Contents

Paper - 7

Direct Tax Laws and International Taxation

	Chapter Name	Page No.
•••	Study Material Based Contents	7.3
	Syllabus	7.5
	Examination Trend Analysis	7.7
•••	Line Chart Showing Relative Importance of Chapters	7.13
	Table Showing Importance of Chapter on the Basis of Marks	7.14
	Table Showing Importance of Chapter on the Basis of Marks of Compulsory Question	7.16
	Legends for the Graphs	7.18
•••	Important Updates	7.19
Part - I Direct Tax Laws		
1.	Basic Concepts	7.25
2.	Residence and Scope of Total Income	7.28
3.	Incomes which do not form part of Total Income	7.34
4.	Salaries	7.43
5.	Income from House Property	7.50
6.	Profits and Gains of Business or Profession	7.56
7.	Capital Gains	7.94
8.	Income from Other Sources	7.123
9.	Income of Other Persons included in Assessee's Total Income	7.134
10.	Aggregation of Income, Set off and Carry Forward of Losses	7.143
11.	Deductions from Gross Total Income	7.155
12A.	Assessment of Individuals	7.164

12D. Assessment of Companies 7.193 12E. Assessment of Cooperative Societies, Mutual Concerns, AOP, BOI and Local Authorities, REIT, INVIT and Others 7.283 12F. Assessment of LLP 7.294 13. Charitable or Religious Trusts and Institutions, Political Parties and Electoral Trusts 7.309 14. Tax Planning, Tax Evasion and Tax Avoidance 7.337 15. Deduction, Collection and Recovery of Tax 7.343 16. Income Tax Authorities 7.383 17. Assessment Procedure 7.388 18. Appeals and Revision 7.442 20. Penalties 7.452 21. Offences and Prosecution 7.466 22. Liability in Special Cases 7.466 23. Miscellaneous Provisions 7.470 Part - II International Taxation 24. Non Resident Taxation 7.475 25. Double Taxation Relief 7.485 26. Transfer Pricing and Other Provisions to Check Avoidance of Tax 7.505 27. Advance Rulings 7.522 28. Equalisation Levy 7.522	12B.	Assessment of HUF	7.174
12D. Assessment of Companies 7.193 12E. Assessment of Cooperative Societies, Mutual Concerns, AOP, BOI and Local Authorities, REIT, INVIT and Others 7.283 12F. Assessment of LLP 7.294 13. Charitable or Religious Trusts and Institutions, Political Parties and Electoral Trusts 7.309 14. Tax Planning, Tax Evasion and Tax Avoidance 7.337 15. Deduction, Collection and Recovery of Tax 7.343 16. Income Tax Authorities 7.388 17. Assessment of Tax Cases 7.442 20. Penalties 7.452 21. Offences and Prosecution 7.468 22. Liability in Special Cases 7.468 23. Miscellaneous Provisions 7.470 Part - II International Taxation 24. Non Resident Taxation 7.475 25. Double Taxation Relief 7.485 26. Transfer Pricing and Other Provisions to Check Avoidance of Tax 7.505 27. Advance Rulings 7.522 28. Equalisation Levy 7.522 29. Overview of Model Tax Conventions 7.532	12C.	Assessment of Partnership Firms	7.178
AOP, BOI and Local Authorities, REIT, INVIT and Others7.28312F.Assessment of LLP7.29413.Charitable or Religious Trusts and Institutions, Political Parties and Electoral Trusts7.30914.Tax Planning, Tax Evasion and Tax Avoidance7.33715.Deduction, Collection and Recovery of Tax7.34316.Income Tax Authorities7.38317.Assessment Procedure7.38818.Appeals and Revision7.42619.Settlement of Tax Cases7.44320.Penalties7.45221.Offences and Prosecution7.46622.Liability in Special Cases7.47023.Miscellaneous Provisions7.47525.Double Taxation Relief7.48526.Transfer Pricing and Other Provisions to Check Avoidance of Tax7.50527.Advance Rulings7.52228.Equalisation Levy7.52829.Overview of Model Tax Conventions7.53830.Application and Interpretation of Tax Treaties7.538			7.193
AOP, BOI and Local Authorities, REIT, INVIT and Others7.28312F.Assessment of LLP7.29413.Charitable or Religious Trusts and Institutions, Political Parties and Electoral Trusts7.30914.Tax Planning, Tax Evasion and Tax Avoidance7.33715.Deduction, Collection and Recovery of Tax7.34316.Income Tax Authorities7.38317.Assessment Procedure7.38818.Appeals and Revision7.42619.Settlement of Tax Cases7.44320.Penalties7.45221.Offences and Prosecution7.46622.Liability in Special Cases7.47023.Miscellaneous Provisions7.47525.Double Taxation Relief7.48526.Transfer Pricing and Other Provisions to Check Avoidance of Tax7.50527.Advance Rulings7.52228.Equalisation Levy7.52829.Overview of Model Tax Conventions7.53830.Application and Interpretation of Tax Treaties7.538	-		
