

Revision Plan for CA/CMA FINAL DT – 10 Days Plan

Topics	Estimated Hrs.	Actual Hrs.	Priority Q's & Imp. areas
Basics, Tax Rates AY 25-26 & Alternate Taxation Regime	2		Just read theory from compact [Tax rates in old regime, Marginal Relief, Surcharge calculation in case of special Income, Rebate u/s 87A] Note: Alternate Taxation regime just do after PGBP
Income from Capital Gains	9		9, 11, 13, 14, 17, 24, 31, 35, 36, 37, 38 Taxability of ULIP [Must do example given in Compact], 45(4) & 9B Do Q given in COMPACT, 45(5A) JDA, Sec 50AA, Sec 50B Slump Sale, Sec 54 & 54F, Index not allowed on or after 23/7/24, Tax Rates 112, 112A & 111A
Income from Other Sources	3		6, 8, 9 Sec 56(2)(x), Divided 2(22)(e), Sec 80M
Taxation of Dividend & Deemed Dividend	2		1, 2
Taxation in Case of Liquidation & Buy Back	1		1, 2 [2(22)(f) w.e.f. 1/10/24]
Taxation in Case of Amalgamation and Demerger	½ Hr.		1, 2
Prof ts & Gains of Business or Profession & ICDS and also do Alternate Taxation regime u/s 115BAA, BAB, BAC, BAD, BAE and 80P & 80JJAA from deduction topic.	10		1, 4, 7, 12, 14, 25, 28, 29, 30, 35, 41, 42, 45, 47 & 48 [Master Q] 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) Q.'s from Topic 1 – 4, 6, 7, 8 for Alternate Tax Regime
Taxation of Political Parties & Electoral Trust	½ Hr.		1
Taxation in Case of Firm/LLP, AOP/BOI	2		4, 5, 6, 8 [Most imp limit of Remuneration], AOP/BOI [MMR if 115BAC 39% otherwise 42.744%]
Business Trust, Investment Fund and Securitisation Trust	2		3, 4, 5
Minimum Alternate Tax	3		4, 5, 7, 9
AMT & Deduction u/s 10AA (SEZ)	2		2, 3, 4, 7

Deduction U/C VI-A	3		7, 12, 13, 14, 15, 18 [80CCD, 80CCH, 80D, 80EEA, 80EEB, 80G, 80QQB/ RRB, 80JJAA, 80IAC, 80LA]
Clubbing of Income	1		4, 6, 8, 9
Set-Of & C/F of Losses	1		2, 3, 10
Advance Tax, TDS & TCS	7		1, 13, 15, 18, 19, 20, 24, 29, 35, 36, 37, 38, 40, 43, 44, 47
Assessment Procedure	6		12, 15, 18, 26, 27, 28, 29, 31, 32, 35 [Search cases]
Appeals & Revisions	3		2, 3, 4, 8, 9, 12, 13, 18
Dispute Resolution	½ Hr.		3
Miscellaneous Provisions	2		1, 3, 6, 7, 8, 14, 16
Penalties & Prosecutions	2		2, 8, 9
Black Money Act, 2015	2		2, 4, 5, 6
Equalisation Levy	½ Hr.		1, 3, 4
GAAR	1.5 Hr.		2, 5, 8, 10, 11
Taxation of VDA	½ Hr		2, 4
Exempt Income	½ Hr		4, 6
Tonnage Taxation	½ Hr		1
Taxation of Trust & Institution	4		1, 3, 6, 19, 21, 23, 27
Tax Audit & Ethical Compliance	2		1, 2, 3, 5, 6, 7
Transfer Pricing	4		5, 7, 10, 11, 12, 13, 20, 23, 25, 28 [Methods + Range Concepts + APA + Secondary Adj + Interest Limitation + TP Penalties + Range Concept Raw Diamond business and other safe harbour]
Non-Resident & NRI Taxation	5		1, 2, 8, 10, 14, 22, 24, 26, 27, 30, 31, 33, 34, 36, 39 [POEM, INT/Royalty/FTS, NRI Taxation + 115A (20% tax rate of Royalty/FTS +115AD + NR Sports person)]
Double Taxation Relief (DTAA)	4		2, 8, 9, 10, 11, 13, 15, 17, 18, 21 Alongwith DTAA just do FTC and Foreign Income conversion [Topic 37] and 1 question from that topic
Advance Ruling (BOAR)	½ Hr		4, 6, 7
Application & Interpretation of Tax Treaties	3		3, 5, 6, 7, 9, 10, 11
Model Tax Conventions (MTC)			2, 5, 7
Base Erosion & Profit Shifting (BEPS)			1, 3, 4, 6, 7, 8
Questions Based on Significant Select Cases	2		Read all case laws Questions once

Important Case Laws [4 Hrs]

