

**DT MOST IMP**

**May 24 Priority Topics**

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**Before Following IMP - Must watch this video for Detailed Guidance**

**Chapterwise Imp adjustment also given in video**

(Questionwise paper pattern also shared that from which chapter particular question can be asked. This can be very helpful. Do take note of it.)

<https://www.youtube.com/channel/UCCLLrgYX0qu-h-kO3xZbQaw>

### **Basics & PGBP**

Cover it quickly. Don't devote more time.

115BAA, BAB, BAC

80JJAA, 80M

115BAA - Q 22 in RTP May 23 & Q 16 RTP Nov 23

115BAB - Q 17 in RTP May 22

### **Capital Gains**

Section 111A, 112A

Slump Sale, ULIP, Section 45(4) & 9B,

Section 50aa – amendment

Bonus share COA adjustment

Capital asset into stock in trade & vice versa

## **MAT**

MAT with IND AS Question (Q 18 in RTP May 22)

## **AMT Question** - 10AA, 35AD (18.5%)

Deduction - 80IA to RRB (80P not covered here)

## **Taxation in case of Cooperative society**

80P, 115BAD, 115BAE

AMT rate is 15% in case of Cooperative society

## **Deduction u/s 10AA**

Cover it perfectly - Export profit, export turnover, total turnover

RTP May 2023 - Q.20, 21

## **Charitable trust**

Sec 11, 10(23C), See 13(1), 115BBC,

Capital Gain, Registration u/s 12AB

Amendments - Sec 11(1) & 13(10), 115BBI

RTP May 24 - Case Scenario 2

RTP May 23 - Case Scenario 2

RTP Nov 23 - MCQ 13

## **Exit Trust** - Cover Questions

## Deductions only concepts

80C, 80D, 80DD, 80E, 80GGB, 80GGC  
80TTA, 80TTB, 80QQB, 80RRB  
80JJAA, 80M, 80P

## TDS

194BA, 194R, 194S  
194C 194J, 194H, 194M  
194A, 194DA, 194N, 194O, 194P, 194Q

## TCS - Do all provisions

(amendment do properly - 206c (1g))

## Taxation of business trust (cover Amendment also)

## Taxation of Investment Fund, Securitisation

## Transfer Pricing

AE Meaning, Methods, Range Concept,  
APA & Roll Back , Effect of APA  
Secondary Adjustment  
Sec 92BA Specified Domestic Transactions,  
NJA, Excess Interest  
Penalties

## Equalisation Levy

165 & 165A

Sec 10(50), Sec 40(a)(ib)  
Penalties

## Non Resident Taxation

POEM, Business connection

Sec 115A, Sec 44DA Special Provisions Royalties & FTS,

NRI Taxation CH XII-A

Special rates (Sec 115AD FII)

Capital Gain in Foreign currency (TTBR/TTSR)

Residential Status

Sec 9 - Income Deemed to Accrue or Arise in India

Sec 115BBA - Sportsman, Entertainer

Sec 44C Deduction Head office Expenses

Exempt Income of NR

Vodafone case

## DTAA

Sec 90 & Sec 91

Deductions - 80C, 80CCC, 80D, 80DD, 80QQB, 80RRB, 80TTA, 80TTB

Rule 115 & 128

Permanent Establishment, Liason Office, BPO units

## Virtual Digital Assets (115BBH, 194S)

RTP May 23 - Case Scenario 1

## Taxation of Life insurance policy – Amendment

**Online Gaming** – 30% rate & Check TDS Sec 194BA

**IFOS - Gift Provision**

**Return Filing & Assessment Procedure**

139(1), 139(4), 139(5)

Updated return

143(1), 143(2), 143(3)

147 TO 153

**Search & Seizure** - 133A, 132, 132B

RTP May 23 – Q.18, 19

RTP Nov 23 – Q.19

**Appeal & Revision**

Appeal to ITAT

158A, 158AB

263, 264

**Black Money Act**

Concepts + Questions (ICAI TYK 11 to 15 ) – Chapter 19

**Tax Audit and Ethical Compliances**

Only ICAI Questions (only 7 tyk there)

**GAAR** – only questions

## **Advance Rulings**

BAR (Don't miss to cover BAR powers)

Appeal to High Court

Sec 245R Procedure of Advance Ruling

## **Tonnage taxation**

## **Penalties**

270A, 271A, 271B

271D/DA/E, 271AAB, 271FA

## **Sec 94(8) bonus stripping transactions**

## **Taxation of Political Parties & Electoral Trust**

At the end cover Remaining Topics

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[https://t.me/Divyesh\\_Vaghela](https://t.me/Divyesh_Vaghela)



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