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CA CMA SHIVA TEJA

1FIN By IndigoLearn

- CA + CMA with 12+ years of teaching experience
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- 140+ Questions & 400 MCQs
- Real-life examples and diverse case scenarios for deeper understanding
- Animated Classes with unlimited views for conceptual understanding



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CA CMA SHIVA TEJA

What Our Students have to say....

Varun Shetty

Tax was always a nightmare for me but indigolearn made me fall in love with tax and I scored the highest in tax ..I owe a big thanks to Shivateja sir and Indigolearn Thank you so much

Ahil Varshan

Thank you so much It is because of your classes I was able to pass in Taxation Shiva Teja sir helped me a lot

GURRAM JANVITHA

Thanks to Shiva Teja Sir, Suraj Sir. Had a great journey with IndigoLearn.

Vaishnavi Sapakal

Really excellent teaching sir thank you

Sai Suparna Puttu

Thank you for your support and blessing to us.

Soniya S

You have been a great support to my success...I successfully cleared my group-1 exam especially taxation with the help of those classes I could clear exam.. Thank you so much Indigolearn

Preethi S

Taxation was very hard to undersatnd for me in my 1st attempt. But thanks Shiva Teja Sir for exceptional Taxation lectures, i scored 61. I would strongly recommend him. Your passion and clear explanations made learning enjoyable.

Priya A

It's been a great journey with indigolearn, i enjoyed all the classes which I took, especially Shiva Teja sir Income tax classes i enjoyed a lot. Thanks you.

Abhiram

I have taken taxation revision class for ca inter. From past 2 attempts I failed and got low marks in tax but now I have secured 72 marks in taxation that is because of the detailed revision class by ca shiva teja sir, it helped me a lot while revising for the tax

What Our Students have to say....

Dhanusiya

Thank u so much to CA Shiva Teja sir. Classes are good and very understanding I really loved the videos **Today result are out I got 69 in tax Thank you so much indigolearn for providing classes**

Issac Jolly

I only bought shiva teja sir's Taxation classes and as you can see, that had made all the difference!! thanks to 1FIN and all the people behind it.... It's not just a victory, it's an emotion!

Kamal

I took Taxation Classes from Indigolearn and scored 53 marks. **Thank you Shiva Teja Sir, Varun sir and the whole Indigolearn team. Now, I am a CA Finalist**

Arish

I really like the way of teaching from all those faculties Especially Mr. Shiv teja sir is great at teaching of Taxation If i give rating in the basis of star rating **I'll give 4.5 out of 5 Thank you for what you doing for studies to a students like me Thank you once again**

Preethi

Iam Preethi from Chennai I got enrolled at indigo learn for **CA inter With your lectures for both direct tax and indirect tax*I cleared CA Inter with 61 in taxation*** Your passion for the subject matter is evident in every lecture.Your enthusiasm for the subject has sparked my own interest . **The way you keep the energy throughout the lectures were remarkable and helped me revise the topics while watching the videos. Also thank you for breaking down the complex concepts Wanted to express my gratitude to you and the team wholeheartedly.**

Our Rankers

AIR 27



Sudeepta Benya
CA Final Nov-24

AIR 5



Sarthak Aggarwal
CA Inter May-23

AIR 19



Aman Mahajan
CA Inter Dec-21

AIR 33



Sundar B
CA Inter Dec-21

AIR 49



Ria Gupta
CA Inter May-22

CA INTER PAPER 3B - GST (50M)
CHAPTER WISE WEIGHTAGE BASED ON PAST EXAM ANALYSIS

S. No.	CHAPTER NAME	Sep-25	May-25	Jan-25	Sep-24	May-24	Nov-23	May-23	Nov-22	May-22	Dec-21	Jul-21	Jan-21	Nov-20	Nov-19	May-19	Avg. of category (excl. MCQs)	ICAI Weightage (incl. MCQs)
I																		
2	Supply		5	5	5	5	4	5	4	4	-	4	-	5	-	-		
3	Charge of GST & Composition levy		5	-	5	5	-	8	2	5	3	-	5	4	11	5		
4	Place of Supply	5	-	5	5	5	-	-	-	-	-	-	-	-	-	-		
5	Exemptions		5	10	5	-	-	7	-	-	6	5	10	-	-	10	27.00	20 - 32 marks
6-I	Time of Supply		-	5	-	-	-	-	-	-	5	-	-	-	4	4		
6-II	Value of Supply		-			10	6	-	-	6	-	-	8	6	-	-		
7	Input Tax Credit & computation of liability	25	15	10	10	15	13	13	13	13	5	14	-	13	8	8		
	TOTAL	**30**	**30**	**35**	**30**	**40**	**23**	**33**	**19**	**28**	**19**	**23**	**23**	**28**	**23**	**27**		
II																		
8	Registration	5	2	5	-	-	5	-	7	5	9	5	5	4	5	9		
9	Tax Invoice and Ewaybill	5	5	2	2		7	2	9	7	5	-	7	3	5	5		
10	Payment of Tax and Interest		5	-	-	10	3	5	3	-	5	-	-	5	3	2		
11	Returns	5	-	5		-	5	3	5	3	-	10	3	3	5	-	15.85	10 - 16 marks
12	TDS &TCS	5	-	-	5	-	-	-	-	-	-	-	-	-	-	-		
13	Accounts and Records		5	-	10	-	-	-	-	-	-	-	-	-	-	-		
	TOTAL	**20**	**17**	**12**	**17**	**10**	**20**	**10**	**24**	**15**	**19**	**15**	**15**	**15**	**18**	**16**		
III																		
1	Introduction		3	3	3												3.00	0 - 2 marks
	GST (Total - Excl. MCQs)	**50**	**50**	**50**	**50**	**50**	**43**	**43**	**43**	**43**	**38**	**38**	**38**	**43**	**41**	**43**	**45.85**	**40 marks**

