

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	7.12
→	Table Showing Importance of Chapter on the Basis of Marks	7.13
→	Table Showing Importance of Chapter on the Basis of Marks of Compulsory Question	7.15
→	Important Updates	7.17
Part - I Direct Tax Laws		
1.	Basic Concepts	7.27
2.	Residence and Scope of Total Income	7.32
3.	Incomes which do not form part of Total Income	7.42
4.	Salaries	7.54
5.	Income from House Property	7.64
6.	Profits and Gains of Business or Profession	7.73
7.	Capital Gains	7.128
8.	Income from Other Sources	7.171
9.	Income of Other Persons included in Assessee's Total Income	7.188
10.	Aggregation of Income, Set off and Carry Forward of Losses	7.201
11.	Deductions from Gross Total Income	7.220
12A.	Assessment of Individuals	7.238
12B.	Assessment of HUF	7.253
12C.	Assessment of Partnership Firms	7.258
12D.	Assessment of Companies	7.281

12E.	Assessment of Cooperative Societies, Mutual Concerns, AOP, BOI and Local Authorities, REIT, INVIT and Others	7.408
12F.	Assessment of LLP	7.421
13.	Charitable or Religious Trusts and Institutions, Political Parties and Electoral Trusts	7.440
14.	Tax Planning, Tax Evasion and Tax Avoidance	7.483
15.	Deduction, Collection and Recovery of Tax	7.495
16.	Income Tax Authorities	7.553
17.	Assessment Procedure	7.559
18.	Appeals and Revision	7.610
19.	Settlement of Tax Cases	7.629
20.	Penalties	7.641
21.	Offences and Prosecution	7.656
22.	Liability in Special Cases	7.659
23.	Miscellaneous Provisions	7.663
Part - II International Taxation		
24.	Non Resident Taxation	7.667
25.	Double Taxation Relief	7.687
26.	Transfer Pricing and Other Provisions to Check Avoidance of Tax	7.712
27.	Advance Rulings	7.738
28.	Equalisation Levy	7.748
29.	Overview of Model Tax Conventions	7.754
30.	Application and Interpretation of Tax Treaties	7.761
31.	Fundamentals of Base Erosion and Profit Shifting	7.771
☞	Question Paper of May, 2019	7.777
☞	Question Paper of November, 2019	7.787