

**Contents****Paper - 8****Indirect Tax Laws**

<b>Part - I Goods and Services Tax</b>		
➤	Study Material Based Contents	8.3
➤	Syllabus	8.5
➤	Examination Trend Analysis	8.7
1.	GST in India – An Introduction	8.11
2.	Supply under GST	8.28
3.	Charge of GST	8.52
4.	Exemption of GST	8.98
5.	Place of Supply	8.110
6.	Time of Supply	8.137
7.	Value of Supply	8.164
8.	Input Tax Credit	8.189
9.	Registration	8.248
10.	Tax Invoice, Credit and Debit Notes	8.271
11.	Account and Records; E-way Bill	8.283
12.	Payment of Tax	8.297
13.	Returns	8.322
14.	Import and Export under GST	8.335
15.	Refunds	8.350
16.	Job Work	8.370
17.	Assessment and Audit	8.380
18.	Inspection, Search, Seizure and Arrest	8.393
19.	Demands and Recovery	8.401
20.	Liability to Pay Tax in Certain Cases	8.419

21.	Offences and Penalties	8.431
22.	Appeals and Revision	8.451
23.	Advance Ruling	8.468
24.	Miscellaneous Provisions	8.479
➡	Question Paper of July, 2021	8.491
➡	Question Paper of December, 2021	8.499

<b>Part - II Customs and FTP</b>		
➡	Study Material Based Contents	8.509
➡	Syllabus	8.510
➡	Examination Trend Analysis	8.512
➡	Line Chart Showing Relative Importance of Chapters	8.514
➡	Table Showing Importance of Chapter on the Basis of Marks	8.515
➡	Table Showing Importance of Chapter on the Basis of Marks of Compulsory Question	8.516
1.	Levy of and Exemptions from Customs Duty	8.517
2.	Types of Duty	8.539
3.	Classification of Imported and Export Goods	8.554
4.	Valuation under the Customs Act, 1962	8.559
5.	Importation, Exportation and Transportation of Goods	8.613
6.	Duty Drawback	8.627
7.	Refund	8.639
8.	Foreign Trade Policy	8.650
➡	Question Paper of July, 2021	8.700
➡	Question Paper of December, 2021	8.702