Contents

| | PAGE |
|--|-------------|
| Chapter-wise Marks Distribution | <i>I</i> -9 |
| Previous Exams Trend Analysis (May 2018 Onward) (New Syllabus) | I-11 |
| Previous Exams Trend Analysis (May 2018 Onward) (Old Syllabus) | I-15 |
| Chapter-wise Comparison with Study Material | I-19 |
| PART I | |
| GOODS & SERVICES TAX | |
| Chapter 1 | |
| GST in India - An introduction | 1.3 |
| Chapter 2 | |
| Supply under GST | 2.1 |
| Chapter 3 | |
| Charge of GST | 3.1 |
| Chapter 4 | |
| Exemption of GST | 4.1 |
| Chapter 5 | |
| Place of supply | 5.1 |
| Chapter 6 | |
| ◆ Time of supply | 6.1 |
| Chapter 7 | |
| Value of supply | 7.1 |
| Chapter 8 | |
| ◆ Input tax credit | 8.1 |

I-6 CONTENTS

| | PAGE |
|--|------|
| Chapter 9 | |
| Registration | 9.1 |
| Chapter 10 | |
| Tax invoice, credit and debit notes | 10.1 |
| Chapter 11 | |
| Account and records | 11.1 |
| Chapter 12 | |
| Payment of tax | 12.1 |
| Chapter 13 | |
| Returns | 13.1 |
| Chapter 14 | |
| ◆ Refund | 14.1 |
| Chapter 15 | |
| Job work | 15.1 |
| Chapter 16 | |
| ◆ Electronic commerce | 16.1 |
| Chapter 17 | |
| Assessment and audit | 17.1 |
| Chapter 18 | |
| Inspection, search, seizure and arrest | 18.1 |
| Chapter 19 | |
| Demands and recovery | 19.1 |
| Chapter 20 | |
| Liability to pay in certain cases | 20.1 |
| Chapter 21 | |
| Offences and penalties | 21.1 |
| Chapter 22 | |
| Appeals and revision | 22.1 |
| Chapter 23 | |
| Advance ruling | 23.1 |
| Chapter 24 | |
| Miscellaneous provisions | 24.1 |

| CONTENTS | I-7 |
|--|------|
| | PAGE |
| PART II | |
| CUSTOMS & FTP | |
| Chapter 25 | |
| Levy of exemptions from customs duty | 25.3 |
| Chapter 26 | |
| Types of duty | 26.1 |
| Chapter 27 | |
| Classification of imported and exported goods | 27.1 |
| Chapter 28 | |
| Valuation under the Customs Act, 1962 | 28.1 |
| Chapter 29 | |
| Importation, exportation and transportation of goods | 29.1 |
| Chapter 30 | |
| Duty drawback | 30.1 |

31.1

32.1

P.1

Chapter 31

Chapter 32

Refund

♦ Foreign Trade Policy

Solved Question Paper: Nov. 2019