

CA FINAL PAPER 8: INDIRECT TAX LAW (100M)
CHAPTER WISE WEIGHTAGE BASED ON PAST EXAM ANALYSIS

No.	CHAPTER NAME	70 marks - excl. MCQs														Avg. of category (excl. MCQs)	ICAI Weightage (incl. MCQs)
		Sept-25	May-25	Nov-24	May-24	Nov-23	May-23	Nov-22	May-22	Dec-21	Jul-21	Jan-21	Nov-20	Nov-19	May-19		
I	GST (75 marks)																
2	Supply under GST	2.5		5	5			6	4	-	2	5	-	4	-	34.25 Marks	34 - 49 marks
3	Charge of GST & Composition levy & RCM						4	-	4	2	11	2	7	5	-		
4	Exemptions						5	-	7	7	-	-	-	9	4		
5	Place of Supply	2.5	4		5	4		5	1	4	-	9	4	-	-		
6	Time of Supply	5	5			5		-	-	2	5		5	-	-		
7	Value of Supply				5			-	4	13	4	5	4	4	13		
8	Input Tax Credit; Computation of net GST	24	19	29	19	23	23	19	12	4	10	17	22	10	19		
	TOTAL	34	28	34	34	32	32	30	32	32	32	38	42	32	36		
9	Registration	9	3					4	2	4	5	-	4	4	-	12.63 Marks	8 - 23 marks
10	Tax Invoice; Credit Note and Debit Note		2	5				2	4*	-	-	-	-	-	-		
11	Accounts and records; E Waybill					4	4	-	2	4*	4*	7	-	-	10		
12	Payment of Tax; TDS and TCS	5	5	13	5	9		5	5	-	-	4	4	-	-		
13	Returns							4*	-	-	-	-	-	-	-		
14	Import and Export under GST						5	-	-	-	-	-	-	-	-		
15	Refunds				10	5	5	-	-	9*	4*	-	-	5	5		
16	Job Work	4	5					-	4	-	-	-	-	-	-		
20	Liability to pay in certain cases					4		-	4*	-	4	-	-	-	-		
	TOTAL	18	15	18	15	22	14	15	17	13	13	11	8	9	15		
19	Demands and recovery					4		5	-	4	9	-	4	5	-	9.88 Marks	8 - 19 marks
21	Offences and Penalties			5	5		5	4	-	5	-	4*	-	13*	8		
22	Appeals and Revisions	6	5	5	6		4		5	-	-	4	5*	-	-		
23	Advance Ruling		6				4	4*	-	-	-	-	-	-	-		
	TOTAL	6	11	10	11	4		13	5	9	9	8	9	18	8		
1	Introduction to GST in India including Constitutional aspects						5	-	-	-	-	6*	5*	4*	-	5 Marks	4 - 8 marks
17	Assessment and Audit	9	9			5		-	-	-	5	-	5	-	-		
18	Inspection, search, seizure and arrest	5			4		5	-	5	-	-	-	-	-	-		
24	Miscellaneous Provisions							5	-	5	-	-	-	-	-		
	TOTAL	14	9		4	4		5	5	5	5	6	10	4	0		
	GST (Total - Excl. MCQs)	72	63	62	64	62		59*	59	59	59	59*	69	59*	59	59 marks (mostly)	75 marks

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		Sept-25	May-25	Nov-24	May-24	Nov-23	May-23	Nov-22	May-22	Dec-21	Jul-21	Jan-21	Nov-20	Nov-19			May-19
II Customs and FTP (25 marks)																	
1-II	Levy and Exemptions			4				-	-	5	5	5	-	-	5		14 Marks
2	Types of duty					5	5	5	-	5	2	-	5	5	2		10 - 16 marks
3	Classification of goods				4			-	5	-	-	5	-	-	-		
4	Valuation	8	9	4	4	10	10	10	7	5	8	10	-	10	8		
	TOTAL	8	9	8	8	15		15	12	15	15	20	5	15	15		
5	Import and Export procedures		8		4		5	5	8	5	-	-	-	5	5		9.75 Marks
6	Warehousing #		4		4	5		-	-	-	-	-	-	-	-		
7	Duty drawback					10		-	-	5	10	-	5	5	-		
8	Refund under Customs	4		8				5	-	-	-	5	-	-	-		
9-II	Foreign Trade Policy - Export promotion schemes			4	4			-	5	-	-	-	5	-	5*		
	TOTAL	4	12	12	12	15		10	13	10	10	5	10	10	10		
1-I	Introduction to Custom Law	-	-	-	-	-	-	-	-	-	-	-	-	-	-		2.5 - 5 marks
9-I	Introduction to FTP	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Customs and FTP (Total - Excl. MCQs)	12	21	20	20	30		25	25	25	25	25	15	25	25	25 marks (mostly)	25 marks

* Figures adjusted for internal choice in Question 5/6; # New topic added

NOTE:
1: Weightage of Optional questions has been taken in calculations; **2:** MCQs are not considered in calculation. Only theory paper weightage has been taken.

