

# CMA Inter – Direct & Indirect Taxation (P-7 DITX)

## Deep Previous Year Paper Analysis (Dec 2024, June 2025, Dec 2025)

This analysis is based on detailed comparison of the uploaded CMA Inter Direct & Indirect Taxation past year papers. The focus is ONLY on:

- High-frequency chapters
  - Repeated concepts
  - Hidden repetition patterns
  - Most important topics for exam preparation
  - Expected future attempt questions
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## OVERALL EXAM TREND

### Strongest Observation

The Institute is repeatedly rotating questions from the SAME CORE AREAS with small modifications.

Instead of studying the entire syllabus equally, focus heavily on:

1. Capital Gains
2. Salary
3. Clubbing & Set-off
4. Deductions & Exemptions
5. TDS/TCS
6. Business Income
7. GST Supply & ITC
8. GST Returns & Registration
9. Customs Valuation & Duty
10. Residential Status & Basic Concepts

These chapters are appearing continuously in:

- MCQs
  - Small practicals
  - Full computation questions
  - Theory-based applications
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# MOST IMPORTANT CHAPTERS (PRIORITY ORDER)

Priority	Chapter	Repetition Level	Exam Weightage Trend
1	Capital Gains	Extremely High	Very Heavy
2	Salary	Extremely High	Heavy
3	GST	Extremely High	Very Heavy
4	Business Income/PGBP	Extremely High	Heavy
5	Deductions (80C to 80U)	High	Heavy
6	Clubbing & Set-Off	High	Moderate
7	TDS/TCS	High	Moderate
8	Residential Status	Medium-High	Moderate
9	Customs Duty	Medium-High	Moderate
10	Exemptions u/s 54/54F	Extremely Repeated	Heavy

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## CHAPTER-WISE DEEP ANALYSIS

### 1. CAPITAL GAINS (MOST IMPORTANT CHAPTER)

#### Repeated Areas Found

##### Repeated in MCQs

- Section 54
- Section 54F
- Capital vs Revenue receipt
- Buy-back taxation
- Exemption conditions
- Residential house conditions

##### Repeated in Practical Questions

- Transfer calculation
- Indexed cost
- Exemption calculation
- Multiple asset adjustment
- Residential house exemption
- Short-term vs long-term treatment

## Hidden Pattern

Institute is repeatedly asking:

- exemption eligibility conditions
- ownership conditions
- timing limits
- reinvestment conditions
- capital asset classification

The question language changes, but concept remains same.

## MOST IMPORTANT TOPICS

### Must Prepare 100%

- Section 45 basics
- Short-term vs Long-term capital assets
- Indexed cost
- Section 54
- Section 54F
- Section 54EC
- Capital receipt vs revenue receipt
- Buy-back of shares taxation
- Slump sale basics
- Cost inflation index adjustments

## Future Attempt Prediction

Very high chance of:

- Full capital gain computation
- Exemption comparison question
- 54 vs 54F difference
- Capital receipt classification MCQ
- Share transaction taxation

## Expected Future Question

“Compute taxable capital gains after considering exemption under section 54/54F including reinvestment conditions and ownership restrictions.”

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## 2. SALARY (VERY HIGH REPEATED CHAPTER)

### Repeated Areas Found

#### MCQ Repetitions

- Perquisites
- Specified employee
- Domestic servant valuation
- Exempt allowances
- Taxable allowances

#### Practical Repetitions

- Salary computation
- Perquisite valuation
- HRA
- Rent-free accommodation
- Employer benefits

#### Hidden Pattern

Institute repeatedly focuses on:

- taxable vs exempt treatment
- employee classification
- perquisite valuation rules
- employer-paid benefits

### MOST IMPORTANT TOPICS

#### Must Prepare

- Salary basics
- Perquisites
- Specified employee
- Domestic servant
- Motor car
- HRA
- Gratuity
- Leave encashment
- PF taxation
- Standard deduction

## Future Attempt Prediction

- Full salary computation
- Perquisite valuation practical
- Mixed exemption question
- Employer-provided facilities

## Expected Future Question

“Compute income from salary after considering taxable perquisites and exempt allowances.”

