CA RAJKUMAR CLASSES
Deliver Lectures at 360 Degree

CA INTER

A B C ANALYSIS

FOR CA INTER JAN 2026 & ONWARDS EXAMS

CA RAJ KUMAR

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

CA INTER

A B C ANALYSIS FOR CA INTER JAN 2026 & ONWARDS EXAMS

(BASED ON ANALYSIS OF 7 PAST EXAM PAPERS)

90% Coverage from category "A" Chapters

10% Coverage from rest of the chapters

<table>
<tr><td>A [DIL SE PADHO]</td><td>B [DIMAAG SE PADHO]</td><td>C [AANKHO SE PADHO YA BAS NIHAAR LO]</td></tr>
<tr><td>How to study
Provision of law:
Do All the Provisions thoroughly

Q & A :
Do All MAJOR Questions (videos available on you tube channel – CA Rajkumar Classes)</td><td colspan="2">How to study
Provision of law:
Do Selective Provisions thoroughly (List of Selected Provisions attached herewith)

Q & A :
Do selective Questions ((List of Selected Questions attached herewith)
(videos available on you tube channel – CA Rajkumar Classes)</td></tr>
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"A" category	"B" category	"C" category
Supply	Taxable person [Sec 22, 23, 24]	Introduction and Constitution
Place of supply	Invoice	Definitions
Exemptions	Time of Supply	Goods and services
Computation/Valuation	Registration [Sec 25 to 30]	
Reverse charge Mechanism	Filing of Return	
Input tax credit	Accounts and Records	
Manner of payment		
TDS/TCS		
E-way bill		

GST- List of Selected Provisions and Selected Questions related to category B&C

Chapter	Taxable Person
Topics to be covered	• Section 22 Registration after Threshold Limit, Voluntary Registration • Section 23 No Registration • Section 24 Mandatory Registration
Important Question from Question Bank (Subjective)	Question II (2) – Examine the following cases Question II (6) – Rishabh Enterprises Question II (7) – Jayant Enterprises Question IV (1) – BBD Pvt Ltd Add Question (1) - Nesamani

Chapter	Invoice
Topics to be covered	• Section 31 Who, When and How to issue invoice • Section 34 Debit Note and Credit Note • E Invoicing
Important Question from Question Bank (Subjective)	Question I (4) – Sarabhai Private Ltd Question I (8) – Luv & Kush Pvt Ltd Question I (11) – Bali Limited Question I (20) – Eden Ltd Question II (3) – Ranga Sanga Ltd Add Question (1) – Fashion Queen Ltd

Chapter	Time of Supply
Topics to be covered	• Section 12TOS in case of Goods • Section 13 TOS in case of Service
Important Question from Question Bank (Subjective)	Question I (7) – Trust Industries Ltd Question II (5) – Royal Fashions Question II (8) – Mr. Lakhan Question IV (1) – An order is Placed Add Question (1) – From the following

Chapter	Registration
Topics to be covered	• Section 25 Procedure of Registration • Section 27 Registration of NRTP and CTP • Section 29 Cancellation and Suspension of registration • Section 30 Revocation • Physical Verification • Furnishing Bank Details @ 30 days
Important Question from Question Bank (Subjective)	Question I (4) – M/s Siya Ram Question I (5) – Mr. X of Haryana Add Question (1) – Examine whether the

Chapter	**Return**
Topics to be covered	• Section 37 Outward Supplies Details GSTR 1 • Section 38 Communication of details of inward supplies and ITC • Section 39 Filling of Perodic return • Section 40 First Return • Section 44 Annual Return • Section 45 Final Return • Section 47 Late Fees
Important Question from Question Bank (Subjective)	Question II (4) – Mr. Gauri Shiva Question II (6) – PQR Ltd Add Question (1) – List the detail

Chapter	**Introduction and Constitution**
Topics to be covered	• Powers to Levy GST (Article 246A and Article 269A) • Cross Utilization of Input Tax Credit • GST Council (Article 279A) • Goods and Services Network (GSTN)
Important Question from Question Bank (Subjective)	Question I (1) – Explain the salient features Question II (3) – List the central and state levies Question II (9) – Bring out the salient Question III (2) – Who are the members

Chapter	**Definitions**
Topics to be covered	Aggregate Turnover, Supplier, debit credit Note, Specified actionable claims, Online Money Gaming
Important Question from Question Bank (Subjective)	Question I (1) – Define the following term

Chapter	**Goods & Services Chargeability of GST**
Topics to be covered	Charging Section 9 (5)
Important Question from Question Bank (Subjective)	-

