

# LAST DAY STRATEGY

## CA INTER • MAY 2026 EXAMS

*Must Do Topics & Concepts*

### ★★★★★ FIRST PRIORITY TOPICS ★★★★★

#### Tax Rates & Basics

- Marginal Relief
- Surcharge limit for LTCG / STCG 111A / Dividend — 15%
- **Rebate 87A in New Tax Regime**
- **Sec 115BAC — In Detail**
- Deemed Income & Tax Rate 78%
- Agriculture Income — Partial Integration

#### Residential Status & Scope

- Individual & Deemed Resident
- Interest & Royalty

#### Salary

- Gratuity, Pension, Leave Salary, HRA, PF
- LTC, Interest Benefits, Rent Free Accommodation & Car Perquisite

#### House Property

- Vacancy Concept
- **Partly Let-Out — Area-wise and Time-wise**
- Pre and Post Interest

#### Profits & Gains of Business or Profession (PGBP)

- Depreciation
- Sec 35AD, 35D
- Sec 40(a)(i) / (ia)
- Sec 40A(2) / (3)
- **Sec 43B — Micro & Small Enterprises**
- Sec 44AD, 44ADA & 44AE


#### Capital Gains

- Sec 45(2) — Conversion of Capital Asset into SIT
- Sec 45(5) — Compulsory Acquisition
- Advance Money, Slump Sale, Sec 50C — SDV
- **Sec 54, 54F, 54EC — HUDCO & IREDA Bonds**
- Tax Rates: Sec 112A, 112 & 111A

 **Income from Other Sources (IFOS)**

- Gift — Sec 56(2)(x)
- Buyback
- Deemed Dividend — Sec 2(22)(e)
- **Life Insurance Policy [Post 1.4.23 — Premium > ₹5 Lakhs]**

 **Clubbing of Income**

 Entire Topic — Cover Completely

 **Set-off & Carry Forward**

 Entire Topic — Cover Completely

 **Deductions under Chapter VI-A**

- 80C, 80CCD, 80D, 80DD, 80G, 80GG, 80JJAA & 80TTA / TTB
- Sec 10AA
- **AMT — Alternate Minimum Tax**

 **Advance Tax**

 **Just Read Once — Quick Revision Only**

 **TDS & TCS**

- TDS Sections: 192, 194A, C, H, J, M, I, IB, DA, N & Q
- **TCS: Sec 206C(1), (1F) & (1G)**

✨ **A Message For You** ✨

This is not just an exam —  
it is the next step in your journey to becoming a CA.

Every hour you studied, every concept you revised,  
every question you practised — it has all built you for this moment.

**Go in with a clear mind. Attempt what you know first.  
Read every question carefully. Manage your time.**

*The CA journey is tough — but so are you.  
Trust your preparation. Back yourself.*

**YOU ARE READY.**  
**Go Conquer It!** 🏆

**Best of Luck to All CA Inter Students** ✨