALTERNATE 1 - IF YOU DON'T HAVE MM MATERIALS THEN PREPARE IN BELOW STATED ICAI SOURCES			ALTERNATE 2 - IF YOU HAVE ANY ONE OF THE BELOW STATED EDITIONS OF MM MATERIAL THEN PREPARE BELOW STATED PROBLEMS	
	ICAI SOURCE	PG NO.	PR. NO.	SIE	SIE
				PR. NO.	PR. NO.
11	NEW SM	7.31	TYK 11	PQ (CRD) -11	PQ (CRD) -11
12	NEW SM	7.29	TYK 9	PQ (CRD) -13	PQ (CRD) -13
13	M23-MTP1	10	Q.NO 1A	PQ (CRD) -14	PQ (CRD) -14
14	PART A: M18-MTP1	11	Q.NO 3A	PQ (SP) -8A	PQ (SP) -8A
15	PART B: M18-RTP	115	Q.NO 5	PQ (SP) -8B	PQ (SP) -8B
16	M18	12	Q.NO 5A	PQ (SP) -10	PQ (SP) -10
INPUT TAX CREDIT (ITC)					
1	NON ICAI SOURCES			CQ (CRD) -1	CQ (CRD) -1
2	NON ICAI SOURCES			CQ (CRD) -3	CQ (CRD) -3
3	NON ICAI SOURCES			CQ (CRD) -5	CQ (CRD) -5
4	NON ICAI SOURCES			CQ (SP)-1	CQ (SP) -3
5	NEW SM	8.18	ILLUSTRATION 1	CQ (SP) -4	CQ (SP) -4
6	NEW SM	8.101	TYK 18	CQ (SP) -5	CQ (SP) -5
7	NON ICAI SOURCES			-	CQ (SP) -8
8	NEW SM	8.80	ILLUSTRATION 2	PQ (CRD) -1	PQ (CRD) -1
9	NEW SM	8.81	ILLUSTRATION 3	PQ (CRD) -2	PQ (CRD) -2
10	M18	11	Q.NO 8B	PQ (CRD) -4	PQ (CRD) -4
11		8.99	TYK 15	PQ (CRD) -5	PQ (CRD) -5
12	M18-RTP	115	Q.NO 4	PQ (CRD) -6	PQ (CRD) -6
13	NON ICAI SOURCES				PQ (CRD) -9
14	NEW SM	8.98	TYK 9	PQ (CRD) -12	PQ (CRD) -12
15	M20-MTP1	9	Q.NO 1	PQ (CRD) -14	PQ (CRD) -14
16	NEW SM	8.100	TYK 16	PQ (CRD) -17	PQ (CRD) -17
17	NEW SM	8.100	TYK 17	PQ (SP) - 6A	PQ (SP) - 6A
18	M18-RTP	31	Q.NO 2	PQ (SP) - 6B	PQ (SP) - 6B
19	JULY21	12	Q.NO 5	PQ (SP) -12	PQ (SP) -12
20	M22	11	Q.NO 5	PQ (SP) -13	PQ (SP) -13
REGISTRATION					
1.	NEW SM	9.87	TYK 1	PQ (CRD) -1	PQ (CRD) -1
2.	M19	11	Q.NO 7C	PQ (CRD) -3	PQ (CRD) -3
3.	N20	12	Q.NO 7A	PQ (CRD) -5	PQ (CRD) -5
4.	NON ICAI SOURCES			PQ (SP) -5	PQ (SP) -5
5.	NON ICAI SOURCES			PQ (SP) -8	PQ (SP) -8

