

Paper 4 — Direct Tax Laws & International Taxation

Chapter-wise Test Paper

A Series

No.	ICAI Chapter	Test Marks
1	Profits and Gains of Business or Profession	20 marks
2	Capital Gains	20 marks
3	Assessment of Various Entities	25 marks
4	Assessment of Trusts and Institutions, Political Parties and Other Special Entities	30 marks
5	Tax Planning, Tax Avoidance and Tax Evasion	20 marks
6	Deduction, Collection and Recovery of Tax	25 marks
7	Tax Audit and Ethical Compliances	20 marks
8	Non Resident Taxation	20 marks
9	Double Taxation Relief	25 marks
10	Advance Rulings	20 marks
11	Transfer Pricing	20 marks

B Series

No.	ICAI Chapter	Test Marks
1	Income from Other Sources	20 marks
2	Assessment Procedure	20 marks
3	Appeals and Revision	25 marks
4	Miscellaneous Provisions	20 marks
5	Provisions to Counteract Unethical Tax Practices	20 marks

C Series

No.	ICAI Chapter	Test Marks
1	Basic Concepts	20 marks
2	Incomes which do not form part of Total Income	20 marks
3	Income of Other Persons included in Assessee's Total Income	30 marks
4	Aggregation of Income, Set Off or Carry Forward of Losses	30 marks
5	Deductions from Gross Total Income	20 marks
6	Taxation of Digital Transactions	25 marks
7	Income Tax Authorities	20 marks
8	Dispute Resolution	20 marks
9	Fundamentals of BEPS	25 marks
10	Application and Interpretation of Tax Treaties	20 marks
11	Overview of Model Tax Conventions	20 marks
12	Latest Developments in International Taxation	25 marks

Detailed Series

Test	Marks	Coverage	Pattern & Timing
Test 1	50	3. Profits and Gains of Business or Profession 4. Capital Gains 5. Income from Other Sources 1. Basic Concepts 2. Incomes which do not form part of Total Income	15 marks MCQ/objective 35 marks descriptive/application 8 min reading + 90 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Test 2	50	6. Income of Other Persons included in Assessee's Total Income 7. Aggregation of Income, Set Off or Carry Forward of Losses 8. Deductions from Gross Total Income 9. Assessment of Various Entities 10. Assessment of Trusts and Institutions, Political Parties and Other Special Entities	15 marks MCQ/objective 35 marks descriptive/application 8 min reading + 90 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Test 3	50	11. Tax Planning, Tax Avoidance and Tax Evasion 12. Taxation of Digital Transactions 13. Deduction, Collection and Recovery of Tax 14. Income Tax Authorities 15. Assessment Procedure	15 marks MCQ/objective 35 marks descriptive/application 8 min reading + 90 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Test 4	50	16. Appeals and Revision 17. Dispute Resolution 18. Miscellaneous Provisions 19. Provisions to Counteract Unethical Tax Practices 20. Tax Audit and Ethical Compliances	15 marks MCQ/objective 35 marks descriptive/application 8 min reading + 90 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Test 5	50	21. Non Resident Taxation 22. Double Taxation Relief 23. Advance Rulings 24. Transfer Pricing 25. Fundamentals of BEPS 26. Application and Interpretation of Tax Treaties 27. Overview of Model Tax Conventions 28. Latest Developments in International Taxation	15 marks MCQ/objective 35 marks descriptive/application 8 min reading + 90 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Full Mock	100	Complete syllabus Integrated and application-oriented coverage	30 marks MCQs + 70 marks descriptive 15 min reading + 180 min writing + 12 min upload ABC balance: A + B + C

Fastrack Series

Test	Marks	Coverage	Pattern & Timing
Test 1	50	1. Basic Concepts 2. Incomes which do not form part of Total Income 3. Profits and Gains of Business or Profession 4. Capital Gains 5. Income from Other Sources 6. Income of Other Persons included in Assessee's Total Income 7. Aggregation of Income, Set Off or Carry Forward of Losses 8. Deductions from Gross Total Income	15 marks MCQ/objective 35 marks descriptive/application 8 min reading + 90 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper

Test	Marks	Coverage	Pattern & Timing
Test 2	50	9. Assessment of Various Entities 10. Assessment of Trusts and Institutions, Political Parties and Other Special Entities 11. Tax Planning, Tax Avoidance and Tax Evasion 12. Taxation of Digital Transactions 13. Deduction, Collection and Recovery of Tax 14. Income Tax Authorities 15. Assessment Procedure 16. Appeals and Revision 17. Dispute Resolution 18. Miscellaneous Provisions 19. Provisions to Counteract Unethical Tax Practices 20. Tax Audit and Ethical Compliances	15 marks MCQ/objective 35 marks descriptive/application 8 min reading + 90 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Test 3	50	21. Non Resident Taxation 22. Double Taxation Relief 23. Advance Rulings 24. Transfer Pricing 25. Fundamentals of BEPS 26. Application and Interpretation of Tax Treaties 27. Overview of Model Tax Conventions 28. Latest Developments in International Taxation	15 marks MCQ/objective 35 marks descriptive/application 8 min reading + 90 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Full Mock	100	Complete syllabus Integrated and application-oriented coverage	30 marks MCQs + 70 marks descriptive 15 min reading + 180 min writing + 12 min upload ABC balance: A + B + C

50% Series

Test	Marks	Coverage	Pattern & Timing
Test 1	60	1. Basic Concepts 2. Incomes which do not form part of Total Income 3. Profits and Gains of Business or Profession 4. Capital Gains 5. Income from Other Sources 6. Income of Other Persons included in Assessee's Total Income 7. Aggregation of Income, Set Off or Carry Forward of Losses 8. Deductions from Gross Total Income 9. Assessment of Various Entities 10. Assessment of Trusts and Institutions, Political Parties and Other Special Entities 11. Tax Planning, Tax Avoidance and Tax Evasion 12. Taxation of Digital Transactions 13. Deduction, Collection and Recovery of Tax 14. Income Tax Authorities	18 marks MCQ/objective 42 marks descriptive/application 9 min reading + 108 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Test 2	60	15. Assessment Procedure 16. Appeals and Revision 17. Dispute Resolution 18. Miscellaneous Provisions 19. Provisions to Counteract Unethical Tax Practices 20. Tax Audit and Ethical Compliances 21. Non Resident Taxation 22. Double Taxation Relief 23. Advance Rulings 24. Transfer Pricing 25. Fundamentals of BEPS 26. Application and Interpretation of Tax Treaties 27. Overview of Model Tax Conventions 28. Latest Developments in International Taxation	18 marks MCQ/objective 42 marks descriptive/application 9 min reading + 108 min writing + 12 min upload ABC balance: A + B + C A/B/C reference coverage blended within the paper
Full Mock	100	Complete syllabus Integrated and application-oriented coverage	30 marks MCQs + 70 marks descriptive 15 min reading + 180 min writing + 12 min upload ABC balance: A + B + C

Full Series

Mock	Marks	Coverage	Pattern & Timing
Full Mock 1	100	Complete syllabus	30 MCQ + 70 descriptive 15 min reading + 180 min writing + 12 min upload ABC balance: A + B + C
Full Mock 2	100	Complete syllabus; stronger integration, case-based and application-oriented questions	30 MCQ + 70 descriptive 15 min reading + 180 min writing + 12 min upload ABC balance: A + B + C

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