

J.K. SHAH[®]
C L A S S E S

THE LEADER IN COMMERCE
COACHING. SINCE 1983.



How to clear
CA Final
Nov 22?



DISCLAIMER

The ABC Analysis of all papers is solely based on yester years' Question papers. It should only be used as an indicative guide. This analysis may or may not hold good for future exams

Note: For Papers 3, 4, 6, 7 & 8, MCQ's have been asked from May'19 attempt onwards and hence the total will not add up to 100 in these subjects.

WHAT TO STUDY?

Sr. No.	SUBJECT	JKSC notes	ICAI Module	RTP + ICAI Mock Test Papers +ICAI Past Exam Papers
1	Financial Reporting	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>
2	Strategic Financial Management	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>
3	Advanced Auditing and Professional Ethics*	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>
4	Corporate and Economic Laws	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>
5	Strategic Cost Management and Performance Evaluation	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>
6 B	Financial Services and Capital Markets	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>
6 C	International Taxation	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>
6 D	Economic Laws	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>
7	Direct Tax Laws and International Taxation	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>
8	Indirect Tax	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>	✓ <input type="checkbox"/>

HOW TO STUDY?

ABC Analysis of all papers

Note:

The ABC analysis includes marks with options.

PAPER 1

FINANCIAL REPORTING



PAPER 1: FINANCIAL REPORTING (100 Marks)

GRADE	CHAPTER NAME	MAY	NOV	MAY	NOV	NOV		JULY	NOV (DEC)	MAY
		18	18	19	19	20	20			
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)			
A	Consolidated Financial Statements (IND AS 27,28,110,111,112)	25	16	27	-	10	20	16	5	6
	Accounting and Reporting of Financial Instruments (IND AS 109,32,107)	16	20	12	14	18	19	19	29	19
	Ind AS 115: Revenue from Contracts with Customers	4	10	5	12	18	12	12	10	14
	Business Combination and Corporate Restructuring (IND AS 103)	10	4	8	28	8	-	5	14	20
	IND AS 102 Accounting for Share Based Payments	10	8	8	8	5	12	5	6	-
	TOTAL		65	58	60	62	59	63	57	64

PAPER 1: FINANCIAL REPORTING (100 Marks)

GRADE	CHAPTER NAME	MAY	NOV	MAY	NOV	NOV		JULY	NOV (DEC)	MAY
		18	18	19	19	20	20			
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)			
B	IND AS 33 - Earning Per Share	-	-	-	-	8	-	8	8	4
	IND AS 36 - Impairment of Assets	-	15	4	-	8	8	6	-	-
	IND AS 116 – Leases	12	-	-	-	8	6	4	10	-
	IND AS 108 - Operating Segments	10	-	-	-	6	4	8	-	-
	IND AS 16 - Property, Plant and Equipment	10	12	-	8	-	-	4	-	-
	Analysis of Financial Statements	-	-	16	12	-	-	-	-	-
	TOTAL		32	27	20	20	30	18	30	18

PAPER 1: FINANCIAL REPORTING (100 Marks)

GRADE	CHAPTER NAME	MAY	NOV	MAY	NOV	NOV		JULY	NOV	MAY
		18	18	19	19	20		21	(DEC) 21	22
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)			
C	Corporate Social Responsibility	8	4	-	-	5	6	6	-	6
	IND AS 34 - Interim Financial Reporting	-	-	5	4	6	-	5	4	-
	IND AS 19 - Employee Benefits	-	-	9	-	6	-	-	-	7
	IND AS 105 - Non-Current Assets Held for Sale and Discontinued Operations	-	8	-	10	-	-	-	-	8
	IND AS 20- Accounting for Government Grants	-	5	4	4	-	-	6	-	8
	IND AS 113 - Fair Value Measurement	-	5	-	8	-	-	-	4	5
	IND AS 38 - Intangible Assets	-	-	5	-	-	10	-	-	-
	IND AS 12 - Income Taxes	-	-	-	-	6	4	-	5	-
	IND AS 7- Statement of Cash Flow	-	-	-	-	8	5	-	6	-
	IND AS 21 - The Effects Of Changes in Foreign Exchange Rates	-	-	5	4	-	-	5	5	-

