

Updated Online video classes available for CA,CS,CMA for May20 and Nov20 batch. Call: 1800-3000-0505

[Home](#) / [Articles](#) / [Students](#)



Dissection of CA Final (new syllabus) - Direct Tax Laws and International Taxation, May 2019



CA Mehul Thakker

on 10 July 2019

Kind Attention: Students of CA (Final) appearing in NOV 2019 / MAY 2020

The objective of this article is two-fold namely;

- (a) To understand the new pattern of question paper - 30 Marks MCQ : 70 Marks Theory
- (b) To understand the Tricky Adjustments / difficult part of the question paper

This question paper was divided into two parts: Part I comprised Multiple Choice Questions (MCQs) while Part II comprises questions which requires



Popular Articles

1

CA Intermediate Nov'19 Result: Pass Percentage, Trend Analysis, Merit List, Rankholder's Marksheet

2

Check your CA Intermediate November 2019 Result

3

Update on Certified Copies under the RTI by ICAI for Nov 2019 Examination

4

2 Months Strategy For CA Intermediate May 2020

5

Articleship: More than just a job for 3 years

descriptive type answers. Under Part II there were 6 questions of which Question No. 1 was compulsory and another 4 to be attempted out of remaining 5 questions. Each question was of 14 Marks.

Now let me present the overall analysis of 84 marks (including 1 optional question)

Overall Analysis

Sr. No.	Topic / Chapters under FOCUS	Marks
1	PGBP	10
2	Deductions from Gross Total Income	2
3	ICDS	2
4	MAT	8
5	Taxation of Non-residents	6
6	Taxation of Charitable Trusts	8
7	Transfer Pricing	12

- 6 CA- A journey of life and academics
- 7 How I faced my biggest fears to build an extraordinary Career
- 8 CA is a tough course: Break that myth!

CCI Articles

You can also submit your article by sending to article@caclubindia.com

submit article

Stay updated with latest Articles!

Enter your email

Subscribe

CCI Online Courses


 **GST certification**
Professional Course

 **Online Excel Course**
Professional Course

 **GST Annual Return**

8	TDS and TCS	8
9	Assessment / Reassessment	4
10	Powers of IT Authorities	4
11	Authority of Advance Rulings	3
12	Equalization Levy	3
13	Tax Planning	4
14	Liability in Special Cases	4
15	Application and Interpretation of Treaties	6
	Total	84

Kindly go through following tabular summary of complete dissection of the question paper focusing on Tricky / Difficult adjustments and the apparent error (s) in the question paper.


Professional Course



Browse by Category

Income Tax

GST

Audit

Students

Accounts

Custom

VAT

Career

Service Tax

Corporate Law

Info Technology

Excise

Shares & Stock

Exams

LAW

Professional Resource

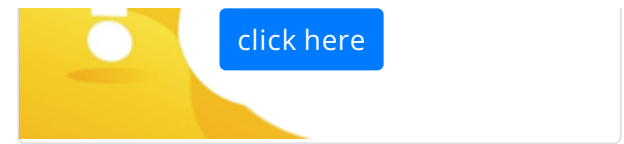
Union Budget

Others

Taxpayers



Download the latest
Question Papers for
free



Complete dissection of question paper

Question No.	Topic / Chapter	Marks	Relevant Provisions under Focus	Tricky Adjustments / Comment on difficult part of the question	Answer to the question
1	Computation of Total Income	14	Various adjustments encompassing through chapter 'PGBP'- Section 32, Section 41(1),	<ul style="list-style-type: none">- Applicability of Section 80JJAA- Adjustment (v) expects clarity about meaning of	

			<p>Section 36(1) (va),</p> <p>Section 36(1) (iii),</p> <p>40(a)(ia) read with section 194C.</p>	<p>'Work' under section 194C</p> <p>- Adjustment (1) under additional information pertaining to ICDS X</p>	
2 (a)	MAT	8	<p>Section 115 JB(2A) and Section 115 JB(2C)</p>	<p>How to compute book profit for the IND AS compliant company</p>	
2(b)	Taxation of Non-residents	6	<p>Chapter XIA</p> <p>Section 115C to 115I</p>	<p>Computation of exemption from capital gain under section 115F</p>	<p>M</p> <p>Si</p> <p>in</p> <p>n</p> <p>sa</p> <p>ce</p> <p>re</p> <p>in</p> <p>10</p> <p>30</p>

3(a)	Taxation of Charitable Trusts	8	Various adjustments encompassing provisions of Section 11(1), Section 11(1A), Section 11(2), Section 11 (6)	<p>Adjustment No. (a)(ii)- Where trust need to take permission for utilisation of donation Rs. 20 lakh in the next financial year</p> <p>Adjustment No. (c) focuses on explanation 3 to section</p>
------	-------------------------------	---	---	---

11(1), a recent amendment

Adjustment

No. (d)-
focuses on
computation
of capital gain
and its
exemption
under section
11(1A)

Adjustment

No. (e) and (g)
where
students need
to select an
option either
to claim
depreciation
or application
of income
keeping in
mind the
provisions of
section 11(6)

