

**Contents to Scanner****Paper - 18****Indirect Tax Laws and Practice**

⇒	Syllabus	18.1
⇒	Examination Trend Analysis	18.10
⇒	Line Chart Showing Relative Importance of Chapters	18.14
⇒	Frequency Table Showing Distribution of Marks	18.15
⇒	Frequency Table Showing Marks of Compulsory Questions	18.17
1.	Introduction to GST	18.19
2.	Levy and Collection of Tax	18.51
3.	Classification of Goods and Services under GST-Reading the Rate Schedule	18.87
4.	Time of Supply under GST	18.90
5.	Value of Supply under GST	18.119
6.	Place of Supply under GST	18.138
7.	Input Tax Credit (ITC)	18.159
8.	Registration under GST	18.190
9.	Tax Invoice, Credit and Debit Notes and Other Document under GST	18.204
10.	Accounts and Records under GST	18.213
11.	Payment of Tax	18.218
12.	TDS & TCS under GST	18.229
13.	Returns under GST	18.238
14.	Matching Concept under GST	18.251
15.	Export, Imports and Refund under GST	18.254
16.	Assessment, Inspection, Search & Seizure	18.273
17.	Audit and GST	18.284
18.	Goods and Services Tax (Compensation to State) Act, 2017	18.292

19.	Advance Concepts under GST	18.302
20.	Job Work under GST	18.333
21.	E-Way Bills under GST	18.340
22.	Transitional Provisions	18.347
23.	Anti-Profiteering	18.353
24.	Replying to Department Notices under GST-Sample Cases	18.356
25.	Operation of GST Portal - A Walk-through	18.363
26.	Customs Law-Basic Concepts	18.365
27.	Classification under Customs	18.384
28.	Types of Duties	18.392
29.	Valuation under Customs	18.408
30.	Import and Export Procedure	18.434
31.	Warehousing	18.468
32.	Duty Drawback	18.479
33.	Baggage and Postal Articles	18.492
34.	Administrative and other Aspects	18.498
35.	Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017	18.503
36.	Search, Seizure, Confiscation and Miscellaneous Provisions	18.506
37.	Comprehensive Issues under Customs	18.516
38.	Foreign Trade Policy 2015 - 2020	18.535
39.	Objective Question	18.555
→	Question Paper of December, 2022	18.594