PAPER 1: FINANCIAL REPORTING (100 Marks)

GRADE	CHAPTER NAME	MAY 18	NOV 18	MAY 19	NOV 19	NOV 20		JULY 21	NOV (DEC) 21	MAY 22
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)			
C	IND AS 37- Provisions, Contingent Liabilities and Contingent Assets	-	-	-	-	-	-	-	-	-
	IND AS 24- Related Party Disclosures	-	-	-	-	-	-	-	-	-
	Ind AS 101: First-time Adoption of Ind AS	-	-	-	-	-	-	-	8	-
	TOTAL	12	22	33	46	35	45	35	42	57

SUMMARY		
GRADE	No. of Chapters	Total Marks
A	5	59
B	6	4
C	22	57

PAPER 2

STRATEGIC FINANCIAL MANAGEMENT

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PAPER 2: STRATEGIC FINANCIAL MANAGEMENT (100 Marks)

GRADE	CHAPTER NAME	MAY 18	NOV 18	MAY 19	NOV 19	NOV 20		JULY 21	NOV (DEC) 21	MAY 22
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)			
A	Foreign Exchange Exposure & Risk Management	8	24	24	8	20	16	8	16	8
	Security Valuation	6	28	24	8	15	4	16	22	8
	Mergers Acquisition & Corporate Restructuring	8	12	8	8	12	28	16	16	8
	Mutual Funds	10	8	8	10	22	8	8	8	16
	Derivative Analysis & Valuation	9	8	16	14	8	12	16	16	8
	Portfolio Management	14	8	8	20	12	18	8	4	16
	TOTAL	55	88	88	68	89	86	72	82	64

PAPER 2: STRATEGIC FINANCIAL MANAGEMENT (100 Marks)

GRADE	CHAPTER NAME	MAY	NOV	MAY	NOV	NOV		JULY	NOV	MAY
		18	18	19	19	20		21	(DEC) 21	22
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)			
B	Startup Finance	4	4	4	8	7	8	8	4	4
	Securitisation	4	4	4	8	4	8	4	4	4
	Risk Management	4	4	4	4	-	4	-	4	4
	International Financial Management	8	-	-	12	8	16	8	16	12
	Corporate Valuation	13	12	8	8	-	-	4	-	8
	Interest Rate Risk Management	8	4	-	8	8	-	4	4	12
	Financial Policy & Corporate Strategy	4	-	4	4	-	4	4	-	4
	Security Analysis	8	-	-	8	-	-	4	4	8
	TOTAL	53	28	24	60	27	40	36	36	56

SUMMARY		
GRADE	No. of Chapters	Total Marks
A	6	64
B	8	56

PAPER 3

ADVANCED AUDITING & PROFESSIONAL ETHICS



PAPER 3: ADVANCED AUDITING & PROFESSIONAL ETHICS (100 Marks)

GRADE	CHAPTER NAME	MAY 18	NOV 18	MAY 19	NOV 19	NOV 20		JULY 21	NOV (DEC) 21	MAY 22
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)			
A	Auditing Standards, Statements and Guidance Notes - An Overview	37	32	19	28	29	24	35	19	19
	Professional Ethics	22	18	14	14	12	12	12	12	8
	Company Audit	9	5	8	5	5	5	5	5	10
	Audit of Banks	4	4	4	5	5	5	-	5	5
	Audit Committee and Corporate Governance	4	4	6	5	5	5	-	5	5
	TOTAL	76	63	51	57	56	51	52	46	47

PAPER 3: ADVANCED AUDITING & PROFESSIONAL ETHICS (100 Marks)

GRADE	CHAPTER NAME	MAY 18	NOV 18	MAY 19	NOV 19	NOV 20		JULY 21	NOV (DEC) 21	MAY 22
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)			
B	Audit Reports	4	5	5	-	5	5	-	-	-
	Due Diligence, Investigation and Forensic Audit	9	-	5	4	5	5	9	5	5
	Audit of Consolidated Financial	5	5	4	-	5	5	-	5	5
	Audit under Fiscal Laws	5	5	4	4	-	8	9	5	5
	Internal Audit, Management & Operational Audit	4	9	4	4	5	-	5	-	4
	Special Aspects of Auditing in an Automated Environment	4	4	5	4	-	5	-	5	4
	TOTAL		31	28	27	16	20	23	23	20

