The Institute of Chartered Accountants of India

Code: FN4DT802425 **Total Marks:** 70

Subject : 04 Direct Tax Laws and International Taxation **Marks Obtained :** 52.5

GRAPH PAPER IS ON THE PENULTIMATE PAGE

Book No. 1 (containing 28 pages)

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

CA Final Examination

Group No. 2 Paper No. 4

Subject Direct Tax & International Taxation

Number of Answer Books used : Main + NIL additional sheets

Date Seal 07 MAY 2026 08 MAY 2026

The Roll Number is to be written on this slip only and nowhere else including Additional Answer Books and Graph Paper

For use by ICAI only

802425

PUT THE SEAL WITHIN THE CIRCLE

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA SEAL MAY, 2026

ICAI ICAI

Paper Code: P B H 1

P	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
B	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
H	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1																										

MCQ Booklet Serial No.: 2 4 1 9 6 3 1

Paper No.: 4

Level of Exam: Final

Foundation 1 Intermediate 2 Final

MCQ Answers

1	A B C D	11	A B C D	21	A B C D
2	A B C D	12	A B C D	22	A B C D
3	A B C D	13	A B C D	23	A B C D
4	A B C D	14	A B C D	24	A B C D
5	A B C D	15	A B C D	25	A B C D
6	A B C D	16	A B C D	26	A B C D
7	A B C D	17	A B C D	27	A B C D
8	A B C D	18	A B C D	28	A B C D
9	A B C D	19	A B C D	29	A B C D
10	A B C D	20	A B C D	30	A B C D

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[redacted]formation wrongly, Institute will not take any
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[redacted]on number should be distinctly written in the margin.
[redacted]should be fully completed in one page or in a consecutive set of pages,
[redacted]s other than the space provided for the purpose or writing distinguishing mark,
[redacted]"Jesus", "786", etc., will tantamount to adoption of "unfair means"
[redacted]he answer book to the invigilator take care to score out (X) blank pages, if any, that you

Illustration for Filling the MCQ Booklet Serial No.

[redacted]NSTRUCTIONS TO THE CANDIDATE FOR FILLING THE **MCQ ANSWER FIELDS**

[redacted] Only **H.B. Pencil to Darken the appropriate Circle.**
[redacted]Write and darken the correct MCQ Booklet Serial No. as printed on your question booklet which will be taken as final for evaluation. In case any candidate fills in this information wrongly, Institute will not take any responsibility for rectifying the mistake.
3. Please darken the complete circle.
4. If you want to change your Answer, erase the darkened circle completely and make a fresh mark.
5. Please do NOT make any stray marks on the OMR cover page.
6. Rough work must NOT be done on the OMR cover page.
7. Mark your answer only in the appropriate space against the number corresponding to the question.

How to mark answers

CORRECT METHOD WRONG METHOD

Q. No.	To be ticked ✓ by the candidate against the Questions answered (Descriptive Type)		
1		8	
2		9	
3		10	
4		11	
5		12	
6		13	
7		14	
Total		Total	

Code: FN4DT802425
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03

Q2(a)

Income from capital Gain (PY 25-26) (AY 26-27)

Gold Jewellery (FY 05-06)	(₹)
Full value of consideration	21,00,000
(–) Transfer expenses	—
Net consideration	21,00,000
(–) cost of Acquisition (Indexation not available after 23/7/24)	(5,60,000)
LTCG (as period of holding > 2 years)	15,40,000

Gold Jewellery (FY 11-12)	
Full value of consideration	21,00,000
(–) Transfer expenses	~~(7,80,000)~~
Net consideration	21,00,000 ~~13,20,000~~
(–) cost of acquisition	(7,80,000)
LTCG (Period > 2 years)	13,20,000

Total LTCG	28,60,000
Less : Exemption u/s 54F.	
• First sale – $\left(15,40,000 \times \frac{21,00,000}{21,00,000}\right)$	(15,40,000)
• second sale – $\left(13,20,000 \times \frac{4,90,000}{21,00,000}\right)$	(3,08,000)
Net Long-term Capital Gain. (most beneficial)	10,12,000

2aStep1 4 Marks

2a 4 Marks

Code: FN4DT802425
Subject : 04 Direct Tax Laws and International Taxation
Total Marks: 70
Marks Obtained : 52.5

04

Q2(b). brought forward

In case of a closely held company, losses are allowed to be set-off in a PY only if the shareholders holding atleast 51% shares at end of PY in which loss arised continue to hold atleast 51% shareholding on the ~~date~~ last date of PY in which set-off done.

