

CA FINAL May 25

Date	Day	Paper	Subject	Portions
02-02-25	Sunday	1	Direct Tax Laws & International taxation	PGBP; Taxation of political parties & electoral Trust,
		2	Indirect tax laws	chapter 3: Place of Supply chapter 6: value of supply
09-02-25	Sunday	1	Direct Tax Laws & International taxation	Appeals & revisions, Assessment, Deduction under 10AA, Clubbing, Deduction U/C VI A
		2	Indirect tax	Chap 2 Charges under GST; Chap 4: Exemption under GST
16-02-25	Sunday	1	Indirect tax	chapter 7: ITC chapter 8: Registration chapter 15: Refunds
		2	Direct Tax Laws & International taxation	Non Resident Taxation, Double taxation relief, Advance Ruling
23-02-25	Sunday	1	Indirect tax laws	Chap 1: Supply under GST Chap 9: Tax Invoice, Credit note and Debit note Chap 8: Registration Chap 9: tax Invoices, Credit & debit note Chap 10: Account and records; E-Way bills Chap 13: Returns
		2	Direct Tax Laws & International taxation	MAT, AMT, Taxation of Business trust, investment fund & securitisation trust, Taxation of Trust & institutions
02-03-25	Sunday	1	Direct Tax Laws & International taxation	Transfer Pricing, Equalisation levy
		2	Indirect tax	Chapter 5 - Time of supply Chapter 12 - Electronic commerce transaction Chapter 14 - Import and export under GST Chapter 17 - Assessment and audit Chapter 19 - Demand and recovery Chapter 21 - Offences and penalties Chapter 23 - Advance ruling

09-03-25	Sunday	1	Indirect tax laws	Chap 11: Payment of Tax Chap 18: Inspection, Search, Seizure and Arrest Chap 20: Liability to pay in certain Cases Chap 22: Appeals and revision Chap 23: Advance Ruling Chap 24: Miscellaneous Provisions
		2	Direct Tax Laws & International taxation	1. Capital gain 2. Income from other sources 3. Aggregation of income, setoff, carried forward losses 4. Tax planning, tax avoidance and tax evasion 5. Taxation of digital transactions 6. Fundamentals of BEPS
16-03-25	Sunday	1	Direct Tax Laws & International taxation	Dispute Resolution; Tax Audit; Application & interpretation of treaties
		2	Indirect tax	chapter 3: Classification of imported & exported Goods chapter 4: Valuation under the customs act chapter 8: FTP Chapter 6 - warehousing
23-03-25	Sunday	1	Direct Tax Laws & International taxation	Overview of Model Tax convention; Provisions to counteract unethical tax practices; Deduction, collection & recovery
		2	Indirect tax laws	Chap 1: Levy of and exemptions from Customs Duty Chap 2: Types of Duty Chap 5: Importation and Exportation of Goods Chap 7: Refund

Model Exams

02-04-25	Sunday	4	Direct Tax Laws & international Taxation	Full syllabus
04-04-25	Tuesday	5	Indirect Tax Laws	Full syllabus
06-04-25	Thursday	6	Integrated Business Solutions	Full syllabus
12-04-25	Saturday	4	Direct Tax Laws & international Taxation	Full syllabus
14-04-25	Monday	5	Indirect Tax Laws	Full syllabus
16-04-25	Wednesday	6	Integrated Business Solutions	Full syllabus