

J.K. SHAH[®]
C L A S S E S

THE LEADER IN COMMERCE
COACHING. SINCE 1983.



How to clear CA Final Nov (Dec) 21?



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	✓	✓	✓
2	Strategic Financial Management	✓	✓	✓
3	Advanced Auditing and Professional Ethics*	✓	✓	✓
4	Corporate and Economic Laws	✓	✓	✓
5	Strategic Cost Management and Performance Evaluation	✓	✓	✓
6 B	Financial Services and Capital Markets	✓	✓	✓
6 C	International Taxation	✓	✓	✓
6 D	Economic Laws	-	✓	✓
7	Direct Tax Laws and International Taxation	✓	✓	✓
8	Indirect Tax	✓	✓	✓

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 18	NOV 18	MAY 19	NOV 19	NOV 20		JULY 21
						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
	Accounting and Reporting of Financial Instruments IND AS 109,32,107)	16	20	12	14	18	19	19
	IND AS 115: Revenue from Contracts with Customers	4	10	5	12	18	12	12
	Business Combination and Corporate Restructuring (IND AS 103)	10	4	8	28	8	-	5
	IND AS 102 Accounting for Share Based Payments	10	8	8	8	5	12	5
	TOTAL	65	58	60	62	59	63	57

PAPER 1: FINANCIAL REPORTING (100 Marks)

GRADE	CHAPTER NAME	MAY 18	NOV 18	MAY 19	NOV 19	NOV 20		JULY 21
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)	
B	IND AS 36- Impairment of Assets	-	15	4	-	8	8	6
	IND AS 116- Leases	12	-	-	-	8	6	4
	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	22	18	22

PAPER 1: FINANCIAL REPORTING (100 Marks)

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

PAPER 1: FINANCIAL REPORTING (100 Marks)

GRADE	CHAPTER NAME	MAY 18	NOV 18	MAY 19	NOV 19	NOV 20		JULY 21
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)	
C	IND AS 2- Inventories	4	-	-	-	4	-	-
	IND AS 23- Borrowing Costs	-	-	-	8	-	-	-
	IND AS 33- Earning Per Share	-	-	-	-	8	-	8
	IND AS 1- Presentation of Financial Statements	-	-	-	-	-	5	4
	Integrated Reporting	-	-	-	-	-	6	-
	IND AS 41- Agriculture		-	-	-	-	4	9
	IND AS 40- Investment Property		-	-	-	-	5	4
	IND AS 10- Events After the Reporting Period	-	-	-	8	-	-	-
	Framework for Preparation and Presentation of Financial Statements	-	-	5	-	-	-	-
	IND AS 8- Accounting Policies, Changes in Accounting Estimates and Errors	-	-	-	-	-	-	-

PAPER 1: FINANCIAL REPORTING (100 Marks)

GRADE	CHAPTER NAME	MAY 18	NOV 18	MAY 19	NOV 19	NOV 20		JULY 21
						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	-	-	-	-	-	-	-
	TOTAL	12	22	33	46	43	45	47

Part C - Continued

SUMMARY		
GRADE	No. of Chapters	Total Marks
A	5	57
B	5	22
C	23	47

PAPER 2

STRATEGIC FINANCIAL MANAGEMENT



PAPER 2: STRATEGIC FINANCIAL MANAGEMENT (100 Marks)

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

PAPER 2: STRATEGIC FINANCIAL MANAGEMENT (100 Marks)

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

SUMMARY		
GRADE	No. of Chapters	Total Marks
A	6	72
B	8	36

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
						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
	Professional Ethics	22	18	14	14	12	12	12
	Company Audit	9	5	8	5	5	5	5
	Audit of Banks	4	4	4	5	5	5	-
	Audit Committee and Corporate Governance	4	4	6	5	5	5	-
	TOTAL	76	63	51	57	56	51	52

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

GRADE	CHAPTER NAME	MAY 18	NOV 18	MAY 19	NOV 19	NOV 20		JULY 21
						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
	Audit of Consolidated Financial	5	5	4	-	5	5	-
	Audit under Fiscal Laws	5	5	4	4	-	8	9
	Internal Audit, Management & Operational Audit	4	9	4	4	5	-	5
	Special Aspects of Auditing in an Automated Environment	4	4	5	4	-	5	-
	TOTAL	31	28	27	16	20	23	23

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

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

Note: MCQ's are asked for 30 marks.