Losses of FY 23-24 (₹1,50,000)
P, Q, R and S who held combined >51% shareholding on last day of FY 23-24 do NOT continue to hold ≥51% shares on last day of FY 25-26.
Instead, new shareholders (S, T, U) hold them and P has only 35%.
∴ Losses of FY 23-24 cannot be set-off against income of FY 25-26.

Losses of FY 24-25 (₹2,50,000).
P, T and U who held combined 80% shares ~~continue~~ on last day of FY 24-25, continue to hold 80% shares on last day of FY 25-26.
∴ losses of FY 24-25 can be set-off against income of FY 25-26.

Further, above provision does not apply for unabsorbed depreciation, which can always be carried forward & set-off.

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05

	PY 25-26	(₹)
	Business income	5,00,000
	(–) B/f losses of 23-24	—
	(–) B/f losses of 24-25	(2,50,000)
	(–) unabsorbed depreciation	(1,20,000)
	PGBP Income .	1,30,000

2bStep1 4 Marks

2b 4 Marks

DO NOT WRITE ANYTHING HERE

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06

Q2(c).

As per section 44BBC, a non-resident company (NWG Cruises Ltd) operating cruise ships in India ~~cas~~ avails presumptive taxation where business income is deemed to be 20% of aggregate amounts collected from passengers (accrued or received in India).

No deductions for any expenses shall be allowed as it is already deemed to be allowed.

Taxable Income of NWG Cruises	(₹ crore)
• Received from passengers embarking in India.	40
• Received from cargo services	5
• Received outside India and tickets sold abroad ~~[Not Taxable]~~ [Touching Indian Port]	~~[illegible]~~ ~~5~~ 15
• Received for cruises operating outside India [Not taxable assuming that amount NOT received in India]	—
Total Receipts	~~45~~ 60
PGBP Income (45 × 20%)	~~9~~ 12
Income from other sources	
Interest on FD maintained with Indian Bank [accrued in India ∴ Taxable]	3 -
Total Income	~~12~~ 15

2cStep1
1.5 Marks

07

DO NOT WRITE ANYTHING HERE

Lease Rental Income in hands of TMB cruises Ltd

Since, NWG cruise and TMB cruise are subsidiaries of TLO cruise, i.e, under common control, NWG cruise and TMB cruise are related parties.

Accordingly, Lease Rental Income received by TMB cruise (Non-Resident) from NWG cruise (also Non-resident) is NOT deemed to accrue or arise in India.

Therefore, Lease Rental Income is NOT Taxable in hands of TMB cruises Ltd.

2cStep2 1 Marks

2c 2.5 Marks

2 10.5 Marks

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Code: FN4DT802425 **Total Marks:** 70
Subject : 04 Direct Tax Laws and International Taxation **Marks Obtained :** 52.5

Q3(a)

(i) As per the provisions of Income Tax Act, 1961, if a charitable trust registered under section 12AB, applies any amount for any private religious purposes, it is:

- in violation of the conditions of registration and therefore, registration may be cancelled.
- Such amount is taxable under section 115BBI @ 30% and no exemption available under sections 11 and 12.

During assessment proceedings, if AO comes across such a violation, he cannot himself cancel the registration but has to make a reference to the CIT/PCIT.

Therefore, yes, Assessing Officer is empowered to make such a reference in given case as M. Foundations applied ₹5 lakhs to a private Ganpati mahotsava organised by housing society.

Action by CIT

- CIT may call upon necessary documents, records and information to inquire into the specified violation.
- After being satisfied, and giving assessee an opportunity of being heard, CIT may cancel the registration granted u/s 12AB.

3ai
2 Marks

09

(ii) As per Explanation to section 11 of Income Tax Act, 1961, if an amount received by a charitable trust cannot be applied during the current PY, it may make an application before 2 months of due date of return filing undertaking to apply the amount in next PY. In that case, the amount is deemed to be applied in the current PY.

Accordingly, Sarvesa Trust can make an application and claim ₹ 5 lakhs as application in current FY 25-26, since it has applied the amount in FY 26-27.

conditions :

- Application to AO must be filed 2 months prior to due date of return filing.
- However, as per a recent circular by CBDT, the trust will be allowed to treat this as application in FY 25-26 even if it applies before due date of return filing. The 2 months prior condition is to ensure that it can be considered in Tax Audit.

3aiiStep1 1.5 Marks
3aii 1.5 Marks

10

(iii) In case of an Electoral Trust, the income represented by voluntary contributions is EXEMPT provided that the Electoral Trust applies atleast 95% of ~~total~~ Total voluntary contributions (including brought forward of previous year) by way of donations to political parties.

