By: Kshitij Agrawal

CA Final DT - Last 10 attempts paper analysis (Question wise)

Kshitij Agrawal

Important Note- All the markings are done as per ICAI question paper and it has been reconfirmed with the suggested answers

Question	Nov-24	Marks	May-24	Marks	Nov-23	Marks	May-23	Marks	Nov-22	Marks	May-22	Marks	Dec-21	Marks	Jun-21	Marks	Jan-21	Marks	Nov-20	Marks
1	PGBP - Old regime	14	PGBP - Old regime	14	PGBP - Old regime	14	PGBP - Old regime	14	PGBP - Old regime	14	PGBP - Sec 115BAA	14	PGBP - Co.	14	PGBP - Old regime	14	PGBP	14	PGBP	14
2.a.i. or	CG	8	CG - Tax on property	4	MAT calculation	8	Individual tax	4	Tax + AMT for LLP + SEZ	8	REIT and unitholder	8	Set off C/f - Sec 72	4	ITR for amalgamation	4	Tax and AMT for LLP	8	Trust taxation	10
2.a.i.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Sec 30, 31 & 36	4	-	-	-	-
2.a.ii.	-	-	Sec 2(22)(e) + C L	4	-	-	Firm taxation	4	-	-	-	-	Compul Acq - Sec 45(5)	4	-	-	-	-	-	-
2.b.i. or	Branch of Foreign Co	6	NR, GDR & Sec 6(3)	6	Aircraft - Sec 44BBA	3	Business connect	6	NR Taxation - Indi.	6	NR Taxation - Sec 115A	6	TP - ALP - TNM method	6	Sec 148 + Case law	4	Residential - Sec 5	6	TDS - 194N	4
2.b.i.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	DTAA + FTC	6	-	-	TDS - 192, 201 & 271	4
2.b.ii.	-	-	-	-	CG on NR taxation	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.a.	Trust taxation + C L	8	Sec 115BBI + 12AB	8	Trust taxation	8	Trust taxation	8	Trust taxation	4	Trust taxation	8	Trust taxation	8	InVIT	8	Trust taxation	8	PGBP - 44C	6
3.b.	DTAA + 115BAC(1A)	6	DTAA	6	DTAA	6	DTAA	6	Trust registration	4	DTAA + Sec 6	6	DTAA - Individual	6	NR Taxation	6	DTAA	6	Interest Income - NR	2
3.c.	-	-	-	-	-	-	-	-	DTAA	6	-	-	-	-	-	-	-	-	TP - Compute ALP	6
4.a.i.	Sec 194LA	2	Sec 192 + Case law	3	TDS - Sec 206C(1G)	3	Sec 206C(1A) + Cir	3	Sec 195 + Case law	2	TDS - 194P	2	TDS - 194-O	4	Trust taxation	8	TDS - 197A(1F)	2	MAT calculation	6
4.a.ii.	Sec 206C(1G)	3	Sec 194C + 194-I	3	TDS - Sec 194-IA	3	Sec 194J + 206AB	3	Sec 194H + Case law	2	TDS - 194-IC + 45(5A)	2	TDS - 206C(1F) & (1H)	4	-	-	Sec 195 + FTS	2	-	-
4.a.iii.	Sec 194BA	3	Sec 194-O	2	TDS - Sec 194A	2	Sec 194-IA	2	Sec 194C	2	TDS - 194Q	2	-	-	-	-	Sec 194M	2	-	-
4.a.iv.	-	-	-	-	-	-	-	-	Sec 194E	2	TDS - 206C(1C)	2	-	-	-	-	Sec 194C	2	-	-
4.b.	TP - ALP + Sec 92E	6	TP - ALP CUP method	6	TP - ALP & assess	6	TP + TP penalty	6	TP - ALP - CP method	6	TP - ALP - CP method	6	NR Taxation	6	NR Taxation	6	TP - Sec 92	6	Avoidance agreement	4
4.c.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Penalty - Sec 276CC	4
5.a.i. or	Sec 253	4	Sec 206AA + 90 + C L	4	Sec 154 + 10(37)	4	Sec 276B + 278AA	4	Sec 254(2A) + Case law	4	Sec 72 + CBDT Cir 14	4	Case law - Sec 264	4	Sec 194LB	2	Sec 292BB + 143 + C L	4	Trust taxation	6
5.a.i.	Sec 142(2A)	4	Sec 154 + Case law	4	Sec 269T + 271E	4	Sec 254 + Case law	4	Sec 132B + Case law	4	Sec 68 Case law	4	Case law - Sec 194C	4	Sec 194H + Cir 619	2	HC order revised + C L	4	-	-
5.a.ii.	Sec 194H + Case law	4	Sec 201(1A) + 271C	4	Sec 254 + 37	4	DRP Sec 220 + Case law	4	Sec 43B + Case law	4	Sec 56(2)(x) Case law	4	Appeal for 115QA	4	Sec 192A	2	Sec 54EC + Case law	4	-	-
5.a.iii.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Sec 194-IA	2	-	-	-	-
5.b.i.	MTC	6	Tax treaty & MTC	4	Equalisation levy	6	Equalisation levy	6	Advance ruling	3	Equalisation levy	6	Equalisation levy	6	TP - Repatriation	6	Co-op Society + 80-P	6	DTAA	6
5.b.ii.	-	-	Tax treaty & MTC	2	-	-	-	-	Equalisation levy	3	-	-	-	-	-	-	-	-	-	-
5.c.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Assessment - Sec 148	2
6.a.i.	Sec 80-IA + Ethics	6	Form 15CB + Ethics	6	Tax evasion + GAAR	3	Sec 285BA - SFTRA	4	Applicability of GAAR	4	Tax planning chapter	4	GAAR - Sec 80-IA	4	Sec 178 - Liquidation	4	Sec 144C - DRP	4	Residential status	5
6.a.ii.	GAAR + Tax evasion	4	Tax planning - theory	4	Sec 139	2	Doctrine of precedence	4	-	-	-	-	-	-	-	-	Sec 270AA - Immunity	4	-	-
6.a.iii.	-	-	-	-	Sec 179	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6.b.	Advance ruling	4	Advance ruling	4	BEPS - CBC reporting	6	Tax treaty	3	Sec 163	4	CBDT Cir 4/2019	4	Section 281B	4	BEPS	4	TP - ALP CP method	6	TRO - T/f of property	4
6.c.i.	-	-	-	-	-	-	MTC	3	BEPS Action plan 5	2	OECD action plan	6	TP - Thin capitalisation	4	MTC	6	-	-	TP - Sec 94B	5
6.c.ii.	-	-	-	-	-	-	-	-	-	-	-	-	DTAA theory	2	-	-	-	-	-	-
6.d.	-	-	-	-	-	-	-	-	Business connection	2	-	-	-	-	-	-	-	-	-	-
6.e.	-	-	-	-	-	-	-	-	Tax treaty theory	2	-	-	-	-	-	-	-	-	-	-
		88		88		88		88		88		88		88		88		88		88