S.No.	Case Law Name	Topic In Compact
1.	Mahle Anand Filter Systems Pvt. Ltd. [2023] (SC)	PGBP
2.	Dr. Ranjan Pai (2021)(Kar.)	IFOS
3.	Metal and Chromium Plater (P) Ltd. [2019] (Mad)	MAT
4.	Reliance Energy Ltd. (2022) (SC)	Deduction u/c VI-A
5.	Singapore Airlines Ltd/ KLM Royal Dutch Airlines [2022] (SC)	TDS & TCS
6.	Bharti Cellular Ltd. [2024](SC)	TDS & TCS
7.	Air India Ltd. [2023](SC)	TDS & TCS
8.	BDR Finvest Pvt. Ltd. [2024] (Delhi)	TDS & TCS
9.	Regen Powertech Private Limited [2019] (Mad)	Assessment Procedure
11.	Pepsi Foods Ltd (2021) (SC)	Appeals & Revisions
11.	SAP Labs India Pvt. Ltd. [2023] (SC)	Appeals & Revisions
12.	Industrial Development Bank of India Ltd. [2023](SC)	Appeals & Revisions
13.	New Noble Educational Society (2022) (SC)	Trust Taxation
14.	Godaddy.Com LLC (2023) (Delhi)	NR Taxation
15.	Venkatesh Premises Co-operative Society Ltd. (2018) (SC)	Some Rem. Case Laws
16.	Secunderabad Club [2023](SC)	Some Rem. Case Laws
17.	KBD Sugars and Distilleries Ltd. [2023](SC)	Some Rem. Case Laws
18.	Bank of Rajasthan Ltd. [2024](SC)	New Case Law – You can refer from https://www.bbvirtuals.com/free-resources Video for same uploaded on Youtube
19.	Adadyn Technologies (P.) Ltd. [2024] (SC)	
20.	Johnson Matthey Public Limited Company (2024) (Delhi)	
21.	Jupiter Capital Pvt. Ltd. [2025] (SC)	
22.	Travel Designer India Pvt. Ltd. (2025)(SC)	
23.	IBS Software Services (P.) Ltd. (2025)(Ker.)	Video for same uploaded on Youtube
24.	Frontier Information Tech Ltd. (Telangana High Court)	
25.	Jindal Tractebel Power Co. Ltd. (2025)(2025) (Karn.)	
<p>Please Note: Refer notes given on website for safe harbour rules as in exam mostly you will get 4-6 marks question from rules.</p>		

Last 4 Exams Paper Analysis

Q.No	MAY 24	NOV 24	MAY 25	SEP 25
1 [14 Marks]	Total Income	Total Income with 115BAA	Total Income with 115BAA	Total Income
2 (a)(i) [4 marks]	CG with 54	Slump Sale [CG]	FIRM, SEZ, AMT	AOP/BOI
2 (a)(ii) [4 marks]	DD 2(22)(e)			Buy Back & Liquidation
2(b) [6 Marks]	POEM & Taxability of Income	44C- Branch HO Expenses	NRI Taxation CH XII-A	FII – 115AD
3(a)[8 Marks]	Trust Taxation	Electoral Trust & Trust Taxation	Trust Taxation	Trust Taxation
3(b)[6 Marks]	DTAA (Sec 91)	DTAA (Sec 91)	DTAA (Sec 91)	DTAA (Sec 91)
4(a)[8 Marks]	TDS/TCS	TDS/TCS	TDS/TCS	TDS/TCS
4(b)[6 Marks]	TP [CUP Method]	TP [CUP Method]	TP AE & Resale Price Method	TP AE & Secondary Adjustment
5(a)[8 Marks]	Case laws	Case Laws & Inv. Valuation 142A	Penalty and Case law	Case laws
5(b)[6 Marks]	MTC & Globe Rule	UN Model & Hybrid Mismatch	BEPS & tax treaty	BEPS & tax treaty
6(a)(i)[6 Marks]	Tax Audit	Tax Audit	Tax Audit	Tax Audit [94B implication]
6(a)(ii)[4 Marks]	Tax Management/ Evasion	GAAR & Tax Management	GAAR	Tax Management/ Evasion
6(b)[4 marks]	BOAR	BOAR	BOAR	BOAR
MCQ's & Case Scenario				
1.		Trust (Anon. donation)	Dividend	Clubbing
2.		Sec 35 PGBP	80M Deduction	TDS u/s 194IC
3.		2(22)(e)	Block Assessment	112A CG
4.		Penalty CASH Loan	Block Assessment	Updated Return
5.		270A Penalty	Appeal to ITAT time	270A Penalty
6.		Penalty CASH Loan	Equalization Levy	Tax Evasion
7.		270A Penalty	Trust Taxation	270A Penalty
8.		NRI CH XII-A	Trust Taxation	Business Trust
9.		NRI CH XII-A	VDA	Business Trust
10.		NRI CH XII-A	TP - AE	Business Trust
11.		NRI CH XII-A	TP – Primary Adjustments	Business Trust
12.		Business Trust	TP – Secondary Adjustments	Residential Status
13.		Business Trust	Penalty 271FA	44BBC
14.		Business Trust	Investment Fund	TP - Method
15.		Business Trust	BuyBack of Shares	TP - AE