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Priority List – Paper- 3 Taxation

CA Intermediate Jan'26 & May'26 Exams

Document Type: Priority – Based Chapter Weightage & Analysis

Purpose: To guide students in effective preparation by analyzing topic-wise importance, past exam frequency, and weightage for CA Intermediate paper- 3 Taxation.

Highlights

- Based on **last 5 attempts trend analysis**
- Categorized into High/ Medium/ Least Priority
- Includes Weightage and Past Exam Frequency
- Designed for strategic time allocation

Note: This is intended to help students prioritize efficiently. Every topic is important for conceptual clarity and exam success.

Prepared By: Mentorix Edu Academic Team

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Contact: +91- 9778544342

Priority List For CA Intermediate Jan '26 & May '26 Exams

Taxation: Section A - Direct Taxation

S.No	Chapter	Priority Level (High/Medium/ Least)	Past Exam Frequency (Last 5 Attempts)	Weightage (%)
1.	Salaries	High Priority	4/5	20-30
2.	Income from House property		5/5	
3.	Profits and Gains of Business or profession		5/5	
4.	Capital Gains		5/5	
5.	Income from Other Sources		3/5	
6.	Income of other persons included in Assesse's Total Income		3/5	
7.	Aggregation of Income, set off and carry forward of losses		4/5	
8.	Deductions from Gross Total Income		5/5	
9.	Income Tax Liability - Computation and Optimisation		5/5	
10.	Residence and Scope of Total Income	Medium Priority	3/5	4-10
11.	Advance Tax, Tax deduction at Source and Tax Collection at Source		5/5	

12.	Provisions for filing Return of Income and Self Assessment		3/5	
13.	Basic Concepts	Least Priority	1/5	2-4

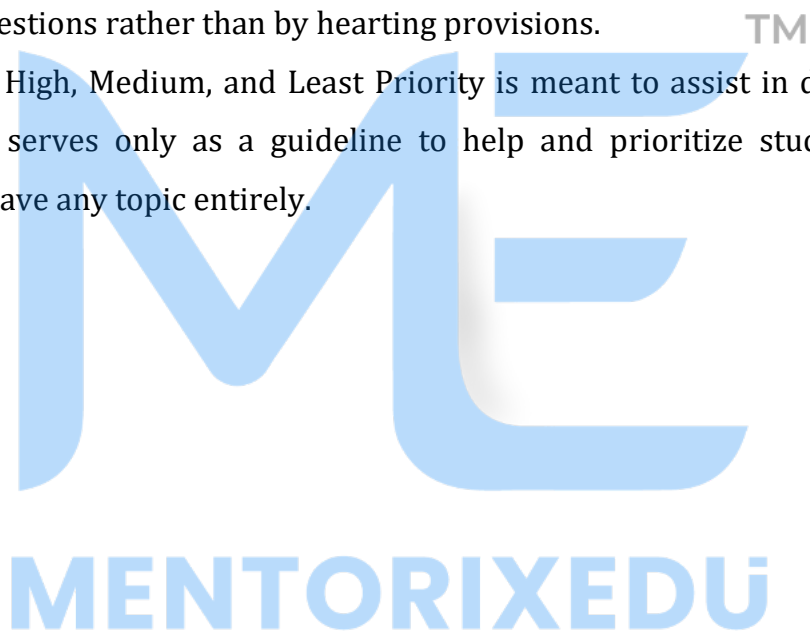
Taxation: Section B - GST

1.	Charge of GST	High Priority	4/5	15-20
2.	Place of Supply		4/5	
3.	Exemptions from GST		5/5	
4.	Value of Supply		5/5	
5.	Input Tax Credit		5/5	
6.	Tax Deduction at source and Collection of Tax at source		3/5	
7.	Supply under GST	Medium Priority	4/5	10-15
8.	Time of Supply		2/5	
9.	Registration		3/5	
10.	Tax Invoice, Credit and Debit Notes		3/5	

11.	GST in India - An Introduction	Least Priority	1/5	
12.	Accounts and Records		2/5	
13.	E-Way Bill		3/5	5-10
14.	Payment of Tax		3/5	
15.	Returns		2/5	

POINTS TO BE NOTED

1. Focus on Practicing Questions rather than by hearting provisions.
2. The Classification into High, Medium, and Least Priority is meant to assist in deciding where to begin, how to allocate time, serves only as a guideline to help and prioritize study efforts and not as a suggestion to skip or leave any topic entirely.



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