

January 2026



CA FINAL

DIRECT TAX

Concept Book

- ▶ Simple & Lucid Language
- ▶ Smart Use of Charts & Tables for Quick Grasp
- ▶ Complex Concepts Made Simple (Exam Focused Approach)

A photograph showing a hand holding a pen, writing on a dark surface that appears to be a ledger or account book. In the background, there are several gold coins stacked together and a calculator. The lighting is dramatic, with strong highlights and shadows, creating a professional and focused atmosphere.

Tax

CA Jasmeet Singh Arora

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CHAPTER 1: BASIC CONCEPTS

Introduction

- In a Welfare State, the Government takes primary responsibility for the welfare of its citizens, as in matters of health care, education, employment, infrastructure, social security and other development needs. To facilitate these, Government needs revenue.
- The taxation is the primary source of revenue to the Government for incurring such public welfare expenditure.
- However, no one enjoys handing over his hard-earned money to the government to pay taxes. Thus, taxes are compulsory or enforced contribution to the Government revenue by public.
- Government may levy taxes on income, business profits or wealth or add it to the cost of some goods, services, and transactions.

Direct Tax and Indirect Tax

There are two types of taxes: Direct Tax and Indirect Tax

- Tax, of which incidence and impact fall on the same person, is known as Direct Tax, such as Income Tax.
- On the other hand, tax, of which incidence and impact fall on two different persons, is known as Indirect Tax, such as GST.

Direct Tax	Indirect Tax
• Incidence and impact fall on the same person	• Incidence and impact fall on two different persons
• Assessee, himself bears such taxes. Thus, it pinches the taxpayer.	• Tax is recovered from the assessee, who passes such burden to another person.
• Levied on income	• Levied on goods and services.
• E.g. Income Tax	• E.g. GST, Customs Duty, etc.
• Progressive in nature i.e., higher tax are levied on person earning higher income and vice versa.	• Regressive in nature i.e., all persons will bear equal wrath of tax on goods or service consumed by them irrespective of their ability.

Constitutional validity of taxes

The Constitution of India is the supreme law of India. It consists of a Preamble, 22 parts containing **444 articles** and **12 schedules**. Any tax law, which is not in conformity with the Constitution, is called ultra vires the Constitution and held as illegal and void. Some of the provisions of the Constitution are given below:

Article 265 of the Constitution lays down that no tax shall be levied or collected except by the authority of law. It means tax proposed to be levied must be within the legislative competence of the legislature imposing the tax .

Article 246 read with Schedule VII divides subject matter of law made by legislature into three categories:

- Union list (only Central Government has power of legislation on subject matters covered in the list)
- State list (only State Government has power of legislation on subject matters covered in the list)
- Concurrent list (both Central & State Government can pass legislation on subject matters).

Entry 82 of Union List – Taxes on income other than agricultural income i.e. Income-tax.

Entry 46 of State List – Gives power to state Govt to make laws on tax on Agriculture Income.

Administration of tax laws



- Both of the Boards have been constituted under the Central Board of Revenue Act, 1963.
- CBDT deals with levy and collection of all direct tax
- CBIC Deals with levy and collection of Central indirect tax .

SOURCES OF INCOME TAX LAW IN INDIA

1. Income tax Act, 1961 (Amended up to date)

The provisions of income tax extends to the whole of India and became effective from 1/4/1962 (Sec. 1). It contains sections 1 to 298 and schedules I to XIV. The Act contains provisions for determination of taxable income; determination of tax liability; procedure for assessment, appeals, penalties and prosecutions; and powers and duties of Income tax authorities.

2. The Finance Act (Annual Amendments)

- Every year, a Finance Bill is presented before the Parliament by the Finance Minister. The Bill contains various amendments which are sought to be made in the areas of direct and indirect taxes levied by the Central Government.
- When the Finance Bill is approved by both the Houses of Parliament and receives the assent of the President, it becomes the Finance Act. The provisions of such Finance Act are thereafter incorporated in the Income Tax Act.

3. Income tax Rules, 1962 (Amended up to date)

- As per Sec. 295, the Board may, subject to the control of the Central Government, make rules for the whole or any part of India for carrying out the purposes of the Act.
- Such rules are made applicable by notification in the Gazette of India.
- These rules were first made in 1962 and are known as Income tax Rules, 1962.

4. Circulars and Notifications

Circulars

- Circulars are issued by the CBDT from time to time to deal with certain specific problems and to clarify doubts regarding the scope and meaning of certain provisions of the Act.
- Circulars are issued for the guidance of the officers and/or assessee.
- The department is bound by the circular. While such circulars are not binding on the assessee, they can take advantage of beneficial circular.

