QBR Analysis of DT

1) PGBP + ICDS = 16 to 25 Marks (Q-2)

2) Cap gains + IFOS (56(2)(viii) & 56(2)(x)) = 10-15 M

3) Buyback | Liquidation | deemed dividend | dividend = 5 Marks
N17
dividend → 115BBDA.

Q1 20M
Q2 16 M } 36 Marks

4) DTAA | TP → APA, ***CUP method / cost plus method / Resale Price method, Range concept, Interest limitation sec 94B (Amend lecture 2/3) — 10 to 14 Marks
DTAA → sec 91.

4) MAT | AMT | SEZ | Firm | AOP | BOI P. Party → 10M
AMT → 35AD

5) B. Trust | I.fund | Securitisation trust. → 5 to 10 Marks
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6) ***Taxation of trust (Sec 11|12|13) exit tax (Compulsory) 115TD → 5-10M

7. Caselaws – 16 Marks Q4
↳ statutory update caselaws imp

8@

- Issue involved → 1/2 Mark
- Provision → 1/2 mark
- Analysis → 2 Mark.
- conclusion → 1 Mark.

8. Assessment procedure | Appeals → 8 to 12 Marks
8@ (Try to remember sections of Assessment procedure procedure and revision).

9. TDS | TCS | Advance tax: → 5 to 8 Marks
↳ 234F

10. (AAR | Settlement commission | Non Resident (special rates)
NRI) → 5 to 7 marks

11. Deductions (80JJAA*** | 80IAC)

12. set off | carry fwd | GAAR*** → 4 Marks → directly 2b ~~que~~ Questions.

13. Penalty → 270A | 269SS | 269ST*** | 269T

$\boxed{\text{Mock test + RTP}}$ ***