| Part - I : Goods and Services Tax | | |
|-----------------------------------|--|-------------|
| | Chapter Name | Page No. |
| 1111 | Study Material Based Contents | 8.3 |
| IIII | Syllabus | 8.5 |
| ₩ | Examination Trend Analysis | 8.7 |
| 1. | GST in India – An Introduction | 8.11 |
| 2. | Supply under GST | 8.24 |
| 3. | Charge of GST | 8.45 |
| 4. | Exemption of GST | 8.67 |
| 5. | Place of Supply | 8.78 |
| 6. | Time of Supply | 8.101 |
| 7. | Value of Supply | 8.125 |
| 8. | Input Tax Credit | 8.141 |
| 9. | Registration | 8.175 |
| 10. | Tax Invoice, Credit and Debit Notes | 8.192 |
| 11. | Account and Records | 8.202 |
| 12. | Payment of Tax | 8.213 |
| 13. | Returns | 8.229 |
| 14. | Refunds | 8.242 |
| 15. | Job Work | 8.256 |
| 16. | Electronic Commerce | 8.266 |
| 17. | Assessment and Audit | 8.274 |
| 18. | Inspection, Search, Seizure and Arrest | 8.286 |
| 19. | Demands and Recovery | 8.294 |
| 20. | Liability to Pay in Certain Cases | 8.310 |
| 21. | Offences and Penalties | 8.322 |
| 22. | Appeals and Revision | 8.327 |

i

| 23. | Advance Ruling | 8.351 | |
|---------------------------|--|-------------|--|
| 24. | Miscellaneous Provisions | 8.362 | |
| 25. | Transitional Provisions | 8.373 | |
| 呣 | Question Paper of November, 2018 | 8.379 | |
| 呣 | Question Paper of May, 2019 | 8.388 | |
| Part - II Customs and FTP | | | |
| | Chapter Name | Page No. | |
| III | Study Material Based Contents | 8.395 | |
| III | Syllabus | 8.396 | |
| III | Examination Trend Analysis | 8.398 | |
| · · · · · · | Line Chart Showing Relative Importance of Chapters | 8.401 | |
| | Table Showing Importance of Chapter on the Basis of Marks | 8.402 | |
| | Table Showing Importance of Chapter on the Basis of Marks of Compulsory Question | 8.403 | |
| · · · · · · | Legends for the Graphs | 8.404 | |
| 1. | Levy of and Exemptions from Customs Duty | 8.405 | |
| 2. | Types of Duty | 8.426 | |
| 3. | Classification of Imported and Export Goods | 8.438 | |
| 4. | Valuation under the Customs Act, 1962 | 8.443 | |
| 5. | Importation, Exportation and Transportation of Goods | 8.486 | |
| 6. | Warehousing | 8.498 | |
| 7. | Duty Drawback | 8.514 | |
| 8. | Demand and Recovery | 8.523 | |
| 9. | Refund | 8.528 | |
| 10. | Provisions Relating to Illegal Import, Illegal Export, Confiscation, Penalty and Allied Provisions | 8.537 | |

| 11. | Appeals and Revision | 8.558 |
|-----|----------------------------------|-------|
| 12. | Settlement Commission | 8.567 |
| 13. | Advance Ruling | 8.573 |
| 14. | Miscellaneous Provisions | 8.580 |
| 15. | Foreign Trade Policy | 8.583 |
| B | Question Paper of November, 2018 | 8.630 |
| 呣 | Question Paper of May, 2019 | 8.633 |
| 呣 | Test Series | 8.636 |