Notifications

Notifications are issued by the Central Government to give effect to the provisions of the Act. The CBDT is also empowered to make and amend rules for the purposes of the Act by issue of notifications.

5. Judicial decision

- a) **Decision of the Supreme Court:** Any decision given by the Supreme Court shall be applicable as law till there is any change in law by the Parliament. Such decision shall be binding on all the Courts, Tribunals, Income tax authorities, assessee, etc.
- b) **Decisions given by a High Court or ITAT:** Decisions given by a High Court or ITAT are binding on all assessee and Income tax authorities, which fall under their jurisdiction, unless it is overruled by a higher authority.

Levy of Income-tax

As per Section 4, Income of the previous year of a person is charged to tax in the immediately following assessment year.

PREVIOUS YEAR [SECTION 3]

- Previous Year means the financial year immediately preceding the Assessment Year.
- Income earned in a year is assessed in the next year.
- The year in which income is earned is known as Previous Year and the next year in which income is assessed is known as Assessment Year.
- It is mandatory for all assessee to follow financial year (from 1st April to 31st March) as previous year for Income-Tax purpose.

Business or profession newly set up during the financial year

In such a case, the previous year shall be the period beginning on the date of setting up of the business or profession and ending with 31st March of the said financial year.

If a source of income comes into existence in the said financial year, then, the previous year will commence from the date on which the source of income newly comes into existence and will end with 31st March of the financial year.

Example:

- a) Mr. A is running a business from 1993 onwards. The PY will be 01.04.2024 to 31.03.2025
- b) Mr. A is CA, who has set up his profession on 01/07/2024. The PY will be from 01.07.2024 to 31.03.2025

Exceptions to this General rule:

1. Section 172 - Shipping Business of Non-Residents (NR):

If a non-resident's ship, carrying passengers, livestock, mail, or goods, arrives at an Indian port, the ship cannot leave the port until all applicable taxes are paid. Example: A foreign shipping company's vessel arrives in Mumbai to deliver cargo. Before the ship can depart, it must settle any tax liabilities on the income earned from that voyage.

2. Section 174 - Person Leaving India:

If the Assessing Officer (AO) believes that an individual is leaving India with no intention of returning, the income earned by that person up until their expected departure date is taxed in the current year itself.

Example: Mr. X, an Indian resident, plans to move abroad permanently in October 2024. The AO may tax his income up to October 2024 in the same year i.e. 2024-25

3. Section 174A - AOP/BOI/AJP Formed for a Specific Event or Purpose:

If an Association of Persons (AOP), Body of Individuals (BOI), or Artificial Juridical Person (AJP) is created for a specific event or purpose, and the AO expects it to dissolve within the same year, the income up to the date of dissolution is taxed in that year. Example: A group of investors forms an AOP to organize a one-time international sports event in India. If the event concludes in August 2024 and the AOP is dissolved, the income earned will be taxed in the same PY i.e. 2024-25

4. Section 175 - Persons Likely to Transfer Property to Avoid Tax:

If the AO suspects that a person is likely to sell, transfer, or dispose of assets to avoid paying taxes, the AO can tax that person's total income in the current year itself.

Example: Mrs. Y plans to sell her property in December 2024 to avoid tax liabilities. If the AO suspects this, her income from the property sale might be taxed in the previous year 2024-25 itself.

November 2025



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Question Bank

- ▶ Applicable for May/Nov 2025
- ▶ As per Finance Act, 2024 (No.1) & (No.2)
- ▶ Covering all Amendment Notifications, Circulars Till 31st Oct. 2024
- ▶ Ques. of ICAI study material RTP and PYQs



Tax

CA Jasmeet Singh Arora

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CHAPTER 1: BASIC CONCEPTS AND EXEMPT INCOME

Question 01 [Study Material]

XYZ Ltd. took over the running business of a sole-proprietor by a sale deed. As per the sale deed, XYZ Ltd. undertook to pay overriding charges of ₹ 15,000 p.a. to the wife of the sole-proprietor in addition to the sale consideration. The sale deed also specifically mentioned that the amount was charged on the net profits of XYZ Ltd., who had accepted that obligation as a condition of purchase of the going concern. Is the payment of overriding charges by XYZ Ltd. to the wife of the sole-proprietor in the nature of diversion of income or application of income? Discuss.