Question No.	Sept-25		May-25		Nov-24		May-24		Nov-23		May-23	
	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M
COMPULSORY												
1	Computation of minimum net GST liability payable in cash	14	Computation of net GST liability including ITC, RCM	14	Computation of net GST liability including ITC, RCM	14	Computation of net GST liability including ITC, RCM	14	Computation of net GST liability including ITC, RCM	14	Computation of net GST liability including ITC, RCM and Exemptions	14
OPTIONAL (4 of 5)												
2(a)	Determine the value of taxable supply and net GST liability payable in cash	10	Computation of net GST liability including RCM	5	Computation of net GST liability including RCM	5	Computation of net GST liability including ITC, supply and tax invoice concept	5	Computation of net GST liability including ITC, RCM and Exemptions	9	Computation of net GST liability including ITC, supply and tax invoice concept	9
2(b)	Calculate the assessable value and basic custom duty (BCD) payable with appropriate working notes under the Customs Act, 1962	4	GST Implications on Job Work and Supply of Goods	5	Valuation of Inter-Branch Services under GST Law and ITC	5	GST Computation for Online Gaming Transactions and Net Amount Transfer	5	Valuation under Customs - Computation of Basic customs duty payable	5	Valuation under Customs - Computation of Basic customs duty payable	5
2(c)			Computation of Assessable Value for Customs Duty on Imported Goods	4	Computation of Assessable value under Customs act,1962	4	Computation of Assessable value under Customs act,1962	4				
3(a)	i) Determine the place of supply for the independent cases ii) Taxability under GST of vehicle hire for transportation vs mere road transport exemption	5	Determine the place of supply for the independent cases	5	Input Tax Credit on Machinery for Exempt Product under GST Law	5	Place of supply	5	Time of supply and taxability of service	5	Exemption related to education services	5
3(b)	Time of Supply of Services under GST (Section 13 of the CGST Act, 2017)	5	GST Liability on Spectrum Allocation: Full Upfront Payment vs Deferred Payment	5	Determining Supply under GST Law for Various Transactions	5	Supply under GST	5	(i)Place of supply of service (ii)Taxability of service	4	Choosing Between Composition Scheme and Regular Scheme under GST	4
3(c)	Import of Goods at Concessional Rate of Duty or for Specified End Use – Job Work Provisions under Customs (IGCR) Rules, 2022	4	Calculation of Differential Customs Duty and Interest on Capital Goods Under Concessional Duty Scheme	4	Remission of Customs Duty on Lost, Destroyed, or Abandoned Goods under the Customs Act, 1962	4	Classification of Imported Goods and Impact of Exemption Notifications	4	Action to be taken when proper officer imposed countervailing duty	5	Inclusion of Advertisement, Marketing, and Promotion Expenses in the Value of Imported Goods	5
4(a)	Interest on Delayed Payment of Tax under Section 50 of the CGST Act, 2017	5	Applicability of TDS Provisions on Various GST Supplies by a Registered Taxpayer	5	Payment of GST and Utilization of Input Tax Credit under the CGST Act, 2017.	5	Electronic commerce operator	5	Computation of interest payable	5	Refunds under inverted structure	5
4(b)	Registration under GST – Provisions, Exemptions and Procedural Requirements (Sections 22–30 of the CGST Act, 2017 read with Rules 8–25 of the CGST Rules, 2017)	5	i)GST Filing Options for Multiple Places of Business ii) Dynamic QR Code Requirements under GST for E-Commerce Operators and Suppliers	3 2	Dynamic QR Code Requirements and Place of Supply Determination under GST	5	Computation of amount refundable	5	Time line retain their books of accounts and other records	4	Requirement for issuing the E-Way bill	4