				Adjustment No. (h) focuses on explanation 2 to Section 11(1), a recent amendment
3(b)	Transfer Pricing	6	Cost Plus Method for determination of ALP	Students may forget to mention the amount of adjustment to be made to the total income as expected in point no.(2)
4(a)	Tax deducted at source	2	Section 194C	Students were expected to comment on the meaning of 'work'
4(b)	Tax collection	2	Section 206C	Students were

	at source			expected to comment on declaration to be submitted as per section 206C(1A)
4(c) Either	Tax deducted at source	4	Section 194A	Special emphasis on CBDT circular No. 23/2015 read with SC judgment
4(c) or	Tax deducted at source	4	Section 194B and Section 194J	
4(d)	Transfer Pricing	6	Section 92CB and Section 92CE	Students were tested on applicability of Safe Harbour Rules more particularly when other

				party is located in NJA
5(a)	Assessment / Re-assessment	4	Section 147 and Section 149	Students were expected to recall the concept of 'Deeming Escapement' and the time-limit for re-opening the assessments in respect of undisclosed foreign assets
5(b)	Powers of Income Tax Authorities	4	Section 133A	Timings of Survey and the Powers of Assessing Officer during Survey
5(c)	Authority for Advance	3	Chapter XIXB	Focus on maintainability

	Rulings			of application if matter pending before I.T. authority- Settled legal Position in case of Erriccson	
5(d)	Equalization Levy	3	Equalization Levy	Students were expected to compute Interest and penalty.	
6(a)	Tax Planning	4	Theory	Students were expected to write about two important test for successful tax planning	
6(b)	Liability of Special Cases	4	159	Suggest the course of	Q is

				action to the legal representative	al se u w a: o: is n: re tc re
6(c)	Application of Interpretation of Treaties	6	-	Students were expected to demonstrate reasons for correctness or otherwise of the two statements given in the question paper	

To enroll Direct Tax Laws and International Taxation (CA Final New DT) subject of the author: [Click here](#)

To view / download the question paper on Direct Tax Laws and International Taxation (CA Final New DT): [Click here](#)

Tags : [Students](#)

Recommended Read

- [Check CA Final May 2019 Results, Verification Process and other FAQs](#)
- [Key Direct Tax Amendments to the Finance Bill \(No.2\), 2019 passed by the Lok Sabha](#)



5 Likes 3695 Views 11 Shares

Category [Students](#)

Other Articles by - [CA Mehul Thakker](#)



[Report Abuse](#)



JYOTHILAKSHMI1992@GMAIL.COM

[8 months ago](#)

please provide for old syllabus also

[Reply](#) [Like 1](#)

You are not logged in . Please login to post comments.

[Click here to Login / Register](#)

Related Articles

RELATED ARTICLES

- ▶ [Insights on Companies Amendment ordinance 2019 introduced on 25th July](#)
- ▶ [Companies \(Appointment and Qualification of Directors\) Third Amendment Rules, 2019 notified w.e.f 25th July 2019](#)
- ▶ [Stricter CSR Laws as per revised Companies Act](#)
- ▶ [CA IPCC | CA Inter | CA Result May 2019 | Verification Process](#)
- ▶ [Insolvency and Bankruptcy Code \(Amendment\) Act, 2019 - Table of Amendments](#)
- ▶ [The Companies \(Amendment\) Act, 2019 - Section notified w.e.f. August 15, 2019](#)
- ▶ [Interview: Ajay Agarwal AIR-1, CA Final May 2019 \(Old Course\) in an Exclusive talk with CAclubindia](#)
- ▶ [Interview: Nayan Goyal AIR-1, CA Final May 2019 \(New Course\) in an Exclusive talk with CAclubindia](#)

[More »](#)

Other Latest Articles

- ▶ [FAQs on SPICe+ web form](#)
- ▶ [An Insight to Instant PAN facility through Aadhaar](#)
- ▶ [GST Vital Practical Problems - Part I](#)
- ▶ [Demand for interest payable on delayed GST payment on the Gross amount of tax payable](#)
- ▶ [Tax Audit Applicability u/s. 44AB of Income Tax Act, 1961 - Earlier & Post Budget 2020](#)
- ▶ [Impact of Budget: Plan your International Tour before 31st March,2020](#)
- ▶ [Beware! No Entry for false entry in Income Tax and GST!!](#)
- ▶ [The Direct Tax Vivad Se Vishwas Bill, 2020 \(Amended\)](#)

[More »](#)

Articles

News

GST

Trainee Corner

Member Strength 30,59,228 and growing..

Forum

Experts

Scorecard

Notification

Get latest updates

Career

Budget

CCI Online Learning

Featured

Jobs

Feed

Share Files

Poll

Video

Top Members

Bookmarks

Coaching Institutes

Download CCI APP

Our Network Sites

Income Tax

Rewards

Events

CA Online Classes



[About](#) [We are Hiring](#) [Media Coverage](#) [Advertise](#) [Terms of Service](#) [Disclaimer](#) [Privacy Policy](#) [Contact Us](#)

© 2020 CAclubindia.com. India's largest network for Finance Professionals.

