

GST										
Module	Chapter	past papers				MTP 21		ANALYSIS	%age	
		Jan-21	Nov'20	Nov'19	May'19	Subjective	Objective			
3	Introduction to GST					5		5	2.30%	2.30%
	Concept of supply		5					5	2.30%	2.30%
	Charge of GST/composition levy	5	4	11	5	2	4	31	14.29%	14.29%
	Exemptions from GST	6			10		2	18	8.29%	8.29%
	Time of supply			4	4	2	2	12	5.53%	5.53%
	Value of supply	8	6			6		20	9.22%	9.22%
	Input tax credit	4	13	8	8	8		41	18.89%	18.89%
	Registration	5	4	5	9	6		29	13.36%	13.36%
	Tax invoice, credit & debit note/E-WAY bill	7	6	5	5	4	4	31	14.29%	14.29%
	Payment of tax		5	3	2			10	4.61%	4.61%
	Returns	3		7		5		15	6.91%	6.91%
	<b>TOTAL</b>	<b>96</b>	<b>103</b>	<b>103</b>	<b>99</b>	<b>94</b>	<b>30</b>	<b>217</b>	<b>100%</b>	<b>61% 18% 17% 5%</b>