

CA Inter /

cMA Inter

↓

may 26 / June 26 / sep 26.

1] Basic

→ ✓ Old scheme + New scheme

✓ Exception to CIR Income of PY is taxable in AY.

✓ Assesse

✓ 69 series + 115BBE

2] RS

→ Sec 6 (1)

→ 6 (1A) Deemed resident

→ Sec 9

BC

Royalty

Int

F.T.S.

+ 5 sec

3] Agri Income

→ Tea / coffee

→ Composite Income

→ Method of Agg

4] Salary

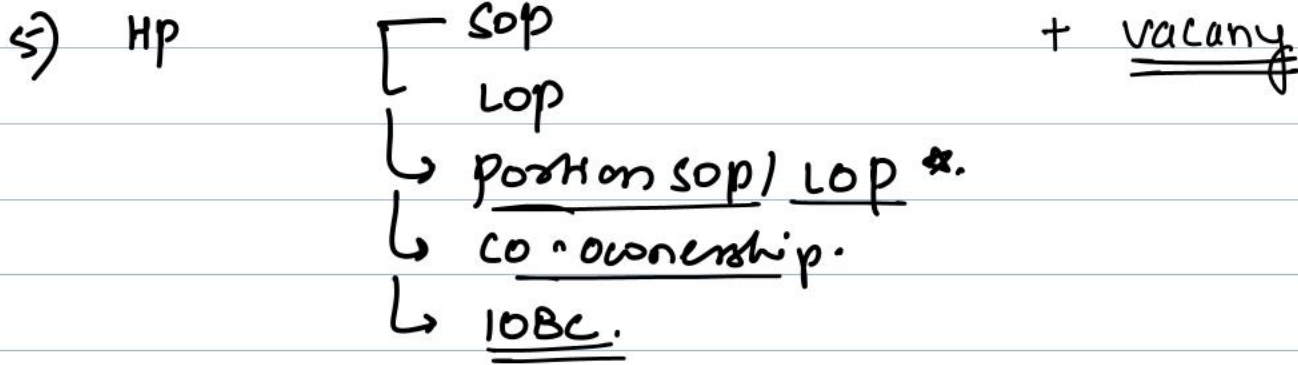
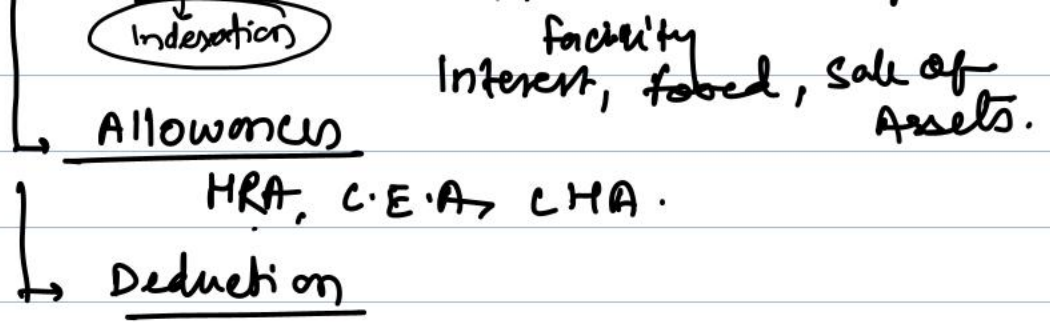
Basic

Retirement → Gratuity, VRS, Leave Entn
PF.

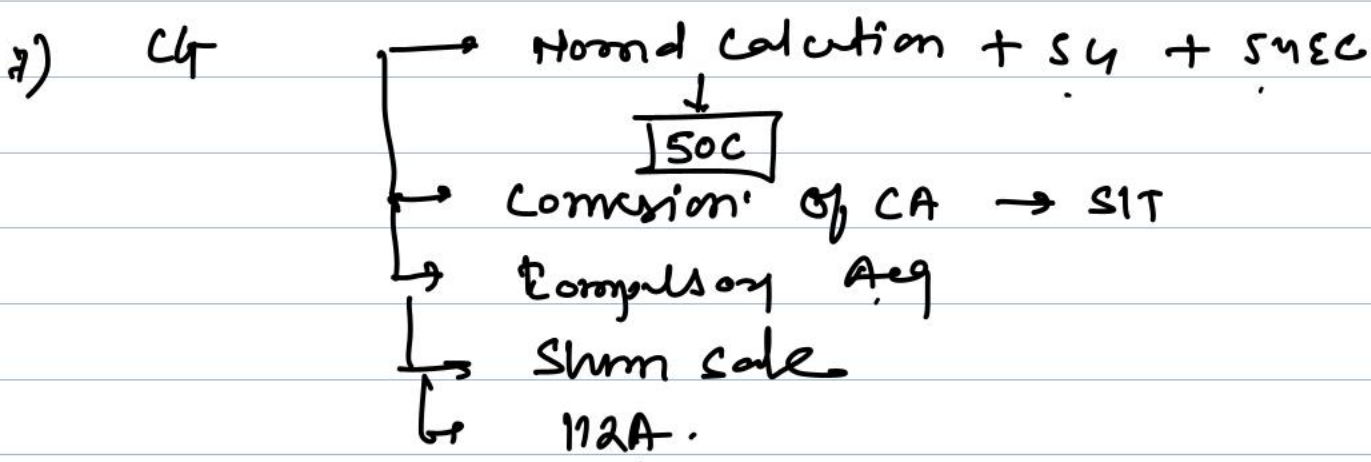
Perk.

RFA, Motm, medicine; Medical

Specified pension,



6) PURP → 35AD, 32, 35, 44AD, 44ADA,
44AE, 43B, 40d(i)(ia) (40b)



8) Ifos → Dividend (2), Gift (3), LIP (1), Buyback (4).

9) clbb → minor, income, Gift to spouse, Cross
Tr.f.

10) ~~setoff~~ → 70, 71

11) Deduction → 80CCD, 80JJAA, 80D, 80G, 80G.

12) TDS → 1st TCS * → 206C(1F), (1G), Forest
194C, IA, J, N, R, M, Q, (T), R
amended → 194LA, 194D, Q, 194DA

13) RO1 → updated return. + 140B.
PAN.
Fees. of 234f
234A.

14) Advance tax → CG & 1Fos (Lottery) Advance tax
234B + 234C

15) Amt → 35AD Adjustment

16) Exemption → 10(26AAA), 10(10BC)
10AA,
10(2A)

Sequence to learn of

① ROI → 2 hrs.

② TDR → 4 hrs.

③ setoff → 1 hrs.

④ clubbing → 1/2 hrs.

⑤ Salary → 3 hrs.

pull → RB → A → D → S.

⑥ HP. 2 hrs.

⑦ Exemption. 1/2

⑧ Agri 1/2

⑨ Basic 2 hrs.

⑩ IFOs. 2 hrs.

⑪ CGT → 3 1/2

⑫ RS. → 1 1/2

⑬ Advance tax → 15 min

⑭ AMT. → 15 min

⑮ Deduction → 2 hrs.