PAPER 3: ADVANCED AUDITING & PROFESSIONAL ETHICS (100 Marks)

GRADE	CHAPTER NAME	MAY 18	NOV 18	MAY 19	NOV 19	NOV 20		JULY 21	NOV (DEC) 21	MAY 22
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)			
C	Audit of Public Sector Undertakings	4	4	5	5	-	-	-	5	-
	Audit of Insurance Company	4	4	5	-	-	4	4	4	5
	Risk Assessment and Internal Control	-	4	5	-	5	-	5	5	-
	Peer Review and Quality Review	4	4	-	-	-	5	-	4	9
	Audit of Non-Banking Financial Companies	-	-	-	5	5	-	-	4	-
	Audit Planning, Strategy and Execution	-	-	-	5	-	-	5	-	-
	Liabilities of Auditor	-	4	-	-	-	-	-	-	4
	TOTAL	12	20	15	15	10	9	14	22	18

Note: MCQ's are asked for 30 marks

SUMMARY		
GRADE	No. of Chapters	Total Marks
A	5	47
B	6	23
C	7	18

PAPER 4

CORPORATE AND ECONOMIC LAWS



PAPER 4: CORPORATE AND ECONOMIC LAWS – COMPANY LAW (60 Marks)

GRADE	CHAPTER NAME	MAY	NOV	MAY	NOV	NOV		JULY	NOV	MAY
		18	18	19	19	20		21	(DEC) 21	22
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)			
A	Appointment and Qualifications of Directors	8	20	16	16	8	4	8	10	10
	Meetings of Board and its Powers	20	-	10	6	6	14	10	8	8
	TOTAL	28	20	26	22	14	18	18	18	18
B	Appointment and Remuneration of Managerial Personnel	4	12	-	4	8	8	4	8	8
	Companies incorporated outside India	2	10	-	8	-	8	4	4	4
	Compromises, Arrangements and Amalgamations	8	-	4	4	8	-	4	4	4
	Inspection, Inquiry and Investigation	7	12	-	4	-	4	4	4	4
	Winding Up	6	-	8	4	4	-	4	4	4
	TOTAL	27	34	12	24	20	20	20	24	24

PAPER 4: CORPORATE AND ECONOMIC LAWS – COMPANY LAW (60 Marks)

GRADE	CHAPTER NAME	MAY	NOV	MAY	NOV	NOV		JULY	NOV (DEC)	MAY	
		18	18	19	19	20	20				
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)				
C	Removal of name of company	8	-	-	-	8	4	-	-	-	
	National Company Law Tribunal and Appellate Tribunal	8	8	-	-	-	4	-	-	-	
	Miscellaneous Provisions	2	2	8	-	4	-	8	-	-	
	Prevention of Oppression and Mismanagement	-	3	4	-	-	4	-	-	-	
	Registered Valuer	-	-	-	-	-	-	-	4	4	
	Government Company	-	-	-	-	-	-	-	-	-	
	Corporate Secretarial Practice – Drafting of Notices, Resolutions, Minutes and Reports	-	-	-	-	-	-	-	4	-	-
	TOTAL	18	13	12	0	12	12	12	12	4	4

SUMMARY		
GRADE	No. of Chapters	Total Marks
A	2	18
B	5	24
C	7	4

PAPER 2: CORPORATE AND ECONOMIC LAWS – OTHER LAWS (40 Marks)

GRADE	CHAPTER NAME	MAY 18	NOV 18	MAY 19	NOV 19	NOV 20		JULY 21	NOV (DEC) 21	MAY 22
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)			
B	The securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002	5	5	6	6	3	3	3	-	-
	The Foreign Exchange Management Act, 1999	6	6	-	3	3	3	3	6	6
	SEBI (LODR) Regulations, 2015	-	-	-	4	4	4	-	4	4
	The Arbitration and Conciliation Act, 1996	3	3	-	-	3	3	3	3	3
	Securities Exchange Board of India Act, 1992	-	6	-	-	-	-	4	4	4
	Total	14	20	6	13	13	13	13	17	17

Note:

- JKSC Notes thoroughly cover the ICAI Module. However, please glance through the pages in the ICAI Module Once so that nothing is undoubtedly missed
- MCQ's are asked for 30 marks.

