

Last day Strategy for CA FINAL SEP – 2025 Exams

Must Do Topics and Concepts [5* First Priority]

1. Profits & Gains of Business or Profession [Q. of COMPANY alongwith Alternate Tax Regime]
 - Sec 33AB
 - Sec 35AD
 - Sec 40(a)(ia)/(i)
 - Sec 43B [MSME – Micro Small Ent.]
 - Sec 43CB
 - Sec 44AD/ADA/AE/ 44BBA/ 44BB/ 44BBC
 - Sec 44C & 44DA
 - Sec 145A (ICDS) & 145B (AP)Question Master Q & 4-5 more Q's You can check if time Permit.
2. MAT [Most Imp.], AMT, SEZ
3. FIRM [Most imp limit of Remuneration], AOP/BOI [MMR if 115BAC 39% otherwise 42.744%]
4. Business Trust [Most IMP], Invt Fund, Sec Trust
5. Capital Gain
 - 45(5A) JDA
 - 45(4) & 9B Do Q given in COMPACT only
 - Taxability of ULIP [Must do example given in Compact]
 - Taxability of LIP 56(2)(xiii) (GST excluded from Premium)
 - Sec 50AA
 - Sec 50B Slump Sale
 - Sec 54 & 54F
 - Index not allowed on or after 23/7/24
 - Tax Rates 112, 112A & 111A
6. IFOS
 - Sec 56(2)(x), Divided 2(22)(e), Sec 80M
 - Buy Back & 2(22)(f) w.e.f. 1/10/24 & Liquidation, Demerger
7. Alternate Tax Regime 115BAA, BAB, BAC, BAD [do Q's from Compiler] + 80P deduction [Remember in 115BAC HP losses cannot be set off against any other head and it can't be C/F]
8. Trust Taxation & Exit Tax
9. TDS & TCS [VVV imp]
10. DTAA [Foreign Income converted into Indian Income] [Can take help of Q Revisions]
11. Transfer Pricing [Methods + Range Concepts + APA + Secondary Adj + Interest Limitation + TP Penalties]
12. NR Taxation [POEM, INT/Royalty/FTS, NRI Taxation + 115A (20% tax rate of Royalty/FTS +115AD + NR Sportsperson)] [Can take help of Q Revisions]
13. Equalisation Levy [only that 6% applicable for your exams]
14. Black Money
15. Tax Audit
16. Assessment in Raid Cases [Sec 158BA to 158BFA]

Second Priority Topics & Concepts

1. Assessment Procedure
 - 139(1),(4),(5)
 - 133A,133B, 132
 - 147, 148 & 148A
 - 142(2A) Inventory Valuation
2. DRC
3. Appeals & Revisions [case laws]
4. Deduction u/s VI-A [80CCD, 80CCH, 80D, 80EEA, 80EEB, 80G, 80QQB/RRB, 80JJAA, 80IAC, 80LA]
5. Clubbing & Set-off CF [only questions]
6. BOAR
7. Penalties 270A
8. GAAR [only questions]
9. MTC, Tax Treaties & BEPS [only Questions]

Exam Day (morning)

1. Case laws 25 case laws given on telegram
2. RTP MAY/SEP 2025
3. MTP (if time permits)
4. Take care about Interest/Dividend Received point [If it is given **Received/credited to bank account** treat as net of TDS but if recd. is given and credited to P&L A/c then treat as gross income)

Last 3 Years Paper Analysis

Q.No	MAY 24	NOV 24	MAY 25
1 [14 Marks]	Total Income	Total Income with 115BAA	Total Income with 115BAA
2 (a)(i) [4 marks]	CG with 54	Slump Sale [CG]	FIRM, SEZ, AMT
2 (a)(ii) [4 marks]	DD 2(22)(e)		
2(b) [6 Marks]	POEM & Taxability of Income	44C- Branch HO Expenses	NRI Taxation CH XII-A
3(a)[8 Marks]	Trust Taxation	Electoral Trust & Trust Taxation	Trust Taxation
3(b)[6 Marks]	DTAA (Sec 91)	DTAA (Sec 91)	DTAA (Sec 91)
4(a)[8 Marks]	TDS/TCS	TDS/TCS	TDS/TCS
4(b)[6 Marks]	TP [CUP Method]	TP [CUP Method]	TP AE & Resale Price Method
5(a)[8 Marks]	Case laws	Case Laws & Inv. Valuation 142A	Penalty and Case law
5(b)[6 Marks]	MTC & Globe Rule	UN Model & Hybrid Mismatch	BEPS & tax treaty
6(a)(i)[6 Marks]	Tax Audit	Tax Audit	Tax Audit
6(a)(ii)[4 Marks]	Tax Management/Evasion	GAAR & Tax Management	GAAR
6(b)[4 marks]	BOAR	BOAR	BOAR
MCQ's & Case Scenario			
1.		Trust (Anon. donation)	Dividend
2.		Sec 35 PGBP	80M Deduction
3.		2(22)(e)	Block Assessment
4.		Penalty CASH Loan	Block Assessment
5.		270A Penalty	Appeal to ITAT time
6.		Penalty CASH Loan	Equalization Levy
7.		270A Penalty	Trust Taxation
8.		NRI CH XII-A	Trust Taxation
9.		NRI CH XII-A	VDA
10.		NRI CH XII-A	TP - AE
11.		NRI CH XII-A	TP – Primary Adjustments
12.		Business Trust	TP – Secondary Adjustments
13.		Business Trust	Penalty 271FA
14.		Business Trust	Investment Fund
15.		Business Trust	BuyBack of Shares

Believe in yourself.

The same passion and hard work that brought you this far will carry you through.

Stay calm, stay focused, and trust that you have everything you need to succeed.

You've got this

All the Best for Exams 😊😊