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# 3. BUSINESS INCOME / PGBP

## Repeated Areas

- Partner remuneration
- Allowable vs disallowable expenses
- Presumptive taxation
- Book profit adjustments
- Depreciation treatment

## Hidden Pattern

The Institute is repeatedly testing:

- section-based disallowances
- partner remuneration limits
- business vs capital expenditure
- computation adjustments

## MOST IMPORTANT TOPICS

### Must Prepare

- Sections 30 to 37
- Partner remuneration
- Section 40(b)
- Depreciation
- Bad debts
- Scientific research
- Cash payment disallowance
- Presumptive taxation
- GST adjustments in expenses

## Future Attempt Prediction

- Computation of business income
- Adjustment-based practical
- Allowable/disallowable classification

## Expected Future Question

“Compute profits and gains from business after considering inadmissible expenses and depreciation adjustments.”

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# 4. CLUBBING OF INCOME & SET-OFF

## Strong Repetition Found

### Repeated MCQs

- Minor child income
- Clubbing provisions
- Loss set-off
- Carry forward rules

## Hidden Pattern

Institute prefers conceptual traps. Questions look simple but test:

- exceptions
- special talent rule
- income ownership
- inter-head adjustment

## MOST IMPORTANT TOPICS

### Must Prepare

- Minor child clubbing
- Spouse income clubbing
- Asset transfer
- House property loss
- Business loss
- Speculation loss
- Carry forward period

## Future Attempt Prediction

- Clubbing practical

- Set-off adjustment table
- Loss carry forward eligibility

### Expected Future Question

“Determine the amount to be clubbed in the hands of assessee and compute eligible set-off of losses.”

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## 5. DEDUCTIONS (80 SERIES)

### Repeated Areas

- 80C
- 80D
- 80G
- 80JJAA
- Limits & eligibility

### Hidden Pattern

Institute repeatedly asks:

- deduction eligibility
- assessee type
- limit-based traps
- conditions for deduction

## MOST IMPORTANT TOPICS

### Must Prepare

- 80C
- 80CCD
- 80D
- 80G
- 80E
- 80EEA
- 80JJAA
- 80U
- Gross total income adjustment

### Future Attempt Prediction

- Combined deduction computation

- Eligibility-based MCQ
- Employee-related deduction question

### Expected Future Question

“Calculate eligible deduction under Chapter VI-A after applying all statutory limits.”

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## 6. TDS/TCS (VERY IMPORTANT MCQ CHAPTER)

### Repeated Areas

- Section 193
- Time of deduction
- Threshold limits
- Payment vs credit
- TDS applicability

### Hidden Pattern

Institute repeatedly tests:

- exact timing provisions
- earlier of payment/credit rule
- threshold confusion
- assessee obligation

## MOST IMPORTANT TOPICS

### Must Prepare

- TDS basics
- Section 192
- Section 194A
- Section 194C
- Section 194H
- Section 194J
- Section 193
- TCS basics

### Future Attempt Prediction

- Applicability MCQs
- TDS computation practical
- Due date question

## Expected Future Question

“Determine liability to deduct tax at source and amount of TDS under relevant sections.”

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# 7. RESIDENTIAL STATUS & BASIC CONCEPTS

## Repeated Areas

- Assessment Year
- Previous Year
- Residential status basics
- Scope of total income

## Hidden Pattern

Institute uses these as:

- MCQ base chapter
- concept-testing chapter
- easy scoring section

## MOST IMPORTANT TOPICS

### Must Prepare

- Resident
- Non-resident
- RNOR
- Previous year
- Assessment year
- Scope of income

### Future Attempt Prediction

- Residential status practical
  - Scope of total income MCQ
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# INDIRECT TAX – GST ANALYSIS

## 8. GST (MOST IMPORTANT IN INDIRECT TAX)

### Strongest Repetition in All Papers

GST is continuously dominating the paper.

### Repeated Areas

- Supply
- Time of supply
- Place of supply
- ITC
- Registration
- Returns
- Composition scheme
- Reverse charge
- Exempt supply

### Hidden Pattern

Institute repeatedly combines:

- conceptual GST law
- numerical computation
- eligibility conditions
- procedural compliance

## MOST IMPORTANT GST TOPICS

### Highest Priority

- Supply under GST
- Composite vs mixed supply
- Time of supply
- Place of supply
- ITC eligibility
- Blocked credit
- Registration
- Returns
- Tax invoice
- Reverse charge mechanism
- Composition levy

- Exempt supply
- Valuation under GST

## Future Attempt Prediction

Very high probability of:

- GST computation question
- ITC adjustment practical
- Place of supply practical
- Composite vs mixed supply case study

## Expected Future Question

“Compute GST liability after considering eligible input tax credit and reverse charge implications.”

