IDT STUDY AND PAPER PATTERN

HOW TO SECURE EXEMPTION IN PAPER 8 – INDIRECT TAXATION

A. PAPER PATTERN

Q1. **Valuation Problems – Subdivided in 5 Parts (a to e) - 5 marks each** = ***25Marks***

(a) & (b)	From SSI, CENVAT CREDIT OR Excise Duty	Mostly from Practice Manual only
(c)	SERVICE TAX	
(d)	VAT	
(e)	Valuation of Custom Duty	

Q2. **Purely on Recent Amendments**			***15 Marks***
(a) Excise Duty	- Divided in 2 or 3 subparts	6 Marks	From Supplementary Book
(b) Service Tax	- -do-	6 Marks	
(c) Custom Duty	- Divided in 1 or 2 subparts	3 Marks	

Q3 & Q4 – Recent Case Laws	**- 15 Marks + 15 Marks =**	***30 Marks***
(a) On Excise Duty	6 Marks	From Case Laws Book
(b) Service Tax	6 Marks	
(c) Custom	3 Marks	

Q5. **MOSTLY BASICS ARE TESTED IN THESE QUESTION**			***15 Marks***
(a) Excise Duty	- Divided in 2 subparts	6 Marks	
(b) (i)Service Tax		3 or 4 Marks	
(ii) VAT		2 or 3 Marks	
(c) Custom Duty	- Divided in 1 or 2 subparts	3 Marks	

Q6. **MOSTLY FROM COMMON TOPICS**			***15Marks***
(a) Excise Duty	- Divided in 2 subparts	6 Marks	
	Or		
One Question on Excise Duty		6 Marks	
(b) (i)Service Tax		3 or 4 Marks	
(ii) VAT		2 or 3 Marks	
(c) Custom Duty	- 1 Question	3 Marks	

Q7. **MOSTLY FROM COMMON TOPICS OR MIX QUESTIONS**			***15Marks***
(a) Excise Duty	- Divided in 2 subparts	6 Marks	
(b) (i)Service Tax		3 or 4 Marks	
(ii) VAT		2 or 3 Marks	
(c) Custom Duty	-	3 Marks	

TOTAL MARKS **115MARKS**

B. SOME NOTES:

- Q1 is Compulsory. Attempt any 5 questions from rest 6 questions

1. Topic-Wise Weight-age

Topic	Without Options	With Options
Excise Duty	40 Marks	46 Marks
Service tax + VAT 1.Service Tax 2.VAT	40 Marks 29 to 31 Marks 9 to 11 Marks	46 Marks 32 to 34 Marks 12 to 14 Marks
Custom Duty	20 Marks	23 Marks

2. For attempting Q1 – covers your valuation chapters from all the topics in Practice Manual and Supplementary Book

3. For Q2 – Supplementary Book and some amendments in RTP will suffice.

4. For Q3 and Q4 – These questions are purely based on Recent case laws covered in the Select Case Laws Book issued by ICAI for respective attempts.

5. For Q5 – ICAI try to test your basic knowledge over all 4 topics i.e Excise Duty, Service Tax, VAT and Custom Duty.

6. For Q6 – This question is based on Common Topics of all three Excise Duty, Service Tax, VAT and Custom Duty.

   Common Topics means Assessment Procedure, AAR, Settlement Commission, Rectification, Revision, Refund, etc.

   There is a benefit in this question in part (a) – that we get additional internal choice for attempting the question. (Refer paper Pattern)
   There are chances that there can be a question on Import/ Export Procedure

7. For Q7 – This question is a mix question – there can be questions on Basics, Common Topics or others

8. Important Point for Day before Exam day (After Direct Tax Exam)

   Disclaimer: These Points are important only because we have 1 and half day to revise for IDT after appearing for DT exam

   - **Ignore Custom Duty** except Valuation Chapter or wherever there are practical questions because if you analyze custom carries only 20 Marks. Even if you don't study entire Custom Duty, you can attempt for 14 Marks:

Q1 (e) Valuation	5 Marks	
Q2 (c) Supplementary Book	3 Marks	
Q3 (c) Case Law	3 Marks	
Q4 (c) Case Law	3 Marks	14 Marks

   So it's better to avoid studying such a vast chapter for 6 Marks as there are already 2 giants for studying i.e Excise Duty and Service Tax

   - **Cover Supplementary Book and Case law** Thoroughly as these two books will cover your 45 Marks in Q2, Q3 AND Q4**.**
   - Cover your Service Tax properly as there are major amendments.
   - VAT is to be covered from Practice Manual only as this topic is asked from repeated questions covering 10 to 14 marks (average)
   - Cover your RTP on the day of exam.
   - Study order should be as follows
     - Excise Duty along with the portion of Supplementary and Case law
     - Service tax and VAT along with the portion of Supplementary and Case law for Service Tax
     - Supplementary and Case Law of Custom Duty
     - RTP
   - Important Chapters of Excise: (to be done at any cost)
     - Chapter 1 – Basic Concepts
     - Chapter 3 – Valuation
     - Chapter 4 – CENVAT Credit
     - Chapter 5 – General Procedure Under Central Excise (Impt – Large Tax Payer Unit)
     - Chapter 13 – Exemption Based on value of clearance (SSI)

Note: This document is applicable only for May 2014 attempt because ICAI has changed the weight age of all the topics which is applicable from November 2014 attempt.

*You can contact me on my **email id**: **examdaybook@gmail.com***