VG STUDY HUB AND ULTIMATE CA

MOST EXPECTED

QUESTIONS OF

INCOME TAX

FOR

CS EXECUTIVE AND CMA INTER

DECEMBER 2026 EXAM

AND

CA INTER

JANUARY 2027 EXAM

BY

CA VIVEK GABA

Income Tax | Important Questions

Complete all 130 questions. Tick Practice 1 and Practice 2 after solving each question.

01 Income tax: basic concepts

7 questions

Question no.	Page no.	Practice 1	Practice 2
Q1*	1.1	☐	☐
Q4	1.1	☐	☐
Q9	1.2	☐	☐
Q10	1.3	☐	☐
Q12	1.4	☐	☐
Q14	1.5	☐	☐
Q17	1.6	☐	☐

02 Residence and scope of income

7 questions

Question no.	Page no.	Practice 1	Practice 2
Q12	2.3	☐	☐
Q13	2.3	☐	☐
Q19	2.5	☐	☐
Q23	2.5	☐	☐
Q31	2.9	☐	☐
Q37	2.12	☐	☐
Q39	2.13	☐	☐

03 Income from salary

11 questions

Question no.	Page no.	Practice 1	Practice 2
Q8	3.2	☐	☐
Q20	3.7	☐	☐
Q21	3.7	☐	☐
Q24*	3.8	☐	☐
Q28*	3.10	☐	☐
Q32	3.11	☐	☐
Q35	3.12	☐	☐
Q38	3.13	☐	☐
Q42	3.15	☐	☐
Q44	3.16	☐	☐
Q47	3.18	☐	☐

Page no. refers to the printed page in your question bank, e.g., 1.1 or 1.2.

* Confirm corrections / assumptions with your teacher before solving.

Income Tax | Important Questions

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04 Income from house property

9 questions

Question no.	Page no.	Practice 1	Practice 2
Q7	4.2	☐	☐
Q14	4.3	☐	☐
Q25	4.5	☐	☐
Q27	4.5	☐	☐
Q29	4.6	☐	☐
Q30	4.6	☐	☐
Q35	4.8	☐	☐
Q38	4.8	☐	☐
Q40	4.9	☐	☐

05 Business and professional income

12 questions

Question no.	Page no.	Practice 1	Practice 2
Q6	5.3	☐	☐
Q7	5.3	☐	☐
Q16	5.6	☐	☐
Q19	5.7	☐	☐
Q24	5.8	☐	☐
Q29	5.10	☐	☐
Q31	5.10	☐	☐
Q33	5.11	☐	☐
Q38	5.13	☐	☐
Q41	5.15	☐	☐
Q50	5.21	☐	☐
Q54	5.25	☐	☐

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Income Tax | Important Questions

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06 Capital gains

11 questions

Question no.	Page no.	Practice 1	Practice 2
Q6	6.2	☐	☐
Q8	6.3	☐	☐
Q9	6.3	☐	☐
Q13	6.4	☐	☐
Q26	6.8	☐	☐
Q33	6.10	☐	☐
Q35	6.11	☐	☐
Q36	6.11	☐	☐
Q41	6.13	☐	☐
Q45	6.15	☐	☐
Q47	6.15	☐	☐

07 Income from other sources

6 questions

Question no.	Page no.	Practice 1	Practice 2
Q8	7.2	☐	☐
Q10	7.3	☐	☐
Q12	7.3	☐	☐
Q17	7.4	☐	☐
Q24	7.6	☐	☐
Q26	7.6	☐	☐

08 Agricultural income

6 questions

Question no.	Page no.	Practice 1	Practice 2
Q7	8.2	☐	☐
Q14	8.3	☐	☐
Q16	8.4	☐	☐
Q19	8.4	☐	☐
Q21	8.5	☐	☐
Q22	8.6	☐	☐

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Income Tax | Important Questions

Complete all 130 questions. Tick Practice 1 and Practice 2 after solving each question.