The Electoral Trust can incur administrative expenses upto 5% of voluntary contributions restricted to maximum of :

- ₹ 5 Lakhs in the first year, AND
- ₹ 3 Lakhs in subsequent years.

In given case, Swadeshi Electoral Trust, has received ₹ 1.2 crores during FY 25-26 as voluntary contributions. Therefore, it must distribute atleast 95% of 1.2 crores, i.e, ₹ 1.14 crores to political parties, to be eligible for exemption. [Ans]

Further, it can incur admin expenses ~~of~~ upto 5% of 1.2 crores, i.e, ₹ 6,00,000, restricted to maximum ₹ 5 Lakhs being first year of incorporation.

3aiiiStep1
1 Marks
3aiii
1 Marks

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Code: FN4DT802425 **Total Marks:** 70
Subject : 04 Direct Tax Laws and International Taxation **Marks Obtained :** 52.5

Q3(b)

Total Income	(₹)	(₹)
~~Income from House Property~~		
~~House Property in chennai~~		~~4,30,000~~
Income from other sources		
• Royalty from country - X [Not Taxable as per DTAA taxable only in source state]	—	
• Interest (other than securities) from country - Y (10,000 × 80) [converted at rate on 31.03.26, i.e, ₹ 80 / USD]	8,00,000	
• Agricultural income in country - Z [Not exempt in India because agricultural land outside India]	2,00,000	
IFOS		10,00,000
Income from House Property		
H.P. in chennai	4,30,000	
(–) Loss from H.P. in country - Z	(1,30,000)	3,00,000
Total Income		13,00,000

Code: FN4DT802425 **Total Marks:** 70
Subject: 04 Direct Tax Laws and International Taxation **Marks Obtained:** 52.5

12

Tax Liability	(₹)
Tax on Total Income of ₹13,00,000 [(13,00,000 − 10,00,000) × 30% + 1,12,500]	2,02,500
(+) HEC @4%.	8,100
Tax	2,10,600
(−) rebate u/s 90 [Working Note]	(78,000)
Net Tax Liability.	1,32,600

3bStep1
3 Marks

Rebate Calculation. (Country − Y)	
Tax paid on doubly taxed income in India $\left[\frac{2,10,600}{13,00,000} \times 8,00,000\right]$	1,29,600
Tax paid on foreign income in "Y". [1000 × 78] (converted at last day of previous month of tax deducted, i.e., 31/1/26).	78,000.
	78,000

Rebate (Country − Z).

No doubly taxed income because agricultural income exempt in country − Z | −

3bStep2
3
3b 9.5 Marks
5 Marks

The Institute of Chartered Accountants of India

Code: FN4DT802425 | Total Marks: 70
Subject : 04 Direct Tax Laws and International Taxation | Marks Obtained : 52.5

13

Q4(a)

(i) Section 194R of Income Tax Act, 1961.
TDS is applicable on any amount / asset / gift distributed by a company to a resident payee in course of business / profession, if amount exceeds ₹ 20,000. TDS applicable @ 10%., on the amount of purchase value, if company has purchased it.

In given case, XYZ Pvt Ltd distributed gold chain for achieving higher sale, It was purchased for ₹ 2,50,000, i.e, exceeds ₹ 20,000,
∴ TDS u/s 194R = 2,50,000 × 10% = ₹ 25,000
[Ans].

XYZ must ensure that TDS amount is paid by distributor before gold chain distributed to him. It must be distributed only after obtaining proof from distributor that he has paid tax. Alternatively, XYZ may apply grossing up and discharge tax on behalf of distributor.
[since Gold chain is in kind].

4aiStep1 2 Marks

4ai 2 Marks

DO NOT WRITE ANYTHING HERE

Code: FN4DT802425 **Total Marks:** 70
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(ii) Section 194 T of Income Tax Act, 1961.
Any amount paid by a Partnership Firm to its partner, in nature of interest salary, commission, bonus or whatever name called, is liable for TDS @ 10%. if amount exceeds ₹ 20,000.

∴ TDS provisions are applicable on RK Garg and company on payment made to Ramesh Kumar since it exceeds ₹ 20,000.
∴ TDS = 10% of 1,20,000 = ₹ 12,000. [Ans]

With respect to interest paid to Ashok Kumar, TDS is not applicable as ~~pay~~ amount does not exceed 20,000 ₹.

