

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

Part II - Descriptive Questions			Reference from CA Mehul Thakker Sir's Book			Remarks
Question No.	Sub-Question No.	Marks of Identical Problems	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 & 17	Ch 19-9, 14 & 17	Similar
	(b)(i)	6	Double Taxation Relief	Practical 9	Ch 55-8	Identical
3	(a) (i)	2	Tax Deduction and Collection at Source [Section 192]	Practical 7	Ch 27-5	Identical
	(a) (ii)	2	Tax Deduction and Collection at Source [Section 194 I]	Practical 38	Ch 27-29	Identical
	(a) (iii)	2	Tax Deduction and Collection at Source [Section 194 J]	Practical 54	Ch 27-40	Identical
	(a) (iv)	2	Tax Deduction and Collection at Source [Section 195]	Practical 59	Ch 27-50	Identical
	(b)	6	Chapter XII- A [Section 115BBA]	Practical 18	Ch 54-35	Identical
4	(a)(i)		Returns, Assessment, Reassessment and Rectification [Section 144C]	Q.12	Ch 20-37	Similar
	(a)(ii)		Income Tax Authorities and their Powers [Section 132B]	Para 24.12	Ch 24-14	
	(a) (iii)	4	Returns, Assessment, Reassessment and Rectification [Section 147]	Practical 32	Ch 20-47	Identical
	(b)(i)	2	Taxation of Non-residents [Section 9]	Practical 28	Ch 54-53	Identical
	(b)(ii)	2	Taxation of Non-residents [Section 9]	Practical 40	Ch 54-68	Identical
	(b)(iii)	2	Taxation of Non-residents [Chapter XII]	Practical 20	Ch 54-37	Identical
5	(a)(i)		Income Tax Authorities and their Powers [Section 132B]	Para 24.12	Ch 24-14	
	(a)(ii)		Penalties [Section 270AA]	Para 33.3	Ch 33-11	
	(b)		Transfer Pricing and Other Anti-Avoidance Measures [Section 92 CE]	Practical 34	Ch 57-56	Similar
6	(a)	6	Advance Ruling	Theory	Ch 56-4	Identical
	(b)	4	Tax Planning, avoidance and evasion	Practical 18	Ch 46-6	Almost Identical
	(c)	4	Dividend Stripping	Practical 15	Ch 7-25	Identical
Total		44				