09 Clubbing of income

7 questions

Question no.	Page no.	Practice 1	Practice 2
Q6	9.1	☐	☐
Q8	9.2	☐	☐
Q9	9.2	☐	☐
Q16	9.3	☐	☐
Q21	9.5	☐	☐
Q22	9.5	☐	☐
Q26	9.7	☐	☐

10 Set-off and carry forward of losses

6 questions

Question no.	Page no.	Practice 1	Practice 2
Q3	10.1	☐	☐
Q11	10.5	☐	☐
Q12	10.6	☐	☐
Q14	10.7	☐	☐
Q15	10.8	☐	☐
Q18	10.10	☐	☐

11 Deductions from gross total income

9 questions

Question no.	Page no.	Practice 1	Practice 2
Q2	11.1	☐	☐
Q11	11.3	☐	☐
Q14*	11.4	☐	☐
Q17	11.5	☐	☐
Q21	11.6	☐	☐
Q23	11.7	☐	☐
Q26	11.8	☐	☐
Q31	11.10	☐	☐
Q36	11.11	☐	☐

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Income Tax | Important Questions

Complete all 130 questions. Tick Practice 1 and Practice 2 after solving each question.

12 TDS and TCS

12 questions

Question no.	Page no.	Practice 1	Practice 2
Q1	12.1	☐	☐
Q9	12.2	☐	☐
Q19	12.5	☐	☐
Q21	12.5	☐	☐
Q28	12.7	☐	☐
Q29	12.7	☐	☐
Q31	12.8	☐	☐
Q33	12.9	☐	☐
Q34	12.10	☐	☐
Q38	12.10	☐	☐
Q39	12.10	☐	☐
Q40*	12.11	☐	☐

13 Returns of income and self-assessment

10 questions

Question no.	Page no.	Practice 1	Practice 2
Q4	13.1	☐	☐
Q6	13.2	☐	☐
Q16	13.4	☐	☐
Q17	13.4	☐	☐
Q22	13.5	☐	☐
Q23	13.6	☐	☐
Q24*	13.6	☐	☐
Q27	13.7	☐	☐
Q29	13.7	☐	☐
Q35	13.8	☐	☐

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Income Tax | Important Questions

Complete all 130 questions. Tick Practice 1 and Practice 2 after solving each question.

14 Advance tax and interest

6 questions

Question no.	Page no.	Practice 1	Practice 2
Q5	14.2	☐	☐
Q7	14.2	☐	☐
Q8	14.2	☐	☐
Q9*	14.3	☐	☐
Q12	14.3	☐	☐
Q13	14.3	☐	☐

15 Total income and tax comparison

11 questions

Question no.	Page no.	Practice 1	Practice 2
Q1	15.1	☐	☐
Q5	15.2	☐	☐
Q9	15.3	☐	☐
Q10	15.4	☐	☐
Q11	15.5	☐	☐
Q12	15.6	☐	☐
Q15	15.10	☐	☐
Q16	15.11	☐	☐
Q18	15.13	☐	☐
Q20	15.15	☐	☐
Q21*	15.16	☐	☐

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Chapter Completion Checklist

Tick a chapter only after completing every listed question in that practice round.

Chapter	Important questions	Practice 1	Practice 2
01 Income tax: basic concepts	1*, 4, 9, 10, 12, 14, 17	☐	☐
02 Residence and scope of income	12, 13, 19, 23, 31, 37, 39	☐	☐
03 Income from salary	8, 20, 21, 24*, 28*, 32, 35, 38, 42, 44, 47	☐	☐
04 Income from house property	7, 14, 25, 27, 29, 30, 35, 38, 40	☐	☐
05 Business and professional income	6, 7, 16, 19, 24, 29, 31, 33, 38, 41, 50, 54	☐	☐
06 Capital gains	6, 8, 9, 13, 26, 33, 35, 36, 41, 45, 47	☐	☐
07 Income from other sources	8, 10, 12, 17, 24, 26	☐	☐
08 Agricultural income	7, 14, 16, 19, 21, 22	☐	☐
09 Clubbing of income	6, 8, 9, 16, 21, 22, 26	☐	☐
10 Set-off and carry forward of losses	3, 11, 12, 14, 15, 18	☐	☐
11 Deductions from gross total income	2, 11, 14*, 17, 21, 23, 26, 31, 36	☐	☐
12 TDS and TCS	1, 9, 19, 21, 28, 29, 31, 33, 34, 38, 39, 40*	☐	☐
13 Returns of income and self-assessment	4, 6, 16, 17, 22, 23, 24*, 27, 29, 35	☐	☐
14 Advance tax and interest	5, 7, 8, 9*, 12, 13	☐	☐
15 Total income and tax comparison	1, 5, 9, 10, 11, 12, 15, 16, 18, 20, 21*	☐	☐

15 chapters | 130 questions | 2 practice rounds

Question numbers follow the original question bank. Complete every question listed above.

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