

## **Last day Strategy for CA FINAL JAN – 2026 Exams**

### **Must Do Topics and Concepts [5\* First Priority]**

1. Profits & Gains of Business or Profession [Q. of COMPANY alongwith Alternate Tax Regime 115BAA & 115BAB]
  - Sec 33AB
  - Sec 35AD
  - Sec 40(a)(ia)/(i)
  - Sec 43B [MSME – Micro Small Ent.]
  - Sec 43CB
  - Sec 44AD/ADA/AE/ 44BBA/ 44BB/ 44BBC (Conditions for 44BBC)
  - Sec 44C & 44DA
  - Sec 145A (ICDS) & 145B (AP)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 & 54EC [HUDCO]
  - 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 & Safe Harbour Rule (SDS, ITES, KPO, R&D, Auto Component)]
12. NR Taxation [POEM, INT/Royalty/FTS, NRI Taxation + 115A (20% tax rate of Royalty/FTS +115AD + NR Sportsperson] + Safe Harbour Rule related to Foreign Diamond Mining Company]
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]
17. Compounding of Offences

### **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 & JAN 26 [Must do MCQ's and Case Scenario]

**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 😊😊**