

CA Inter Tax - May 2026 Question Paper Analysis

PART I - MCQ Section (30 Marks)

Section A - Income Tax MCQs

Question No.	Chapter / Topic	Marks	Difficulty Level
MCQ 1	Advance Tax - Section 44ADA (Presumptive Taxation)	2	Medium
MCQ 2	Clubbing of Income - House Property (Spouse Gift)	2	Medium
MCQ 3	Clubbing of Income - House Property (Major Son Gift)	2	Easy
MCQ 4	Deductions - Section 80CCD (NPS Contribution)	2	Medium
MCQ 5	Capital Gains - Slump Sale - Net Worth Computation	2	Hard
MCQ 6	Capital Gains - Slump Sale - Capital Gain/Loss	2	Hard
MCQ 7	TDS - Section 194J / 194H (Professional Fees & Commission)	2	Medium
MCQ 8	Capital Gains - Foreign Portfolio Investor (FPI) Taxation	1	Easy

Section B - GST MCQs

Question No.	Chapter / Topic	Marks	Difficulty Level
MCQ 9	GST - Interest on Late Payment of Tax (Section 50)	2	Medium
MCQ 10	GST - TCS by E-Commerce Operator (Section 52)	1	Medium
MCQ 11	GST - Time of Supply / Invoice Issuance (Section 31)	2	Medium
MCQ 12	GST - Place of Supply - Territorial Waters	2	Hard
MCQ 13	GST - Composition Scheme - Withdrawal (ITC-01 / CMP-04)	2	Medium
MCQ 14	GST - Registration - Effective Date	2	Easy
MCQ 15	GST - Composition Levy - Tax Computation	2	Medium
MCQ 16	GST - Import of Services - Supply or Not (Schedule I)	2	Hard

PART II - Descriptive Section (70 Marks)

Section A - Income Tax Descriptive

Question No.	Chapter / Topic	Marks	Difficulty Level
Q1	PGBP - Business Income Computation (Mr. Prakash - Tyre Manufacturing) including Depreciation, Disallowances, MSME payment, Compulsory Acquisition Interest, Capital Gains on Factory Building, Dividend Income	15	Hard
Q2(a)	Residential Status - NRI returning to India (Mr. Shankar) + Capital Gains on Listed Shares (LTCG with grandfathering) + Online Gaming Income	6	Hard
Q2(b)	TDS/TCS - Luxury Goods (Section 206C(1F)) + TDS on Contract vs Work Contract (Section 194C / 194M)	4	Medium
Q3(a)	Salary Income - Perquisites (Hotel Accommodation, Car Sale, Group Insurance, Education, LTC, Family Pension)	6	Hard
Q3(b)	Capital Gains - Immovable Property Section 56(2)(x) / Section 49(1) + Capital Loss on Stolen Gold	4	Hard
Q4(a)	Set Off and Carry Forward of Losses - Gross Total Income Computation including Speculative Loss, Betting Loss, Race Horse Loss, 35AD Loss, Unabsorbed Depreciation	6	Hard
Q4(b)	Filing of Returns - Due Dates (Updated Return, Revised Return, PAN Application)	4	Easy

Alternate Questions (OR)

Question No.	Chapter / Topic	Marks	Difficulty Level
Q4(b) Alt	Filing of Returns - Mandatory Filing of ITR in specific cases (Mr. Dhruv - Cash Deposit, Dr. Nirav - Medical Profession)	4	Medium

Section B - GST Descriptive

Question No.	Chapter / Topic	Marks	Difficulty Level
Q5(a)	GST - Output Tax Liability + ITC + Net GST Payable (SSP Ltd - Multiple Transactions including Vouchers, ECO, Branch Transfer, Exempt Supply, RCM on Rent)	10	Hard
Q5(b)	GST - ITC Computation under Rule 86B + Net Cash Liability (Kabira Industries)	5	Hard
Q6(a)	GST - Input Tax Credit Eligibility (BVG Ltd - Zero Rated Supply, Works Contract, Late Invoice Upload, Motor Vehicle, Tools with Part Delivery)	5	Hard
Q6(b)	GST - Place of Supply - Passenger Transport + Ancillary Services (Sky Airways)	5	Medium
Q7(a)	GST - TDS under GST (Section 51) - HIM Corporation - Multiple Supplier Scenarios	5	Medium
Q7(b)	GST - Accounts and Records - Works Contract (Rule 56(14))	5	Easy
Q8(a)	GST - Specified Actionable Claims (Section 2(102A)) - Concept + Treatment	5	Medium
Q8(b)	GST - Revised Tax Invoice - Conditions + Consolidated Revised Invoice for Unregistered Persons	5	Medium

Alternate Questions (OR)

Question No.	Chapter / Topic	Marks	Difficulty Level
Q8(b) Alt	GST - Annual Return - Exempt Persons + Due Date (Section 44)	5	Easy