

## Contents

---

### Paper - 7

### Direct Tax Laws

	Chapter Name	Page No.
→	Study Material Based Contents	7.1
→	Syllabus	7.3
→	Examination Trend Analysis	7.4
→	Line Chart Showing Relative Importance of Chapters	7.9
→	Table Showing Importance of Chapter on the Basis of Marks	7.10
→	Table Showing Importance of Chapter on the Basis of Marks of Compulsory Question	7.12
→	Legends for the Graphs	7.14
→	Important Updates	7.15
1.	Basic Concepts, Residence and Scope of Total Income	7.21
2.	Incomes which do not form Part of Total Income	7.27
3.	Income from Salaries	7.58
4.	Income from House Property	7.65
5.	Profits and Gains of Business or Profession	7.71
6.	Capital Gains	7.114
7.	Income from other Sources	7.147
8.	Income of other Persons Included in Assessee's Total Income	7.158
9.	Aggregation of Income, Set off & Carry forward of Losses	7.167
10.	Deduction's from Gross Total Income	7.176
11.	Rebate and Relief	7.185
12.	Tax Planning and Ethics in Taxation	7.186
13.	Double Taxation Relief	7.192
14.	Transfer Pricing and Other Provisions to Check Avoidance of Tax	7.211

15.	Foreign Collaboration & Taxation of non-residents	7.225
16.	Business Restructuring	7.237
17.	Taxation of E-Commerce Transactions	7.252
18.	Income Tax Authorities	7.254
19.	Assessment Procedure	7.258
20.	Settlement of Tax Cases	7.296
21.	Advance Rulings	7.304
22.	Appeals & Revision	7.309
23.	Penalties, Offences and Prosecution	7.325
24.	Miscellaneous Provisions	7.338
25.	Deduction, Collection and Recovery of Tax	7.341
26.	Assessment of Individuals	7.383
27.	Assessment of HUF	7.395
28.	Assessment of Firms and their Partners	7.400
29.	Assessment of Companies	7.415
30.	Assessment of Cooperative Societies, Mutual Concerns, AOP, BOI and Local Authority	7.510
31.	Liability in Special Cases	7.521
32.	Limited Liability Partnership	7.523
33.	Inter-Relationship between Accounting & Taxation	7.538
→	Question Paper of November, 2015	7.543
→	Question Paper of May, 2016	7.551
→	Question Paper of November, 2016	7.560
→	Question Paper of May, 2017	7.570