4(c)	Baggage Rules, 2016 – Determination of Dutiable Value of Baggage	4	Computation of Customs Duty on Baggage (Tourist – Foreign Origin) under Baggage Rules, 2016	4	Computation of Interest on Refund and Security under Section 27A of the Customs Act, 1962	4	Customs Regulations for Importing Used Household Goods by NRIs under Baggage Rules, 2016	4	Assessment of Customs Duty Based on Revised Price Confirmed by Email	5	Determination of customs duty payable including safeguard duty	5
5(a)	Detention, Seizure, and Release of Goods and Conveyance in Transit under Section 129 of the CGST Act, 2017	5	Fraudulent issuance of Invoices without Supply of Goods – Offences and Penalties under Section 74 & Section 132 of CGST Act, 2017	5	Compounding of Offences and Legal Provisions under Section 138 of CGST Act, 2017	5	Pre-Deposit Requirements and Interest on Refund under GST Law	5	Determine the total amount of Penalty (CGST + SGST) leviable under GST law in respect of such erroneous refund	5	Penalty under Section 73 in various situations	5
5(b)	Determination of Tax Not Paid, Short Paid, or Erroneously Refunded under Section 74A of the CGST Act, 2017	5	Revision, Appeal and Adjudication Proceedings under CGST Act, 2017 (Sections 74 & 108)	5	Filing an Appeal under GST Law: Manual Submission and Legal Provisions	5	Compounding of offences in case of prosecution	5	Validity of demand and determine the notice issued under section 74(1);	4	(a) Can goods be classified based on an advance ruling issued for someone else? (b) Is registration required to apply for an advance ruling	4
5(c)	Refund of Import Duty on Re-Export of Imported Goods – Section 26A of the Customs Act, 1962	4	Interest on duty deferred under Customs Act for warehoused goods beyond 90 days	4	Refund of Custom Duty Paid Under Protest	4	Customs Warehousing and Indemnity Bond Requirement	4	Interest receivable/payment on (i)Payment of duty drawback (ii)Erroneously refunded	5	Determination Customs duty payable on baggage	5
6(a)	Production of Additional Evidence at the Appeal Stage under Rule 112 of the CGST Rules, 2017	6	Power and procedure of Authority for Advance Ruling (AAR) and Appellate Authority for Advance Ruling (AAAR) with reference to section 70(5) and 106 of the CGST Act, 2017	6	Payment of Tax and Other Amounts in Installments under Section 80 of the CGST Act, 2017	6	Limitations on the Powers of Revisional Authority under Section 108 of the CGST Act, 2017	6	TDS is not liable To be deducted under the GST law or Discuss the liability to pay tax, interest or penalty on death of a person so liable.	4	Amount of Tax along with interest payable under section 50 and amount of penalty or Options for appealing a decision made by the Appellate Tribunal	4
6(b)	Validity of Assessment Proceedings under Section 160 of the CGST Act, 2017 or Audit under GST –	4	Assessment of Non-filer of returns' under section 62 of the CGST Act, 2017, or Special Audit under Section 66 of CGST Act, 2017	4	Summons under GST Law or Authority and Circumstances for Ordering Inspection under GST Law	4	Search Warrant under the CGST Act, 2017 or Officers Empowered to Assist Proper Officers under Section 72 of the CGST Act, 2017	4	Summary Assessment under section 64 of the CGST Act,2017	5	Powers available to proper officers for scrutiny of returns under GST.	5
6(c)	Denied Entity List (DEL) – Authority, Restrictions, and Removal under GST	4	Mandatory Documents under Customs Law for Export and Import	4	Recognition and Threshold Limits for Status Holders under Foreign Trade Policy	4	Trade Facilitation Measures under the Foreign Trade Policy (FTP)	4	Rights of the Owner of Warehoused Goods under Section 64 of the Customs Act, 1962	5	Introduction-Provisions empower the government to levy taxes,customs duty and export duties	5

