



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	Special Focus Questions (50% New)
Charitable Trust, TDS/TCS	25 Marks	Presentation 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 Repeated)
Procedural Part, Penalties & Other Theory	20 Marks	Analytical Theory Questions and Normal Calculation (Generally Repeated)

Material & Resources

Concept Book	Available at air1ca.com [Hard Copy]
Question Bank	Available at air1ca.com [Hard Copy]
Revision Videos	Freely available on our YouTube Channel - Atul Agarwal

For MCQ - Refer only Booklet given by ICAI. No need to refer any other material/booklet.

ABC Analysis

Category A

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

Category B

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

Category C

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