SL. NO.	ALTERNATE 1 - IF YOU DON'T HAVE MM MATERIALS THEN PREPARE IN BELOW STATED ICAI SOURCES			ALTERNATE 2 - IF YOU HAVE ANY ONE OF THE BELOW STATED EDITIONS OF MM MATERIAL THEN PREPARE BELOW STATED PROBLEMS		REMARKS
	ICAI SOURCE	PG.NO.	PR.NO.	50E	51E	
				PR. NO.	PR. NO.	
TAX INVOICE, DEBIT & CREDIT NOTES, E-WAYBILL						
1.	NEW SM	10.36	ILLUSTRATION 1	PQ (CRD) -2	PQ (CRD) -2	
2.	NEW SM	10.56	ILLUSTRATION 3	PQ (CRD) -4	PQ (CRD) -4	
3.	N18-RTP	31	Q.NO 4	PQ (CRD) -6	PQ (CRD) -6	
4.	NOV 23	11	Q.NO 7B	PQ (CRD) -7	PQ (CRD) -7	
5.	NEW SM	10.38	ILLUSTRATION 2	PQ (SP) -2	PQ (SP) -2	
6.	NON ICAI SOURCES			PQ (SP) -7	PQ (SP) -7	
ACCOUNTS & RECORDS (NEWLY ADDED)						
1.	NON ICAI SOURCES			PQ (CRD) -1	PQ (CRD) -1	
2.	NON ICAI SOURCES			PQ (CRD) -2	PQ (CRD) -2	
3.	NON ICAI SOURCES			PQ (SP) -2	PQ (SP) -2	
PAYMENT OF TAX						
1.	M19-MTPI	4	Q.NO 3C	PQ (CRD) -2	PQ (CRD) -2	
2.	NEW SM	13.29	ILLUSTRATION 3	PQ (CRD) -4	PQ (CRD) -4	
3.	NON ICAI SOURCES			PQ (CRD) -5	PQ (CRD) -5	
4.	NEW SM	13.40	TYK 6	PQ (CRD) -8	PQ (CRD) -8	
5.	NON ICAI SOURCES			PQ (SP)-6	PQ (SP) -5	
6.	NOV23	12	Q.NO 7C	PQ (SP) -8	PQ (SP) -7	
TDS & TCS (NEWLY ADDED)						
1.	NON ICAI SOURCES			PQ (CRD) -1	PQ (CRD) -1	
2.	NON ICAI SOURCES			PQ (CRD) -2	PQ (CRD) -2	
3.	NON ICAI SOURCES			.	PQ (CRD) -3	
4.	NON ICAI SOURCES			.	PQ (SP) -3	
5.	NON ICAI SOURCES			.	PQ (SP) -4	
RETURNS						
1.	NON ICAI SOURCES			PQ (CRD) -2	PQ (CRD) -2	
2.	MAY20-RTP	13	120	PQ (CRD) -3	PQ (CRD) -3	
3.	NEW SM	15.78	TYK - 4,5,6	PQ (SP) -1	PQ (SP) -1	
4.	NOV23	12	Q.NO 8B	PQ (SP) -3	PQ (SP) -3	

PART 2: THEORY QUESTIONS**CH.1: GST IN INDIA - AN INTRODUCTION:**

- 1) What are the taxes are subsumed into GST, then what are they?
- 2) Write a short note on "GST COUNCIL: Article 279A.

CH.2: SUPPLY UNDER GST

- 1) What is the tax treatment of composite supply and mixed supply under GST?
- 2) Modest Ltd., registered in Delhi dealing in the supply of electronic items transferred some of its to its unit located in Haryana (inter-state transfer). Whether such self-supplies taxable under GST?
- 3) Transfer of title and/or possession is necessary for a transaction to constitute supply of goods. Examine
- 4) Mr. A booked a Rajdhani train ticket, which includes a meal. Is it composite supply or mixed supply?
- 5) Write about Negative list u/s Sec.7(2) (A).
- 6) The goods supplied on a hire purchase basis will be treated as supply of services. Examine the validity of the statement.

CH.3: LEVY AND COLLECTION OF GST

- 1) M/s X & Sons, tax consultant of Zenson Ltd., have advised them that the reverse charge mechanism is applicable only to services. Examine the validity of the advice given by M/s X & Sons.
- 2) Mr. X availing composition scheme during a financial year crosses the turnover of ₹ 1.5 crore during the course of the year i.e., say he crosses the turnover of ₹ 1.5 Crore in December? Will he be allowed to pay tax under composition scheme for the remainder of the year i.e., till 31st March?
- 3) Draupad Fabrics has opted for composition levy scheme in the current financial year. It has approached you for advice whether it is mandatory for it to issue a tax invoice. You are required to advise him regarding same.
- 4) Write about 10(2A).
- 5) Raghu Associates provided sponsorship services to WE-WIN Cricket Academy, an LLP. Determine the person liable to pay tax in this case.
- 6) Who are not eligible to opt for Composition scheme?