13. Charitable or Religious Trusts and Institutions, Political Parties and Electoral Trusts 7.309 14. Tax Planning, Tax Evasion and Tax Avoidance 7.337 15. Deduction, Collection and Recovery of Tax 7.343 16. Income Tax Authorities 7.383 17. Assessment Procedure 7.388 18. Appeals and Revision 7.426 19. Settlement of Tax Cases 7.443 20. Penalties 7.452 21. Offences and Prosecution 7.466 22. Liability in Special Cases 7.466 23. Miscellaneous Provisions 7.470 Part - II International Taxation 24. Non Resident Taxation 7.475 25. Double Taxation Relief 7.485 26. Transfer Pricing and Other Provisions to Check Avoidance of Tax 7.505 27. Advance Rulings 7.522 28. Equalisation Levy 7.522 29. Overview of Model Tax Conventions 7.532 30. Application and Interpretation of Tax Treaties 7.538		AOP, BOI and Local Authorities, REIT, INVIT and Others	7.283
Parties and Electoral Trusts7.30914.Tax Planning, Tax Evasion and Tax Avoidance7.33715.Deduction, Collection and Recovery of Tax7.34316.Income Tax Authorities7.38317.Assessment Procedure7.38818.Appeals and Revision7.42619.Settlement of Tax Cases7.44320.Penalties7.45221.Offences and Prosecution7.46622.Liability in Special Cases7.46623.Miscellaneous Provisions7.470Part - II International Taxation24.Non Resident Taxation7.47525.Double Taxation Relief7.48526.Transfer Pricing and Other Provisions to Check Avoidance of Tax7.50527.Advance Rulings7.52228.Equalisation Levy7.52829.Overview of Model Tax Conventions7.53230.Application and Interpretation of Tax Treaties7.538	12F.	Assessment of LLP	7.294
14. Tax Planning, Tax Evasion and Tax Avoidance 7.337 15. Deduction, Collection and Recovery of Tax 7.343 16. Income Tax Authorities 7.383 17. Assessment Procedure 7.388 18. Appeals and Revision 7.443 19. Settlement of Tax Cases 7.443 20. Penalties 7.452 21. Offences and Prosecution 7.466 22. Liability in Special Cases 7.468 23. Miscellaneous Provisions 7.470 Part - II International Taxation 24. Non Resident Taxation 7.475 25. Double Taxation Relief 7.485 26. Transfer Pricing and Other Provisions to Check Avoidance of Tax 7.505 27. Advance Rulings 7.522 28. Equalisation Levy 7.528 29. Overview of Model Tax Conventions 7.532 30. Application and Interpretation of Tax Treaties 7.538	13.		
15.Deduction, Collection and Recovery of Tax7.34316.Income Tax Authorities7.38317.Assessment Procedure7.38317.Assessment Procedure7.38318.Appeals and Revision7.42619.Settlement of Tax Cases7.44320.Penalties7.45221.Offences and Prosecution7.46622.Liability in Special Cases7.46623.Miscellaneous Provisions7.470Part - II International Taxation24.Non Resident Taxation7.47525.Double Taxation Relief7.48526.Transfer Pricing and Other Provisions to Check Avoidance of Tax7.50527.Advance Rulings7.52228.Equalisation Levy7.52829.Overview of Model Tax Conventions7.53230.Application and Interpretation of Tax Treaties7.538			7.309
16.Income Tax Authorities7.38317.Assessment Procedure7.38318.Appeals and Revision7.42619.Settlement of Tax Cases7.44320.Penalties7.45221.Offences and Prosecution7.46622.Liability in Special Cases7.46823.Miscellaneous Provisions7.470Part - II International Taxation24.Non Resident Taxation7.47525.Double Taxation Relief7.48526.Transfer Pricing and Other Provisions to Check Avoidance of Tax7.52227.Advance Rulings7.52228.Equalisation Levy7.52829.Overview of Model Tax Conventions7.53230.Application and Interpretation of Tax Treaties7.538			7.337
17.Assessment Procedure7.38818.Appeals and Revision7.42619.Settlement of Tax Cases7.44320.Penalties7.45221.Offences and Prosecution7.46622.Liability in Special Cases7.46823.Miscellaneous Provisions7.470Part - II International Taxation24.Non Resident Taxation7.47525.Double Taxation Relief7.48526.Transfer Pricing and Other Provisions to Check Avoidance of Tax7.50527.Advance Rulings7.52228.Equalisation Levy7.52829.Overview of Model Tax Conventions7.53230.Application and Interpretation of Tax Treaties7.538	15.		7.343
18. Appeals and Revision 7.426 19. Settlement of Tax Cases 7.443 20. Penalties 7.452 21. Offences and Prosecution 7.466 22. Liability in Special Cases 7.466 23. Miscellaneous Provisions 7.470 Part - II International Taxation 24. Non Resident Taxation 7.475 25. Double Taxation Relief 7.485 26. Transfer Pricing and Other Provisions to Check Avoidance of Tax 7.505 27. Advance Rulings 7.522 28. Equalisation Levy 7.523 29. Overview of Model Tax Conventions 7.532 30. Application and Interpretation of Tax Treaties 7.538	16.	Income Tax Authorities	7.383
