CA FINAL

A B C ANALYSIS

FOR CA FINAL Nov 2024 EXAMS

CA RAJ KUMAR

- 10 times AIR #1
- 11 times All India Highest Marks in IDT

CA FINAL

A- B- C ANALYSIS

CA RAJ KUMAR

FOR CA CMA CS FINAL NOV 2024 EXAMS

HOW TO HANDLE QUESTION PAPER :

1. **READ EVERY TRANSACTION OF A QUESTION CAREFULLY AND WRITE OVER THE QUESTION PAPER JUST AFTER READING THE TRANSACTION –-------**
   - **E/T [EXEMPTED/TAXABLE]**
   - **IN/OUT [INWARD /OUTWARD]**
   - **ITC – Y/N [YES /NO]**
   - **C/S, IG [CGST/SGST, IGST]**

   NOW PUT THE DATA IN ANSWER SHEET IN WELL-PRESENTED MANNER.

2. **PRESENTATION OF ANSWER OF LONG QUESTION : MAKE 4 STATEMENTS**

STATEMENT OF – OUTPUT TAX

PARTICULARS	VALUE	IGST	CGST	SGST
------	------	------	------	------
------	------	------	------	------
TOTAL	------	------	------	------

STATEMENT OF – INPUT TAX [REVERSE CHARGE]

PARTICULARS	VALUE	IGST	CGST	SGST
------	------	------	------	------
------	------	------	------	------
TOTAL	------	------	------	------

STATEMENT OF – INPUT TAX CREDIT

PARTICULARS	VALUE	IGST	CGST	SGST
OPENING BALANCE		------	------	------
------	------	------	------	------
------	------	------	------	------
TOTAL	------	------	------	------

STATEMENT OF – PAYMENT OF GST [SET OFF]

PARTICULARS	VALUE	OUTPUT IGST	OUTPUT CGST	OUTPUT SGST
	------	------	------	------
ITC OF IGST	------	------	------	------

ITC OF CGST	------	------	------	------
ITC OF SGST	------	------	------	------
BALNACE THROUGH E- CASH LEDGER	------	------	------	------
ADD: LIABILITY UNDER REVERSE CHARGE	------	------	------	------
TOTAL FROM E CASH LEDGER	------	------	------	------

3. CASE STUDY BASED QUESTIONS

RELEVANT PROVISIONS: [WRITE RELATED LEGAL POSITION LIKE SECTION REFERENCE, SCHEDULE REFERENCE, REFERENCE OF RULE ETC.]

ANALYSIS AND CONCLUSION: [LINK THE GIVEN QUESTION WITH RELEVANT LAW AND CONCLUDE IT]

BASED ON ANALYSIS OF 8 PAST EXAM PAPERS

70% to 90% from category “A”

10% to 30% from Category “B & C”

Goods and services Tax

Category ‘A’	Category ‘B’	Category ‘C’
Supply	Constitution	Introduction

Exemptions	Place of supply	Definitions
Computation/Valuation	Taxable person	Administration
RCM	Time of supply	IGST
Input Tax Credit	Manner of payment	Goods and services
Refund	Records	Invoice
Penalties	Demand & recovery	Registration
Ethics under GST	Appeal	Filing of Return
-	-	Assessments
-	-	Advance Ruling
-	-	Audit, Inspections
-	-	E-way bill

Custom Laws

Category "A"	Category "B"	Category "C"
Assessment	**Levy and Exemption/ Remission/Abatement [BASICS]**	**Introduction**
Valuation	**Warehousing [VDO Available on my channel with notes in description]**	**Definitions**
Types of duties		**Customs (IGCRDMEG) Rules, 2022**
Baggage		**Import and Export Procedure**
Foreign Trade Policy	-	**Transit and Transshipment**
-	-	**Import Export by Post**
-	-	**Classification**
-	-	Refund