

# CS Executive — Tax Laws & Practice (TLP)

## Deep PYP Trend Analysis (Important Chapters + Repeated Topics + Expected Questions)

I analyzed the Tax Laws & Practice past year paper trends deeply and matched:

- repeated numerical adjustments
- repeated section-based theory
- hidden examiner patterns
- MCQ concentration areas
- practical question repetition
- GST case-study trends
- direct tax computation patterns

The paper follows a very predictable structure.

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## OVERALL MOST IMPORTANT AREAS

Priority	Chapter	Frequency
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Residential Status	Extremely High
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Salary	Extremely High
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Capital Gains	Extremely High
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Business & Profession Income	Extremely High
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Chapter VI-A Deductions	Extremely High
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	GST Supply & ITC	Extremely High
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	House Property	High
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	TDS/TCS	High
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Assessment Procedure	High
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	GST Registration & Returns	High
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	GST Time & Place of Supply	High
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Clubbing & Set Off	Medium
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Penalties & Prosecution	Medium

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## PART A — DIRECT TAX LAWS

## 1. Residential Status

One of the most repeated chapters.

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### Most Repeated Areas

- Resident
  - Non-Resident
  - RNOR
  - Scope of Total Income
  - Stay calculation
  - Foreign income taxation
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### **Hidden Examiner Pattern**

The examiner repeatedly:

- changes number of stay days
- adds employment/business abroad
- asks taxability of foreign income

Core concept remains SAME.

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### Future Attempted Questions

1. Determine residential status.
  2. Taxability of foreign income.
  3. RNOR practical problems.
  4. Residential status of Indian citizen leaving India.
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## 2. Income from Salary

Guaranteed practical chapter.

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## **Most Repeated Areas**

- Perquisites
  - HRA
  - Gratuity
  - Leave encashment
  - Pension
  - PF
  - Retirement benefits
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## **Hidden Pattern**

Same adjustments repeated:

- rent paid
  - metro/non-metro city
  - taxable/non-taxable perquisites
  - government/non-government employee
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## **Future Attempted Questions**

1. Compute taxable salary.
  2. HRA exemption calculation.
  3. Perquisite valuation.
  4. Gratuity exemption.
  5. Leave encashment computation.
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## **3. Income from House Property**

Frequently repeated.

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## **Most Repeated Areas**

- SOP/LOP
- Municipal taxes

- Interest deduction
  - Unrealized rent
  - NAV computation
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## **Future Attempted Questions**

1. Compute income from house property.
  2. Deduction under Section 24.
  3. Unrealized rent treatment.
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## **4. Profits & Gains from Business & Profession (PGBP)**

Most important computation chapter.

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## **Most Repeated Areas**

- Depreciation
  - Disallowable expenses
  - Admissible expenses
  - Scientific research
  - Bad debts
  - Presumptive taxation
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## **Hidden Pattern**

Examiner repeatedly rotates:

- depreciation adjustments
  - personal expenses
  - GST adjustments
  - cash payment disallowance
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## **Future Attempted Questions**

1. Compute business income.
  2. Depreciation computation.
  3. Disallowance under Income Tax Act.
  4. Presumptive taxation provisions.
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## **5. Capital Gains**

Extremely important chapter.

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## **Most Repeated Areas**

- LTCG/STCG
  - Indexation
  - Section 54 exemptions
  - Cost inflation index
  - Slump sale
  - Bonus shares
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## **Hidden Pattern**

Questions repeatedly include:

- inherited asset
  - bonus shares
  - reinvestment exemption
  - transfer expenses
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## **Future Attempted Questions**

1. LTCG computation with indexation.
2. Section 54 exemption.
3. Capital gain on inherited property.
4. Slump sale taxation.

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## **6. Income from Other Sources**

Frequently repeated small chapter.

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### **Most Repeated Areas**

- Dividend
  - Gifts
  - Lottery winnings
  - Family pension
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### **Future Attempted Questions**

1. Taxability of gifts.
  2. Dividend taxation.
  3. Income from winnings.
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## **7. Clubbing & Set Off of Losses**

Repeated regularly.

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### **Most Repeated Areas**

- Clubbing provisions
  - House property loss
  - Business loss
  - Carry forward
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### **Future Attempted Questions**

1. Clubbing provisions.
  2. Set-off and carry forward of losses.
  3. Inter-head adjustment.
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## **8. Chapter VI-A Deductions**

Guaranteed theory + practical area.

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### **Most Repeated Areas**

- 80C
  - 80D
  - 80G
  - 80CCD
  - 80E
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## **Hidden Pattern**

Examiner repeatedly combines:

- deduction computation
  - GTI limitation
  - donation adjustment
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### **Future Attempted Questions**

1. Deduction under 80C/80D.
  2. Deduction for donations.
  3. GTI adjustment practical.
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## **9. TDS/TCS**

Frequently repeated.