SUMMARY		
GRADE	No. of Chapters	Total Marks
A	4	25
B	5	17

PAPER 5

**STRATEGIC COST
MANAGEMENT
AND
PERFORMANCE
EVALUATION**



PAPER 5: STRATEGIC COST MANAGEMENT AND PERFORMANCE EVALUATION
(100 Marks)

GRADE	CHAPTER NAME	MAY	NOV	MAY	NOV	NOV		JULY	NOV	MAY
		18	18	19	19	20		21	(DEC)	22
						CYCLE 1	CYCLE 2			
						(NOV/DEC 20)	(JAN/FEB 21)			
A	Standard Costing	20	10	10	10	20	10	10	10	10
	Decision Making	20	20	-	15	15	22	20	15	10
	Divisional Transfer Pricing & Pricing Decision	20	20	20	10	15	25	10	25	15
	Cost Management Techniques	10	20	50	5	30	8	25	20	13
	Performance Measurement and Evaluation	-	-	20	38	40	10	20	20	10
	TOTAL	70	70	100	78	120	75	85	90	58

PAPER 5: STRATEGIC COST MANAGEMENT AND PERFORMANCE EVALUATION
(100 Marks)

GRADE	CHAPTER NAME	MAY	NOV	MAY	NOV	NOV		JULY	NOV	MAY
		18	18	19	19	20		21	(DEC) 21	22
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)			
B	Lean System and Innovation	10	-	-	30	-	15	-	15	16
	Modern Business Environment	10	10	-	-	5	25	20	20	22
	Strategic Analysis of Operating Income	30	20	-	7	-	-	-	-	19
	TOTAL	50	30	0	37	5	40	20	35	57
C	Budgetary Control	-	10	-	10	-	10	10	-	5
	Learning Curve	-	-	10	-	-	-	-	-	-
	Cost Management for Specific Sector	-	-	-	-	-	-	5	-	-
	Case Study	-	-	-	-	-	-	-	-	-
	Introduction to Strategic Cost Management	-	-	-	-	-	-	-	-	5
	TOTAL	-	10	10	10	-	10	15	-	10

SUMMARY		
GRADE	No. of Chapters	Total Marks
A	5	58
B	3	57
C	5	10

PAPER 6B

**FINANCIAL
SERVICES
AND
CAPITAL MARKETS**



PAPER 6B

Paper Pattern:

- The paper comprises of 5 questions of which you will have to attempt any 4. Each question will be of 25 marks of which 10 marks will be MCQs and the remaining 15 marks will be descriptive.
- It is an open book exam. ICAI will provide study material of the Institute excluding examples, illustrations and summary.
- All the SEBI regulations need to be studied thoroughly for this paper
- The case study may comprise of more than one independent or related case for broader coverage of syllabus. Hence Chapter – wise bifurcation of marks is not possible.

Note: Please refer the case laws given by the ICAI on its website



PAPER 6C

INTERNATIONAL TAXATION

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PAPER 6C: INTERNATIONAL TAXATION (100 Marks)

GRADE	CHAPTER NAME	MAY 18	NOV 18	MAY 19	NOV 19	NOV 20		JULY 21	NOV (DEC) 21	MAY 22
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)			
A	Transfer Pricing	40	71	-	25	50	45	30	31	40
	Non-Resident Taxation	50	58	42	10	20	55	40	41	59
	Overview of Model Tax Conventions	10	17	100	40	20	20	14	11	7
	An Overview of the Black Money and Imposition of Tax Law	50	4	8	25	30	-	7	6	7
	TOTAL	150	150	150	100	120	120	91	89	113

