

**Contents to Scanner** \_\_\_\_\_  
**Paper - 2** \_\_\_\_\_ **Advanced Tax Laws**

	<b>Chapter Name</b>	<b>Page No.</b>
⇒	Study Material Based Contents	2.1
	Syllabus	2.3
⇒	Examination Trend Analysis	2.6
⇒	Line Chart Showing Relative Importance of Chapters	2.13
⇒	Frequency Table Showing Distribution of Marks	2.14
⇒	Legends for the Graphs	2.16
1.	An Overview on Goods and Services Tax “GST”	2.17
2.	Supply	2.36
3.	Input Tax Credit and Computation of GST Liability	2.77
4.	Procedural Compliance under GST	2.113
5.	Demand and Recovery, Advance Ruling, Appeals and Revision	2.150
6.	Inspection, Search, Seizure, Offences & Penalties	2.171
7.	Compliance Rating, Anti-profiteering, GST Practitioners, Authorised Representative, Professional Opportunities	2.188
8.	Integrated Goods and Services Tax	2.201
9.	Union Territory Goods and Services Tax (UTGST)	2.214
10.	Goods and Services Tax (GST) Compensation to States	2.220
11.	Industry/ Sector Specific Analysis	2.226
12.	Basic Concepts of Customs Law	2.235
13.	Valuation and Assessment of Imported and Exported Goods & Procedural Aspects	2.249
14.	Arrival or Departure and Clearance of Goods, Warehousing, Duty Drawback, Baggage and Miscellaneous Provisions	2.297
15.	Advance Ruling, Settlement Commission, Appellate Procedure, Offences and Penalties: Advance Ruling; Appeal and Revision; Offences and	

	Penalties; Prosecution; Settlement of Cases	2.329
16.	Foreign Trade Policy (FTP) to the Extent Relevant to Indirect Tax	2.342
17.	Corporate Tax Planning & Tax Management	2.391
18.	Taxation of Companies LLP and Non-resident	2.438
19.	General Anti Avoidance Rules 'GAAR'	2.554
20.	Basics of International Taxation	2.563
21.	Tax Treaties	2.626
22.	Income Tax Implication on Specified Transactions	2.645
⇒	Central Board of Indirect Taxes and Customs	2.658
⇒	CBDT Notification (Direct Tax)	2.670
⇒	Goods and Services Tax (Notification) (Indirect Tax)	2.677
⇒	Question Paper of December- 2020	2.686
⇒	Question Paper of August- 2021	2.697
⇒	Test Series	2.709