SUMMARY		
GRADE	No. of Chapters	Total Marks
A	5	52
B	6	23
C	7	14

PAPER 4

CORPORATE AND ECONOMIC LAWS



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

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

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

GRADE	CHAPTER NAME	MAY 18	NOV 18	MAY 19	NOV 19	NOV 20		JULY 21
						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	-
	Corporate Secretarial Practice – Drafting of Notices, Resolutions, Minutes and Reports	-	-	-	-	-	-	4
	Registered Valuer	-	-	-	-	-	-	-
	Government Company	-	-	-	-	-	-	-
	TOTAL	18	13	12	0	12	12	12

SUMMARY		
GRADE	No. of Chapters	Total Marks
A	2	18
B	5	20
C	7	12

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
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)	
A	The Insolvency and Bankruptcy Code, 2016	10	10	9	9	9	9	9
	Securities Contract Regulation Act, 1956	15	9	4	4	4	4	4
	The Prevention of Money Laundering Act, 2002	6	6	9	9	9	9	6
	Foreign Contribution Regulation Act, 2010	6	6	6	6	3	3	6
	TOTAL	37	31	28	28	25	25	25

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
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)	
B	The Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002	5	5	6	6	3	3	3
	The Arbitration and Conciliation Act, 1996	3	3	-	-	3	3	3
	SEBI (LODR) Regulations, 2015	-	-	-	4	4	4	-
	The Foreign Exchange Management Act, 1999	6	6	-	3	3	3	3
	Securities Exchange Board of India Act, 1992	-	6	-	-	-	-	4
	TOTAL	14	20	6	13	13	13	13

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	13

PAPER 5

STRATEGIC COST MANAGEMENT AND PERFORMANCE EVALUATION



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

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

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

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

Note: MCQ's are asked for 30 marks.

SUMMARY		
GRADE	No. of Chapters	Total Marks
A	5	85
B	3	20
C	5	15

PAPER 6B

FINANCIAL SERVICES AND CAPITAL MARKETS



PAPER 6B

Paper Pattern and Prep Strategy:

- The paper comprises of 5 case studies with a mix of multiple choice questions and descriptive questions in a 40% - 60% ratio. You will need to attempt 4 out of 5 case studies (25 marks each – 10 marks for MCQs and 15 marks for 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



PAPER 6C: INTERNATIONAL TAXATION (100 Marks)

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

PAPER 6C: INTERNATIONAL TAXATION (100 Marks)

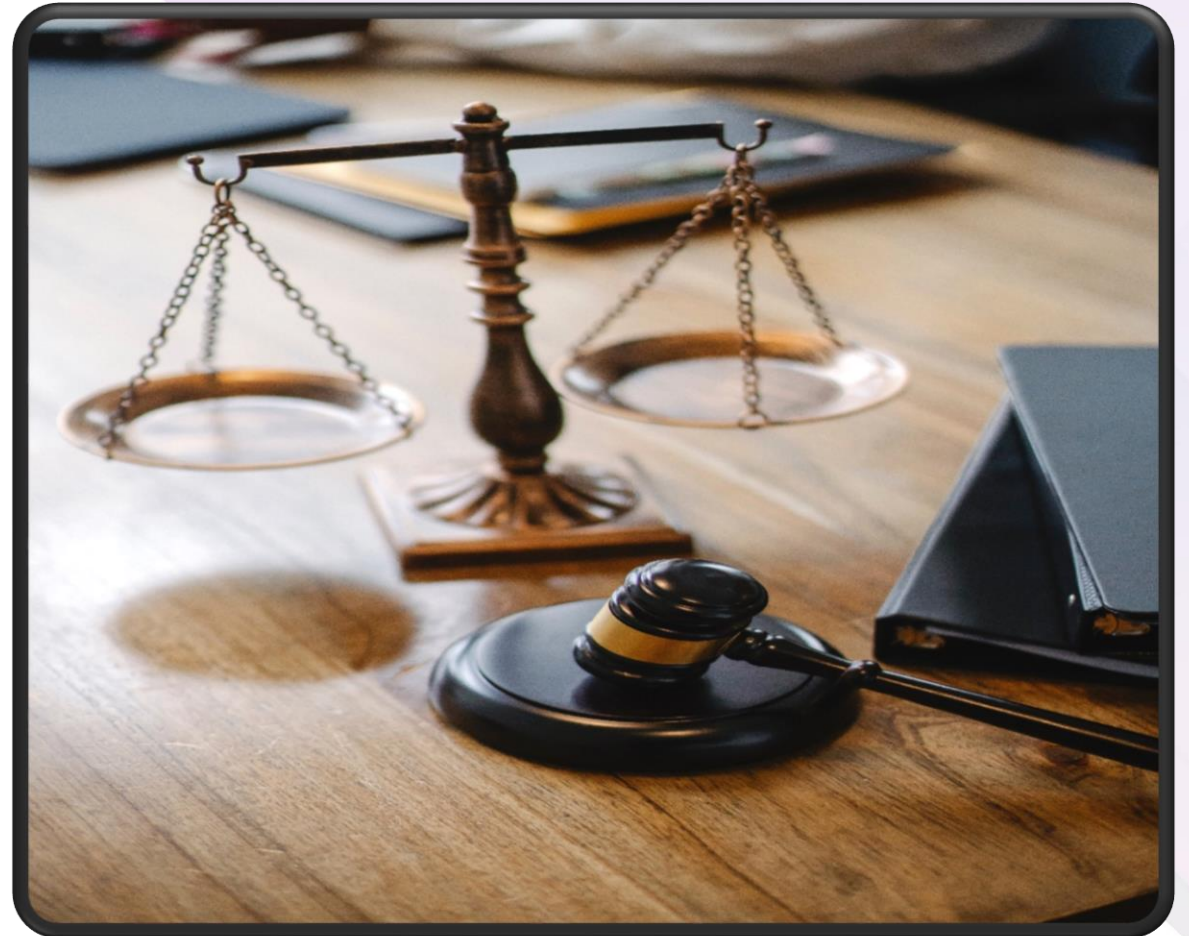
	CHAPTER NAME	MAY 18	NOV 18	MAY 19	NOV 19	NOV 20		JULY 21
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)	
B	Anti-Avoidance Measures	-	-	-	20	-	-	2
	Advance Rulings	-	-	-	5	5	-	9
	Double Taxation Relief	-	-	-	-	-	-	7
	Taxation of E-Commerce Transactions	-	-	-	-	-	-	9
	Tax Treaties: Overview, Features,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