Solution

This issue came up for consideration before the Allahabad High Court in *Jit & Pal X-Rays (P.) Ltd. v CIT (2004) (All)*. The Allahabad High Court observed that the overriding charge which had been created in favour of the wife of the sole-proprietor was an integral part of the sale deed by which the going concern was transferred to the assessee. The obligation, therefore, was attached to the very source of income i.e., the going concern transferred to the assessee by the sale deed. The sale deed also specifically mentioned that the amount in question was charged on the net profits of the assessee-company and the assessee-company had accepted that obligation as a condition of purchase of the going concern. Hence, it is clearly a case of diversion of income by an overriding charge and not a mere application of income.

Question 02 [Study Material]

MKG Agency is a partnership firm consisting of Mr. Mohan and his three major sons. The partnership deed provided that after the death of Mr. Mohan, the business shall be continued by the sons, subject to the condition that the firm shall pay 20% of the profits to their mother, Lakshmi. Mr. Mohan died in March, 2024. In the previous year 2024-25, the reconstituted firm paid ₹ 1 lakh (equivalent to 20% of the profits) to Lakshmi and claimed the amount as deduction from its income. Examine the correctness of the claim of the firm.

Solution

The issue raised in the problem is based on the concept of diversion of income by overriding title, which is well recognised in the income-tax law. In the instant case, the amount of ₹ 1 lakh, being 20% of profits of the firm, paid to Lakshmi gets diverted at source by the charge created in her favour as per the terms of the partnership deed. Such income does not reach the assessee-firm. Rather, such income stands diverted to the other person as such other person has a better title on such income than the title of the assessee. The firm might have received the said amount but it so received for and on behalf of Lakshmi, who possesses the overriding title. Therefore, the amount paid to Lakshmi should be excluded from the income of the firm. This view has been confirmed in *CIT v Nariman B. Bharucha & Sons (1981) (Bom)*.

Solution**Computation of total income of Mr. X**

Particulars	₹	₹
Income from salary		4,00,000
Income from house property		3,80,000
Net agricultural income [₹ 4,50,000 (-) ₹ 1,60,000]	2,90,000	
Less : Exempt under section 10(1)	(2,90,000)	
Gross Total Income		7,80,000
Less : Deductions under Chapter VI-A		
Total Income		7,80,000

(a) Computation of tax liability (age 40 years)

For the purpose of partial integration of taxes, Mr. X has satisfied both the conditions i.e.

1. Net agricultural income exceeds ₹ 5,000 p.a., and
2. Non-agricultural income exceeds the basic exemption limit of ₹ 2,50,000.

His tax liability is computed in the following manner:

Step 1:	₹ 7,80,000 + ₹ 2,90,000	= ₹ 10,70,000
	Tax on ₹ 10,70,000	= ₹ 1,33,500
	(i.e., 5% of ₹ 2,50,000 plus 20% of ₹ 5,00,000 plus 30% of ₹ 70,000)	
Step 2:	₹ 2,90,000 + ₹ 2,50,000	= ₹ 5,40,000
	Tax on ₹ 5,40,000	= ₹ 20,500
	(i.e. 5% of ₹ 2,50,000 plus 20% of ₹ 40,000)	
Step 3:	₹ 1,33,500 – ₹ 20,500	= ₹ 1,13,000
Step 4 & 5 :	Total tax payable	= ₹ 1,13,000 + 4% cess = ₹ 1,17,520

(b) Computation of tax liability (age 75 years)

For the purpose of partial integration of taxes, Mr. X has satisfied both the conditions i.e.

1. Net agricultural income exceeds ₹ 5,000 p.a. and
2. Non-agricultural income exceeds the basic exemption limit of ₹ 3,00,000

His tax liability is computed in the following manner:

Step 1:	₹ 7,80,000 + ₹ 2,90,000	= ₹ 10,70,000
	Tax on ₹ 10,70,000	= ₹ 1,31,000
	(i.e., 5% of ₹ 2,00,000 plus 20% of ₹ 5,00,000 plus 30% of ₹ 70,000)	
Step 2 :	₹ 2,90,000 + ₹ 3,00,000	= ₹ 5,90,000
	Tax on ₹ 5,90,000	= ₹ 28,000
	(i.e. 5% of ₹ 2,00,000 plus 20% of ₹ 90,000)	
Step 3 :	₹ 1,31,000 – ₹ 28,000	= ₹ 1,03,000
Step 4 & 5 :	Total tax payable	= ₹ 1,03,000 + 4% cess = ₹ 1,07,120

