

# TAXATION ANALYSIS & IMPORTANT CHAPTERS FOR JAN 26

## INCOME TAX IMPORTANT CHAPTERS FOR JAN 26



RESIDENT  
STATUS



SETOFF & CARRY  
FORWARD



SALARY  
INCOME



CAPITAL GAINS



TDS & TCS



PGBP

### PYQ's Pattern Analysis (Income Tax)

Chapter	Sep 2025	May 2025	Jan 2025	Sep 2024	May 2024	Nov 2023	May 2023	Nov 2022	May 2022	Dec 2021	Total Income
Resident status	4	4	3	3	3	3	4	4	5	5	27
Setoff & Carry forward	2	4	7	7	5	5	7	5	7	5	20
Salary Income	3	4	5	3	4	2	3	2	3	6	18
Capital Gains	3	3	4	2	2	2	3	2	3	4	22
TDS & TCS	2	2	2	2	2	1	3	2	2	4	18
PGBP	1	1	0	1	1	1	2	2	1	2	14
Total	20	20	22	20	25	28	24	30	28	10	300

### ANALYSIS GST & EXPECTED MARKS

Chapter	Nov 22	May 23	Nov 23	May 24	Sep 24	Jan 25	May 25	Sep 25	Expected Marks
supply	5	4	5	5	6	6	6	6	6 to 8
Charge of gst	6	5	7	6	7	6	7	7	6 to 8
exemption	4	3	3	3	4	4	4	4	3 to 4
Time and value of supply	3	3	3	4	4	4	4	4	4
ITC	5	5	5	5	5	5	5	4	5
registration	4	5	4	5	5	4	5	5	5 to 8
Payment of tax	4	5	6	5	6	6	6	6	5 to 8
Tax invoice credit and debit notes	4	4	4	3	4	4	4	4	5 to 8
return	3	3	3	3	3	3	3	3	10 except itc
Eway bill tds tcs accounting record	2	2	2	2	2	2	2	2	4 to 6
Gst computation	2	2	2	2	2	2	2	2	5 to 6
pos	1	1	1	1	2	1	1	1	5 to 6

TAXATION	Expected Marks
Basic concept	6 to 8
Residential status	2 to 4
salary	5 to 8
House property	5 to 8
PGBP	5 to 6
Capital gain	5 to 8
Other sources	4 to 6
Clubbing income	5 to 6

TOPIC	Expected Marks
Set off and carryforward losses	6 to 8
deduction	4 to 6
return	2 to 4
Tds tcs	2 to 4
Computation of total income	5 to 6