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	91
B	5	29

PAPER 6D

ECONOMIC LAWS

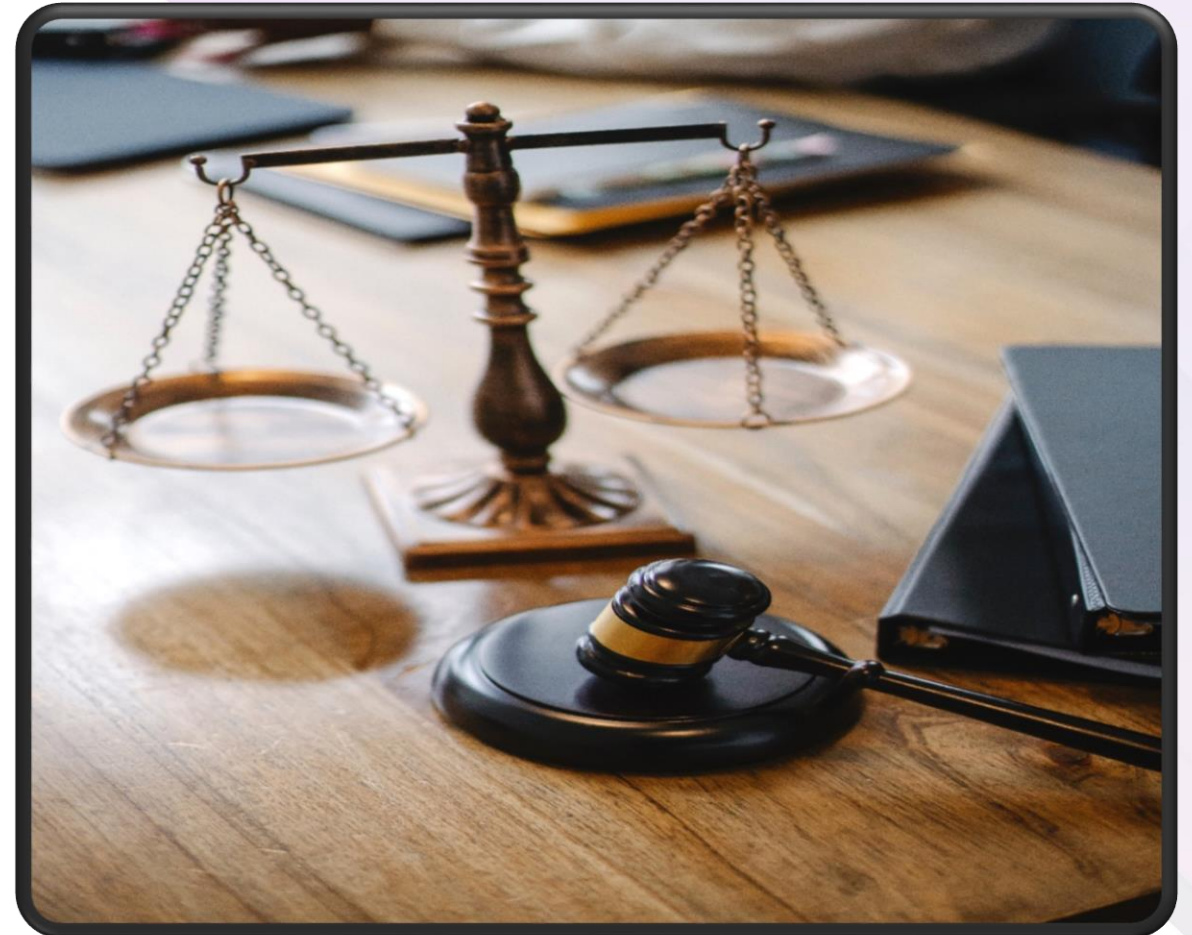


PAPER 6D

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 18	NOV 18	MAY 19	NOV 19	NOV 20		JULY 21
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)	
A	Assessment of Various Entities	14	28	22	22	20	28	8
	Transfer Pricing and Other Provisions to check Avoidance of Tax	12	6	12	12	11	12	6
	Deduction, Collection and Recovery of Tax	6	8	8	8	12	12	8
	Non Resident Taxation	6	12	6	6	7	6	6
	Charitable or Religious Trusts and Institutions, Political Parties and Electoral Trusts	10	8	8	8	16	8	8
	TOTAL	48	62	56	56	66	66	36

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

GRADE	CHAPTER NAME	MAY 18	NOV 18	MAY 19	NOV 19	NOV 20		JULY 21
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)	
B	Double Taxation Relief	6	6	-	6	6	6	12
	Assessment Procedure	-	6	4	8	2	8	16
	Capital Gains	13	15	-	-	-	-	-
	Profits and Gains of Business or Profession	15	-	-	-	6	-	14
	Income-tax Authorities	4	5	4	-	-	-	-
	Tax Planning, Tax Avoidance & Tax Evasion	-	-	4	4	4	-	-
	Penalties	3	8	-	-	-	4	-
	Appeals and Revision	4	5	-	-	-	-	-
	Advance Rulings	3	-	3	-	-	-	-
	Equalisation Levy	3		3	-	-	-	-
	Application and Interpretation of Tax Treaties	3	-	-	6	-	-	6
	TOTAL	54	45	18	24	18	18	48

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

GRADE	CHAPTER NAME	MAY 18	NOV 18	MAY 19	NOV 19	NOV 20		JULY 21
						CYCLE 1 (NOV/DEC 20)	CYCLE 2 (JAN/FEB 21)	
C	Overview of Model Tax Conventions	3	12	6	-	-	-	-
	Miscellaneous Provisions	5	-	4	4			-
