



ABC Analysis

Income Tax & GST

**CA-Inter
(MAY 2022)**



134 Marks or 130 Marks



**Exam out of which you have to attempt
100 Marks in Exam.**

CA INTERMEDIATE :NEW SCHEME

-:HOW MUCH TO STUDY :-

FIRST TIME APPEARING STUDENTS :

REVISE A + B + C CATEGORY AS MUCH POSSIBLE IN SCHEDULED TIME

REPEATER STUDENTS

I. APPEARING BOTH GROUP:

MARKS SECURED IN CA INTER Dec. 21

BELOW 250 MARKS :

A CATEGORY + 50% B CATEGORY

BETWEEN 250 – 300 :

A CATEGORY + 75% B CATEGORY

ABOVE 300 :

A + B CATEGORY

II. APPEARING SINGLE GROUP

MARKS IN Dec. 2021 EXAM:

BELOW 100

A CATEGORY + 50% B CATEGORY

BETWEEN 100 TO 150

A CATEOGRY + 75% B CATEGORY

BETWEEN 150 TO 200

A & B CATEGORY

'A' CATEGORY CHAPTERS

Sr. No. of Chapter as per our module	Name of Chapter	Marks	Weighted Average	Frequency
11	Assessment of Individuals	14 to 20	14	Every Attempt
3	Income from House Property	8	4	ALTERNATIVELY
8	Capital Gains	6	6	Every Attempt
4	Income from Other Sources	5	5	Every Attempt
2	Salaries	8	4	ALTERNATIVELY
13	Advance Payment of Tax	5	5	Every Attempt
5	Clubbing of Income	6	3	ALTERNATIVELY
6	Set off and Carry Forward of Losses	6	3	ALTERNATIVELY
GST				
3	Value of Supply	5	5	Every Attempt
5	Input Tax Credit	5	5	Every Attempt
6	Credit in Special Circumstances	5	3	ALTERNATIVELY
7	Charge of GST (composition levy)	4	4	Every Attempt
SUBJECTIVE QUESTIONS			61	
OBJECTIVE QUESTIONS			18	
TOTAL			79	

'B' CATEGORY CHAPTERS

Sr. No. of Chapter as per our module	Name of Chapter	Marks	Weighted Average	Every Attempt
14	DEDUCTION OF TAX AT SOURCE	5	5	✓
15	RETURN OF INCOME	5	5	✓
1	Residence and Scope of Total Income	6	4	
10	Deductions from Gross Total Income	5	2	
GST				
8	Registration	4	4	✓
9	Tax Invoice Credit and Debit Notes	4	4	✓
11	Returns under GST	3	3	✓

SUBJECTIVE QUESTIONS

27

OBJECTIVE QUESTIONS

8

TOTAL

35

'C' CATEGORY CHAPTERS

Sr. No. of Chapter as per our module	Name of Chapter	Marks	Weighted Average	FREQUENCY
7	Profits and Gains of Business or Profession	6	4	ALTERNATIVELY
9	Agricultural Income	5	3	ALTERNATIVELY
16	Basic Concepts			RARELY
12	Exempted Incomes			RARELY
GST				
10	Payment of Tax	5	3	ALTERNATIVELY
1	Supply under GST	4	2	ALTERNATIVELY
12	Exemptions from GST	4	2	ALTERNATIVELY
4	Time of Supply	4	2	ALTERNATIVELY
2	Schedules to Section 7			RARELY
13	Basic Concepts			RARELY
SUBJECTIVE QUESTIONS			16	
OBJECTIVE QUESTIONS			4	
TOTAL			20	