Question 06 [Study Material]

Zenith Ltd is incorporated on October 20, 2023 to commence manufacture of Bikes in Rajasthan. Manufacturing activity is started on December 10, 2023. For the year ending March 31, 2025, income of Zenith Ltd. is as follows :

Particulars	₹
Income from manufacturing of Bikes (computed as per provisions of 115BAB)	60,45,000
Bank FD interest	3,00,000
Short-term capital gain on transfer of land (Computed)	18,00,000
Short-term capital gain on transfer of a Depreciable Assets (Computed)	2,00,000
Rental Income from Commercial Property	7,00,000

Zenith Ltd has donated ₹ 50,000 to a political party. Zenith Ltd. has opted for lower tax regime of section 115BAB. Necessary option uploaded at the time of submission of first income-tax return. Find out the tax liability of Zenith Ltd.

PY 24-25 AY 25-26

Solution**Computation of Total Income**

Particular	₹	₹
Income from House Property		
Rental Income from Commercial Property	7,00,000	
Deduction u/s 24	N/A	7,00,000
Profit & Gain from Business or Profession		
Income from Manufacturing Activities		60,45,000
Capital Gain		
STCG on Land		18,00,000
STCG on Depreciable Assets		2,00,000
Income from other sources		
Interest on Bank FD		3,00,000
Gross Total Income		90,45,000
Deduction u/s 80GGB: Donation to Political Party		N/A
Total Income(NTI)		90,45,000

Computation of Tax Liability

Particular	Income	Tax Rate	₹
(i) Tax on House Property Income	7,00,000	22%	1,54,000
(ii) Tax on Interest on FD	3,00,000	22%	66,000
(iii) STCG on Land	18,00,000	22%	3,96,000
(iv) Tax on Balance Income	62,45,000	15%	9,36,750
Total	90,45,000		15,52,750
Add: Surcharge @ 10%			1,55,275
			17,08,025
Add: HEC @ 4%			68,321
Net Taxable Payable			17,76,346

Question 07 [Study Material]

Anand was the Karta of HUF. He died leaving behind his major son Prem, his widow, his grandmother and brother's wife. Can the HUF retain its status as such or the surviving persons would become co-owners?

Solution

In the case of *Gowli Buddanna v. CIT (1966) 60 ITR 293*, the Supreme Court has made it clear that there need not be more than one male member to form a HUF as a taxable entity under the Income-tax Act, 1961. The expression "Hindu Undivided Family" in the Act is used in the sense in which it is understood under the personal law of the Hindus.

Under the Hindu system of law, a joint family may consist of a single male member and the widows of the deceased male members and the Income-tax Act, 1961 does not mandate that it should consist of at least two male members. Therefore, the property of a joint Hindu family does not cease to belong to the family merely because the family is represented by a single co-parcener who possesses the right which an owner of property may possess. Therefore, the HUF would retain its status as such.

Question 08 [Study Material]

Mr. C borrowed on Hundi, a sum of ₹ 25,000 by way of bearer cheque on 11-09-2024 and repaid the same with interest amounting to ₹ 30,000 by account payee cheque on 12-10-2024.

The Assessing Officer (AO) wants to treat the amount borrowed as income during the previous year. Is the action of the Assessing Officer valid?

Solution

Section 69D provides that where any amount is borrowed on a hundi or any amount due thereon is repaid otherwise than by way of an account-payee cheque drawn on a bank, the amount so borrowed or repaid shall be deemed to be the income of the person borrowing or repaying the amount for the previous year in which the amount was so borrowed or repaid, as the case may be.

In this case, Mr. C has borrowed ₹ 25,000 on Hundi by way of bearer cheque. Therefore, it shall be deemed to be income of Mr. C for the previous year 2024-25. Since the repayment of the same along with interest was made by way of account payee cheque, the same would not be hit by the provisions

Less: Rebate u/s 87A (Lower of tax payable or ₹ 12,500)	8,250
Tax Liability	Nil

Question 12 [Study Material]

Mr. Nitin aged 42 years and a resident in India, has a total income of ₹ 7,15,000, comprising his salary income and interest on bank fixed deposit. Compute his tax liability for A.Y.2025-26 under default tax regime under section 115BAC.

