P19 Indirect Tax Laws and Practice · Paper Map Dec'26

What the paper is, what each module carries, where the Dec'26 questions are expected, and in which order the notes are printed (exam weight). Marks are from the 7 past papers (Jun'23 → Jun'26), out of the **128 printed marks**. **A prediction, not a promise.**

THE PAPER

- **Q1: 15 MCQs × 2 = 30, compulsory.** Since Dec'24: ten GST, five customs / FTP.
- **Q2–Q8: seven questions of 7 + 7 marks; answer any 5** (you write 100 of 128).
- **Section A** GST = Modules 1–17 · **Section B** Customs = 18–25, FTP = 26, SEZ = 27. In Jun'26 GST carried 90 of 128 marks.
- About **39% of past marks are sums** (+15% cases): supply list, ITC, rule 32, valuation, place of supply, baggage, assessable value.
- Almost nothing comes from outside the SM text (2 MCQs in 7 papers).

THE LAW FOR DEC 2026

- CGST Act 2017 and IGST Act 2017, and Customs Act 1962 and Customs Tariff Act 1975, **as amended by the Finance Act, 2025**, with notifications, circulars and amendments effective up to **31.05.2026**. [Supp D26 p.2]
- **"The supplementary materials issued for the June 2026 exam are also applicable for the December 2026 exam."** [Supp D26 p.2] Jun'26 supplementary = amendments 1st June 2025 to 30th November 2025. [Supp J26 p.1]
- **Dec'26 changes:** ECO local delivery u/s 9(5) · RSP valuation rule 31D (pan masala, tobacco) · rule 86B · provisional assessment regulations · deferred duty · **Baggage Rules 2026** · RoDTEP extension.
- ⚠ boxes in these notes = the SM is out of date or silent; the supplementary wins.

Modules: what they cover and what they carried

#	Module (SM pages) · what it covers	J23	D23	J24	D24	J25	D25	J26	Exp D26	Priority
M1	**Supply** (5–274): s.7, Schedules I–III, composite / mixed, RCM, ECO u/s 9(5), composition, exemptions (the Q3(a) supply list), advance rulings	15	20	25	26	15	20	27	**22.5**	★★★
M4	**Valuation** (423–522): s.15, related / distinct persons (rule 28), job worker, rule 32 (money changer, air travel agent, insurer, second-hand goods), works contract	–	21	9	7	16	16	7	**13.1**	★★★
M5	**Input tax credit** (531–676): s.16, 17(5), rule 42 / 43, utilisation, job work, ISD, reversals	8	11	14	18	9	14	9	**12.4**	★★★
M26	**FTP export promotion** (1249–1284): RoDTEP, EPCG, Advance Authorisation, deemed exports, EOU, status holders	–	16	14	14	13	9	9	**8.8**	★★★
M3	**Place of supply** (332–416): s.10–13 IGST, OIDAR, online gaming	4	9	2	9	7	9	2	**8.5**	★★★
M10	**Returns** (807–830): types, GSTR-1 / 3B, QRMP, GSTR-9, late fee, interest	6	9	13	9	7	9	9	**8.4**	★★★
M18	**Customs valuation** (1104–1133): rule 10 additions, freight 20% / insurance 1.125%, methods, related party	15	–	9	4	2	11	9	7.0	★★
M14	**Dispute resolution** (895–1027): s.73 / 74 / 74A, appeals, pre-deposit, GSTAT, advance ruling, offences	18	2	4	7	9	7	9	5.9	★★
M19	**Baggage, courier, post** (1140–1149) — **replaced by the Baggage Rules 2026** (Supp D26)	–	9	2	2	9	9	2	5.9	★★
M27	**SEZ** (1288–1292): benefits, SEZ vs EOU, approval	7	7	–	7	–	7	–	5.1	★★
M7	**TDS / TCS** (703–727): s.51, s.52	7	–	9	7	7	7	–	4.2	★★

M2	**Time of supply** (291–323): s.12 / 13, RCM, rate change s.14, vouchers	5	4	7	7	9	–	9	4.0	★★
M21	**Duty drawback** (1173–1195): s.74, s.75, interest	8	–	2	2	–	2	9	3.0	★
M12	**Annual return and GST audit** (854–876): GSTR-9C, special audit, audit checklist	–	7	–	–	–	–	7	2.7	★
M20	**Warehousing / manufacture in bond** (1155–1169)	2	7	–	–	2	–	7	2.5	★
M23	**Remission of duties** (1215–1226): s.22, 23, re-import	–	2	2	–	7	–	–	2.5	★
M8	**E-way bill** (733–746)	5	–	7	–	–	2	7	2.2	★
M24	**Customs refund + provisional assessment** (1228–1235) — changed by both supplementaries	5	–	7	–	–	–	–	1.7	★
M25	**Trade facilitation** (1239–1247)	2	4	2	–	7	–	–	1.5	★
M9 · M16 · M6	GST refunds (753–802) · anti-profiteering (1064–1071) · zero-rated / deemed exports (687–700)	10	–	–	–	–	6	4	3.5	·
M17 · M11 · M22 · M15 · M13	GSTN portal / e-invoicing · accounts and records · IGCR · search, seizure, arrest · transition	13	–	–	9	9	–	2	2.8	·

