

Priority Questions from Compiler SEP - 25

| S.No. | Topic Name | Question Number |
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| 1. | Basics, Tax Rates AY 25-26 & Alternate Taxation Regime | 4, 5, 8 |
| 2. | Income from Capital Gains | 9, 11, 13, 14, 17, 24, 31, 35, 36, 37, 38 |
| 3. | Income from Other Sources | 6, 9 |
| 4. | Taxation of Dividend & Deemed Dividend | 1, 2 |
| 5. | Taxation in Case of Liquidation & Buy Back | 1, 2 |
| 6. | Taxation in Case of Amalgamation and Demerger | 1, 2 |
| 7. | Profits & Gains of Business or Profession & ICDS | 1, 4, 7, 12, 14, 25, 28, 29, 30, 35, 41, 42, 45, 47 & 48 |
| 8. | Taxation of Political Parties & Electoral Trust | 1 |
| 9. | Taxation in Case of Firm/LLP, AOP/BOI | 4, 5, 6, 8, |
| 10. | Business Trust, Investment Fund and Securitisation Trust | 3, 4, 5 |
| 11. | Minimum Alternate Tax | 4, 5, 7, 9 |
| 12. | AMT & Deduction u/s 10AA (SEZ) | 2, 3, 4, 7 |
| 13. | Deduction U/C VI-A | 7, 12, 13, 14, 15, 18 |
| 14. | Clubbing of Income | 4, 6, 8, 9 |
| 15. | Set-Off & C/F of Losses | 2, 3, 10 |
| 16. | Advance Tax, TDS & TCS | 1, 13, 15, 18, 19, 20, 24, 29, 35, 36, 37, 38, 40, 43, 44, 47 |
| 17. | Assessment Procedure | 12, 15, 18, 26, 27, 28, 29, 31, 32, 35 |
| 18. | Appeals & Revisions | 2, 3, 4, 8, 9, 12, 13, 18 |
| 19. | Dispute Resolution | 3 |
| 20. | Miscellaneous Provisions | 1, 3, 6, 7, 8, 14, 16 |
| 21. | Penalties & Prosecutions | 2, 8, 9 |
| 22. | Black Money Act, 2015 | 2, 4, 5, 6 |
| 23. | Equalisation Levy | 1, 3, 4 |
| 24. | GAAR | 2, 5, 8, 10, 11 |
| 25. | Taxation of VDA | 2, 4 |
| 26. | Exempt Income | 4, 6 |
| 27. | Tonnage Taxation | 1 |
| 28. | Taxation of Trust & Institution | 1, 3, 6, 19, 21, 23, 27 |
| 29. | Tax Audit & Ethical Compliance | 1, 2, 3, 5, 6, 7 |
| 30. | Transfer Pricing | 5, 7, 10, 11, 12, 13, 20, 23, 25, 28 |

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| 31. | Non-Resident & NRI Taxation | 1, 2, 8, 10, 14, 22, 24, 26, 27, 30, 31, 33, 34, 36, 39 |
| 32. | Double Taxation Relief (DTAA) | 2, 8, 9, 10, 11, 13, 15, 17, 18, 21 |
| 33. | Advance Ruling (BOAR) | 4, 6, 7 |
| 34. | Application & Interpretation of Tax Treaties | 3, 5, 6, 7, 9, 10, 11 |
| 35. | Model Tax Conventions (MTC) | 2, 5, 7 |
| 36. | Base Erosion & Profit Shifting (BEPS) | 1, 3, 4, 6, 7, 8 |
| 37. | Foreign Tax Credit & Foreign Currency Income | 1 |
| 38. | Questions Based on Significant Select Cases | Read once all case Laws |
| Must Do MAY/SEP - 25 RTP & MTP for SEP – 2025. | | |

| List of Important Case Laws for SEP - 2025 Exams | | |
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| S.No. | Case Law Name | Topic In Compact |
| 1. | Mahle Anand Filter Systems Pvt. Ltd. [2023] (SC) | PGBP |
| 2. | Dr. Ranjan Pai (2021)(Kar.) | IFOS |
| 3. | Metal and Chromium Plater (P) Ltd. [2019] (Mad) | MAT |
| 4. | Reliance Energy Ltd. (2022) (SC) | Deduction u/c VI-A |
| 5. | Sun Outsourcing Solutions Private Limited (2018) (T&AP) | TDS & TCS |
| 6. | Prasar Bharati [2018] (SC) | TDS & TCS |
| 7. | Singapore Airlines Ltd/ KLM Royal Dutch Airlines [2022] (SC) | TDS & TCS |
| 8. | Bharti Cellular Ltd. [2024](SC) | TDS & TCS |
| 9. | Air India Ltd. [2023](SC) | TDS & TCS |
| 10. | BDR Finvest Pvt. Ltd. [2024] (Delhi) | TDS & TCS |
| 11. | Regen Powertech Private Limited [2019] (Mad) | Assessment Procedure |
| 12. | Genpact India Pvt. Ltd. (2019 (SC) | Appeals & Revisions |
| 13. | Pepsi Foods Ltd (2021 (SC) | Appeals & Revisions |
| 14. | SAP Labs India Pvt. Ltd. [2023] (SC) | Appeals & Revisions |
| 15. | Industrial Development Bank of India Ltd. [2023](SC) | Appeals & Revisions |
| 16. | New Noble Educational Society (2022) (SC) | Trust Taxation |
| 17. | Godaddy.Com LLC (2023) (Delhi) | NR Taxation |
| 18. | Venkatesh Premises Co-operative Society Ltd. (2018) (SC) | Some Rem. Case Laws |
| 19. | Secunderabad Club [2023](SC) | Some Rem. Case Laws |
| 20. | KBD Sugars and Distilleries Ltd. [2023](SC) | Some Rem. Case Laws |
| 21. | Bank of Rajasthan Ltd. [2024](SC) | New Case Law – You can refer from https://www.bbvirtuals.com/free-resources Video for same uploaded on Youtube |
| 22. | Adadyn Technologies (P.) Ltd. [2024] (SC) | |
| 23. | Johnson Matthey Public Limited Company (2024) (Delhi) | |
| 24. | Jupiter Capital Pvt. Ltd. [2025] (SC) | |
| 25. | Travel Designer India Pvt. Ltd. (2025)(SC) | |

All the Best, Give Your Best, God will do the Rest
See You All as CA
CA Bhanwar Borana