

CA INTER

// Jan 2026 exams //

Focus topics & Exam strategy

	May-25	Sep-25	
MCQ			
CS - I	1 CG - Immovable prop Amendment	IFHP	
	2 IFHP	IFHP	
	3 Tax liability - Amendment	Buy-Back - Amendment	
CS - II	4 GTI	Clubbing	
	5 TI	Clubbing	
	6 Losses	Deductions	
Independent	7 TCS - LRS amendment	TCS - LRS amendment	
	8 Unexplained Income	Residential Status	
Descriptive	1 Comprehensive - DTR vs ATR	Comprehensive - DTR vs ATR	15m
	2(a) Scope of Total Income	RS & STI	6m
	2(b) TDS - (194C + 194IB Amendment)	TDS - (194Q + 194C)	4m
	3(a) Salaries + HP	CG - Immovable prop Amendment	6m
	3(b) IFOS	Salaries	4m
	4(a) Clubbing + Set-off	Clubbing + Set-off	6m
	4(b) Return filing	Return filing	4m
	- PAN (or)	- Advance tax (or)	
	- Aadhaar	- ROI	

2 out of 3

* Order of Writing *

- Qn 4 ⇒ Easy & Scoring
- Qn 2 / Qn 3 ⇒
- MCQ ⇒ To solve in last 1 hr
- Qn 1 ⇒ lengthy, Time consuming

Focus Topics

A

- * Tax rates
 - [DTR Marginal Rebate]
 - ↓ Tested both May / Sep 25
 - ↓ Tested at final
 - CG Tax rates - Amendment

- * Rs & STI
 - Tested both May / Sep 25

- * Salaries
 - Tested both May / Sep 25
 - SD in DTR - Amendment
 - Provisions only applicable in ATR

- * PGBP
 - Book profit - Amendment
 - Differences in ATR & DTR
 - ↳ Tested both May / Sep 25

- * CG
 - Immovable Prop - Amendment
 - ↳ Tested both May / Sep 25
 - Slump Sale → Came in Jan 25
 - Bonds & Debentures - Amendment
 - 54, 54EC & 54F
 - Unexhausted BEL - with CG amendment

B

- * Ch VI-A
 - 80D - MCQ
 - 80CDD - Amendment
 - 80JJAA - Compulsory Q

- * HP
 - let out res HP - Amendment → 194N
 - ↳ Tested in Finals

- * Theory
 - PY & AY is Same
 - 201 (1A) int
 - Return filing
 - Updated Return
 - Person liable
 - Revised Return
 - Consequence of Belated Return
 - Advance Tax applicability

C

- * TDS & TCS
 - 194IA - Amendment
 - ↳ Tested at Final
 - 194J
 - 194I
 - 194M, 194H - Amendment

- * Agri Income
 - Composite Split
 - Partial Integration [Tested in Jan 25]

* IFOS

- > Family pension - Amendment
- > Composite Rent - Link to HP
- > Dividends - 20% cap, 2(22)(e)
Buy Back Div

* Clubbing & Set off