PAPER 6C: INTERNATIONAL TAXATION (100 Marks)

	CHAPTER NAME	MAY	NOV	MAY	NOV	NOV		JULY	NOV	MAY
		18	18	19	19	20		21	(DEC) 21	22
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)			
B	Anti-Avoidance Measures	-	-	-	20	-	-	2	6	4
	Advance Rulings	-	-	-	5	5	-	9	2	4
	Double Taxation Relief	-	-	-	-	-	-	7	5	-
	Taxation of E-Commerce Transactions	-	-	-	-	-	-	9	10	4
	Tax Treaties: Overview, Features, Application and Interpretation	-	-	-	-	-	-	2	13	-
	TOTAL	0	0	0	25	5	0	29	36	12

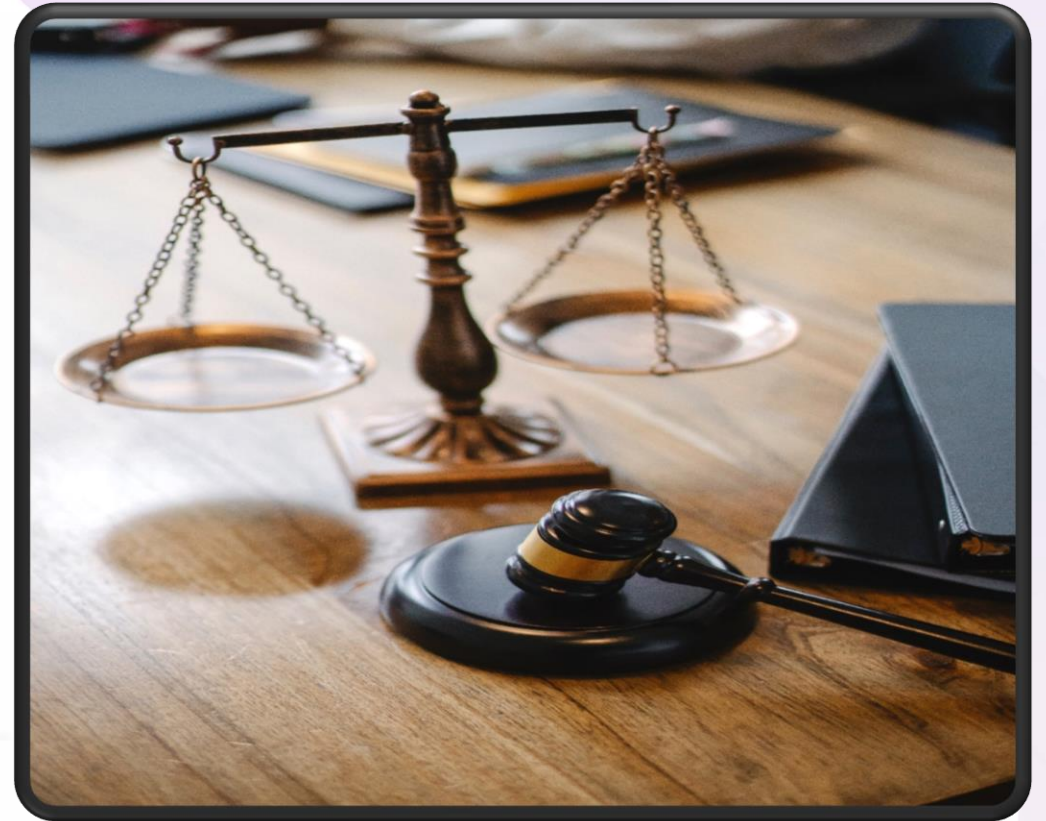
Note: MCQ's are asked for 50 marks, out of which 10 marks will be optional