4aiiStep1
2 Marks
4aii
2 Marks

(iii) Section 194 J of Income Tax Act, 1961.
Payment made by company with respect to professional services taken from a Resident payee, is liable to TDS @ 10%. if the amount exceeds ₹ 50,000.

Here, amount exceeds ₹ 20,000.
∴ TDS applicable.
However, since tax borne by PQR Ltd, grossing up needs to be done.
Therefore, ₹ 270000 paid is considered to be net of TDS.

Code: FN4DT802425 **Total Marks:** 70
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15

∴ TDS applicable = $\frac{2,70,000}{90\%} \times 10\%$

= ₹ 30,000 . [Ans] .

Mr. A is required to report income of ₹ 3,00,000 in respect of above professional services. Therefore, Yes, Mr. A entitled to TDS credit of ₹ 30,000 . [Ans] .

4aiiiStep1

4aiii
2 Marks

In case of interest on capital Gain Accounts scheme, TDS required to be deducted under section 194A of Income Tax Act, 1961.
TDS applicable @ 10%. if amount exceeds ₹10,000.

In case of death of assessee, interest credited upto date of death (i.e, 30/9/25), TDS deducted against PAN of assessee itself @ 10%.
∴ TDS on ₹1,50,000 = (150000 × 10%) = ₹15,000 (against PAN of Mr. Ramesh),

with respect to interest after date of death, TDS deducted against PAN of legal heir if declaration filed. since, no declaration filed, TDS will be deducted against PAN of Mr. Ramesh.
TDS = 150000 × 10% = ₹15,000.

Total TDS = ₹ 30,000 (Mr. Ramesh's PAN).

4aivStep1
0 Marks

4aiv
0 Marks

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16

Q4(b).

In case of more than 5 Arm's Length Price (ALP), we have to apply Range concept.

Step-1 : Arrange data in ascending order.

	Comparable	ALP	Rank
	C	68,850	1
	A	69,750	2
	E	75,000	3
	B	79,200	4
	D	83,400	5
	H	1,13,760	6
	G	1,32,938	7
	F	1,45,500	8

Step-2 : calculate percentiles.

35th percentile = (8 × 35%) = 2.8.

Since it is decimal, we take the higher number, i.e, 3.

∴ 35th %ile = 75,000.

65th Percentile = (8 × 65%) = 5.2

∴ Higher round-off = 6.

∴ 65th %ile = 1,13,760.

Step-3 : If actual transaction price lies between 35th and 65th percentile, it is deemed to be the ALP. In given case, ₹ 72,975 does not lie between them.

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Step-4 : Therefore, ALP = value of 50th percentile
50th %ile = 8 × 50% = 4.
Since this is whole number, we take average of ALP at '4' and '5'.

$\therefore$ 50th %ile = $\frac{79,200 + 83,400}{2}$

$\therefore$ ALP = ₹ 81,300 [Ans].

Adjustment in operating profit
= ₹ (81,300 − 72,975)
= ₹ 8,325. [Ans]
(Increase).

4bStep1
5 Marks

4b
5 Marks

4
11 Marks

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18

Q1

Particulars (PGBP Income)	(₹)	(₹)
Net Profit as per P&L		52,00,000
Add: Items disallowed / Income		
• Professional Fees	2,00,000	
[Expense allowed in PY 24-25 on accrual basis but paid in cash in PY 25-26 and > 10,000]		
• Interest to NBFC	8,00,000	
[Allowed only if paid before due date of return filing ∴ Disallowed u/s 43B]		
• Loss on Futures & Options	–	
[Allowed as normal business income. Not treated as speculative].		
• Legal Fees		
[Allowed under section 37 as connected to business purpose and revenue nature] [TDS also paid]	–	
• Development charges	95,000	
[Capital Expense since paid on purchase of industrial land. Further, no depreciation adjustment for land].		

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1Step1 3.5 Marks

• Donation to scientific institute [Allowed u/s 35(1)(ii) since assessee opts out of default regime].	–	
• Loss on sale of machinery [Loss on discard of machinery is a capital Expense. ∴ Disallowed]	1,70,000	
• Excise Duty Drawback [Revenue income under section 28]	6,50,000	
		19,15,000
Less : Items allowed / income ~~not credited to~~ .		
• Interest on margin money [Since margin deposited for obtaining bank guarantee (business purpose) and not to earn interest, it is considered PGBP income]	–	
• Depreciation on machine discarded (170000 × 15%) [Incorrectly removed from block so depreciation provided].	(25,500)	
• Depreciation on computer Printer. (90,000 × 40%) [Put to use more than 180 days.	(36,000)	(61,500)