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. Till Nov 23 weightage was 40 Marks only, thereafter it is 50 marks

CA INTER PAPER 3B - GST (50M)

QUESTION WISE TOPICS BASED ON PAST EXAM PATTERN

Question No.	Sep-25		May-25		Jan-25		Sep-24		May-24		Nov-23		May-23		Nov-22		May-22		Dec-21	
	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M	Topic	M
COMPULSORY																				
5(a)	Computation of net GST liability inculding ITC concept	**5**	Computation of net GST liability inculding ITC concept	10	Computation of net GST liability inculding ITC concept	10	Computation of net GST liability inculding ITC concept	10	Computation of net GST liability including ITC concept	10	Computation of net GST liability including ITC concept	8	Computation of net GST liability including ITC concept and concept of composite supply	8	Computation of net GST liability including ITC concept and RCM concept and E invoicing	8	Computation of net GST liability including ITC concept and RCM concept	8	Computation of net GST liability including ITC concept and RCM concept	8
5(b)	Computation of GST liability - Exemptions and RCM concept combined	**5**	Computation of Taxable Value of Supply and GST Payable Including Forward and Reverse Charge Mechanism under GST	5	Concept of mixed supply and composite supply - Section 8	5	Exemptions	5	Value of Supply	5										
OPTIONAL (2 of 3)																				
6(a)	Determine ITC eligibility	**5**	Computation of Net ITC in Accordance with CGST Act 2017 or Rules, 2017	5	Computation of GST liability - Exemptions and RCM concept combined	5	Composition levy	5	Computation of net GST liability including ITC concept	5	Valuation - Value of Supply	6	Computatuon of GST liability - Exemptions and RCM concept combined	6	Computation of GST liability and ITC - Principal to Agent taxability - Del Credre Agent	6	Valuation - Value of Supply	6	Exemptions - Education related concept	6
6(b)	Place of supply	**5**	Determination Taxability of Services under GST Law	5	Place of supply	5	Place of supply	5	Place of Supply	5	Supply - Transaction is supply or not	4	Exemptions - Hospital	4	Composition Scheme and Registration applicability	4	Supply - Transaction is supply or not	4	Applicability of registration	4
7(a)	Computation of Aggregate Turnover and GST Registration Liability under GST Law	**5**	Calculation of Interest Payable under GST Law	5	determine the effective date of registration & revised tax invoice	5	Applicability of TDS	5	Payment of Tax and Interest	5	Ewaybill as per CGST Act	3	Payment of tax - Order for payment (Electronic Liability Register)	5	Computation of aggregate turnover for registration purpose	5	Issuance of Invoice for goods sent on approval basis	4	Time of Supply for goods and Services	5
7(b)	Bill To Ship To Model -E -Way Bill	**5**	Account and Records - Inspection and Verification of goods in Transit	5	Returns-rectification of errors and time limit of makinig the rectification	5	Accounts and records-Accounts for works contract	5	Payment of Tax and Interest	5	Tax Invoice	4	QRMP scheme and the requirement of ewaybill in case of principal to jobworker	3	Transfer of balance in electronic cash ledger	3	Ewaybill for multiple invoices	3	Calculation of interest liability under Section 50	5
7(c)											Payment of Tax and Interest	3	7(b)(ii) Job worker & Eway Bill	2	7(b)(ii) - Requirement for generation of ewaybill	2	GST returns - GSTR 1 filing	3		
8(a)	Rule 86B -Exceptions and Nature of Restrictions	**5**	Scope of Supply under Section 7 of the CGST Act, 2017"	5	HAM Model- Time of supply	5	Supply-section 7(1)(b),7(1)(c)	5	Value of Supply (or) Supply - Consideration	5	Input Tax Credit (Or) Registration	5	Non eligibility of composition scheme and the exemption related to GTA **(or)** transactions covered in Schedule III	5	Rule 86B - Applicability and exceptions	5	RCM concept - In case of service by Government to Business Entity	5	Registration requirements for CTP	5
8(b)	i) Exceptions to Filing Return under GST and Circumstances for Debarment from Furnishing GSTR-1/IFF ii)Exemption from GST Registration for Unregistered Persons Supplying through E-Commerce Operators – Conditions under Notification No. 34/2023-CT and Section 23 of CGST Act, 2017	**5**	(i) Provisons related to CTP and NRTP (ii) evolution of goods or services	2 3	Exemptions	5	(i)E inovoicing and (ii) Introduction of GST	2 3	Charge of GST	5	Returns	5	Rule 86A - Power of commissioner related to not allowing debit of electronic credit ledger	5	Isssuance of credit note	5	Utilisation of ITC	5	Cases where Dynamic QR code is not applicable for B2C transactions	5
			OR Section 31 of CGST Act,2017	5	OR (i)E-Way Bill on Part-01 and (ii)state taxes subsumed in the GST Regime	2 3	OR Accounts and records-Additional documents to be kept by agent	5							**OR** Applicability and non applicability of IFF	5	**OR** Power of PO to cancel registration in various cases	5	**OR** Applicability of E Invoicing and the time limits for validity of Ewaybill	5