DIRECT TAX LAW (100M)
SED ON PAST EXAM PATTERN

Question No.	Nov-22		May-22		Dec-21		Jul-21		Jan-21		Nov-20		Nov-19		May-19	
	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M
1	Computation of net GST liability including ITC, supply and tax invoice concept	14	Computation of net GST liability including ITC, RCM, common credit and Rule 86B	14	Computation of net GST liability including ITC and exemptions and TOS and RCM and GSTR 2A	14	Computation of net GST liability including ITC and RCM concept and composite supply	14	Computation of net GST liability including ITC and Rule 42 and also RCM	14	Computation of net GST liability including ITC and GSTR 2A Concept and RCM	14	Computation of net GST liability including ITC and JV Concept and RCM	14	(a) ITC availability and computation of net tax liability along with R.42 concept (b) Exemption - Education related	10
COMPULSORY																
OPTIONAL (4 of 5)																
2(a)	Availability of ITC including concept of blocked credit	9	Exemptions and RCM	9	Value of Supply along with Rules 27, 28, 29 and 30	9	Tax payable by composition registered tax payer	5	Determination of place of supply in different cases	9	Computation of GST liability including various RCM provisions	5	Exemptions - Education related and also renting related	9	Computation of net GST liability	9
2(b)	Valuation under Customs - Computation of Basic customs duty payable	5	Valuation under Customs and duty payable	5	Valuation under Customs and duty payable	5	Computation of net GST liability including valuation Section 15(1)	4	Valuation under Customs - Duty payable	5	Valuation under R 32 for money changing and Air travel agent	4	Valuation under Customs - Imported goods exported for repairs	5	Customs duty computation along with safeguard duty	5
2(c)							Valuation under Customs - Assessable value	5			Valuation under Customs - Assessable value and duty payable	5				
3(a)	Determination of Place of Supply	5	Determination of GST liability and Place of Supply	5	Exemption related to education services	5	Time of Supply for goods and services	5	Applicability of Ewaybill and consequences on failure	5	Time of supply for change in rate of tax	5	Eligibility for composition scheme	5	Computation of value of supply along with ITC concept	9
3(b)	Computation of GST payable - Concept of Non complete fee taxability	4	Taxability of Supply along with concept of composite and mixed supply	4	Place of Supply - Immovable property Service and also for Import of goods	4	RCM in case of import of services	4	(i) Time limit for refund application under customs (ii) Claiming of refund for duty paid twice - Time limits applicability	2	Related to place of supply under Section 13(3)	4	Valuation - Inclusions	4	Customs import valuation	5
3(c)	Applicability of customs duty on supply to SEZ	5	Classification under Customs + Laptop + HP Case law	5	Impact of Customs duty in case of pilferage and damage	5	Customs duty on damaged goods	5	(i) Article 246A (ii) Maintenance of records by unregistered transporters	2	Calculation of anti dumping duty	5	Types of customs duty imposition	5		
4(a)	Computation of TDS u/s 51	5	Computation of interest payable under GST	5	Refund under Inverted duty structure	5	Computation of aggregate turnover	5	ITC availability including blocked credit concept	5	Distribution of credit by ISD	5	Computation of refund	5	Refund computation under GST for exports	5