SUMMARY		
GRADE	No. of Chapters	Total Marks
A	4	113
B	5	12

PAPER 6D

ECONOMIC LAWS

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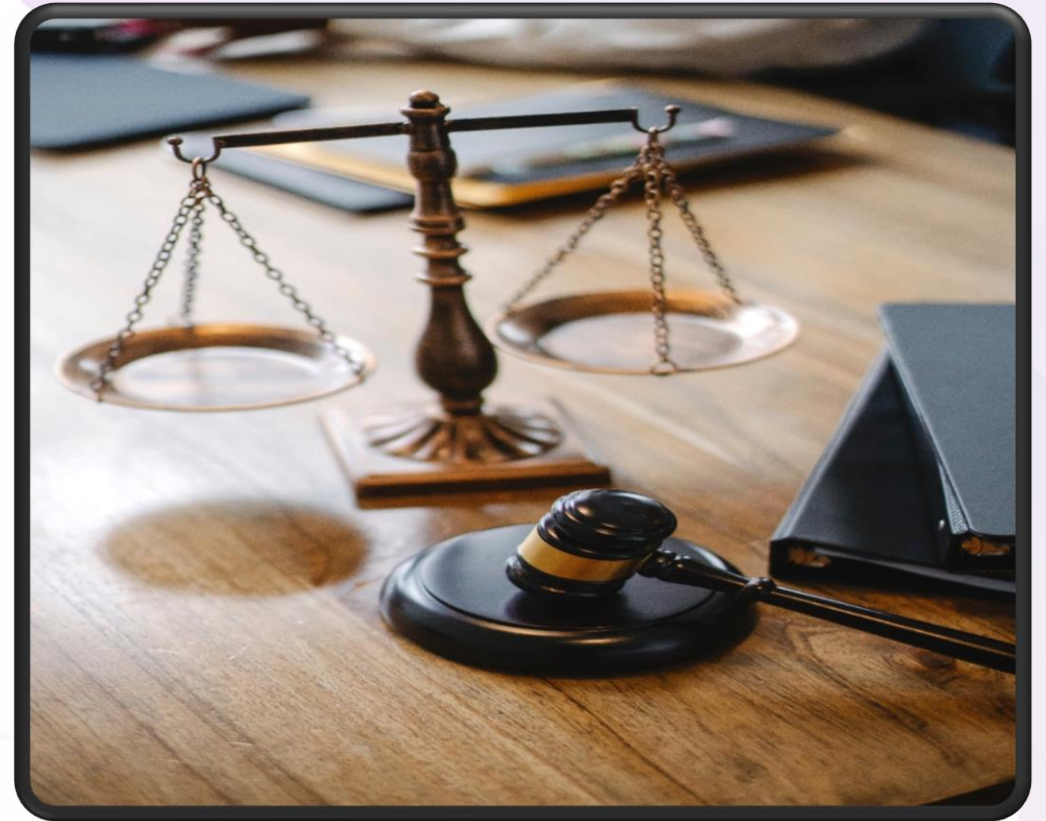


PAPER 6D

Paper Pattern:

