

Paper 5 — Indirect Tax Laws

Chapter-wise Test Paper

A Series

No.	ICAI Chapter	Test Marks
1	Supply under GST	20 marks
2	Charge of GST	20 marks
3	Exemptions from GST	25 marks
4	Value of Supply	20 marks
5	Input Tax Credit	20 marks
6	Payment of Tax	25 marks
7	Inspection, Search, Seizure and Arrest	20 marks
8	Demands and Recovery	20 marks
9	Offences and Penalties and Ethical Aspects under GST	30 marks
10	Appeals and Revision	20 marks
11	Levy of and Exemptions from Customs Duty	20 marks
12	Types of Duty	25 marks
13	Valuation under the Customs Act, 1962	20 marks

B Series

No.	ICAI Chapter	Test Marks
1	Place of Supply	20 marks
2	Time of Supply	20 marks
3	Registration	25 marks
4	Tax Invoice, Credit and Debit Notes	20 marks
5	Accounts and Records; E-way Bill	20 marks
6	Returns	25 marks
7	Import and Export Under GST	20 marks
8	Refunds	20 marks
9	Job Work	25 marks
10	Assessment and Audit	20 marks
11	Importation and Exportation of Goods	20 marks
12	Warehousing	25 marks
13	Refund	20 marks
14	Foreign Trade Policy	20 marks

C Series

No.	ICAI Chapter	Test Marks
1	Advance Ruling	20 marks

2	Liability to Pay in Certain Cases	20 marks
3	Miscellaneous Provisions	25 marks
4	Classification of Imported and Export Goods	20 marks

Detailed Series

Test	Marks	Coverage	Pattern & Timing
Test 1	50	1. Supply under GST 2. Charge of GST 4. Exemptions from GST 3. Place of Supply 5. Time of Supply 6. Value of Supply	15 marks MCQ/objective 35 marks descriptive/application 8 min reading + 90 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Test 2	50	7. Input Tax Credit 8. Registration 9. Tax Invoice, Credit and Debit Notes 10. Accounts and Records; E-way Bill 11. Payment of Tax 12. Electronic Commerce Transactions	15 marks MCQ/objective 35 marks descriptive/application 8 min reading + 90 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Test 3	50	13. Returns 14. Import and Export Under GST 15. Refunds 16. Job Work 17. Assessment and Audit	15 marks MCQ/objective 35 marks descriptive/application 8 min reading + 90 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Test 4	50	18. Inspection, Search, Seizure and Arrest 19. Demands and Recovery 20. Liability to Pay in Certain Cases 21. Offences and Penalties and Ethical Aspects under GST 25. Levy of and Exemptions from Customs Duty 26. Types of Duty	15 marks MCQ/objective 35 marks descriptive/application 8 min reading + 90 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Test 5	50	22. Appeals and Revision 23. Advance Ruling 24. Miscellaneous Provisions 27. Classification of Imported and Export Goods 28. Valuation under the Customs Act, 1962 29. Importation and Exportation of Goods 30. Warehousing 31. Refund 32. Foreign Trade Policy	15 marks MCQ/objective 35 marks descriptive/application 8 min reading + 90 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Full Mock	100	Complete syllabus Integrated and application-oriented coverage	30 marks MCQs + 70 marks descriptive 15 min reading + 180 min writing + 12 min upload ABC balance: A + B + C

Fastrack Series

Test	Marks	Coverage	Pattern & Timing
Test 1	50	1. Supply under GST 2. Charge of GST 3. Place of Supply 4. Exemptions from GST 5. Time of Supply 6. Value of Supply 7. Input Tax Credit 8. Registration	15 marks MCQ/objective 35 marks descriptive/application 8 min reading + 90 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper

Test	Marks	Coverage	Pattern & Timing
Test 2	50	9. Tax Invoice, Credit and Debit Notes 10. Accounts and Records; E-way Bill 11. Payment of Tax 12. Electronic Commerce Transactions 13. Returns 14. Import and Export Under GST 15. Refunds 16. Job Work 17. Assessment and Audit 18. Inspection, Search, Seizure and Arrest 19. Demands and Recovery 20. Liability to Pay in Certain Cases 21. Offences and Penalties and Ethical Aspects under GST 22. Appeals and Revision 23. Advance Ruling 24. Miscellaneous Provisions	15 marks MCQ/objective 35 marks descriptive/application 8 min reading + 90 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Test 3	50	25. Levy of and Exemptions from Customs Duty 26. Types of Duty 27. Classification of Imported and Export Goods 28. Valuation under the Customs Act, 1962 29. Importation and Exportation of Goods 30. Warehousing 31. Refund 32. Foreign Trade Policy	15 marks MCQ/objective 35 marks descriptive/application 8 min reading + 90 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Full Mock	100	Complete syllabus Integrated and application-oriented coverage	30 marks MCQs + 70 marks descriptive 15 min reading + 180 min writing + 12 min upload ABC balance: A + B + C

50% Series

Test	Marks	Coverage	Pattern & Timing
Test 1	60	1. Supply under GST 2. Charge of GST 3. Place of Supply 4. Exemptions from GST 5. Time of Supply 6. Value of Supply 7. Input Tax Credit 8. Registration 9. Tax Invoice, Credit and Debit Notes 10. Accounts and Records; E-way Bill 11. Payment of Tax 12. Electronic Commerce Transactions 13. Returns	18 marks MCQ/objective 42 marks descriptive/application 9 min reading + 108 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Test 2	60	14. Import and Export Under GST 15. Refunds 16. Job Work 17. Assessment and Audit 18. Inspection, Search, Seizure and Arrest 19. Demands and Recovery 20. Liability to Pay in Certain Cases 21. Offences and Penalties and Ethical Aspects under GST 22. Appeals and Revision 23. Advance Ruling 24. Miscellaneous Provisions 25. Levy of and Exemptions from Customs Duty 26. Types of Duty 27. Classification of Imported and Export Goods 28. Valuation under the Customs Act, 1962 29. Importation and Exportation of Goods 30. Warehousing 31. Refund 32. Foreign Trade Policy	18 marks MCQ/objective 42 marks descriptive/application 9 min reading + 108 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper

Test	Marks	Coverage	Pattern & Timing
Full Mock	100	Complete syllabus Integrated and application-oriented coverage	30 marks MCQs + 70 marks descriptive 15 min reading + 180 min writing + 12 min upload ABC balance: A + B + C

Full Series

Mock	Marks	Coverage	Pattern & Timing
Full Mock 1	100	Complete syllabus	30 MCQ + 70 descriptive 15 min reading + 180 min writing + 12 min upload ABC balance: A + B + C
Full Mock 2	100	Complete syllabus; stronger integration, case-based and application-oriented questions	30 MCQ + 70 descriptive 15 min reading + 180 min writing + 12 min upload ABC balance: A + B + C

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