	Offences and Prosecution	3	-	-	-	4		-
	Deductions from Gross Total Income	5	-	-	-	-	-	-
	Aggregation of Income, Set-Off and Carry Forward of Losses	4	-	-	-	-	-	-
	Settlement of Tax Cases	3	-	-	-	-	-	-
	Fundamentals of Base Erosion and Profit Shifting	-	-	-	-	-	-	4
	Basic Concepts	-	-	-	-	-	-	-
	Income from Other Sources	-	-	-	-	-	-	-
	Liability in Special Cases	-	-	-	-	-	-	-
	Residence and Scope of Total Income	-	-	-	-	-	-	-

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

GRADE	CHAPTER NAME	MAY 18	NOV 18	MAY 19	NOV 19	NOV 20		JULY 21
						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

(Continued)

Note: MCQ's are asked for 30 marks.

SUMMARY		
GRADE	No. of Chapters	Total Marks
A	5	36
B	11	48
C	15	4

PAPER 8

INDIRECT TAX LAWS



PAPER 8: INDIRECT TAX LAWS (100 Marks)

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

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

PAPER 8: INDIRECT TAX LAWS (100 Marks)

GRADE	CHAPTER NAME	MAY 18	NOV 18	MAY 19	NOV 19	NOV 20		JULY 21
						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
	Accounts and Records; E-way Bill	-	-	10	-	-	7	4
	Payment of Tax	-	5	-	-	4	4	-
	Time of Supply	-	5	-	-	5	-	5
	Returns	5	-	-	-	-	-	-
	Import and Export Under GST	-	-	-	-	-	5	-
	Tax Invoice, Credit and Debit Notes	5	-	-	-	-	-	-
	Liability to Pay Tax in Certain Cases	5	-	-	-	-	-	4
	Advance Ruling	-	5	-	-	-	-	-
	Miscellaneous Provisions	-	5	-	-	-	-	-
	Job Work	-	-	-	-	-	-	-
	Inspection, Search, Seizure and Arrest	-	-	-	-	-	-	-
	TOTAL	20	30	10	5	19	22	18

SUMMARY		
GRADE	No. of Chapters	Total Marks
A	4	43
B	9	27
C	13	18



ALL THE BEST