

Paper-7:

DIRECT TAX LAWS AND INTERNATIONAL TAXATION



TOPIC	Content Status
Part I: Direct Tax Laws	
Chapter 1: Basic Concepts	
Chapter 2: Residence and Scope of Total Income	Available
Chapter 3: Incomes which do not form part of Total Income	Available
Chapter 4: Salaries	Available
Chapter 5: Income from House Property	Available
Chapter 6: Profits and Gains of Business or Profession	Available
Chapter 7: Capital Gains	Available
Chapter 8: Income from Other Sources	Available
Chapter 9: Income of Other Persons included in assessee's Total Income	Available
Chapter 10: Aggregation of Income, Set-Off and Carry Forward of Losses	Available
Chapter 11: Deductions from Gross Total Income	Coming Soon
Chapter 12: Assessment of Various Entities	Coming Soon
Chapter 13: Assessment of Charitable or Religious Trusts or Institutions, Political Parties and Electoral Trusts	Coming Soon
Chapter 14: Tax Planning, Tax Avoidance & Tax Evasion	Coming Soon
Chapter 15: Deduction, Collection and Recovery of Tax	Available
Chapter 16: Income-tax Authorities	Coming Soon
Chapter 17: Assessment Procedure	Coming Soon
Chapter 18: Appeals and Revision	Coming Soon



Chapter 19: Settlement of Tax Cases	Coming Soon
Chapter 20: Penalties	Coming Soon
Chapter 21: Offences and Prosecution	Coming Soon
Chapter 22: Liability in Special Cases	Coming Soon
Chapter 23: Miscellaneous Provisions	Coming Soon
Part II: International Taxation	Coming Soon
Chapter 1: Non-resident Taxation	
Chapter 2: Double Taxation Relief	
Chapter 3: Transfer Pricing & Other Anti-Avoidance Measures	
Chapter 4: Advance Rulings	
Chapter 5: Equalisation Levy	
Chapter 6: Overview of Model Tax Conventions	
Chapter 7: Application and Interpretation of Tax Treaties	
Chapter 8: Fundamentals of Base Erosion and Profit Shifting	