

Priority Questions from Compiler SEP - 25		
S.No.	Topic Name	Question Number
1.	Basics, Tax Rates AY 25-26 & Alternate Taxation Regime	4, 5, 8
2.	Income from Capital Gains	9, 11, 13, 14, 17, 24, 31, 35, 36, 37, 38
3.	Income from Other Sources	6, 9
4.	Taxation of Dividend & Deemed Dividend	1, 2
5.	Taxation in Case of Liquidation & Buy Back	1, 2
6.	Taxation in Case of Amalgamation and Demerger	1, 2
7.	Profits & Gains of Business or Profession & ICDS	1, 4, 7, 12, 14, 25, 28, 29, 30, 35, 41, 42, 45, 47 & 48
8.	Taxation of Political Parties & Electoral Trust	1
9.	Taxation in Case of Firm/LLP, AOP/BOI	4, 5, 6, 8,
10.	Business Trust, Investment Fund and Securitisation Trust	3, 4, 5
11.	Minimum Alternate Tax	4, 5, 7, 9
12.	AMT & Deduction u/s 10AA (SEZ)	2, 3, 4, 7
13.	Deduction U/C VI-A	7, 12, 13, 14, 15, 18
14.	Clubbing of Income	4, 6, 8, 9
15.	Set-Off & C/F of Losses	2, 3, 10
16.	Advance Tax, TDS & TCS	1, 13, 15, 18, 19, 20, 24, 29, 35, 36, 37, 38, 40, 43, 44, 47
17.	Assessment Procedure	12, 15, 18, 26, 27, 28, 29, 31, 32, 35
18.	Appeals & Revisions	2, 3, 4, 8, 9, 12, 13, 18
19.	Dispute Resolution	3
20.	Miscellaneous Provisions	1, 3, 6, 7, 8, 14, 16
21.	Penalties & Prosecutions	2, 8, 9
22.	Black Money Act, 2015	2, 4, 5, 6
23.	Equalisation Levy	1, 3, 4
24.	GAAR	2, 5, 8, 10, 11
25.	Taxation of VDA	2, 4
26.	Exempt Income	4, 6
27.	Tonnage Taxation	1
28.	Taxation of Trust & Institution	1, 3, 6, 19, 21, 23, 27
29.	Tax Audit & Ethical Compliance	1, 2, 3, 5, 6, 7
30.	Transfer Pricing	5, 7, 10, 11, 12, 13, 20, 23, 25, 28

31.	Non-Resident & NRI Taxation	1, 2, 8, 10, 14, 22, 24, 26, 27, 30, 31, 33, 34, 36, 39
32.	Double Taxation Relief (DTAA)	2, 8, 9, 10, 11, 13, 15, 17, 18, 21
33.	Advance Ruling (BOAR)	4, 6, 7
34.	Application & Interpretation of Tax Treaties	3, 5, 6, 7, 9, 10, 11
35.	Model Tax Conventions (MTC)	2, 5, 7
36.	Base Erosion & Profit Shifting (BEPS)	1, 3, 4, 6, 7, 8
37.	Foreign Tax Credit & Foreign Currency Income	1
38.	Questions Based on Significant Select Cases	Read once all case Laws
Must Do MAY/SEP - 25 RTP & MTP for SEP – 2025.		

List of Important Case Laws for SEP - 2025 Exams		
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.	Sun Outsourcing Solutions Private Limited (2018) (T&AP)	TDS & TCS
6.	Prasar Bharati [2018] (SC)	TDS & TCS
7.	Singapore Airlines Ltd/ KLM Royal Dutch Airlines [2022] (SC)	TDS & TCS
8.	Bharti Cellular Ltd. [2024](SC)	TDS & TCS
9.	Air India Ltd. [2023](SC)	TDS & TCS
10.	BDR Finvest Pvt. Ltd. [2024] (Delhi)	TDS & TCS
11.	Regen Powertech Private Limited [2019] (Mad)	Assessment Procedure
12.	Genpact India Pvt. Ltd. (2019 (SC)	Appeals & Revisions
13.	Pepsi Foods Ltd (2021 (SC)	Appeals & Revisions
14.	SAP Labs India Pvt. Ltd. [2023] (SC)	Appeals & Revisions
15.	Industrial Development Bank of India Ltd. [2023](SC)	Appeals & Revisions
16.	New Noble Educational Society (2022) (SC)	Trust Taxation
17.	Godaddy.Com LLC (2023) (Delhi)	NR Taxation
18.	Venkatesh Premises Co-operative Society Ltd. (2018) (SC)	Some Rem. Case Laws
19.	Secunderabad Club [2023](SC)	Some Rem. Case Laws
20.	KBD Sugars and Distilleries Ltd. [2023](SC)	Some Rem. Case Laws
21.	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
22.	Adadyn Technologies (P.) Ltd. [2024] (SC)	
23.	Johnson Matthey Public Limited Company (2024) (Delhi)	
24.	Jupiter Capital Pvt. Ltd. [2025] (SC)	
25.	Travel Designer India Pvt. Ltd. (2025)(SC)	

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See You All as CA
CA Bhanwar Borana