Exp D26 = expected marks in the Dec'26 printed paper (workbook "Marks by Topic"). Printed order of these notes = this table's order.

Where the Dec'26 questions are expected (December template D23 → D25)

Q	(a) 7 marks	(b) 7 marks	Notes pack
Q2	**Composite vs mixed** (D23, D24) or **Schedules I / III** (D25); ECO u/s 9(5) (PTP + Supp D26)	**A returns question** (6 of 6): GSTR-3B, QRMP, types of returns, GSTR-9 (₹2 crore)	M1 · M10
Q3	**The supply list**: taxable / exempt / RCM + tax (all 7 papers)	**ITC sum**: rule 42 (D23, D25) or the 17(5) list (D24, J26)	M1 · M5
Q4	**TDS s.51 / TCS s.52** (J24–D25) or GST audit (D23, J26)	Rotates: related persons (rule 28), advance ruling s.97, time of supply under RCM, UPS ruling	M7 · M12 · M4 · M14
Q5	**Place of supply — four cases** (every December); time of supply in every June	**Rule 32 sum** (6 of 6): air travel agent / insurer in December, money changer in June	M3 · M2 · M4
Q6	**FTP**: RoDTEP (D23, D25), EPCG / AA, major schemes	**SEZ** (every December) or deemed exports	M26 · M27
Q7	**Baggage sum** (D23, J25, D25) — **Baggage Rules 2026**; or drawback s.74 (J26)	**Assessable value + duty** (D25, J26), warehousing, provisional assessment	M19 · M21 · M18 · M20 · M24
Q8	**GST valuation sum** s.15 (D23, D25); pre-deposit or e-way bill	**ITC reversal** cases (D25), seller-default ITC case law, SEZ ITC	M4 · M14 · M8 · M5

Q1 · THE 15 MCQ POSITIONS (THE MENU)

i. Supply: composition / composite-mixed / exemptions (M1)
ii. Supply: composition / scope / exemptions (M1)
iii. Schedules / works contract / place of supply (M1 / M3)
iv. Valuation or time of supply (M4 / M2)
v. Place of supply (M3)
vi. ITC or refund (M5 / M9)
vii. Returns / late fee (M10)
viii. Deemed exports / refunds (M6 / M9)
ix. Demands s.74A / anti-profiteering (M14 / M16)
x. Anti-profiteering / e-way bill / appeals (M16 / M8 / M14)
xi. Customs valuation or IGCR (M18 / M22)
xii. Customs valuation (M18)
xiii. **Baggage** — new 2026 Rules (M19)
xiv. **Drawback** (M21)
xv. FTP / EOU / IGCR (M26)

YOUR 5 OF 7 (ANALYSIS §5)

- **Core: Q3 and Q5** — Q3(a), Q3(b), Q5(b) held in all 6 papers since Dec'23; Q5(a) place of supply every December. These are sums: practise them most.
- **Then Q2 and Q6** — returns 6/6; composite / Schedules every December; FTP + SEZ theory every paper (learn once).
- **Fifth: Q7** — baggage + assessable value. Learn the Baggage Rules 2026 first: every past answer uses the old limits.
- **Spares: Q4 and Q8.**

STUDY ORDER (FIRST 10 ROWS ≈ 59% OF THE PAPER)

1. 4.4 Rule 32 + s.15 valuation
2. 1.2 Composite / mixed, Schedules, RCM, composition
3. 5.2 ITC: 17(5), rule 42 / 43
4. 26 FTP schemes
5. 1.3 Exemptions (the supply list)
6. 18.1 Customs valuation
7. 19.1 Baggage
8. 3.2 Place of supply
9. 27 SEZ
10. 7 TDS / TCS

Then 14.2 appeals / pre-deposit, 10.2 returns, 5.3 ITC reversal, 21 drawback, 2.2 time of supply (first 15 ≈ 71%).

