

**Question 2 - No sub questions - 14 Marks**

| TERM | Chapter & specifically on what topic question asked |
|--------------|---|
| DEC 23 Exam | PGBP + MAT Calculation |
| DEC 23 MTP | PGBP + MAT Calculation |
| JUN 24 Exam | PGBP Question (Capital gain point included - Capital gain on sale of depreciable asset) - No MAT Adjustment |
| JUN 24 MTP | PGBP - No other heads involved |
| DEC 24 Exam | PGBP - Total Income & Tax computation |
| DEC 24 MTP 1 | PGBP - Total Income & Tax Computation |
| DEC 24 MTP 2 | PGBP - Total Income & MAT Calculation |
| JUN 25 MTP 1 | PGBP - Total Income |

Question 3(a) - 7 Marks

| TERM | Chapter & specifically on what topic question asked |
|--------------|---|
| DEC 23 Exam | Tax Planning, Management, Evasion |
| DEC 23 MTP | Salary (HRA) & Deductions (80C) Linked sum |
| JUN 24 Exam | Tax Computation Normal Vs Default (House Property Mainly) |
| JUN 24 MTP | Salary (HRA vs Rent Free Accommodation) |
| DEC 24 Exam | Tax Computation Normal vs Default (Deductions Knowledge needed) |
| DEC 24 MTP 1 | Tax Computation (Should have thorough understanding Salries) |
| DEC 24 MTP 2 | Tax Planning, Management, Evasion (Dec 23 Exam Question) |
| JUN 25 MTP 1 | Tax Computation Normal Vs Default (House Property Mainly) |

Question 3(b) - 7 Marks

| TERM | Chapter & specifically on what topic question asked |
|--------------|--|
| DEC 23 Exam | Business restructuring & Reconstruction |
| DEC 23 MTP | Capital Gains (Linked to Sec 54 G Exemption) |
| JUN 24 Exam | FM (Decision Making - Choosing best alternative Investment) |
| JUN 24 MTP | PGBP - Depreciation (Transfer of block from Holding to Subsidiary) |
| DEC 24 Exam | Tax Computation (Default vs optional - Deductions Knowledge) |
| DEC 24 MTP 1 | FM (Decision Making - Choosing best alternative Investment) |
| DEC 24 MTP 2 | Tax Planning, Tax Avoidance, Tax Evasion |
| JUN 25 MTP 1 | FM (Decision Making - Choosing best alternative Investment) |

**Question 4(a) – 7 Marks**

| TERM | Chapter & specifically on what topic question asked |
|--------------|--|
| DEC 23 Exam | Set off & carry Forward of losses (Business Restructuring) |
| DEC 23 MTP | Business restructuring & Reconstruction |
| JUN 24 Exam | Business restructuring & Reconstruction |
| JUN 24 MTP | Business restructuring & Reconstruction |
| DEC 24 Exam | Business restructuring & Reconstruction |
| DEC 24 MTP 1 | PGBP – Depreciation (Transfer of block from Holding to Subsidiary) |
| DEC 24 MTP 2 | Business restructuring & Reconstruction |
| JUN 25 MTP 1 | Business restructuring & Reconstruction (Depreciation Slump Sale) |

Question 4(b) – 7 Marks

| TERM | Chapter & specifically on what topic question asked |
|--------------|---|
| DEC 23 Exam | Non Resident |
| DEC 23 MTP | Non Resident |
| JUN 24 Exam | Non Resident |
| JUN 24 MTP | Non Resident |
| DEC 24 Exam | Non Resident |
| DEC 24 MTP 1 | Non Resident |
| DEC 24 MTP 2 | Non Resident |
| JUN 25 MTP 1 | Non-Resident |

Question 5(a) – 7 Marks

| TERM | Chapter & specifically on what topic question asked |
|--------------|---|
| DEC 23 Exam | Appeals |
| DEC 23 MTP | Appeals |
| JUN 24 Exam | Appeals (Dec 23 MTP Question) |
| JUN 24 MTP | Appeals |
| DEC 24 Exam | Appeals |
| DEC 24 MTP 1 | Appeals |
| DEC 24 MTP 2 | Appeals |
| JUN 25 MTP 1 | Appeals (Jun 24 MTP Question) |