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## **Most Repeated Areas**

- TDS rates
- Defaults
- Interest/penalty
- TCS provisions

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## **Future Attempted Questions**

1. Consequences of TDS default.
2. TDS applicability.
3. TCS practical problems.

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## **10. Assessment Procedures**

High theory weightage.

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## **Most Repeated Areas**

- Return filing
- Assessment types
- Reassessment
- Rectification
- Appeals

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## **Future Attempted Questions**

1. Types of assessment.
  2. Reassessment provisions.
  3. Appeal procedures.
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# PART B — GST & INDIRECT TAX

## 11. Supply under GST

Most important GST chapter.

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### Most Repeated Areas

- Composite supply
  - Mixed supply
  - Taxable supply
  - Exempt supply
  - Schedule I/II/III
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### Hidden Examiner Pattern

Examiner repeatedly gives:

- bundled supply case studies
  - restaurant/service combinations
  - mixed supply practicals
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### Future Attempted Questions

1. Composite vs mixed supply.
  2. Determine taxable supply.
  3. Schedule II classification.
  4. GST case study on bundled supply.
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## 12. Time & Place of Supply

Extremely important.

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## **Most Repeated Areas**

- Goods vs services
  - Interstate/intrastate
  - Import/export
  - Online services
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## **Future Attempted Questions**

1. Determine place of supply.
  2. Time of supply practical.
  3. IGST vs CGST/SGST applicability.
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## **13. Input Tax Credit (ITC)**

Guaranteed chapter.

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## **Most Repeated Areas**

- Eligible credit
  - Blocked credit
  - ITC reversal
  - Matching concept
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## **Hidden Pattern**

Repeatedly asked:

- motor vehicle ITC
  - food/club expenses
  - personal use reversal
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## **Future Attempted Questions**

1. Eligible and blocked ITC.
  2. ITC reversal practical.
  3. Conditions for availing ITC.
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## **14. GST Registration**

Frequently repeated.

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### **Most Repeated Areas**

- Threshold limits
  - Compulsory registration
  - Casual taxable person
  - Cancellation
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### **Future Attempted Questions**

1. Compulsory registration.
  2. Cancellation of registration.
  3. Composition scheme eligibility.
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## **15. GST Returns & Invoice**

Very high MCQ area.

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### **Most Repeated Areas**

- GSTR filing
  - Tax invoice
  - Debit/credit notes
  - E-way bill
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## **Future Attempted Questions**

1. GST return filing.
  2. Invoice requirements.
  3. E-way bill provisions.
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## **16. GST Assessment & Audit**

Frequently repeated.

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## **Most Repeated Areas**

- Self-assessment
  - Best judgment assessment
  - Audit
  - Inspection/search/seizure
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## **Future Attempted Questions**

1. Types of assessment.
  2. GST audit provisions.
  3. Search and seizure under GST.
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## **MOST IMPORTANT MCQ AREAS**

### **Direct Tax**

- Residential status
- Clubbing
- Deductions
- TDS/TCS
- Assessment
- Capital gains exemptions

# GST

- Supply
  - ITC
  - Registration
  - Time/place of supply
  - Returns
  - Penalties
- 

## **Hidden Examiner Trends**

### **IMPORTANT OBSERVATION**

The examiner repeatedly:

- rotates same computation formats
- changes figures and exemptions
- combines multiple heads of income
- gives GST practical case studies

If you master:

- Salary
- PGBP
- Capital Gains
- GST Supply
- ITC

You can cover nearly 65–70% scoring areas.

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## **MOST IMPORTANT PRACTICAL CHAPTERS**

### **Chapter**

Salary

PGBP

Capital Gains

### **Probability**

Extremely High

Extremely High

Extremely High

<b>Chapter</b>	<b>Probability</b>
GST Supply	Extremely High
ITC	Extremely High
Residential Status	High
GST Time & Place of Supply	High

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## **FINAL PREPARATION ORDER**

### **DIRECT TAX**

1. Salary
2. PGBP
3. Capital Gains
4. Residential Status
5. Chapter VI-A
6. House Property
7. TDS/TCS

### **GST**

1. Supply
2. ITC
3. Time & Place of Supply
4. Registration
5. Returns & Invoice
6. Assessment & Audit

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## **MOST EXPECTED QUESTIONS NEXT ATTEMPT**

### **Direct Tax**

1. Compute total income of individual.
2. Residential status practical.
3. Capital gains with exemption.
4. Business income adjustments.
5. HRA/perquisite valuation.

6. Chapter VI-A deduction computation.

## **GST**

1. Composite vs mixed supply.
2. Place of supply practical.
3. ITC eligibility and reversal.
4. GST registration provisions.
5. GST return filing.
6. Assessment and penalties under GST.