19.Settlement of Tax Cases7.44320.Penalties7.45221.Offences and Prosecution7.46622.Liability in Special Cases7.46823.Miscellaneous Provisions7.470Part - II International Taxation24.Non Resident Taxation7.47525.Double Taxation Relief7.48526.Transfer Pricing and Other Provisions to Check Avoidance of Tax7.50527.Advance Rulings7.52228.Equalisation Levy7.52829.Overview of Model Tax Conventions7.53230.Application and Interpretation of Tax Treaties7.538	17.	Assessment Procedure	7.388
20.Penalties7.45221.Offences and Prosecution7.46622.Liability in Special Cases7.46823.Miscellaneous Provisions7.470Part - II International Taxation24.Non Resident Taxation7.47525.Double Taxation Relief7.48526.Transfer Pricing and Other Provisions to Check Avoidance of Tax7.50527.Advance Rulings7.52228.Equalisation Levy7.52829.Overview of Model Tax Conventions7.53230.Application and Interpretation of Tax Treaties7.538	18.	Appeals and Revision	7.426
21.Offences and Prosecution7.46622.Liability in Special Cases7.46823.Miscellaneous Provisions7.470Part - II International Taxation24.Non Resident Taxation7.47525.Double Taxation Relief7.48526.Transfer Pricing and Other Provisions to Check Avoidance of Tax7.50527.Advance Rulings7.52228.Equalisation Levy7.52829.Overview of Model Tax Conventions7.53230.Application and Interpretation of Tax Treaties7.538	19.	Settlement of Tax Cases	7.443
22. Liability in Special Cases 7.468 23. Miscellaneous Provisions 7.470 Part - II International Taxation 24. Non Resident Taxation 7.475 25. Double Taxation Relief 7.485 26. Transfer Pricing and Other Provisions to Check Avoidance of Tax 7.505 27. Advance Rulings 7.522 28. Equalisation Levy 7.528 29. Overview of Model Tax Conventions 7.532 30. Application and Interpretation of Tax Treaties 7.538	20.	Penalties	7.452
23. Miscellaneous Provisions 7.470 Part - II International Taxation 24. Non Resident Taxation 7.475 25. Double Taxation Relief 7.485 26. Transfer Pricing and Other Provisions to Check Avoidance of Tax 7.505 27. Advance Rulings 7.522 28. Equalisation Levy 7.528 29. Overview of Model Tax Conventions 7.532 30. Application and Interpretation of Tax Treaties 7.538	21.	Offences and Prosecution	7.466
Part - II International Taxation 24. Non Resident Taxation 7.475 25. Double Taxation Relief 7.485 26. Transfer Pricing and Other Provisions to Check Avoidance of Tax 7.505 27. Advance Rulings 7.522 28. Equalisation Levy 7.528 29. Overview of Model Tax Conventions 7.532 30. Application and Interpretation of Tax Treaties 7.538	22.	Liability in Special Cases	7.468
24.Non Resident Taxation7.47525.Double Taxation Relief7.48526.Transfer Pricing and Other Provisions to Check Avoidance of Tax7.50527.Advance Rulings7.52228.Equalisation Levy7.52829.Overview of Model Tax Conventions7.53230.Application and Interpretation of Tax Treaties7.538	23.	Miscellaneous Provisions	7.470
25.Double Taxation Relief7.48526.Transfer Pricing and Other Provisions to Check Avoidance of Tax7.50527.Advance Rulings7.52228.Equalisation Levy7.52829.Overview of Model Tax Conventions7.53230.Application and Interpretation of Tax Treaties7.538		Part - II International Taxation	
26.Transfer Pricing and Other Provisions to Check Avoidance of Tax7.50527.Advance Rulings7.52228.Equalisation Levy7.52829.Overview of Model Tax Conventions7.53230.Application and Interpretation of Tax Treaties7.538	24.	Non Resident Taxation	7.475
of Tax7.50527. Advance Rulings7.52228. Equalisation Levy7.52829. Overview of Model Tax Conventions7.53230. Application and Interpretation of Tax Treaties7.538	25.	Double Taxation Relief	7.485
27. Advance Rulings7.52228. Equalisation Levy7.52829. Overview of Model Tax Conventions7.53230. Application and Interpretation of Tax Treaties7.538	26.	Transfer Pricing and Other Provisions to Check Avoidance	
28.Equalisation Levy7.52829.Overview of Model Tax Conventions7.53230.Application and Interpretation of Tax Treaties7.538		of Tax	7.505
29.Overview of Model Tax Conventions7.53230.Application and Interpretation of Tax Treaties7.538	27.	Advance Rulings	7.522
30. Application and Interpretation of Tax Treaties 7.538	28.		7.528
	29.	Overview of Model Tax Conventions	7.532
31. Fundamentals of Base Erosion and Profit Shifting 7.545	30.	Application and Interpretation of Tax Treaties	7.538
	31.	Fundamentals of Base Erosion and Profit Shifting	7.545