

**40 Days Revision Program for CA Final DT / IDT / International Taxation
(Paper 7, 8 and 6C) by CA Kedar Junnarkar for May / Nov 2021 Exam**

- All Page References are from Simplified Book (Version 3) and Case Studies (Paper 6C) from our Case Studies Book.
- Rapid Revision Videos are available on our Youtube Channel.
- Please download Amendment Notes / Case Study Notes from www.junnarkarkedar.com.
- For **First Revision**, students should study from

Regular Class Students	Fast Track Class Students	Students doing Self Study
Simplified Book, Classwork Book, Notes dictated in Class and Practice Book	Simplified Book, Notes dictated in Class and Practice Book	Simplified Book and Practice Book

- For Students who have opted for Paper 6C, please read not more than 1 Case Study a day for better understanding. In case of time constraint, read 2 or maximum 3 Case Studies in a day – split up throughout the day eg. Case Study 1 in the morning, Case Study 2 in the mid afternoon and Case Study 3 at night.
- Please make markings for important points in Practice Book / Class Notes / Case Study Book.
- For **Second revision**, you can read Simplified Book and the marking made above. You can cover 2 days' target and finish the Revision in 17-18 days.

Day	CA Final Direct Taxes - Main Target	Supplementary Target	Case Studies – 6C	1	2
1	PGBP – Sec 28 to 32 (Page 2.1 to 2.7)	Basics of I Tax (1.1. to 1.3)	--		
2	PGBP – Sec 35 to 35E (Page 2.7 to 2.14)	Basics of I Tax (1.4. to 1.5)	--		
3	PGBP – Sec 36, 37 (2.14 to 2.19), Presumptive Taxation (2.27 to 2.28)	ICDS-I	--		
4	PGBP – Sec 40, 40A, 14A, 44AA, 44AB (Page 2.20 to 2.26)	ICDS-II	--		
5	Capital Gains – Sec 2(14) / 2(47), Special Cases like Insurance, Conversion etc. till Joint Development Agreement (Page 3.1 to 3.6)	ICDS-III	--		
6	Capital Gains – Sec 55, 55A, 50C, 43CA, 50CA, 47 (Page 3.7 to 3.11)	ICDS-IV	--		
7	Capital Gains – Business Restructuring, Section 54, 54F (Page 3.11 to 3.18)	ICDS-V	-		
8	Capital Gains – 54GB/ 54EC / 54B / 54G / 54GA / 54H, Shares and Securities, Sec 10(37)/(37A) (Page 3.19 to 3.23)	ICDS-VI	--		
9	Capital Gains – Tax Rates (Page 3.23 to 3.27)	ICDS-VII	1		
10	Income from Other Sources – Dividend / Deemed Dividend (Page 4.1 to 4.5)	ICDS-VIII	2		
11	IOS – Gift / Undisclosed Incomes (Page 4.6 to 4.11)	ICDS-IX	3		
12	IOS – Page 4.12 to 4.15 Special Tax / Surcharge Rates – 5.1 to 5.8	ICDS-X	4		
13	Losses : Page 6.1 to 6.6	HP Income	5		
14	Taxation of Entities – Agricultural Income, Sec 33AB, Taxation of Firm / LLP / AOP / BOI (Page 7.1 to 7.6)	Salary Income – 17.1 to 17.4	6		
14	Charitable Trusts / Exit Tax (Page 7.7 to 7.17)	Salary Income – 17.5 to 17.8	7		
15	Political Party / Electoral Trust / Mutuality / Securitization Trust / Investment Fund / Business Trust (Page 7.17 to 7.23)	Salary Income – 17.9 to 17.12	8		
16	MAT / AMT (Page 7.23 to 7.28)	Ch 18 – 18.1 to 18.4	9		
17	Sec 10AA and other Entities (Page 7.29 to 7.37)	Ch 18 – 18.5 to 18.8	10		
18	TDS / TCS – Page 8.1 to 8.11	Ch 18 – 18.9 to 18.12	11		
19	TDS / TCS – Page 8.12 to 8.24	Ch 18 – 18.13 to 18.16	12		
20	TDS / TCS – Page 8.24 to 8.36	Ch 18 – 18.17 to 18.20	13		

