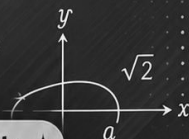


π $\sqrt{x}$ $f = c\theta^2$ 

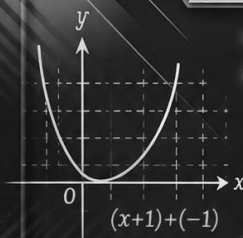
★ For ICSE Class X Students ★

ICSE MATHS REVISION COMPANION

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FORMULAE • CONCEPTS • EXAMINER TIPS • QUICK REVISION

★ First Edition 2026 ★

 $\sqrt{\quad}$  Σ  π  $\pi = \sqrt{-(x+c)}$ $d = r + r$

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It is my hope that this book will serve as a useful and effective resource for ICSE Class X students in their preparation for the ICSE Mathematics examination.

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Mathematical Symbols

Symbol Meaning

$\therefore$	Therefore
$\because$	Because
$\cong$	Congruent
$\sim$	Similar
$\perp$	Perpendicular
$\parallel$	Parallel
$\sqrt{\quad}$	Square Root
Δ	Triangle
$\angle$	Angle

WORDS OF INSPIRATION

Success in Mathematics is not about memorizing formulas; it is about understanding concepts, developing logical thinking, and practicing consistently.

"Success is the sum of small efforts repeated day after day."

-Robert Collier

Keep learning, keep practicing, and believe in yourself.

Commercial Mathematics

- ❖ GST
- ❖ Banking
- ❖ Shares & Dividends

Goods and Services Tax (GST)

- GST is an Indirect tax levied on the supply of goods and services
-

GST Type	Mode of Supply	Tax
Intra-state	within the same State	SGST and CGST
Inter-State	between different States	IGST

- Taxable Value: Value on which GST is calculated
- $\text{Invoice Value} = \text{Taxable Value} + \text{GST Amount}$
- $\text{Taxable Value} = \frac{\text{Invoice Value} \times 100}{(100 + \text{GST}\%)}$
- $\text{Net GST (GST payable)} = \text{Output Tax} - \text{Input Tax Credit}$
- $\text{Profit} = SP - CP$
- $\text{Loss} = CP - SP$
- $\text{Profit \%} = \frac{\text{Profit}}{CP} \times 100$
- $\text{Loss \%} = \frac{\text{Loss}}{CP} \times 100$
- $\text{GST} = \text{Taxable Value} \times \frac{\text{Rate}}{100}$
- $\text{CGST} = \text{SGST} = \frac{\text{GST}}{2}$ (Intra-state Supply)
- $\text{Discount} = MP - SP$
- $\text{Discount \%} = \frac{\text{Discount}}{MP} \times 100$

ICSE Class X Mathematics Board Exams Common Student Errors

- Confusing intra-state tax breakdowns: calculating GST directly on the marked price instead of the taxable value, while failing to register that GST is divided equally into CGST and SGST parameters.
- Failing to compute the baseline discount before adding tax liabilities, resulting in incorrect calculation of overall GST on marked price.
- Incorrect formatting of monetary answers, frequently omitting final zero digits in calculations (e.g., leaving a final answer as ₹2156.8 or ₹917.5 instead of the correct decimal format ₹2156.80 or ₹917.50).

Examiner Tips & Strategies

- Always explicitly evaluate whether a sale is Intra-state (split total rate evenly into CGST and SGST) or Inter-state (IGST).
- Always calculate the net sale price first:

$$\text{Net Sale Price} = \text{Marked Price} - \text{Discount}.$$

All tax percentages must apply specifically to this value.
- Ensure final monetary figures match common commercial notations: round to exactly two decimal places and provide standard currency prefixes.