

CA Final / CMA Final.

Jan 26. ∴

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ABC Analysis.

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## Topic in A.

a) Basic

- ↳ Tax Old, New
- ↳ 115BAA/115BAB.
- ↳ Special tax Rate

b) PUBP

- ↳ Specific Sec. 32, 35AD, 43B, 44AD, 44AE
- ↳ Case law.
- ↳ 40A(2), 40A(3), Benefit/Puk

c) Cap. Gain

- ↳ Slum sale
- ↳ Forfeiture of Advance
- ↳ 112A
- ↳ Exemption 54, 54F, 54EC
- ↳ Partner Retirement.

d) TP

- ↳ Advance Ruling ✓, APA
- ↳ Calculation → CUP, CPM ✓
- ↳ Int-restriction ✓
- ↳ NJA ✓
- ↳ Saf harbour → new Rule. \*

e) DTAA → Sec 90  
→ Sec 91 no Agreement -

f) HR

- ✓ Sec. 6
- ✓ Sec 9
- 10 (4D) ✓
- Shipping Co lease 44BBC (7)
- 115A + 194LC + 194LD -
- 115AD FI
- 115BBA.

BC  
Int  
Royalty → ✓  
FIS

g) Charitable Trust

- Exit tax 115TD. ✓
- Calculation of income ✓
- Announcement Donation ✓

H) Assessment procedure

- ↳ updated return. ✓
- ↳ 147 - 153. ✓
- ↳ Case Law. ✓

I) Search & Seizure

Ass after Search & Seizure

J) TDS/TCS

- ✓ TCS 206AA, 206AB, 206C(1H),
- ↳ 206C(1F) "Amendment", 206C(14)
- ↳ 194S, 194R, 194BA, 194M, 194N

194J, 194H, 194C

## K) Tax audit

- ✓ Question form modules.
- ✓ amendment clause 22 MSME/36

## L) Other Entity

- ✓ Business Trust
- ✓ MAT. → INDAS.
- ✓ IFOs ✓ Gift

## M) Deduction

- |         |        |
|---------|--------|
| ↳ 80JAA | ↳ 80G  |
| ↳ 80CCD | ↳ 80C  |
| ↳ 80CUA | ↳ 80LA |
| ↳ 80D   |        |

## Topic in B

### ① → Penalty

- ✓ compounding of offense (Amendment)
- ✓ 270AA.
- ✓ Power to reduce Penalty
- ✓ Int of 234A, B, C.

### ② → BEPs, Interpretation,

- ↳ article 8 ✓
- ↳ 7 ✓
- ↳ 14 ✓
- Golden Rule
- visonava convention.

21 - External mid.

③ → GAAR

purely from module.

④ Appeal & Revision

ITAP.

254

Sec 264

→ dop

⑤ setoff ✓

⑥ Black money Act ✓✗

Topic in C

↳ Clubbing

↳ Assessment of various Entity.

↳ other topics.