Solution

Computation of tax liability of Mr. Nitin for A.Y. 2025-26

Particulars	₹
Step 1: Total Income of ₹ 7,15,000 - ₹ 7,00,000 (A)	15,000
Step 2: Tax on total income of ₹ 7,15,000	
Tax @10% of ₹ 15,000 + ₹ 20,000 (B)	21,250
Step 3: Since B > A, rebate u/s 87A would be B-A [₹ 21,500 - ₹ 15,000]	6,500
	15,000
Add: HEC@4%	600
Tax Liability	15,600

Question 13 [Study Material]

Mr. Mahesh aged 32 years and a resident in India, has a total income of ₹ 6,50,000, comprising his salary income and interest on bank fixed deposit. Compute his tax liability for A.Y.2025-26 under default tax regime under section 115BAC.

Solution

Computation of tax liability of Mr. Mahesh for A.Y. 2025-26

Particulars	₹
Tax on total income of ₹ 6,50,000	
Tax@5% of ₹ 3,50,000	17,500
Less: Rebate u/s 87A (Lower of tax payable or ₹ 25,000)	17,500
Tax Liability	Nil

Question 14 [Study Material]

Mr. Arjun has a total income of ₹ 16,00,000 for P.Y.2024-25, comprising of income from house property and interest on fixed deposits. Compute his tax liability for A.Y.2025-26 assuming his age is –

- a) 52 Years
- b) 64 Years
- c) 83 Years

Assume that Mr. Arjun has exercised the option to shift out/ opt out of the default tax regime

Solution**a) Computation of Tax liability of Mr. Arjun (aged 52 years)**

Particulars	₹
First ₹ 2,50,000 – Nil	-
Next ₹ 2,50,001 – ₹ 5,00,000- @5% of ₹ 2,50,000	12,500
Next ₹ 5,00,001 – ₹ 10,00,000- @20% of ₹ 5,00,000	1,00,000
Balance i.e., ₹ 16,00,000 minus ₹ 10,00,000 - @30% of ₹ 6,00,000	1,80,000
	2,92,500
Add: Health and Education cess@4%	11,700
	3,04,200

b) Computation of Tax liability of Mr. Arjun (aged 64 years)

Particulars	₹
First ₹ 3,00,000 – Nil	-
Next ₹ 3,00,001 – ₹ 5,00,000 - @5% of ₹ 2,00,000	10,000
Next ₹ 5,00,001 – ₹ 10,00,000- @20% of ₹ 5,00,000	1,00,000
Balance i.e., ₹ 16,00,000 minus ₹ 10,00,000- @30% of ₹ 6,00,000	1,80,000
	2,90,000
Add: Health and Education cess@4%	11,600
	3,01,600

c) Computation of Tax liability of Mr. Arjun (aged 83 years)

Particulars	₹
First ₹ 5,00,000 – Nil	-
Next ₹ 5,00,001 – ₹ 10,00,000 - @ 20% of ₹ 5,00,000	1,00,000
Balance i.e., ₹ 16,00,000 minus ₹ 10,00,000 - @ 30% of ₹ 6,00,000	1,80,000
	2,80,000
Add: Health and Education cess@4%	11,200
	2,91,200

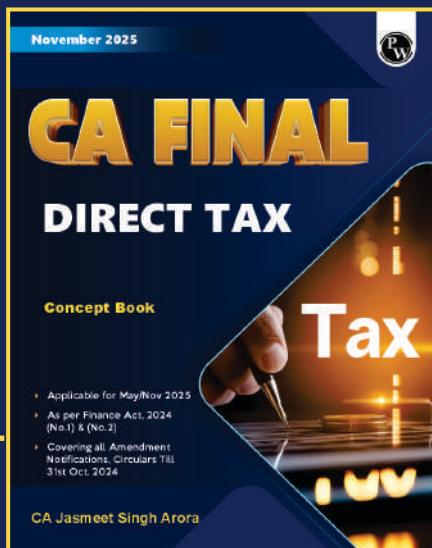
Question 15 [Study Material]

Compute the tax liability of Mr. Arpit (aged 42), having total income of ₹ 51 lakhs for the Assessment Year 2025-26. Assume that his total income comprises of salary income, Income from house property and interest on fixed deposit. Assume that Mr. Arpit has exercised the option to shift out of section 115BAC.

About The Author

CA Jasmeet Singh Arora is a renowned faculty for Taxation at PW with teaching experience of more than 10 years; he has mentored more than 100000 students through online & offline medium. Jasmeet Sir qualified his CA Exam in the First attempt & has 5 Exemptions in CA final Exam. Jasmeet Sir believes in blended learning & has a learner- centric approach. With real life examples he tries to transform to the pedagogical processes in his field of instruction. Jasmeet Sir is known for imparting quality education for subjects like Taxation.

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