

Most Expected Questions [Topics with marks]

CA - Inter [JAN 2025]

Paper No. 3 [Taxation] 100 Marks

PART I → MCQ
DT - 15 Marks
GST - 15 Marks

PART II → Descriptive Answer
DT 35 Marks
GST 35 Marks

PART-I [Case Scenario]

CS 1	2 + 2 + 2] DT
CS 2	2 + 2 + 2 + 2 + 1	
CS 3	2 + 2 + 2] GST
CS 4	2 + 2 + 2 + 2 + 1	

PART-II

SECTION A : Income Tax

Q1 P&L A/c, House Property adjustment
Dividend with Exp., 80 J JAA
TTI & Tax liab. (New Tax Regime) 15 Marks

Q2(a) TDS - 194-IB, 194M, 194-I, 194J, 194C } 4 or 6 Marks
TCS - 206C(1G)

(b) Agriculture Income / Segregation Rule / Integration for slab rate / NTR 4 or 6 Marks

Q3 PGBP 35D (firm) - 4 Marks
CG 50AA - MLD/SMF - STCG - 2 Marks
CG 49(1), Land sold, Exempt u/s 54EC - 6 Marks
Salary - Retirement, Prof. Tax / SD NTR 4 or 6 Marks

Q4 Set off, HYP loss - NTR
Clubbing - NTR minor
ITR - Loss Return
Related Return } 10 Marks
PAN - Consequences - Inoperative PAN
Verify ITR (4 cases)

SECTION B: Goods and Services Tax

Q5 Input Tax Credit
Output Tax Liab.] 10 marks.

Exemption 5 marks
Education, Health, Artist, Banking, TOG

Q6 Input Tax Credit — Conditions] 5 Marks
— Max Time
— Eligible
— De-registration

Place of Supply
→ POS_G (B2C)] 5 marks
→ POS_S (All)

Q7 Interest $\frac{1}{5}$ 50
RCM
Notified ECO] 5 + 5 Marks.

Q8 Value of Supply — Practical. 5 Marks
Negative list of supply
Registration] Theory 5 Marks