

How to write Direct Tax Paper?  
(present)

# Paper Pattern

30 marks

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70 marks

MCQ



All Compulsory

Descriptive (14 marks each)



Q.1 Compulsory

Q.2 → Q.6 { Attempt 4 out of 5 }

How much minimum marks to Attempt in exams?

→ 80 - 85 Marks

How much portion to be revised before exams?

→ Minimum 80 % { Refer the Video  
of ABC Analysis }

## How to use 15 mins Provision time ?

→ Decide which question to select from the options. & mark down total income question  
Adjustment

## How to allocate 3 hours?

- ① 2:00 pm to 2:30 pm → Solve at least 20 marks MCQ.  
(Rest 10 marks which you might not know - solve later)
- ② 2:30 pm to 4:00 pm → Solve 4 Descriptive questions of 14 marks each.
- ③ 4:00 pm to 4:55 pm → Solve T.I question ⊕  
Bal MCQ's, if you know.
- ④ Last 5 mins → Run through the answer sheet.

## Types of Question asked in exams?

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- (a) Total Income / PGBP / Tax Liab [Compulsory] 14 Marks
- (b) Trust / EXIT Tax { Computation } 8-10 marks
- (c) TDS Small Case Studies 2/4 marks
- (d) MAT (may be) 8-10 marks
- (e) Completely Theory 4 marks

What to do, if I don't remember the Sections?

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Sec 35 (1) (ii)

As per the prov. of Income Tax Act



Don't remember the name of case laws?

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CIT vs ----- (or) ----- vs CIT

HC / SC / ITAT ?

## Presentation Tips:

- ① Always underline the key words. 1 mark → 40  
(Psychological) (Impress Examiner) 1½ → 60
  - ② Scale/Ruler may be used depending upon time available.
  - ③ In case of practical questions also, write the relevant provision (with Secs / case Laws if poss) before doing numerical part.
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④ Format for T.I Question - 14 Marks - Compulsory:

Name of Assessee : ----- → Resi Status → If Given.  
PY : ----- AY : -----

Computation of T.I / PGBP / Tax liability:

Particulars	Notes	₹	₹
	①		
	②		
	③		

⑤ Always write the answers point wise. Ignore Paragraph writing. You are not writing essay. Make the job of examiner "CAKE WALK".

⑥ Keep your answers very precise. Don't elaborate unnecessarily. Ignore ICAI Suggested Answers.

⑦ Keep your language simple. Use some technical words if you have made a list of it.

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CASE LAW FORMAT:

{ If question of 4 marks or more }

(i) Facts of the Case:

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(ii) Issue under Consideration:

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(iii) Judgement:

Explain in detail here: -----

(iv) Conclusion: { Write a bit Fancy }

→ Applying the Supra (above),  
Ratio-decendi ( principle ) -----

⑨ You have paid exam fees. So write Spariously.  
Every answer on a new side. Even sub questions  
should be written on a new side.

⑩ Use Rupee Symbol (₹) Instead of Rs. (R)

⑪ Do not forget about units, i.e. ₹, \$,  
Millions, /crores /lacs etc. Don't let the  
examiner guess.

⑫ Always double underline the final answers in case of practical questions.

⑬ Between 2:30 pm to 4:00 pm, attempt easiest question first & then attempt the one you are least confident about.

⑭ If there are alternate views in a question, always write both. This will gain the confidence of examiner.

⑮ You can use short name like AO, CIT, but define once in the paper. Donot use short name for every other word. Section → ~~SEC~~

⑯ Most Important Tip → "Read the question very carefully. Please see what the question demands And write accordingly."

⑰ Write proper assumptions, wherever required.



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Please, Please, Please,

Donot forget to write ur Roll nos properly. Please fill omr sheets properly.

Many students make a blunder here.

Do not do this, this will affect your preparations in other papers.