

**SAP and Model Exams for CA Final May 2024**

1	The SAP (Speed, Accuracy and Presentation) for May 2024 students will commence from <b>24th Dec 2023</b> . It is a comprehensively drafted test series conducted in
2	The 1st Special SAP will be conducted immediately on Elective Paper after a 4 day gap from last SAP.
3	3 Special SAP will be conducted on mid September on important chapters of FR, SFM and DT to enable students regain the lost touch on FR and SFM and also
4	One set of Model exams on all 8 subjects including Elective will be conducted in a pattern same as

**Group 2 - SAP CA Final May 2024 Schedule**

Date	Day	Subject	Chapter	Marks	Tim
Dec					
SAP 19					
14-01-2024	Sunday	DT	Chapter 1: Basic Concepts	100	
			Chapter 2: Incomes which do not form part of Total Income		
			Chapter 3: Profits and Gains of Business or Profession		
			Chapter 4: Capital Gains		
SAP 20					
21-01-2024	Sunday	IDT	Chapter-1 Supply Under GST	100	
			Chapter-2 Charge Of GST		
			Chapter-3 Place of Supply		
			Chapter-4 Exemptions from GST		
			Chapter-5 Time of Supply		
			Chapter-6 Value Of Supply		
SAP 21					
28-01-2024	Sunday	DT	Chapter 5: Income from Other Sources	100	
			Chapter 6: Income of Other Persons included in Assessee's Total Income		
			Chapter 7: Aggregation of Income, Set Off or Carry Forward of Losses		
			Chapter 8: Deductions from Gross Total Income		
SAP 22					
04-02-2024	Sunday	IDT	Chapter 7: Input Tax Credit	100	
			Chapter 8: Registration		
			Chapter 9: Tax Invoice, Credit and Debit Notes		
			Chapter 10: Accounts and Records; E-way Bill		
			Chapter 11: Payment of Tax		
			Chapter 12: Electronic Commerce Transactions Under GST		
			Chapter 13: Returns		
SAP 23					
11-02-2024	Sunday	DT	Chapter 9: Assessment of Various Entities	100	
			Chapter 10: Assessment of Trusts and Institutions, Political Parties and Other Special Entities		
			Chapter 11: Tax Planning, Tax Avoidance and Tax Evasion		
			Chapter 12: Taxation of Digital Transactions		
SAP 24					
18-02-2024	Sunday	DT	Chapter 13: Deduction, Collection and Recovery of Tax	100	
			Chapter-14 Income Tax Authorities		
			Chapter-15 Assessment Procedure		
			Chapter-16 Appeals and Revision		
SAP 25					
25-02-2024	Sunday	IDT	Chapter 14: Import and Export Under GST	100	
			Chapter 15: Refunds		
			Chapter 16: Job Work		
			Chapter 17: Assessment and Audit		
			Chapter 18: Inspection, Search, Seizure and Arrest		
			Chapter 19: Demand and Recovery		
			Chapter 20: Liability to Pay in Certain Cases		
			Chapter 21: Offences and Penalties and Ethical Aspects under GST		
			Chapter 22: Appeals and Revisions		
			Chapter 23: Advance Ruling		
			Chapter 24: Miscellaneous Provisions		
			SAP 26		
03-03-2024	Sunday	DT	Chapter-17 Dispute Resolution	50	
			Chapter-18 Miscellaneous Provisions		
			Chapter-19 Provisions to Counteract Unethical Tax Practices		
			Chapter-20 Tax Audit and Ethical Compliances		
			Chapter 25: Fundamentals of BEPS		
			Chapter 26: Application and Interpretation of Tax Treaties		
			Chapter 27: Overview of Model Tax Conventions		
			Chapter 28: Latest Developments in International Taxation		
SAP 27					
10-03-2024	Sunday	DT	Chapter 21: Non Resident Taxation	100	
			Chapter 22: Double Taxation Relief		
			Chapter 23: Advance Rulings		
			Chapter 24: Transfer Pricing		
SAP 28					
17-03-2024	Sunday	IDT	Chapter-1 Levy of Exemptions from Customs Duty	100	
			Chapter-2 Types of Duty		
			Chapter-3 Classification of Imported & Exported Goods		
			Chapter-4 Valuation Under the Customs Act, 1962		
			Chapter-5 Importation and Exportation of Goods		
			Chapter-6 Warehousing		
			Chapter-7 Refund		
			Chapter-8 Foreign Trade Policy		