4(b)	Computation of aggregate turnover and determination of registration requirement	4	Effective date of registration + Maintenance of Books	4	Liability for registration	4	Impact of refund on non realisation of export proceeds OR Requirement for issuance of awaybill	4	Filing of appeal	4	TDS by PSU - Section 51	4	Cases where PO can suo moto cancel registration	4	Computation of penalty under Section 129	4
4(c)	Valuation under Customs - Identical/ Similar goods	5	Computation of interest under Customs in case of provisional and final assessment	5	Applicability of anti dumping duty along with retrospective effect concept	5	Determination of customs duty payable including safeguard duty	5	Classification under Customs for accessories	5	Calculation of Duty drawback on re export of import goods	5	Computation of assessable value under Customs - Rule 8	5	Interest calculation after completion of warehousing period	5
5(a)	Determination of compounding amount	5	Appeals - Procedure + Time limit + Pre deposit	5	Penalty in case of issuance of invoice without actual supply	5	Penalty under Section 74 in various situations	5	Levibility of GST in case of transfer of document of title	5	Restriction of utilisation of ITC	5	Calculation of tax and interest in case of suppression	5	Requirement for generation of Ewaybill	5
5(b)	Determination of penalty payable under Section 129	4	Job Work - Availability of ITC + Time limit for return	4	Determination of demand under Section 74 along with departmental Audit Concept	4	(i) Determination of demand under section 74 and Section 73 when Section 74 is dropped (ii) Applicability of interest in case order is silent - Section 75	2	Background of Customs	5	Applicability of penalty in case of Section 73 for late filing of GSTR 3B	4	Compounding of offences in case of prosecution	4	Valuation under R 32 for insurance business	4
5(c)	Customs duty payable on Baggage	5	Baggage + Valuation - Inclusion in relation to amount payable as a condition of sale of goods	4	Determination of Value of Customs Baggage	5	(i) Interest in case of delayed payment of drawback - Section 75A (ii) Interest in case of delayed payment of excess drawback recovered	3	Constitution 101st Amendment Act	4	Computation of duty scrip under SEIS	5	Customs baggage	5	Customs - Clearance from EOU to DTA	5
6(a)	Advance Ruling applicability OR QRMP applicability	4	Non applicability of Dynamic QR Code OR Liability of partners as per Section 90 of GST	4	Records to be maintained by Agent OR Cases where Unjust Enrichment is not applicable	4	Liability of partners of firm for payment of tax	4	Value of Supply - Inclusions and Exclusions	5	Revisonal Authority - Powers and time limit OR GST council - Members and recommendations	5	Penalty in case of non issuance of invoice - Supplier and Receiver	5	Records not required for composition registered persons	5
6(b)	Cases where assessment order can be withdrawn by PO	5	Search and Seizure - Safeguards	4	Situations Where Anti Profiteering Authority can pass orders	5	Assessment of unregistered persons under Section 63	5	Applicability of TDS/ TCS	4	Registration applicability	4	Confiscation of goods OR GST council recommendations	4	Cases where appeal cannot be filed - Section 121	4
6(c)	Exceptions under Section 27 of Customs - Refund may be paid to applicant	5	Distinction between Advance Authorisation and DFA Scheme	5	Cases where drawback is not allowed under Section 74	5	Customs drawback under Section 75 - Points to be noted	5	Valuation under Customs - Imported goods exported for repairs	5	Time limits for finalising provisional assessment	5	Drawback in case of reexport of wearing apparel	5	Categories where MEIS is not applicable OR Advance authorisation applicability	5