

Paper pattern

PAPER – 7: DIRECT TAX AND
INDIRECT TAX

Q1. MCQs

15 MCQs \times 2 = 30 Marks

Q2 to Q8 (Descriptive)

7 Qs \times 14 M = 98 Marks

Q2.

- a) Residential Status
- b) Income from Salary

Q3.

- a) Income from House Property
- b) PGBP (Profits and Gains of Business or Profession)

Q4.

- a) Income from Capital Gains
- b) IFOS (Income from Other Sources)

Q5.

- a) Set-off / Clubbing
- b) Total Income

Q6.

- a) Basics of GST – Theory
- b) Basics of GST – Theory

Q7.

- a) Composition / RCM / Registration
- b) Supply (Time, Place, Value)

Q8.

- a) ITC (Input Tax Credit)
- b) Customs