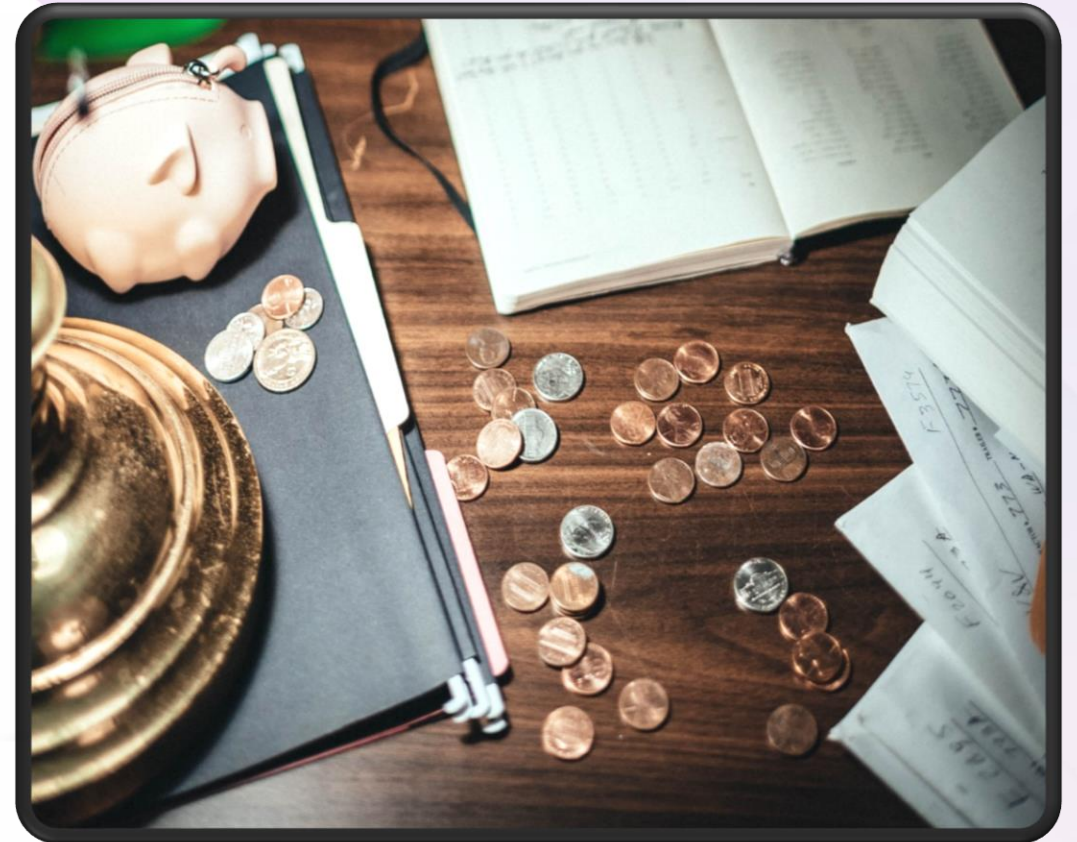
- The paper comprises of 5 case studies of 25 marks each, out of which you have to attempt any 4.
- It is an open book exam. ICAI will provide study material of the Institute excluding examples, illustrations and summary.
- The case study may comprise of more than one independent or related case for broader coverage of syllabus. Hence Chapter – wise bifurcation of marks is not possible.

Note : Please refer the 7 case laws given by the ICAI on its website



PAPER 7

DIRECT TAX LAWS & INTERNATIONAL TAXATION



PAPER 7: DIRECT TAX LAWS & INTERNATIONAL TAXATION (100 Marks)

GRADE	CHAPTER NAME	MAY	NOV	MAY	NOV	NOV		JULY	NOV (DEC)	MAY
		18	18	19	19	20	20			
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)			
A	Assessment of Various Entities	14	28	22	22	20	28	8	-	8
	Transfer Pricing and Other Provisions to check Avoidance of Tax	12	6	12	12	11	12	6	10	6
	Deduction, Collection and Recovery of Tax	6	8	8	8	12	12	8	8	8
	Non Resident Taxation	6	12	6	6	7	6	6	6	6
	Charitable or Religious Trusts and Institutions, Political Parties and Electoral Trusts	10	8	8	8	16	8	8	8	8
	Double Taxation Relief	6	6	-	6	6	6	12	6	6
	Assessment Procedure	-	6	4	8	2	8	16	12	-
	TOTAL		54	74	60	70	74	80	64	50

PAPER 7: DIRECT TAX LAWS AND INTERNATIONAL TAXATION (100 Marks)

GRADE	CHAPTER NAME	MAY	NOV	MAY	NOV	NOV		JULY	NOV	MAY
		18	18	19	19	20		21	(DEC) 21	22
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)			
B	Capital Gains	13	15	-	-	-	-	-	4	-
	Profits and Gains of Business or Profession	15	-	-	-	6	-	14	14	14
	Income-tax Authorities	4	5	4	-	-	-	-	-	-
	Tax Planning, Tax Avoidance & Tax Evasion	-	-	4	4	4	-	-	4	4
	Penalties	3	8	-	-	-	4	-	-	-
	Appeals and Revision	4	5	-	-	-	-	-	-	-
	Advance Rulings	3	-	3	-	-	-	-	-	-
	Equalisation Levy	3	-	3	-	-	-	-	6	6
	Application and Interpretation of Tax Treaties	3	-	-	6	-	-	6	2	-
	TOTAL	48	33	14	10	10	4	20	30	24

