ABC analysis & Important areas to Cover

Applicable for CA Inter GST Sep 25/Jan 26 exams & CMA Inter Dec 25

SN	Particulars	Grade	Important Sections/ areas to remember/ Focus
1.	GST in India – An Introduction	C	• Various Features of GST • Taxes subsumed and not subsumed into GST • Taxes on Various goods & Services • Constitutional provisions: 246A, 269, 279A • Common portal and Functions of GSTN
2.	Supply	A	• This chapter is very important – Cover completely • Amendment – Schedule III Para 9 & 10 • Amendment – Circular on penal changes by regulated entities • Amendment – Circular on Voucher • Section 7(1)(c) read with Schedule I • Section 7(2) read with schedule III
3.	Charge of GST	A	• Sec 9(3) of CGST – All RCM entries services are important. • Special attention to amendment relating to Entry 4: Sponsorship services & Entry 5AB: Renting of any immovable property except residential. • Amendment: DDA is not a local authority • Special attention: Entry 5 & 5A: government related services, Direct selling agent(individual), Business facilitator & Correspondent, Security services, Renting of Motor vehicle. • Section 9(5): E-commerce Operator.
4.	Composition levy	B	• Threshold limit for composition scheme for various states • Section 10(1): Eligibility & Sec 10(2): Ineligibility • Section 10(2A)
5.	Registration	A	• Section 22(1), 23, 24 • Amendment: Sec 25(1) read with Rule 8 • Rule 10, Rule 10A & Rule 10B • Aadhaar authentication: Section 25(6B) (6C) (6D) • Section 28 – Core field amendment • Section 29(2): Cancellation of registration
6.	Exemptions from GST	A	• Cover all amendments properly • Important areas: Government related services, Transportation services, Educational services. • Please refer revision on YouTube, while revising I have marked important areas.

SN	Particulars	Grade	Important Sections/ areas to remember/ Focus
7.	Value of Supply	A	• VOS – Computation – Section 15(1)(2)(3) • Circular on Del-credere agent
8.	Tax Invoice, Credit and Debit Notes	B	• Section 31 (3) - complete, 31(5) & 31(7) • Amendment to Section 31(3)(f) • Section 34 - Credit note • E-Invoice & Dynamic QR code
9.	Accounts and Records	C	• Section 35(1) & Section 35(2) • Section 36: Period of retention of accounts • Records composition dealer need not maintain? • Records to be maintained by Agent, works contractor
10.	E-way bill	B	• Rule 138(1) – When is EWB required? • When is EWB not required? • Computation of Consignment value • Computation of validity of E-way Bill • When is E-way Bill not required? • Rule 138E: Blocking & Unblocking of E- way Bill • Amendment relating to URP generating E-Way bill
11.	Time of Supply	B	• Section 12(2), 12(3) • Section 13(2), 13(3) – Very important
12.	Input Tax Credit	A++	• Section 16 read with rule 36 & 37 • Amendment: Circular on ITC availability u/s 16(2)(b) in respect of goods delivered by supplier at his place under Ex-works contract. • Section 17 (5)-Blocked Credit • Section 18(1), (3), (6)
13.	Payment of Tax	A	• Sec 50 & rule 88B: Interest on delayed payment • Rule 86A & Rule 86B • Rule 88A: Manner of Utilization of credit
14.	TDS	B	• When is TDS required to be deducted • Cases when NO TDS is required • Person liable to deduct TDS
15.	TCS	B	• When is TCS required to be deducted • Cases when NO TDS is required
16.	Returns	C	• When is RP barred from furnishing GSTR 1/use IFF? • GSTR 1A • QRMP scheme • Important notes given in chart book
17.	Place of Supply	A	• Cover entire chapter properly from revision.

Chapterwise revisions are available in our mobile app @ just Re.2: https://gqens.courses.store/710703?utm_source%3Dother%26utm_medium%3Dtutor-course-referral%26utm_campaign%3Dcourse-overview-webapp

Link for latest YouTube marathon: https://youtu.be/j_XNwPeS4EU

Link for Amendment Class: https://youtu.be/8o9ucsErMrU

Link to download chart book Version 9 pdf: https://www.rameshsoni.com/courses/resource-page?id=freeResources&type=others&content=BZR781

Must Cover:

- Amendment for May 25 & Sep 25
- RTPs for May 25 & Sep 25

"Every revision and preparation remains incomplete without sufficient practice. So, after each revision, be sure to pick up your pen and solve questions."