



Institute of Chartered Tax Practitioners India

313,26th Cross,9th Main Road, Banshankari II Stage, Bengaluru Karnataka-India, 50070

Email: charteredtaxpractitioners@gmail.com

Website: www.ictpi.in



Subject syllabus coverage & learning outcomes: Direct Tax Laws Compliances

Learning Outcome	<ol style="list-style-type: none"> 1. Full Knowledge and understanding of direct tax laws (Act & Rules) 2. Must be able to do registration, returns, cancellation work under direct tax laws 3. Must handle all the post filing assessment work, appeal review /revision work till various Tax Tribunals , must be conversant with practice procedures involved 4. Must be able to advice on tax Planning 5. Must be able to demonstrate expert level proficiency in handling tax matters 	
Sr No	Particulars	Syllabus Coverage
1	Basic Concepts	Income Tax Act & Rules
2	Residential Status	Focusing on
3	Income which do not form part of total Income	A. Tax Accounting Aspects
4	Salary Income	B. Advanced Tax Computational Problems & Theory
5	House property Income	C. Statutory Return Filings
6	Capital Gains	D. Taxation Practice & Pleading-
7	Income from Business & Profession	<ul style="list-style-type: none"> • Post Filing- Complex & Recent case studies & Problems • Appearance Before Authority for <ol style="list-style-type: none"> (1)Scrutiny Proceedings (2)Appeal/Review • Specific Practice procedures at ITAT/CIT(A) <ol style="list-style-type: none"> (1)Case filing, Documentation & Compliances (2)IT procedure Manual • Specific Procedures of – <ol style="list-style-type: none"> i. CPC Compliances
8	Income from Other Sources	E. Penalties & Offences
9	Provisions of Clubbing, Set off & Carry forward of Losses	F. Advance Ruling
10	Deductions, Relief /Rebate	G. Settlement Comm
11	Computation of Various Entities	H. Dispute Resolution
12	Tax Planning , Avoidance, Evasion	I. GAAR
13	TDS & TCS ,Recovery provisions	J. International Taxation
14	Tax Authorities	
15	Tax Assessments	
16	Appeals & Revisions & Settlement	



Institute of Chartered Tax Practitioners India

313,26th Cross,9th Main Road, Banshankari II Stage, Bengaluru Karnataka-India, 50070

Email: charteredtaxpractitioners@gmail.com

Website: www.ictpi.in



17	Penalties,	
18	Offences, Prosecution etc.	
19	Misc. Provisions	
20	International Taxation	

Exam Structure -

Section	Type of Question	Area examined	Marks
A	15 Multiple choice questions 2 marks each	Entire syllabus	30
B-1	10 mark question	Computation of Income Tax Liability of Individuals/ HUF's	10
B-2	10 mark question	Computation of Income Tax Liability of Firms/ LLPs & partners	10
B-3	10 Mark question	Computation of Income Tax Liability Trust/Societies/BOI/AOP and others	10
B-4	Two 5 mark questions	On Authorities, Assessments, penalties & offenses, appeals and revision part, tax Planning & evasion, settlement etc.	10
C-1	15 mark question	Computation of Income Tax Liability of Companies	15
C-2	15 mark question	Computation of IT liability of Nonresidents/ International Taxation Descriptive Questions	15

(*All questions compulsory no optional questions given)**

(Income Tax Computations will include all five heads of Income, Rebate/Reliefs, Setoff ,Clubbing, TDS,TCS & Interest and other provisions of the act for various resident and nonresident tax payers)

A short wealth tax calculation question will also come in any of the above questions