PAPER 7: DIRECT TAX LAWS AND INTERNATIONAL TAXATION (100 Marks)

GRADE	CHAPTER NAME	MAY	NOV	MAY	NOV	NOV		JULY	NOV	MAY
		18	18	19	19	20		21	(DEC) 21	22
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)			
C	Incomes which do not form part of Total Income	-	-	-	-	-	-	-	-	-
	Salaries	-	-	-	-	-	-	-	-	-
	Income from House Property	-	-	-	-	-	-	-	-	-
	Income of Other Persons included in assessee's Total Income	-	-	-	-	-	-	-	-	-
	TOTAL	23	12	10	4	4	0	4	4	14

SUMMARY		
GRADE	No. of Chapters	Total Marks
A	7	42
B	9	24
C	15	14

PAPER 8

**INDIRECT TAX
LAWS**

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PAPER 8: INDIRECT TAX LAWS (100 Marks)

GRADE	CHAPTER NAME	MAY	NOV	MAY	NOV	NOV		JULY	NOV	MAY
		18	18	19	19	20		21	(DEC) 21	22
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)			
A	Customs & FTP	20	20	20	20	20	20	25	25	25
	Computation of GST Payable	10	20	18	14	14	14	14	14	14
	Input Tax Credit	-	15	10	-	10	5	4	-	4
	Supply under GST*	-	-	-	-	-	-	-	-	4
	TOTAL	30	55	48	34	44	39	43	39	47

Note: MCQ'S are asked for 30 marks

*Supply under GST is covered in Category A as its concepts are used throughout GST and Computation questions

PAPER 8: INDIRECT TAX LAWS (100 Marks)

GRADE	CHAPTER NAME	MAY	NOV	MAY	NOV	NOV		JULY	NOV	MAY
		18	18	19	19	20		21	(DEC)	22
						CYCLE 1	CYCLE 2			
						(NOV/DEC 20)	(JAN/FEB 21)		21	
B	Value of Supply	15	5	8	-	4	5	-	9	-
	Demands and Recovery	5	5	-	5	9	-	9	-	-
	Offences and Penalties	10	-	4	13	-	4	-	5	-
	Charge of GST	3	5	-	9	5	-	5	-	3
	Place of Supply	10	-	-	-	4	9	4	4	1
	Registration	5	5	-	4	4	-	5	4	2
	Appeals and Revisions	-	5	5	-	-	4	-	-	5
	Exemptions from GST	7	-	-	9	-	-	-	5	10
	Refunds	5	-	5	5	-	-	4	9	-
		TOTAL	60	25	22	45	26	22	27	36

PAPER 8: INDIRECT TAX LAWS (100 Marks)

GRADE	CHAPTER NAME	MAY	NOV	MAY	NOV	NOV		JULY	NOV (DEC) 21	MAY 22	
		18	18	19	19	20	20				
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)				
C	GST in India- An Introduction	-	-	-	5	5	6	-	-	-	
	Assessment and Audit	5	10	-	-	5	-	5	4	-	
	Accounts and Records; E-way Bill	-	-	10	-	-	7	4	4	2	
	Payment of Tax	-	5	-	-	4	4	-	-	5	
	Time of Supply	-	5	-	-	5	-	5	-	-	
	Returns	5	-	-	-	-	-	-	-	-	
	Import and Export Under GST	-	-	-	-	-	5	-	-	-	
	Tax Invoice, Credit and Debit Notes	5	-	-	-	-	-	-	-	4	
	Liability to Pay Tax in Certain Cases	5	-	-	-	-	-	4	-	4	
	Advance Ruling	-	5	-	-	-	-	-	-	-	
	Miscellaneous Provisions	-	5	-	-	-	-	-	-	5	
	Job Work	-	-	-	-	-	-	-	-	-	
	Inspection, Search, Seizure and Arrest	-	-	-	-	-	-	-	-	-	5
		TOTAL	20	30	10	5	19	22	18	13	20

SUMMARY		
GRADE	No. of Chapters	Total Marks
A	4	47
B	9	21
C	13	20



ALL THE BEST