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For

**study tips, examination tips, main points of subjects like Accounts,  
Law, Tax, Audit, time tables, latest updates, fun and much more...**

## In this edition

<b>Questions</b>	<b>Solutions</b>
December - 2008 to June - 2018 Duly incorporated in chapters.	December - 2008 to December - 2017 Duly incorporated in chapters.
	June - 2018 on <a href="http://companion.sauda.com">companion.sauda.com</a>

## ***Preface to Solved Scanner***

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We are pleased to commend to readers the Solved Scanner on Direct Taxation (2016 Syllabus) which has revised and updated laws as applicable. Latest rules and circulars have also been analyzed in this edition.

Tax is felt as one of the toughest concept to understand and work out in practical. An attempt has been made to make it simple in such a way that one understands it easily and works out practical problems with ease.

The Solved Scanner contains solved problems from CMA – Intermediate Exam of past years which has been thoroughly revised as per latest budget. At times questions have also been slightly modified to give meaningful focus on examination requirements as per latest budget.

The following are the main features of the book:

1. Including Questions of June, 2017, December, 2017 and June 2018.
2. Chapter- wise Classification.
3. Questions with Complete Solutions.
4. Trend Analysis with Lot of Analysis, Graphs and Ratings.
5. Examination Trend Analysis - 5 attempts.
6. Repeatedly Asked and Compulsory Questions Listed.
7. Study Material Based Classification.

We hope this edition will endear itself to students and peers. We welcome comments and suggestions for improving the utility of this book.

**Prof. Arun Kumar  
CS Arvind Katiyar**

## **Praise for Solved Scanner**

It's really a wonderful book where we have everything under one place.

***Rohit Kumar Gururani, New Delhi***

Mirror that reflects our preparation.

***Ms. Priya Sharma, Jamshedpur***

Solved Scanner is a good approach for CWA students. It had played an important role in my preparation. This book gives an idea about examination . It was really of great help to me in my preparation.

***Ganesh Mallinath Kadage, Solapur***

The Solved Scanner is very helpful because in it are given chapter-wise questions. Objective type questions are given at one place and it is very easy to prepare at the time of examination.

***Mutyala Bala Krishana, Bargarh (Orissa)***

“Solved Scanner” is synonym of “Success”. By using this book, a student comes to know the important chapters and topics having high ranks. This helps him to score high in very short period of time.

***Chatar Singh Kalra, Punjab***

# Green Edition

## CMA Inter Gr. I

# Solved SCANNER®

(2016 Syllabus)  
Paper 7 - Direct Taxation

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**Contents to Solved Scanner** \_\_\_\_\_  
**Paper - 7** \_\_\_\_\_ **Direct Taxation**

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☞	Syllabus	7.3
☞	Examination Trend Analysis	7.6
☞	Line Chart Showing Relative Importance of Chapters	7.9
☞	Frequency Table Showing Distribution of Marks	7.10
☞	Frequency Table Showing Marks of Compulsory Questions	7.12
☞	Legends for the Graphs	7.14
☞	Important Updates	7.15
1.	Basic Concepts	7.27
2.	Residential Status	7.35
3.	Agricultural Income	7.49
4.	Income, Which Do Not Form Part of Total Income	7.55
5.	Income Under Head Salaries	7.73
6.	Income from House Property	7.99
7.	Profits and Gains of Business or Profession	7.122
8.	Capital Gains	7.166
9.	Income from other Sources	7.197
10.	Clubbing of Income	7.207
11.	Set Off & Carry Forward of Losses	7.223
12.	Deductions in Computing Total Income	7.239

13.	Rebate and Reliefs	7.251
14.	Assessment of Various Persons	7.253
15.	Tax Deducted At Source	7.307
16.	Tax Collected At Source	7.320
17.	Advance Tax	7.322
18.	Return and Pan	7.331
19.	Assessment Procedure	7.344
20.	Income Computation and Disclosure Standards	7.352
21.	Objective Questions	7.354
▣▣▣▣▶	Important Amendments	7.409
▣▣▣▣▶	Question Paper of June, 2017	7.412
▣▣▣▣▶	Question Paper of December, 2017	7.423
▣▣▣▣▶	Question Paper of June, 2018	7.435

***Dedicated To*** \_\_\_\_\_

**My Parents  
Shri Radhey Shyam Katiyar  
Smt. Vijay Laxmi Katiyar  
&  
My Friend  
CA Aryendra Kumar Gangwar**

**CS Arvind Katiyar**

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## UNIQUE FEATURES OF THIS EDITION

- An **Examination Trend Analysis** for question paper based contents of last five attempts before the paper.
- Questions are arranged according to the **subject/topic** in ascending order of examinations/years.
- **Graph** for every chapter, showing marks allotment for last twenty examinations amongst Short Notes, Distinguish Between, Descriptive Questions and Practical Questions.
- Line Chart Showing Relative Importance of Chapters.
- Table Showing Marks of **Compulsory Questions** at the end of every chapter.
- Analytical Classification of every Chapter in **Four** Categories:
  - (1) Short Notes,
  - (2) Distinguish Between,
  - (3) Descriptive Questions and
  - (4) Practical Questions.
- **100%** Correct Answers of Practical Questions.
- Complete list of **Repeatedly Asked Questions** at the end of every chapter.
- Complete Question Paper of June, 2017, December, 2017 and June 2018.
- Pleasant **get-up**.

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**Improve your Solved Scanner and Win Reward!**

Scanner is a dynamic book to serve your needs with the shifting times. It is the product of immense effort of our team and we feel great pride to make timely editions of such volatile product for our students. Still some human errors may creep-in and some incompleteness may lie.

We seek your participation in improving your Scanner in two ways:

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## **Our Story**

Scanner contains questions of previous examinations which are arranged topic and category wise with lots of analysis to understand the trend of question papers. In 1989, Prof. Arun Kumar invented "Scanner" to reduce confusion and uncertainty in the preparation of CA Examination. Today, Scanner is the most sought after book by the professional students doing CA, CS & CMA.

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