

**C.A.  
FINAL**

**NOVEMBER 2020**

# **ANALYSIS OF**

**PAPER 7:**

## **Direct Tax Laws and International Taxation**

**J.K. SHAH<sup>®</sup>**  
CLASSES

## General Overview of Paper

QUESTION NO	COMPULSORY/OPTIONAL	MARKS
Part I	MCQs	30
Part II	Descriptive questions	
Q.1	Compulsory	14
Q.2 to 6	Any 4 out of 5 questions	70
	<b>Total [including options]</b>	<b>114</b>

# Paper vis-a-vis JKSC Material

Total Marks including Options

114

Less: MCQ Marks

30

Total Marks excluding MCQs

84


Marks from JKSC Material

68

% of Marks Same/Similar/Partially Similar to JKSC Material

**80.95%**

**We are happy to share with you  
that 80.95% of the paper was  
same/similar / partially similar  
to JKSC material**



**COMPULSORY  
QUESTION**

**Q.NO.**

**1. (a)**

## Analysis

### Chapter: PGBP

#### Analysis of Topics Covered

- |    |                           |
|----|---------------------------|
| 1. | Depreciation              |
| 2. | Disallowances of expenses |
| 3. | Section 40(a)(ia) 43B     |



**Q.NO.**  
**2. (a)**  
**(i) & (ii)**

<b>Analysis</b>	
<b>Chapter: TDS</b>	
Analysis of Topics Covered	
1.	Section 194N
2.	Section 192



**Q.NO.**  
**3.**

## Analysis

### Chapter: PGBP/Non-resident Tax/Transfer Pricing Analysis of Topics Covered

1.	HO Expenses
2.	Section 9
3.	Notified-Jurisdiction Area



**Q.NO.**  
**4.**

<b>Analysis</b>	
<b>Chapter: MAT/GAAR/Prosecution</b>	
Analysis of Topics Covered	
1.	115JB
2.	Section 97
3.	Section 276CC





**Q.NO.**  
**5.**

Analysis	
<b>Chapter: Trust/Double Tax Relief/Reassessment</b>	
Analysis of Topics Covered	
1.	Private Trust
2.	Bilateral Relief
3.	Section 148



**Q.NO.**  
**6.**

## Analysis

### Chapter: Non-resident tax/Recovery of Tax/Transfer Pricing

#### Analysis of Topics Covered

1.	POEM
2.	TRO
3.	Limitation of Interest



# J.K. SHAH<sup>®</sup>

## CLASSES

For Enquiries & Admissions, please call between 10.00 AM to 7.00 PM

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MALAD	9757001270			NAVRANGPUR	8153825382	CHENNAI	9500013444	RAIPUR	7399889988 7399449944
ANDHERI	022 2683 6666 022 2683 6565	VASHI	9757001279	MANINAGAR	7487011815	COIMBATORE	9500025444		
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**Thank  
You**

