

Contents

	PAGE
<i>Module-wise Marks Distribution</i>	I-5
<i>Previous Exams Trend Analysis</i>	I-7
<i>Module-wise Comparison with Study Material</i>	I-11

SECTION A GOODS AND SERVICES TAX ACT AND RULES

MODULE 1 BASICS, SUPPLY & COMPOSITION SCHEME

CHAPTER 1.1

➤ BASICS & SUPPLY	1.3
-------------------	-----

CHAPTER 1.2

➤ COMPOSITION SCHEME	1.14
----------------------	------

CHAPTER 1.3

➤ OTHER BASICS	1.16
----------------	------

MODULE 2 TIME OF SUPPLY

2.1

MODULE 3 PLACE OF SUPPLY

3.1

MODULE 4 VALUE OF SUPPLY

4.1

MODULE 5 INPUT TAX CREDIT

5.1

MODULE 6 TDS & TCS UNDER GST**CHAPTER 6.1**

- TDS UNDER GST 6.1

CHAPTER 6.2

- TCS UNDER GST 6.2

MODULE 7 E-WAY BILL

7.1

MODULE 8 GST REFUNDS

8.1

MODULE 9 GST RETURNS

9.1

MODULE 10 GST REGISTRATION

10.1

MODULE 11 ACCOUNTS & RECORDS

11.1

MODULE 12 AUDIT, DISPUTE RESOLVE MECHANISM & INSPECTION, SEARCH & SEIZURE**CHAPTER 12.1**

- ASSESSMENT 12.1

CHAPTER 12.2

- AUDIT 12.2

CHAPTER 12.3

- INSPECTION, SEARCH & SEIZURE 12.3

CHAPTER 12.4

- DEMANDS & RECOVERY 12.4

CHAPTER 12.5

- OFFENCES & PENALTIES 12.5

CHAPTER 12.6

- APPEALS & REVISION

12.8

CHAPTER 12.7

- ADVANCE RULING

12.9

MODULE 13 OTHER MISCELLANEOUS PROVISIONS

CHAPTER 13.1

- ANTI-PROFITEERING (SECTION 171)

13.1

CHAPTER 13.2

- INVOICING & E-INVOICE

13.2

CHAPTER 13.3

- TRANSITIONAL PROVISIONS

13.3

CHAPTER 13.4

- ELECTRONIC LEDGERS

13.5

SECTION B CUSTOMS ACT & RULES

MODULE 14 CUSTOMS ACT & RULES

CHAPTER 14.1

- BASICS AND IMPORT VALUATION RULES

14.3

CHAPTER 14.2

- WAREHOUSING

14.6

CHAPTER 14.3

- DUTY DRAWBACK

14.7

CHAPTER 14.4

- BAGGAGE

14.10

CHAPTER 14.5

- IMPORT OF GOODS AT CONCESSIONAL RATE OF DUTY

14.59

	PAGE
CHAPTER 14.6	
➤ REMISSION OF DUTIES	14.63
CHAPTER 14.7	
➤ REFUND	14.65
CHAPTER 14.8	
➤ VARIOUS TRADE FACILITATION MEASURES	14.66
MODULE 15 FOREIGN TRADE POLICY [2023]	15.1
MODULE 16 SPECIAL ECONOMIC ZONE SCHEME	16.1