

CA Final Test Series Schedule for DTL & IDT May 2024 Exam

Date	Test	Chapter No.	Chapter Name	Marks
25 Feb 2024	Test 1 : Direct Tax	Ch. 1 to 8	<ol style="list-style-type: none"> 1. Basic Concepts 2. Residential Status 3. Salaries 4. Income from House Property 5. Profits and Gains of Business or Profession 6. Capital Gains 7. Income from Other Sources 8. Income of Other Persons Included in Assessee's Total Income 	70
03 Mar 2024	Test 2 : Indirect Tax	Ch. 1 to 10	<ol style="list-style-type: none"> 1. Supply under GST 2. Charge of GST and Composition Levy 3. Place of Supply 4. Exemptions from GST 5. Time of Supply 6. Value of Supply 7. Input Tax Credit 8. Registration 9. Tax Invoice; Credit and Debit Notes 10. Accounts and Records; E-way Bill 	70
10 Mar 2024	Test 3 : Direct Tax	Ch. 9 to 17	<ol style="list-style-type: none"> 9. Aggregation of Income and Set-off or Carry Forward of Loss 10. Deductions from Gross Total Income 11. Assessment of Various Entities (Individuals, HUF, Firms/ LLP, AOP/ BOI, Co-operative Societies, Securitisation Trusts, Business Trusts & AIF) 12. Incomes Exempt from Tax 13. Assessment of Trusts 14. Assessment of Companies 15. Tonnage Tax Scheme 16. Income Tax Authorities 17. Procedure for Assessment 	70

17 Mar 2024	Test 4 : Indirect Tax	Ch. 11 to 24	11. Payment of Tax 12. Electronic Commerce Transactions under GST 13. Returns 14. Import and Export Under GST 15. Refunds 16. Job Work 17. Assessment and Audit 18. Inspection, Search, Seizure and Arrest 19. Administration, Demands and Recovery 20. Liability to Pay in Certain Cases 21. Offences and Penalties and Ethical Aspects under GST 22. Appeals and Revision 23. Advance Rulings 24. Miscellaneous Provisions	70
24 Mar 2024	Test 5 : Direct Tax	Ch. 18 to 36	18. Liability in Special Cases 19. Tax Deduction and Tax Collection at Source 20. Advance Tax, Recovery, Interest and Refunds 21. Dispute Resolution 22. Appeals and Revision 23. Penalties 24. Provisions of Counteract Unethical Tax Practices (Offences, Prosecution and Black Money) 25. Tax Planning, Tax Evasion and Tax Avoidance 26. Miscellaneous Provisions 27. Tax Audit and Ethical Compliances 28. Non Resident Taxation 29. Double Taxation Relief 30. Advance Rulings 31. Transfer Pricing and Other Anti-Avoidance Measures 32. Taxation of Digital Transactions 33. Overview of Model Tax Conventions 34. Application and Interpretation of Tax Treaties	70

			35. Fundamentals of Base Erosion and Profit Shifting (BEPS) 36. Latest Developments in International Taxation	
31 Mar 2024	Test 6 : Indirect Tax	Ch. 25 to 32 (Customs & FTP)	25. Levy of an Exemptions from Customs Duty 26. Types of Duty 27. Classification of Imported and Export Goods 28. Valuation under the Customs Act 1962 29. Importation and Exportation of Goods 30. Warehousing 31. Refunds 32. Foreign Trade Policy	70
7 Apr 2024	Test 7 : Direct Tax	COVERING WHOLE SYLLABUS		100
14 Apr 2024	Test 8 : Indirect Tax	COVERING WHOLE SYLLABUS		100