CH.4: PLACE OF SUPPLY (NEWLY ADDED)

- 1) In case of a domestic supply, what is the place of supply where goods are removed?
- 2) What will be the place of supply if the goods are delivered by the supplier to another person on the direction of a third person?
- 3) What would be the place of supply of services provided by an event management company organizing a sporting event for a Sports Federation which is held in multiple States?
- 4) What is the place of supply for mobile connection? Can it be the location of supplier?

CH.5: EXEMPTIONS

- 1) Comment whether the following services are exempt (or) taxable under IGST Act
 - a) Services received from a provider of service located in a non-taxable territory.
 - b) Services provided by a tour operator to a foreign tourist in relation to a tour conducted wholly outside India.
- 2) Services provided by an entity registered under section 12AA of the Income-tax Act, 1961 are exempt from GST if such services are provided by way of charitable activities. Elaborate the term 'charitable activities'.

- 3) Examine which of the following independent services are exempt from GST:
 - a) Food supplied by the canteen run by a hospital to the in-patients as advised by the doctors.
 - b) An RWA, registered under GST, collects the maintenance charges of ₹6,500 per month per member.
- 4) A State Transport Undertaking has hired motor vehicles meant to carry 8 - 10 passengers from Fast Cab Renting, a motor vehicle renting company. Give your comments as to whether any GST is payable in this case.

CH.6: TIME & VALUE OF SUPPLY

- 1) Mr P supplied goods for the value of ₹ 10,000 to its customer Miss Prem on 01.01.20XX on the condition that payment for the same will be made within a week. However, Miss Prem made payment for the said goods on 02.02.20XX and thus paid interest amounting to ₹ 500. What is the time of supply with regard to addition in the value by way of interest in lieu of delayed payment of consideration?
- 2) There are separate valuation provisions for CGST, SGST and IGST and for Goods and Services. Examine the correctness of the statement.
- 3) Whether post-supply discounts or incentives are allowed as admissible deduction under section 15 of the CGST Act? If yes, what are the necessary conditions to be complied with for availing such deduction?
- 4) The time of liability to pay GST is independent of the time of supply of goods/ services. Discuss the correctness of the statement?

CH.7: INPUT TAX CREDIT (ITC)

- 1) What are the Ineligible/ Restricted items for taking ITC?
- 2) Can a person take ITC without payment of consideration for the supply along with tax to the supplier?
- 3) What is the time limit for taking ITC and reasons therefor?
- 4) What is the tax implication of supply of capital goods by a registered person who had taken ITC on such capital goods?
- 5) What are the situations where ITC on goods and a service used in construction of Immovable property can be claimed?
- 6) What happens if a taxpayer procures goods and services and constructs an immovable property, for being used in the course or furtherance of business, without availing services of a works contractor? Will ITC be allowed in such a case?
- 7) What are the restrictions on utilization of ITC (Rule 86A).
- 8) Write about ITC w.r.t Capital goods 16(3).
- 9) Enumerate the conditions necessary for availing ITC under GST law.

CH.8: REGISTRATION

- 1) Can a person without GST registration collect GST and claim ITC? Can the Department, through the proper officer, Suo-moto proceed to register a person?
- 2) What is the responsibility of the taxable person making supplies to UN bodies?
- 3) Answer the following with respect to the provisions for registration-
 - a) Is single registration sufficient for multiple locations?
 - b) Can a person be allowed to be registered (i.e., single registration) for his normal supplies and composite supplies as well?
 - c) Is any possibility existing for an unregistered person to be registered voluntarily?

- d) PAN is mandatory for registration. Comment.
- e) What do you mean by UIN (Unique Identification Number)? In which cases it was required?
- f) A registration can be granted by a proper officer himself. Comment.
- g) What is the procedure for registration?
- 4) Is there any provision for a person to get himself voluntarily registered though he may not be required to pay GST?
- 5) Is there an option to take centralized registration for services under GST Law?
- 6) What will be the time of response by the applicant if any query is raised in the online application?
- 7) Explain the provisions relating to Cancellation of registration or Suspension of registration.
- 8) If a person is making taxable supplies from different States, with the same PAN number, can he operate with a single registration?
- 9) Can a person having multiple places of business in a State obtain separate registrations for each place of business? What happens when the registration is obtained by means of willful misstatement, fraud or suppression of facts?
- 10) What could be the liabilities (in so far as registration is concerned) on transfer of a business?
- 11) At the time of registration, will the assessee have to declare all his places of business? State persons who are not liable for registration as per provisions of Section 23 of Central Goods and Services Tax Act, 2017.
- 12) Is Aadhaar authentication is mandatory for new registrants for grant of registration?
- 13) Write about the Procedure upon the Revocation of Cancel or Suspension of Registration Certificate.
- 14) List the Class of persons who do not require Aadhaar authentication or furnishing of proof of Aadhaar number at the time of grant of registration.
- 15) In order to be eligible for grant of registration, a person must have a Permanent Account Number issued under the Income-tax Act, 1961. State one exception to it.
- 16) Is there an option to take centralized registration for services under GST Law?
- 17) "Aadhaar authentication is not required for persons who are already registered under GST." Explain and discuss the correctness of the statement. You are required to elaborate the relevant provisions.

