



**AIRICA CAREER INSTITUTE**

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## CA FINAL DT ABC ANALYSIS FOR MAY 26 EXAMS

Exam Oriented

Sure Success Strategy,  
Material & Resources

### Weightage & Type of Questions

Total Income (PGBP)	14 Marks	Compulsory Question (Generally New)
Double Tax Relief, Transfer Pricing, NR Taxation, Advance Rulings	30 Marks	<b>Special Focus</b> Questions (50% New)
Charitable Trust, TDS/TCS	25 Marks	<b>Presentation</b> Focus Questions (Generally New)
Taxation of Various Entities, Capital Gains, IFOS	15-20 Marks	Normal Calculation Questions (50% New)
Tax Audit, GAAR	10 Marks	Normal Questions (Generally <b>Repeated</b> )
Procedural Part, Penalties & Other Theory	20 Marks	Analytical Theory Questions and Normal Calculation (Generally <b>Repeated</b> )

### Material & Resources

Concept Book	Available at <a href="http://air1ca.com">air1ca.com</a> [Hard Copy]
Question Bank	Available at <a href="http://air1ca.com">air1ca.com</a> [Hard Copy]
Revision Videos	Freely available on our YouTube Channel - <a href="#">Atul Agarwal</a>
<b>For MCQ - Refer only Booklet given by ICAI. No need to refer any other material/booklet.</b>	

# ABC Analysis

## Category A

(1) Charitable Trust	<b>80 Marks</b>  <b>Concept Book</b> <b>+</b> <b>Important Questions</b> <b>+</b> <b>Revision Videos</b>
(2) TDS & TCS	
(3) Tax Audit and Ethical Compliances	
(4) Tax Planning, Tax Evasion & Tax Avoidance <b>(GAAR)</b>	
(5) Advance Rulings	
(6) Double Tax Relief	
(7) Transfer Pricing	
(8) NR Taxation <b>(POEM, Sec. 9, 44B/BBA/BBC, 44C, NRI, 44DA, 115A/BBA, FII)</b>	
(9) PGBP <b>(Basics, Concessional Rates - 115BAA to 115BAE, Deductions - 80GGB, 80JJAA, 80IAC, 80M, 10AA)</b>	
(10) Various Entities <b>(MAT, AMT, Cooperative Society, Business Trust, Investment Fund, Tonnage Tax)</b>	
(11) Capital Gains <b>(Slump Sales, 45(4)&amp; 9B, ULIP, 50AA, Buyback, Tax Rates)</b>	

## Category B

(1) The Black Money & Imposition of Tax Law	<b>20 Marks</b>  <b>Concept Book</b> <b>+</b> <b>Important Questions</b> <b>+</b> <b>Revision Videos</b>
(2) IFOS <b>(115BB, 115BBJ, 115BBH)</b>	
(3) Return Filing & Assessment Procedure <b>(Return Filing, Updated ROI, Income Escaping Assessment, Search Assessment)</b>	
(4) Appeals & Revision	
(5) Miscellaneous Provisions <b>(Questions)</b>	
(6) Penalties and Prosecution <b>(Questions)</b>	

## Category C

(1) Dispute Resolution	<b>15 Marks</b>  <b>Concept Book/</b> <b>Important Questions</b>	
(2) Income Tax Authorities		
(3) Application & Interpretation of Tax Treaties		<b>(Revision Video -</b> <b>6 Marks Weightage)</b>
(4) Fundamentals of BEPS		
(5) Overview of Model Tax Conventions		
(6) Setoff		
(7) Deductions, IFOS, Various Entities, Capital Gains, NR Taxation <b>(Other Topics)</b>		
(8) Basic Concepts & Exempt Income		
(9) Clubbing		
(10) Latest Developments in International Taxation		
(11) Case Laws		