

Final Course Study Material (Modules 1 to 4)

Paper 4

Direct Tax Laws & International Taxation

**[Direct Tax Laws as amended by the Finance (No.2) Act, 2024]
Assessment Year 2025-26**

Module – 2

**(Relevant for May, 2025 and
November, 2025 examinations)**



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CONTENTS

MODULE – 1

Chapter 1 : Basic Concepts

Chapter 2 : Incomes which do not form part of Total Income

Chapter 3 : Profits and Gains of Business or Profession

Chapter 4 : Capital Gains

Chapter 5 : Income from Other Sources

Chapter 6 : Income of Other Persons included in assessee's Total Income

Chapter 7 : Aggregation of income, set-off or carry forward of Losses

Chapter 8 : Deductions from Gross Total Income

MODULE – 2

Chapter 9 : Assessment of Various Entities

Chapter 10: Assessment of Trusts and Institutions, Political Parties and Other Special Entities

Chapter 11 : Tax Planning, Tax Avoidance & Tax Evasion

Chapter 12 : Taxation of Digital Transactions

MODULE – 3

Chapter 13 : Deduction, Collection and Recovery of tax

Chapter 14 : Income-tax Authorities

Chapter 15 : Assessment Procedure

Chapter 16 : Appeals and Revision

Chapter 17 : Dispute Resolution

Chapter 18 : Miscellaneous Provisions

Chapter 19 : Provisions to Counteract Unethical Tax Practices

Chapter 20 : Tax Audit and Ethical Compliances

MODULE – 4

Chapter 21 : Non-resident Taxation

Chapter 22 : Double Taxation Relief

Chapter 23 : Advance Rulings

Chapter 24 : Transfer Pricing

Chapter 25 : Fundamentals of BEPS

Chapter 26 : Application and Interpretation of Tax Treaties

Chapter 27 : Overview of Model Tax Conventions

Chapter 28 : Latest Developments in International Taxation

DETAILED CONTENTS : MODULE - 2

CHAPTER 9 – ASSESSMENT OF VARIOUS ENTITIES

Learning Outcomes	9.1
Contents:	
9.1 Taxation of Companies	9.3
9.2 Taxation of other entities.....	9.73
9.3 Liability of successor to business in respect of tax chargeable from the predecessor [Section 170]	9.140
9.4 Tax planning considerations in relation to business	9.141
9.5 Other provisions related to various entities	9.162
Significant Select Cases	9.168
Test Your Knowledge	9.176

CHAPTER 10 – ASSESSMENT OF TRUSTS AND INSTITUTIONS, POLITICAL PARTIES AND OTHER SPECIAL ENTITIES

Learning Outcomes	10.1
Contents:	
10.1 Introduction	10.2
10.2 Charitable or Religious Trusts and Institutions	10.6
10.3 Taxation of Discretionary Trusts	10.82
10.4 Special Provisions relating to income of Political Parties [Section 13A].....	10.86
10.5 Special Provisions relating to voluntary contributions received by Electoral Trusts [Section 13B].....	10.89
10.6 Taxation regime for Securitization Trusts and its investors	10.95
10.7 Scheme for taxation of Real Estate Investment Trust (REIT) and Infrastructure Investment Trust (Invit) [Chapter XII-FA – Section 115UA].....	10.97

10.8	Special taxation regime for Investment Funds and income received from such funds [Chapter XII-FB] [Sections 115UB, 10(23FBA) & 10(23FBB)].....	10.110
	Significant Select Cases	10.117
	Test Your Knowledge	10.122

CHAPTER 11 – TAX PLANNING, TAX AVOIDANCE AND TAX EVASION

	Learning Outcomes	11.1
	Contents:	
11.1	Tax planning, Tax avoidance and tax evasion - An Overview	11.2
11.2	General Anti-avoidance Rules	11.14
	Test Your Knowledge	11.35

CHAPTER 12 – TAXATION OF DIGITAL TRANSACTIONS

	Learning Outcomes	12.1
	Contents:	
12.1	Introduction	12.2
12.2	What is e-commerce?	12.3
12.3	Conduct of business in digital economy	12.4
12.4	Taxation issues relating to digital economy	12.8
12.5	OECD recommendations under Action Plan 1 of the BEPS Project	12.8
12.6	Equalisation Levy – Chapter VIII in the Finance Act, 2016	12.10
12.7	Taxation of Virtual Digital Assets	12.23
	Test Your Knowledge	12.34