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# 9. CUSTOMS DUTY

## Repeated Areas

- Assessable value
- Basic customs duty
- Social welfare surcharge
- IGST on imports
- Valuation adjustments

## Hidden Pattern

Institute repeatedly asks:

- step-wise duty calculation
- CIF valuation
- landing charges
- import adjustments

## MOST IMPORTANT TOPICS

### Must Prepare

- Customs valuation
- Assessable value
- BCD
- SWS
- IGST

- Protective duty
- Anti-dumping duty
- Export duty basics

## Future Attempt Prediction

- Full customs valuation practical
- Import duty computation

## Expected Future Question

“Compute customs duty payable from CIF value after considering applicable duties and levies.”

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# 10. IMPORTANT MCQ-HEAVY CHAPTERS

These chapters are repeatedly appearing in objective sections:

Chapter	Frequency
Clubbing	Very High
TDS/TCS	Very High
Residential Status	High
GST Registration	High
GST ITC	Very High
Customs Valuation	High
Exemptions	Very High
Perquisites	Very High

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# MOST REPEATED CONCEPTS ACROSS PAPERS

## Direct Tax

### Extremely Repeated

- Section 54/54F
- Salary perquisites
- Clubbing of minor income
- Partner remuneration
- TDS timing
- Deduction eligibility
- Assessment year concept

## GST

### Extremely Repeated

- ITC
- Supply classification
- Registration
- Time/place of supply
- GST liability computation

## Customs

### Repeated

- Assessable value
  - Import duty computation
  - Sequential duty calculation
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## HIGH SCORING STRATEGY (MOST IMPORTANT)

### If You Have Less Time

#### FIRST COMPLETE THESE:

1. Capital Gains
2. Salary
3. GST ITC
4. GST Supply
5. Business Income
6. Deductions
7. Customs Valuation
8. TDS

These alone can cover major portion of paper.

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## CHAPTERS WITH HIGHEST PROBABILITY IN NEXT ATTEMPT

### Direct Tax

#### Very High Probability

- Capital gains practical

- Salary computation
- Business income adjustment practical
- Section 54/54F
- TDS applicability
- Clubbing practical
- 80C/80D/80JJAA deductions

## GST

### Very High Probability

- ITC practical
- GST liability computation
- Place of supply
- Composite vs mixed supply
- Reverse charge
- Registration problem

## Customs

### High Probability

- Assessable value practical
  - Customs duty computation
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# FINAL SMART PREPARATION PLAN

## A+ Priority (Do Not Skip)

- Capital Gains
- Salary
- GST ITC
- GST Supply
- Business Income
- Deductions

## A Priority

- TDS/TCS
- Customs Valuation
- Clubbing & Set-off
- Registration & Returns under GST

## B Priority

- Residential Status
  - Agricultural Income
  - Assessment Year concepts
  - Exemptions
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# FINAL EXAM PREDICTION SUMMARY

## MOST EXPECTED PRACTICAL QUESTIONS

### Direct Tax

1. Capital gains with exemption
2. Salary with perquisites
3. Business income computation
4. Deduction computation
5. Clubbing/set-off adjustment

### GST

1. GST liability with ITC
2. Composite vs mixed supply
3. Place of supply practical
4. Reverse charge mechanism
5. Registration applicability

### Customs

1. Import duty computation
  2. Assessable value calculation
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## FINAL CONCLUSION

The Institute is NOT asking random questions.

The same core areas are rotating repeatedly with:

- changed figures
- altered wording
- different scenarios
- MCQ to practical conversion

If you master the repeated areas listed in this analysis, your exam coverage becomes extremely strong.

The strongest scoring combination for next attempt is:

1. Capital Gains
2. Salary
3. Business Income
4. GST ITC
5. GST Supply
6. Deductions
7. Customs Valuation
8. TDS/TCS

These chapters alone dominate the trend across the uploaded papers.