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20

	(₹)	(₹)
and computer accessories depreciation rate 40%]		
Total Income		70,53,500
Tax Liability (Normal provisions)		
Tax @ 25% (70,53,500 × 25%) [since PY 23-24 Turnover upto 400cr]		17,63,375
(+) HEC @ 4%.		70,535
Tax payable under normal provision		18,33,910

Total Income & Tax Liability (115BAA)

	(₹)	(₹)
Gross Total Income		70,53,500
(+) Donation to scientific institute [Not allowed under 115BAA]		3,20,000
Total Income		73,73,500
Tax @ 22% (22% of 73,73,500)		16,22,170
(+) Surcharge @ 10%.		1,62,217
(+) HEC @ 4%.		71,375
Tax Liability under 115BAA		18,55,762

• Since Tax Liability under section 115BAA [greater] than under normal provisions of Income Tax, it is NOT beneficial to opt for section 115BAA.

1Step2 4.5 Marks

1 12.5 Marks

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21

Q6(a)

Legal Provision
As per section 40(a)(i), if TDS has not been deducted on payments made to NR, 100% expense is disallowed.
In given case, TDS has not been deducted on payments of ₹35 crores made to NR.

Tax Audit Report.

- Form 3CD Clause 21 — Tax Auditor is required to report whether any amount is disallowable under section 40(a)(i). Auditor has reported that entire expense allowable.

- Form 3CD Clause 34 — Tax Auditor is required to report on whether or not TDS has been deducted on payments and deposited to Government. Tax Auditor has NOT reported under this clause.

6aStep1
2 Marks

- Form 3CA Para 3 — Tax Auditor is required to ~~stat~~ state about any certificate that he has relied upon provided by management. He fails to report this.

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Ethical Implications

- Clause (7) of Part-I of Second Schedule
  Guilty of professional misconduct if auditor is grossly negligent or fails to exercise due diligence.

- Clause (8) of Part-I of second schedule
  Guilty of professional misconduct if fails to obtain sufficient and appropriate evidence.

Tax Auditor relied on management representation and did not state the same under Form 3CA Para 3. Further, he conducted test checks on domestic freight payment and failed to verify foreign freight payments via vouching of Bills of entry, bank remittance, confirmations.
∴ Guilty under above clauses.

6aStep2
2 Mar...
6a
4 Marks

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23

Q 6 (b).

(i) Tax Planning

Mr. Darshil has acted within four corners of law and availed benefit of legitimate exemptions provided by law under section 54EC by investing in IREDA Bonds.

6bStep1
1 Marks

(ii) Tax management

Mrs. Varsha has complied with requirements of law and ensured efficiency in tax management by complying with audit requirement under section 44AB. She has uploaded Form 3CB and 3CD on time ensuring no penalties.

6bStep2
2 Marks

6b
3 Marks

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Q 6 (c) .

A Resident can apply for advance ruling on behalf of Non-Resident with respect to a transaction undertaken or proposed to be undertaken, involving question of law.

However, Advance Ruling cannot be sought if the matter is already pending before High court .

- Accordingly, in given case, rejection of XYZ Limited's application by the Board is valid because matter was already pending before High court .

- Before rejecting application, Board must give an opportunity of being heard to m/s XYZ Limited.

- Remedies available
  XYZ Limited can file an appeal before the High court against such rejection, within a period of 60 days from date of rejection.

6cStep1
2 Marks
6c
2 Marks
6
9 Marks

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25

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Total Marks: 70

Marks Obtained : 52.5

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Marks Obtained : 52.5

Result Overview

Awarded Marks:52.5	Max Marks:70

Not Attempted	Optional	M Marked

Q1_Compulsory (Score: 12.5/14)

Question No	Awarded Marks	Maximum Marks	Status
1	12.5	14	M

Q2_Q6 (Score: 40/56)

Question No	Awarded Marks	Maximum Marks	Status
2	10.5	14	M
2a	4	4	M
2b	4	4	M
2c	2.5	6	M
3	9.5	14	M
3ai	2	3	M
3aii	1.5	3	M
3aiii	1	2	M
3b	5	6	M

4	11	14	M
4ai	2	2	M
4aii	2	2	M
4aiii	2	2	M
4aiv	0	2	M
4b	5	6	M
5	0	14	
5aiORii	0	4	
5aiiORiii	0	4	
5b	0	6	
6	9	14	M
6a	4	6	M
6b	3	4	M
6c	2	4	M