Chapter name	MAY 2023 EXAM	NOV 2023 EXAM	MAY 2024 EXAM	SEP 2024 EXAM	JAN 2025 EXAM	MAY 2025 EXAM	SEP 2025 EXAM	ABC CATEGORY BASED ON 7 EXAMS
Introduction and Constitution	-	-	-	Theoretical Question Marks 3 on GST Council Proceedings may not be invalidated	Theoretical Question Marks 3 on Old taxes subsumed in GST	Theoretical Question Marks 3 on deficiency in Old VAT regime		C
Definitions	-	-	-					C
Goods and services	-	-	-					C
Supply	Composite and Mixed Supply Based Question in Support With ITC availed, ITC Utilization 8 Marks Theoretical Sch-III 5 Marks	Theoretical Question 2 Marks Based on Donation Theoretical Question 2 Marks Based on Schedule I Import of services	Theoretical Question 5 Marks on Post Supply Discount	Theoretical Question Marks 5 on Import of Services	Numerical Question Marks 5 on Composite & Mix Supply	Theoretical Question Marks 5 on Sch I		A
Place of supply	-	-	Theoretical Question 5 Marks	Theoretical Question Marks 5	Theoretical Question Marks 5		Theoretical Question Marks 5	A
Taxable Person	Case study 2 Marks Liable to Registration or Not Numerical 5 Marks Calculation of Aggregate Turnover	-	-				Numerical 5 Marks on Calculation of Agg T/O & applicability of Reg.	B
Exemptions	Numerical 4 Marks Health Related Theoretical Based on GTA 5 Marks	Numerical 6 Marks based on Education Entertainment, Transportation and Renting	Numerical 5 Marks on Sports, Construction of residential property, warehousing etc	Numerical 5 Marks	Theoretical Question Marks 5 on Exemptions for old age homes	Theoretical Question Marks 5 on Exemptions for Education & Health	Numerical 5 Marks along with RCM & TOS	A
Computation / Valuation	Theoretical 5 Marks Ineligible Persons	-	10 Marks Question on Net GST Liability Calculation	10 Marks Question on Output GST Liability along with ITC available Calculation	10 Marks Question on Net GST Liability Calculation	10 Marks Question on Net GST Liability along with ITC available & Exemptions Numerical Question Marks 5 on Calculation of Taxable Value of Supplies including	10 Marks Question on Net GST Liability Calculation	A

						Exemptions , TCS and Dr/Cr note		
RCM	Theoretical in Support With: Supply, Exemption 6 Marks	-	Theoretical Question 5 Marks on Advocate Services		Numerical Question Marks 5 on RCM liability calculation			A
Invoice		Theoretical Question 4 Marks Based on E Invoicing	-	Theoretical Question Marks 2 on E-invoice Exemption		Theoretical Question Marks 5 on Issuance of Invoice after delivery of Goods		B
Time of supply	-	-	-		Theoretical Question Marks 5 on TOS of Construction of Roads			B
Registration [Sec 25 to 30]	-	Theoretical 5 Marks Based on Revocation of Cancellation of Reg	-	Theoretical Question Marks 5 on Composition Levy	Question Marks 5 on effective registration date & E-invoice Period	Theoretical Question Marks 2 on CTP//NRTP RC validity		B
Input tax credit	-	Practical Question 8 Marks in Support with RCM, TOS and Manner of Payment Theoretical Question Based on Section 16 for 6 Marks	Practical Question 5 Marks in Support with Registration			Practical Question 5 Marks on Net ITC available	Practical 5 Marks on ITC Calculation	A
Manner of payment	Theoretical Section 49(8) 5 Marks Theoretical Rule 86A Based 5 Marks	Theoretical Question Marks 5 Based on Rule 88C Theoretical Question 3 Marks Based on Utilization of ITC	Theoretical Question Marks 5 Based on Rule 88B & Sec 50 Int			Practical Question Marks 5 on Calculation of Interest payable	Theoretical Question Marks 5 Based on Rule 86B	A
TDS/TCS	-	-	Theoretical Question 5 Marks - Who is liable to deduct TDS	Theoretical Question 5 Marks - TDS applicability & Period of TDS				A
Filing of Return	Theoretical QRMP Scheme 3 Marks	-	-		Theoretical Question Marks 5 on Rectification of Return u/s 39			B
Accounts and Records	-	-	-	Theoretical Question Marks 5 on Works				B

				Contracts Accounts Maintenance Theoretical Question Marks 5 on Agent Accounts Maintenance				
E-way bill	Theoretical 2 Marks	Theoretical Question 3	-		Theoretical Question Marks 2 on Rule 138E	Theoretical Question Marks 5 on Rule 138C	Theoretical Question Marks 5 on Eway Bill generation requirements & Bill to – Ship to Model	A