



SHRI GURU KRIPA LEARNING CENTRE

DIRECT TAXES

IMPORTANT REVISIONARY QUESTIONS [*In addition to FTR 84 Pages*]

FOR MAY 2009 AND NOVEMBER 2009 EXAMS

Chapter	Reference	Particulars
1	Question No	6, 12, 17
	Case Laws	Sophia Finance Ltd (1.9), Krishnakumar Agarwal (1.10), Ambadi Enterprises (1.14)
2	Question No	1, 2, 14, 15
3	Question No	1, 5, 6, 9, 11
4	Question No	12, 16, 18, 19, 21, 22
5	Question No	55, 59, 67, 69
	Sections	17, Rule 3, 89(1)
	Decisions / Circulars	5.14, G.V. Venugopal case (Pg. No.5.47)
6	Question No	1, 2, 3, 4, 5, 6, 7 (remember the relevant decisions), 10, 20
	Case Laws	6.1, 6.2
7	Question No	4, 12, 16, 17, 18, 20, 23, 22, 28, 31, 33, 34, 40, 58, 62, 71, 77, 102, 103, 100, 101, 103, 110 – with relevant decisions, 115, 116, 118 – with relevant decisions, 130, 133, 134, 136, 137, 142, 143, 148, 156, 162, 166
	Sections	28(va), 33AB, 35, 35ABB, 35AC, 35CCA, 35D, 35DD, 35DDA
	Decisions / Circulars	7.18
8	Question No	83, 84, 85 Be thorough with FTR and practice adequate problems to gain good control
9	Question No	5, 13, 14, 42
	Decisions / Circulars	9.2, 9.3
10	Question No	22
	Section No	64
	Decisions / Circulars	10.3
11	Question No	16
	Section No	72A, 78, 79
	Decisions / Circulars	11.2, 11.9
12	–	Complete control over FTR is a must

Chapter	Reference	Particulars
14	Question No	5
	Decisions / Circulars	14.3, 14.5
15	Question No	1 – 5
16	Question No	2, 6, 7, 8, 9, 10, 11, 12, 40 - 46
	Decisions / Circulars	16.5, 16.6, 16.7
17	Question No	2
	Decisions / Circulars	17.2
18	Question No	7, 8
19	Question No	1, 4, 7, 8, 10, 15, 16, 17, 19, 20, 22, 25, 26, 27, 28, 33, 34, 37, 40
20	Question No	2, 3, 11, 12, 13, 17, 22, 25, 29
21	Question No	2, 5, 6
22	Question No	1, 4, 6, 10
23	Question No	2, 4, 5, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 24, 28
24	Question No	Entire Chapter needs to be studied
25	Question No	1 – 5, 21, 23, 25 (TPO)
	Concepts	5 methods of determination of ALP
26	Question No	3, 17, 18, 21, 24
27	Question No	84, 85, 86, 90, 91, 94, 96, 101
	Section No	139, 142, 143, 144, 144A, 145, 145A, 147–150, 154
	Case Laws	As given in FTR
28	Question No	7, 8
29	Question No	2, 4, 9, 13, 15, 20, 22, 23, 24, 28 Complete Control over questions 33 - 42 is necessary
30	Question No	2, 3, 4, 5, 6, 7, 9, 11
	Section No	245H
	Case Laws	30.8
31	Question No	Complete control over FTR is a must
32	Question No	3, 5, 6, 19
33	Question No	7
34	Question No	4 (along with relevant case law)
	Case Laws	34.4
35	Question No	4, 6, 7, 9, 12, 13, 14, 15
36	Section No	2(ea), 4, 5, 16A, 18, 19, 19A, 22, Schedule III, Rule 3 – 20