CH.9: TAX INVOICE, DEBIT & CREDIT NOTES; E-WAYBILL

- 1) When is an E-Way bill required? Who causes movement of goods under e-way bill?
- 2) What are the special situations where e-way bill needs to be issued even if the value of consignment is less than ₹ 50,000?
- 3) Explain E-way bill in case of 'Bill to Ship to' Model?
- 4) Explain cancellation of E-Way bill?
- 5) What is the validity period of E-Way bill? What are the situations where E-Way bill is not required?
- 6) Under what circumstances does the need of issuance of debit note and credit note arise under section 34 of CGST Act, 2017?
- 7) Write about blocking of E-WAY bill in certain special circumstances.
- 8) State the validity period of e-way bill or Consolidated e-way bill.
- 9) Explain the provisions relating to E-invoicing.
- 10) Is Dynamic Quick Response (QR) Code applicable to suppliers who issue invoice to unregistered persons? If no, list the suppliers to whom Dynamic QR Code is not applicable.

- 11) A registered person has to mandatorily issue separate invoices for taxable and exempted goods when supplying both taxable as well as exempted goods to an unregistered person. Examine the validity of the statement.
- 12) A non-banking financial company can issue a consolidated tax invoice at the end of every month for the supply made during that month. Examine the validity of the statement.

CH.10: ACCOUNTS AND RECORDS (NEWLY ADDED)

- 1) Mr Sky is engaged in the business of trading of mobiles. He is eligible for composition scheme and has opted for the same. He seeks your advice for records which are not required to be maintained by him as composition taxable person.
- 2) Who is required to maintain books of accounts and at which place in terms of Section 35 read with relevant rules?
- 3) Mr X is of the view that records are to be mandatorily maintained manually only. You are required to examine the view taken by Mr. X?

CH.11: PAYMENT OF TAX

- 1) What is an electronic cash ledger? Enumerate the modes of making deposit in the electronic cash ledger.
- 2) Explain the provisions relating to interest on delayed payment of tax as prescribed under section 50 of CGST Act, 2017?
- 3) What is e-invoicing? What is the threshold limit for mandatory issuing of E- invoice for all registered business?

CH.12: TDS AND TCS UNDER GST (NEWLY ADDED)

- 1) There is no onus of filing any monthly & annual statements by ECO. Examine the technical veracity of the statement by explaining relevant provisions.
- 2) State whether the provisions pertaining to tax collected at source under section 52 of CGST Act, will be applicable if Fitan Ltd sells watch on its own through its own website?
- 3) Whether the rate of tax of 1% notified under section 52 is CGST or SGST or a combination of both CGST and SGST?

CH.13: RETURNS

- 1) If a return has been filed, how can it be revised if some changes are required to be made?
- 2) Discuss the provisions of return Form GSTR-3B as contained in sub rules (5) and (6) of rule 61 of CGST Rules, 2017.
- 3) Which type of Registered persons are eligible for QRMP Scheme?
- 4) How much tax is to be paid in QRMP Scheme and how to pay it?
- 5) Mr X, a registered taxpayer under regular scheme, did not make any taxable supply during the month of July. Is he required to file a GSTR-3B?
- 6) X has not made any outward supply during the month of September. However, X has procured certain input services during the month. X is of the opinion that he can file Nil GSTR-3B for the month of September through SMS. Whether the understanding of X is correct? Explain.
- 7) Elaborate the provisions relating to annual return contained under section 44 of the CGST Act, 2017.

THE END