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MCQs for the Direct Tax Paper: CA Final May 2019 / Nov 2019



CA Mehul Thakker

on 18 March 2019

Being a student of CA Final, you are aware that pattern of assessment in select subjects has been changed from May 2019 examination. Under the revised pattern of assessment, specific weightage for objective type of questions has been given. Such objective type of questions would be in the nature of Multiple Choice Questions (MCQs).

In this context, we are going to cover up:

1. Frequently Asked Questions on new patter of assessment
2. Source of MCQs



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Suryansh Agarwal, AIR-1, CA Final, Nov19 in conversation with CAclubindia

(a) Frequently Asked Questions on new pattern of assessment

Q1. What will be the weightage of MCQs for Direct Tax subject?

Ans. 30 Marks.

Q2. Are all MCQs compulsory?

Ans. MCQs will be compulsory and there would be no internal or external choice in them.

Q3. How many options will be provided in each MCQ?

Ans. Each MCQ will have 4 options.

Q4. Is there any negative marking for wrong answers?

Ans. There will be no negative marking for wrong answers

Q5. Are students supposed to give reasoning for the selection of a particular answer to MCQs?

Ans. No reasoning is required for answers to MCQs.

Q6. How many types of MCQs will be there in examination?

Ans. Two types of MCQs : (a) Knowledge-based MCQ (b) Application-based MCQ

Q7. What will be the weightage of above two types of MCQ (in terms of Marks and in terms of no. of MCQs)?

Ans. Consider following table

Type of MCQ	Marks	No. of MCQs
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Knowledge-based MCQ	1 Mark	10 to 16
Application-based MCQ	2 Marks	7 to 10



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Q8. Whether this revised pattern of assessment would be applicable to Old syllabus students also?

Ans. This revised pattern of assessment is equally applicable to Old syllabus students also.

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(b) Source of MCQs

Sample MCQs have been webhosted at the BOS Knowledge Portal on the ICAI's website : www.icai.org

Direct Tax MCQ BOOK ANNOUNCEMENT FOR MAY 2019

plot in Kolkata from Mr. C for a sum of Rs.49,50,000 and rural agricultural land from Mr. D for a consideration of Rs.60 lakhs. Which of the following statements are correct?

(a) No tax deduction at source is required in respect of any of the three payments.
(b) TDS@1% is attracted on all the three payments.

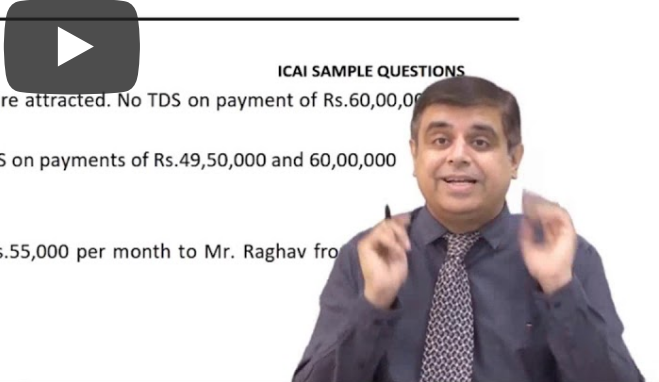
MULTIPLE CHOICE QUESTIONS

(c) TDS@1% on Rs.90 lakhs and Rs.49,50,000 are attracted. No TDS on payment of Rs.60,00,000 on acquisition of rural agricultural land
(d) TDS@1% on Rs.90 lakhs is attracted. No TDS on payments of Rs.49,50,000 and 60,00,000

5. Mr. Hari, a salaried individual, pays rent of Rs.55,000 per month to Mr. Raghav from

ICAI SAMPLE QUESTIONS

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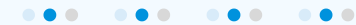
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