Indirect Tax Laws – Paper 8
STUDY AND PAPER PATTERN

CA FINAL

CA PAWAN ROHRA

Email - ***examdaybook@gmail.com***

Analysis based on past paper patterns attempt and Mock Test papers issued by ICAI

A. PAPER PATTERN

Q1	Questions on Valuation		20 Marks
a.	Excise - SSI, Cenvat Credit	5 Marks	Mostly from Practice Manual
b.	Service Tax	5 Marks	
c.	Service Tax	5 Marks	
d.	Valuation of Custom Duty	5 Marks	

Q2	Questions on Valuation		16 Marks
a.	Excise - SSI, Cenvat Credit	4 Marks	Mostly from Practice Manual
b.	Service Tax	4 Marks	
c.	Service Tax	4 Marks	
d.	Valuation of Custom Duty	4 Marks	

Q3	Questions on Recent Case Laws		16 Marks
a.	Excise Duty	4 Marks	Refer select Case law book issued by ICAI
b.	Service Tax	4 Marks	
c.	Service Tax	4 Marks	
d.	Custom Duty	4 Marks	

Q4	Questions on New amendments		16 Marks
a.	Excise Duty	4 Marks	Refer Supplementary Study paper (amendment book) issued by ICAI
b.	Service Tax	4 Marks	
c.	Service Tax	4 Marks	
d.	Custom Duty	4 Marks	

Q5	Questions on Basic Principles		16 Marks
a.	Excise Duty	4 Marks	Refer select Case law book issued by ICAI
b.	Service Tax	4 Marks	
c.	Service Tax	4 Marks	
d.	Custom Duty (Foreign Trade Policy)	4 Marks	

Q6	Questions on common topics		16 Marks
a.	Excise Duty	4 Marks	-
b.	Service Tax (Possibility of valuation)	4 Marks	
c.	Service Tax	4 Marks	
d.	Custom Duty (Foreign Trade Policy)	4 Marks	

Q7	Questions from common topics or mix questions		16 Marks
a.	Excise Duty	4 Marks	-
b.	Service Tax	4 Marks	
c.	Service Tax	4 Marks	
d.	Custom Duty	4 Marks	
	Total Marks		**116 Marks**

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	25 Marks	29 Marks
Service Tax	50 Marks	58 Marks
Custom Duty Foreign Trade Policy	21 Marks 4 Marks	21 Marks 8 Marks

2. For attempting Q1 and Q2 – cover your valuation chapters from all the topics in Practice Manual, Study material and Supplementary Book

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

4. For Q3 – Supplementary Book and amendments from RTP will suffice.

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

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

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

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 one and half day for revision of IndirectTax after appearing for Direct Tax exam

- **Ignore Custom Duty and Foreign Trade Policy** except Valuation Chapter or wherever there are practical questions because if you analyze these two topics carries only 25 Marks.
  Even if you don't study entire Custom Duty or FTP, you can attempt for 17 Marks:

Q1 (d) Valuation	5 Marks	
Q2 (d) Valuation	4 Marks	
Q3 (d) Case Law	4 Marks	
Q4 (d) New Amendments	4 Marks	17 Marks

So it's better to avoid studying such a vast chapter for 8 Marks (4 marks custom and Foreign Trade policy) as there are already 2 giant topics in the syllabus i.e. Excise Duty and Service Tax.

During exam if you come across any question from custom and Foreign Trade Policy which you think can attempt it will be good as it will help you earn some more marks.

- **Cover Supplementary Book and Case law** thoroughly as these two books will cover your 32 Marks in Q3 AND Q4.
- Study order should be as follows
  - Service tax along with the portion of Supplementary and Case law for Service Tax
  - Excise Duty along with the portion of Supplementary and Case law
  - Valuation part, Supplementary and Case Law of Custom Duty and Foreign Trade Policy (FTP).
  - Revision Test Paper (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)