

DISSECTION OF CA FINAL DIREC TAX NEW SYLLABUS - NOVEMBER 2020 EXAM

Part II - Descriptive Questions		Reference from CA Mehul Thakker Sir's Book			Remarks
Question No.	Sub-Question No.	Module Chapter No.	Practical No.	Pg. No.	
1		Profits and Gains from Business or Profession (PGBP)	Practical 64	Ch 5-121	Similar
2	(a)	Taxation of Charitable Trust	Practical 9 & 14	Ch 19-9 and 14	Similar
	(b)(i)	Tax Deduction and Collection at Source [Section 194N]	Examples	Ch 27-46	Similar
	(b)(ii)	Tax Deduction and Collection at Source [Section 201]	Practical 77	Ch 27-66	Same
3	(a)	Taxation of Non-Resident	Practical 11	Ch 54-22	Similar
	(b)	Basics of Income Tax	Practical 158	Ch 54-18	Similar
	(c)	Taxation of Non-Resident	Practical 9	Ch 57-25	Similar
4	(a)	Assessment of Companies	Practical 7,10, 11	Ch 15-18,20 and 21	Similar
	(b)	GAAR	Theory	Ch 62-9	
	(c)	Prosecutions	Practical 1	Ch 34-2	Same
5	(a)	Liability in Special Cases	Practical 1	Ch 49-2	Similar
	(b)	Double Taxation Relief	Practical 8, 5	Ch 55-7, Ch 59-31	Similar
	(c)	Return, Assessment, Reassessment and Rectification	Practical 26 & 27	Ch 20-49 and 50	Similar
6	(a)	Taxation of Non-Resident [POEM]	Examples	Ch 54-8	Similar
	(b)	Collection Recovery	Section 222	Ch 26-6	
	(c)	Transfer Pricing and Other Anti-Avoidance Measures	Practical 35	Ch 57-58	Similar