

Paper - VI CA-FINAL

Direct Tax Laws

DATE:

Last Minute Revision

Direct tax law paper cover following areas.

- ① Various topics
- ② Amendments by Finance Act 2016
- ③ Circular & Notification
- ④ Case study

Step by Step revision

- (1) first cover major topics which will cover more than 70 marks as per institute practice manual

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|----------------------------------|-----------------------------|
| ① P/G/B/P | ⑦ Transfer pricing |
| ② Capital Gain | ⑧ Assessment procedure |
| ③ Other sources | ⑨ Appeal & Revision |
| ④ Assessment of various entities | ⑩ TDS, TCS and Advance tax. |
| ⑤ Other sources | |
| ⑥ deduction under Chapter VI-A | |

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Step 2 : Amendment by f.A 2016

- (A) Amendments related to major topics should be covered first
- (B) Amendment related to small topics
- (C) New provision which is not related to earlier tax areas
 - Equalization levy
 - Business trust etc

Step-3 : Case Study

- (i) RTP MAY '2017 Case study
- (ii) VG Sir Case study (youtube)
- (iii) Other Case laws latest to oldest
2016 to 2011

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Step-4 : small chapters

- Basic Concepts
- Residential status
- House property income
- Salaries income
- Clubbing
- Set-off & Carry forward of losses
- Settlement Commission
- AAR (Authority of Advance Rul)
- Others Misc

Step-5 Other Study topic

- Notification - only Rtp 'May' 12
- Circular " " "

Thanks

Any queries mail at

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