Contents

	PAGE
PART I : DIRECT TAXES (50 MARKS)	
Chapter 1 ◆ INTRODUCTION	1.3
Chapter 2 ◆ BASIC CONCEPT OF INCOME TAX	2.1
Chapter 3 ◆ INCOMES WHICH DO NOT FORM PART OF TOTAL INCOME	3.1
Chapter 4 ◆ COMPUTATION OF INCOME UNDER VARIOUS HEADS	4.1
Chapter 5 ◆ CLUBBING PROVISIONS AND SET OFF AND/OR CARRY FORWARD OF LOSSES	5.1
Chapter 6 ◆ DEDUCTIONS FROM GROSS TOTAL INCOME, REBATE AND RELIEF	6.1
Chapter 7 ◆ COMPUTATION OF TOTAL INCOME AND TAX LIABILITY OF VARIOUS ENTITIES	7.1
Chapter 8 ◆ CLASSIFICATION AND TAX INCIDENCE ON COMPANIES	8.1
Chapter 9 ◆ PROCEDURAL COMPLIANCE	9.1
Chapter 10 ◆ ASSESSMENT, APPEALS & REVISION	10.1

I-6 CONTENTS

PART II: INDIRECT TAXES (50 MARKS)	PAGE
◆ CONCEPT OF INDIRECT TAXES AT A GLANCE	11.3
Chapter 12	
BASICS OF GOODS AND SERVICES TAX	12.1
Chapter 13	
◆ CONCEPT OF TIME, VALUE & PLACE OF TAXABLE SUPPLY	13.1
Chapter 14	
◆ INPUT TAX CREDIT, COMPUTATION OF GST LIABILITY & JOB WORK	14.1
Chapter 15	
◆ PROCEDURAL COMPLIANCES UNDER GST	15.1
Chapter 16	
BASIC OVERVIEW ON IGST, UTGST AND GST COMPENSATION CESS	16.1
Chapter 17	
OVERVIEW OF CUSTOMS ACT	17.1
Solved Paper : December 2021 (New Syllabus)	P.1