Kshitij Agrawal

CA Final DT - Last 10 attempts paper analysis (Chapter wise)

Includes MCQ of Nov 2024

Chapters as per ICAI	Nov-24	MCQ Nov 2024	May-24	MCQ May 2024	Nov-23	May-23	Nov-22	May-22	Dec-21	Jun-21	Jan-21	Nov-20	
Basic concepts	-	-	-	-	-	4	-	-	-	-	-	-	**4**
Residential status	-	-	-	-	-	-	-	-	-	-	6	5	**11**
Firm taxation		-	-	-	-	4	-	-	-	-	-	-	**4**
Sec 10	-	-	-	-	-	-	-	-	-	-	-	-	**-**
PGBP	14	2	14	-	17	14	18	14	14	18	14	20	**159**
CG	8	-	4	6	-	-	-	-	4	-	4	-	**26**
IFOS	-	-	-	-	-	-	-	4	-	-	-	-	**4**
Clubbing	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Business connection		-	-	-	-	6	2	-	-	-	-	-	**8**
Set-off C/f	-	-	-	-	-	-	-	4	4	-	-	-	**8**
MAT AMT		-	-	-	8	-	8	-	-	-	8	6	**30**
Trust taxation	8	2	8	4	8	8	8	8	8	8	8	16	**94**
Business trust	-	6	-	-	-	-	-	8	-	8	-	-	**22**
Tax planning etc	-	-	4	-	3	-	-	4	-	-	-	-	**11**
TDS	12	2	12	-	8	8	8	8	12	8	8	8	**94**
Chapter VI-A	6	-	-	-	-	-	-	-	-	-	6	-	**12**
Dividend	-	2	4	2	-	-	-	-	-	-	-	-	**8**
IT authorities	-	-	-	4	-	-	-	-	-	-	-	-	**4**
Assessment procedure	4	-	4	6	6	-	4	-	-	4	4	2	**34**
Appeals	4	-	-	-	4	4	4	-	8	-	4	-	**28**
Penalty Prosecution		8	-	-	4	4	-	-	4	-	4	4	**28**
Dispute resolution	-	-	-	-	-	4	-	-	-	-	4	-	**8**
Misc	-	-	-	-	3	8	4	8	4	8	-	4	**39**
Tax audit	-	-	-	-	-	-	-	-	-	-	-	-	**-**
NR taxation	-	8	6	-	3	-	6	6	6	12	-	2	**49**
DTAA	6	-	6	-	6	6	6	6	8	6	6	6	**62**
Equalisation levy	-	-	-	-	6	6	3	6	6	-	-	-	**27**
Advance ruling	4	-	4	-	-	-	3	-	-	-	-	-	**11**
GAAR	4	-	-	4	-	-	4	-	4	-	-	4	**20**
TP	6	-	10	-	6	6	6	6	6	6	12	11	**75**
Branch of Foreign Co	6	-	-	-	-	-	-	-	-	-	-	-	**6**
BEPS	-	-	-	2	6	-	2	6	-	4	-	-	**20**
Tax treaties & MTC	6	-	6	2	-	6	2	-	-	6	-	-	**28**
Ethics	-	-	6	-	-	-	-	-	-	-	-	-	**6**
	88	**30**	**88**	**30**	**88**	**88**	**88**	**88**	**88**	**88**	**88**	**88**	