⚠ WHAT COULD GO WRONG (ANALYSIS §7)

- **The June version in December:** know time of supply (Q5(a)) and the money changer (Q5(b)) as well.
- **Old numbers:** baggage, provisional assessment, RoDTEP dates, GSTR-9 exemption, Schedule III para 8, 17(5)(d) "plant or machinery" all changed — an answer with the old limit loses the marks.
- **A wide paper:** 53 topics; a few MCQ marks will come from something nobody predicted.

Numbers card — the figures the MCQs and sums use

Every figure is cited; the module notes give the conditions around it. Where the supplementary changed the SM, the supplementary figure is shown.

GST

- Composition: P.Y. turnover up to **₹1.5 crore** (₹75 lakh in the special-category States); service providers s.10(2A) up to **₹50 lakh**, CGST 3% + SGST 3%. [SM 65, SM 76]
- ITC lost if the supplier is not paid within **one hundred and eighty days** of the invoice; re-availed on payment. [SM 537, SM 555]
- TDS u/s 51: **2%** where one contract's taxable value exceeds **₹2,50,000**; GSTR-7 by the **10th**. TCS u/s 52 from 10 July 2024: CGST **0.25%** + SGST 0.25% or IGST **0.50%**. [SM 703–704, SM 709, SM 717–718]
- E-way bill above **₹50,000**; validity one day per **200 km** (ODC: per **20 km**); cancel within **24 hours**; extend within **eight hours** of expiry. [SM 733, SM 736–737]
- No EWB → s.129: taxable goods **200%** of tax (owner absent: higher of **50%** of value or 200% of tax). [SM 932, SM 1019]
- Refund: within **2 Years** of the relevant date; provisional **90%** within **7 days**; order within **60 days**, else interest **6%**; nothing below **one thousand rupees**; export goods capped at **1.5 times** the domestic value. [SM 759, SM 763, SM 766, SM 779, SM 782, SM 791]
- GSTR-9 not required up to **₹2 crore** (FY 2024–25 onwards). Late fee GSTR-9 / 9C **₹100** a day, cap **₹10,000**. [Supp J26 p.34, SM 1091]
- E-invoice above **₹ 5 crores** from **01-08-2023**. Records kept **72 months** from the annual-return due date. [SM 847, SM 1086]
- s.74A notice within **forty-two months** of the annual-return due date; order within **twelve months** of the notice (+ six months). [SM 910–911]
- Appeal pre-deposit: admitted amounts + **10%** of the disputed tax, max **₹20 crore** CGST; s.129(3) order: **25%** of the penalty. [SM 952–953]
- Anti-profiteering penalty **ten per cent** (nil if paid within **thirty days**); amount returned with **18%** interest. [SM 1066]
- Prosecution: above **₹ 500 lakhs** up to 5 years; ₹200–500 lakhs up to 3 years; arrested person before a Magistrate within **twenty-four hours**; compounding **25%** to **100%** of tax. [SM 1041, SM 1047, SM 1051]

CUSTOMS · FTP

- Assessable value: freight not known → **20%** of FOB (air freight capped at 20%); insurance not known → **1.125%** of FOB. [SM 1110]
- Baggage Rules 2026 GFA: **₹75,000** (residents, tourists of Indian origin); **₹25,000** foreign tourists; one laptop for passengers 18 years or above. [Supp D26 p.27, Supp D26 p.34]
- Drawback s.74: unused goods **98%** of duty; not paid within **one month** → interest **6%**. [SM 1176, SM 1187]
- Warehousing: **One year** from the deposit order, extendable by **6 months**. [SM 1159]
- Refund s.27: within **ONE year** of payment; none below **₹100**; s.26 export duty: re-import within **One year**, claim within **six months**; s.26A: destroy / relinquish within **30 days** (+ three months). [SM 1228–1230]
- Provisional assessment: finalise within **2 years**, Commissioner + **1 year**; documents within **2 months** of requisition; outer limit **14 months**. [Supp D26 p.15–23]
- Re-import after repair abroad: within **3 years**; duty on repair cost + freight and insurance both ways. [SM 1224–1225]
- IGCR used capital goods: depreciation per quarter **4%** (year 1), **3%** (years 2–3), **2.5%** (years 4–5), **2%** after. [SM 1201]
- Deferred duty from 01.03.2026: pay by the **1st of the next month**; March → **31st March** (Supp D26 p.25, picture).
- Status holders (US $ million): One Star 3 · Two 15 · Three 50 · Four 200 · Five 800. [SM 1253]
- SEZ: income-tax **100%** for 5 years, **50%** for the next 5; gems sent for studding back within **45 days**. [SM 1289, SM 1292]