



YOUR TARGET

30
MARKS

EXAM FOCUSED

MUST DO FOR

MAY / JUNE / SEP / DEC 2026

THEORY
HI KARO
RANK LE JAO!
★★★

WHY THIS BOOK?

EXAM READY

CONCEPT
COVERAGE

HIGH
SCORING

MAXIMUM
RESULT

DT & IDT TOP NOTCH

61 THEORY QUESTIONS

30 MARKS CONFIRM



ADDITIONAL
CS EXECUTIVE
GST EXTRA TOPIC +



Gaba Sir
आपके साथ



THEORY STRONG



SCORE HIGH



RANK HIGH

Income tax Most Expected THEORY Questions Chapterwise

Basic of Tax

1. Explain the Cases where PY Income Taxable in PY itself (Exception of General Provisions)
2. Difference Between Revenue Receipts/Expenditure and Capital Receipts/Expenditure.
3. Explain Unexplained Investment, cash credit, Undisclosed Income & Tax Rate.

RESIDENTIAL STATUS

1. Explain the conditions for determining the residential status of an individual. Also discuss when a resident individual is treated as 'not ordinarily resident'.
2. Explain the Exceptions of General Conditions (Employment, Crew Member, Deemed Resident Cases.)

SALARY

1. Explain the Types of various allowances which are allowed in Default Scheme and Normal/Regular Scheme .
2. Define 'perquisite' and Meaning of Specified Employee
3. State the provisions relating to deduction of standard deduction from salary income in both tax regime .

CLUBBING OF INCOME

1. Explain the provisions relating to clubbing of income of spouse under the Income Tax Act.
2. State the provisions for clubbing of income of minor child.
3. What is Cross Transfer and Whether Losses also Clubbed?

SET-OFF & CARRY FORWARD

1. Explain the provisions relating to intra-head and inter-head adjustment of losses.
2. State the provisions for carry forward and set-off of business losses.
3. Explain the Priority of Set off of losses.

RETURN OF INCOME

1. Distinguish between Original Return, Belated Return and Revised Return and Time Limit of All. Explain The cases where Return Filing is Mandatory .
2. Explain the consequences of failure to furnish return of income within the prescribed time.
3. Explain Updated Return & Additional Income Tax under Updated Return.

ADVANCE TAX

1. Explain the provisions relating to liability to pay advance tax with due dates and Exemption From Advance Tax.
2. Explain the consequences of non-payment or short payment of advance tax.

TDS

1. State the consequences of failure to deduct or deposit TDS.
2. Explain the provisions relating to TDS Return & Payment of TDS.
3. Distinguish between TDS, TCS and Advance Tax.

MIXED Questions

1. Explain the concept of Gross Total Income and Total Income.
2. State the provisions relating to rebate under section 87A under both regime.
3. State the provisions relating to PAN and its mandatory requirement (Any 8 Cases).
4. Explain the provisions relating to filing of return in case of loss.
5. Explained the Business which are specified under Section 35AD/
6. Difference Between 80TTA & 80TTB

GST Most Expected THEORY Questions Chapterwise

Basic of GST

1. Define Article 246A & 279A
2. Definition of GST & Which Goods are Outside the Purview of GST?

SUPPLY

1. Define the term 'Denny's Supply'. Explain its Cases which are deemed to supply even No Consideration Exists.
2. Distinguish between Composite Supply and Mixed Supply with examples.

REGISTRATION

1. Who is liable to obtain registration under GST? State the provisions in detail.
2. Explain the cases where registration is compulsory under GST.
3. State the Cases relating to cancellation of registration by PROEPR Officer.
4. WHO is Not Liable For Registration under GST?

RETURNS & Tax Invoice

1. State the GSTR 1, GSTR 2B and GSTR 3B of GST returns and their due dates.
2. Time Limit of Issuance of Invoice in case of Continuous Supply of Goods and Services.
3. What is QRMP and Time Limit for Availment of QRMP?
4. Explain the cases which are Exempt From E Invoice Requirements?

E-WAY BILL

1. Explain the 7 Cases where E Way Bill Not Required ?
2. What is the Validity of E Way bill?
3. Explain the cases where E Way Bill Can b Blocked ?
4. How to Determine Consignment Value under E Way Bill?
5. What is Consolidated E Way Bill & can I cancel E way ?

ACCOUNTS & RECORDS

1. Define Which books of Accounts not maintained by Composition Levy Person?
2. Time Limit to Maintain Accounts and Records under GST?

RCM

1. Explain the concept of Reverse Charge Mechanism under GST & State the 5 situations where reverse charge is applicable.

COMPOSITION

1. State the restrictions and limitations under Composition Scheme.
2. Can I opt Composition Scheme for one State and Normal for Other State ?

MIXED Questions

1. Distinguish between Exempt Supply and Nil-rated Supply & Zero Rated Supply
2. Explain the concept of Input Service Distributor.
3. Explain the provisions relating to time of supply in case of Supply of Goods under RCM & Interest/Penalty.
4. Explain the concept of place of supply in case of on Board Conveyance in case of SOG and SOS.
5. Explain the provisions relating to refund under GST.
6. Explain 5 Cases where ITC is Blocked under GST?
7. Explain the cases where GSTR 1 Filing is Debarred ?
8. Whether Advanced Received in case of Supply of Goods is to be considered under Time of Supply and What if Supply of Services ?
9. Determine Time of Supply in case of Advance received in case of Supply of Services ?
10. Define the usage of Electronic credit And Electronic cash Ledger ?
11. Define the Order and Manner of ITC Utilization ?