

How to cover Direct Tax before exams

If your Elective is exempt

So, now basically you have more than sufficient time for DT i.e. 4.5 days as exam is on 14-11-23.

I know Diwali is round the corner, but this time let's go with studies for our exams! (Agle saal full enjoy)

Now how to utilize time??

After coming from SCMPE Exam -

Date	Topic	Time Allocation
09-11-2023	NR Taxation	7:00 PM - 10:00 PM
"	Dinner Break	15 minutes
"	Transfer Pricing	10:00 PM - 12:00 AM
Sleep now & wake up at 6:00 AM, start by 6:30		
10-11-23	PGBP	6:30 AM - 9:00 AM
"	Advance Ruling, Eq. Levy, DTAA	9:00 AM - 10:45 AM
"	Breakfast	15 minutes
"	Assessment Procedure	11:00 AM - 2:15 PM
"	Lunch	15 minutes
"	Firm, AOP, Trust & Exit Tax	2:30 PM - 4:30 PM
"	Business Trust & Invest Fund	4:30 PM - 5:15 PM
Take 30 minutes break		
"	Interpretation of Treaties	5:45 PM - 6:00 PM
"	Capital Gains	6:00 PM - 8:00 PM
"	GAAR	8:00 PM - 8:30 PM
"	Dinner Break	30 minutes
"	TDS/TCS	9:00 PM - 11:30 PM
"	Tax Rates revise	11:30 PM - 12:15 AM
Sleep now & wake up at 6:00 AM, start by 6:30		
11-11-23	MAT/AMT/SEZ	6:30 AM - 8:00 AM
"	IFOS & other misc. topics	8:00 AM - 9:30 AM
"	BEPS & Model Tax Conventions	9:30 AM - 10:30 AM
"	Breakfast	15-30 minutes
"	Any other topic (Amalgam., BB, PP)	11:00 AM - 1:00 PM
Now start solving the marked questions in the same sequence (By doing questions afterwards, you will be able to revise topics again)		
Complete all questions by 12-11-23 night		
Now, start revising again important topics first on 13-11-23		
On Morning of 14-11-23:		
1) Watch PGBP Adjustments Video		
2) Watch RTP Last 4 Attempts Adjustments Video		
3) Watch TDS/TCS Adjustments Video		
Now, go through the topics you are uncomfortable with!		
Have a look at theory!		
Now go for exam! ALL THE BEST!!		

If your Elective is not exempt

So, now basically you have 2 days for DT.

After coming from SCMPE Exam utilize your remaining day by studying DT -

Date	Topic	Time Allocation
09-11-2023	NR Taxation	7:00 PM - 10:00 PM
"	Dinner Break	15 minutes
"	Transfer Pricing	10:00 PM - 12:00 AM

Now, after coming from Elective Exam -

Date	Topic	Time Allocation
11-11-2023	PGBP	7:00 PM - 9:30 PM
"	Dinner Break	15 minutes
"	Advance Ruling, Eq. Levy, DTAA	9:45 PM - 11:00 PM
"	Business Trust & Invest. Fund	11:00 PM - 12:15 AM
Sleep for 6 hours		
12-11-2023	Assessment Procedure	6:15 AM - 10:00 AM
"	Interpretation of Treaties	10:00 AM - 10:45 AM
"	Breakfast	15 minutes
"	Firm, AOP, Trust & Exit Tax	11:00 AM - 1:00 PM
"	MAT/AMT/SEZ	1:00 PM - 2:30 PM
"	Lunch	15 minutes
"	Tax Rates revise	2:45 PM - 3:00 PM
"	TDS/TCS	3:00 PM - 5:30 PM
"	Break	30 minutes
"	Capital Gains	6:00 PM - 8:00 PM
"	DIWALI POOJA	8:00 PM - 11:00 PM
"	GAAR	11:00 PM - 12:30 AM
Sleep for 6 hours		
13-11-2023	IFOS & other misc. topics	6:30 AM - 9:00 AM
"	BEPS & Model Tax Conventions	9:00 AM - 10:00 AM
"	Break	30 minutes
"	Any other topic (Amalgam., BB, PP)	10:30 AM - 12:00 PM
Now start solving the marked questions in the same sequence (By doing questions afterwards, you will be able to revise topics again)		
Complete all questions by 13-11-23 Night		
On Morning of 14-11-23:		
1) Watch PGBP Adjustments Video		
2) Watch RTP Last 4 Attempts Adjustments Video		
3) Watch TDS/TCS Adjustments Video		
4) Check NR Taxation Important Points		
Now, go through the topics you are uncomfortable with!		
Have a look at theory!		
Now go for exam! ALL THE BEST!!		

Important Video Links:

Direct Tax Resources for Nov-23:

RTP for Nov-23:

Part-1: https://youtu.be/e_4Joh4gb24?si=xMVYugCdNgnK7VCF

Part-2: <https://youtu.be/qqx3UBVyXK8?si=BF1zDGbdPCyEkeXr>

DT Theory Topic:

GAAR: <https://youtu.be/2t3tucCK4Dc?si=CFYHKZECtKJpmElf>

Treaties: <https://youtu.be/ot112vyhuyE?si=-lydWKw4uIJfIIAm>

Direct Tax Videos:

Last 10 Years PGBP Adjustments: <https://youtu.be/Wp91qP3quQw?si=TTTrf5CA0osG1hOJm>

Last 8 Attempts TDS/TCS adjustments: https://youtu.be/a7zXOY_yovs?si=g9tdXqR7Vpcw89Pg

Interest U/S 234A/B/C with Nov-19 Question: https://youtu.be/3ItoxP7ft3g?si=ttq_63JUfuc2En-k

Capital Gains with last all attempts questions: <https://youtu.be/XaTAY91IZi8?si=6Li-yX-9vKh02vm>

PGBP Questions:

Part-1: https://youtu.be/4rknE94Q-xk?si=k4zf_Kzz4GmyhqUX

Part-2: <https://youtu.be/tGkmR5KEQzw?si=Ntzw1R50eryT5-PX>

TDS/TCS Summary (12 Pages): <https://youtu.be/iJaXbXb9RXs?si=45dUG2f0q75Dfqqk>

Deduction 80JJAA: https://youtu.be/8nhjDlAyLGo?si=pQvrDBX2KZAaJ_TP

RTP Summary Last 4 Attempts: https://youtu.be/0xchSI73o_A?si=Egk40BNEeuF8c3qn

International Taxation:

Double Taxation with Past 4 attempts Questions: https://youtu.be/DZzYgX4QKQg?si=sUKe4XHriPfYTiQ_

Transfer Pricing Adjustments with last 6 attempts questions: <https://youtu.be/SSPzyz9XoDI?si=gs7Vu-qgVCJJzmNj>

NR Taxation last 6 attempts adjustments: https://youtu.be/x_ok2cBBZPg?si=mmAxrJT2d54DrntU

Equalisation levy with questions of past attempts: <https://youtu.be/W3Fo1KcOGqs?si=-izALQPiOFecnkWc>

Happy Learning! ♥

ALL THE BEST! Dosto 😊

Join the telegram for more updates: <https://t.me/CAwithDB>

Regards,

CA. Dhruv Bansal