**Question 5(b) - 7 Marks**

| TERM | Chapter & specifically on what topic question asked |
|--------------|--|
| DEC 23 Exam | Advance Tax |
| DEC 23 MTP | Advance Tax |
| JUN 24 Exam | ICDS - (Depreciation & Carrying value of Securities) |
| JUN 24 MTP | Advance Tax |
| DEC 24 Exam | Black Money, ICDS VII, Advance Tax |
| DEC 24 MTP 1 | Advance Tax |
| DEC 24 MTP 2 | ICDS - (Jun 24 Exam Question) |
| JUN 25 MTP 1 | ICDS VII |

Question 6(a) - 7 Marks

| TERM | Chapter & specifically on what topic question asked |
|--------------|---|
| DEC 23 Exam | DTAA |
| DEC 23 MTP | DTAA |
| JUN 24 Exam | DTAA |
| JUN 24 MTP | DTAA |
| DEC 24 Exam | DTAA |
| DEC 24 MTP 1 | Transfer pricing (APA) |
| DEC 24 MTP 2 | DTAA (Dec 23 Exam Question) |
| JUN 25 MTP 1 | DTAA |

Question 6(b) - 7 Marks

| TERM | Chapter & specifically on what topic question asked |
|--------------|---|
| DEC 23 Exam | DTAA |
| DEC 23 MTP | DTAA |
| JUN 24 Exam | DTAA |
| JUN 24 MTP | DTAA |
| DEC 24 Exam | DTAA |
| DEC 24 MTP 1 | DTAA |
| DEC 24 MTP 2 | DTAA |
| JUN 25 MTP 1 | DTAA |

Question 7(a) - 7 Marks

| TERM | Chapter & specifically on what topic question asked |
|-------------|---|
| DEC 23 Exam | Transfer Pricing (Cost Plus Method) |
| DEC 23 MTP | Transfer Pricing |
| JUN 24 Exam | Transfer Pricing (Primary, Secondary Adjustment) |



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|--------------|--|
| JUN 24 MTP | Transfer Pricing (Cost Plus Method) |
| DEC 24 Exam | Transfer Pricing (Primary, Secondary Adjustment) |
| DEC 24 MTP 1 | Transfer Pricing |
| DEC 24 MTP 2 | Transfer Pricing (Cost Plus Method) |
| JUN 25 MTP 1 | Transfer Pricing |

Question 7(b) - 7 Marks

| TERM | Chapter & specifically on what topic question asked |
|--------------|---|
| DEC 23 Exam | Transfer Pricing (Interest) |
| DEC 23 MTP | Transfer Pricing (Interest) |
| JUN 24 Exam | Transfer Pricing (Interest) |
| JUN 24 MTP | Transfer Pricing (Interest) |
| DEC 24 Exam | Transfer Pricing (Interest) |
| DEC 24 MTP 1 | Transfer Pricing (Interest) |
| DEC 24 MTP 2 | Transfer Pricing (Interest) |
| JUN 25 MTP 1 | Transfer Pricing (Interest) |

Question 8(a) - 7 Marks -

| TERM | Chapter & specifically on what topic question asked |
|--------------|---|
| DEC 23 Exam | Assessment Procedures |
| DEC 23 MTP | Business restructuring & Reconstruction |
| JUN 24 Exam | PGBP, & Appeals |
| JUN 24 MTP | Business restructuring & Reconstruction |
| DEC 24 Exam | Assessment Procedures |
| DEC 24 MTP 1 | TDS - 194H |
| DEC 24 MTP 2 | TDS/TCS |
| JUN 25 MTP 1 | Assessment procedures |

Question 8(b) - 7 Marks

| TERM | Chapter & specifically on what topic question asked |
|--------------|---|
| DEC 23 Exam | Transfer pricing (APA) |
| DEC 23 MTP | Transfer Pricing |
| JUN 24 Exam | PGBP - Case Law |
| JUN 24 MTP | Transfer Pricing |
| DEC 24 Exam | Transfer Pricing |
| DEC 24 MTP 1 | Transfer pricing |
| DEC 24 MTP 2 | Transfer pricing |
| JUN 25 MTP 1 | PGBP - Case law (June 24 Exam Question) |