21	PAN, ROI, AP: Page 9.1 to 9.9, Sec 285BA	Clubbing – Sec 64	14		
22	Summary, Scrutiny, Best Judgement Assessment, Service of Notice	Clubbing – Sec 60, 61, 65	15		
23	Income escaping Assessment, Period of Limitation	--	16		
24	Powers of IT Authorities: Page 10.1 to 10.7 & 11.13 to 11.15	Double Taxation Relief	17		
25	Powers of IT Authorities: Page 10.8 to 10.14 & 11.16 to 11.18	Limitation of Interest	18		
26	Penalties & Prosecution: Page 11.1 to 11.8	E-Com Transactions	19		
27	Penalties & Prosecution: Page 11.9 to 11.12 Appeals, Revision, Rectification: Page 12.1 to 12.8	Equalization Levy	20		
28	Appeals, Revision, Rectification: Page 12.9 to 12.18	Model Tax Conventions – 27.1 to 27.3	21		
29	Appeals, Revision, Rectification: Page 12.19 to 12.22; Settlement Commission	MTC – 27.4 to 27.6	22		
30	Advance Tax, Refund, Interest	MTC – 27.7 to 27.9	23		
31	Recovery of Tax & Liability in Special Cases	Ch 28 – 28.1 to 28.3	24		
32	Residential Status & Accrual of Income: Page 21.1 to 21.9	Ch 28 – 28.4 to 28.6	25		
33	Residential Status & Accrual of Income: Page 21.10 to 21.19	Ch 28 – 28.7 to 28.10	26		
34	Special Provisions for Non Resident / Foreign Company: Page 22.1 to 22.7	BEPS – 29.1 to 29.3	27		
35	Special Provisions for Non Resident / Foreign Company: Page 22.8 to 22.14	BEPS - 29.4 to 29.6	28		
36	Transfer Pricing (Page 24.1 to 24.7)	29.7 to 29.9	29		
37	Transfer Pricing (Page 24.8 to 24.15)	29.10 to 29.12	30		
38	Advance Ruling, APA, Safe Harbour	--	31		
39	GAAR	29.13 to 29.15	32		
40	Black Money Act (Paper 6C only)	29.16 to 29.18	33		

Day	CA Final Indirect Taxes (Paper 8)	1	2
1	Basics of GST (Page 1.1 to 1.7)		
2	GST Council, Anti-Profiteering etc. (Page no. 1.7 to 1.12)		
3	Concept of Supply (Page no. 2.1 to 2.9)		
4	Composite & Mixed Supply, Supply through ECO, Composition Scheme (Page no. 2.10 to 2.17)		
5	Place of Supply - Section 7,8,9,10,11 (Page 3.1 to 3.5)		
6	Section 12/13 of IGST Act (Page 3.5 to 3.13)		
7	OIDAR Service, Refund to Tourist, Zero Rated Supply, Deemed Export, Sale at International Airport, Supply to Merchant Exporter (Page 3.14 to 3.21)		
8	Supply to Merchant Exporter onwards (Page 3.22 to 3.28) Registration - Section 22 / 23 / 24 / 25 (Page 4.1 to 4.4)		
9	Section 25 / Procedure for Registration / Special Cases (Page 4.5 to 4.12)		
10	Amendment / Cancellation / Suspension of Registration / Revocation of Cancellation (Page 4.12 to 4.18)		
11	Tax Invoice – Section 31 / Special Cases (Page 5.1 to 5.9)		
12	Circulars / Debit and Credit Note (Page (5.9 to 5.13) Time of Supply – Section 12 (Page 6.1)		
13	Time of Supply – Section 13 / 14 (Page 6.2 to 6.4) Value of Supply - Section 15 (Page 7.1, 7.2)		
14	Value of Supply Rules 27 to 35 (Page 7.3 to 7.7)		
15	Payment of Tax / TDS / TCS (Page 8.1 to 8.10)		
16	TDS / TCS QnA (Page 8.11 to 8.14); Returns (Page 9.1 to 9.7)		
17	Returns (Page 9.8 to 9.12), E-way Bill (Page 10.1 to 10.6)		
18	Accounts, Records (Page 10.7 to 10.10); Input Tax Credit – Sec 16 (Page 11.1 to 11.6)		
19	Section 17 / Rule 42 / 43 / 38 (Page 11.6 to 11.12)		
20	Section 18 / Job Work (Page 11.13 to 11.19)		
21	Input Service Distributor (Page 11.19 to 11.23) GST Exemptions / RCM (Page 12.1 to 12.4)		
22	GST Exemptions / RCM (Page 12.5 to 12.12)		
23	GST Exemptions / RCM (Page 12.13 to 12.20)		
24	GST Exemptions / RCM (Page 12.21 to 12.29)		
25	GST Procedures – Assessments / Audit / Section 73 and 74 (Page 13.1 to 13.6)		
26	GST Procedures – Section 75 / 76 / 77 / 160 / 161 Recovery Procedure / Liability in Special Cases (Page 13.7 to 13.14, 13.39 to 13.41)		
27	GST Procedures – Refund (Page 13.14 to 13.24)		
28	GST Procedures – Powers of GST Officers, Penalties (Page 13.24 to 13.30)		
29	GST Procedures – Confiscation, Offences and Prosecution (13.31 to 13.34), Miscellaneous Provisions (Page 13.41 to 13.45)		
30	GST Procedures – Appeals / Revision under GST (Page 13.35 to 13.39), Advance Ruling (13.39 to 13.41)		

31	<u>Customs Law Basics</u> (Page 14.1 to 14.7)			
32	Customs Law Basics (Page 14.8 to 14.15)			
33	<u>Customs Tariff Act</u> (Page 15.1 to 15.7)			
34	Customs Tariff Act (Page 15.8 to 15.11), <u>Customs Valuation</u> (Page 16.1 to 16.4)			
35	Customs Valuation (Page 16.5 to 16.11), <u>Baggage</u>			
36	<u>Customs Procedure</u>			
37	<u>Duty Drawback and Refund</u>			
38	<u>Foreign Trade Policy</u> (Page 20.1 to 20.9)			
39	Foreign Trade Policy (Page 20.10 to 20.19)			
40	Foreign Trade Policy (Page 20.20 to 20.33)			