Final Course
(Revised Scheme of Education and Training)
Study Material
(Modules 1 to 4)

Paper 7
Direct Tax Laws and International Taxation

Part – I: Direct Tax Laws
[As amended by the Finance (No. 2) Act, 2019]
Assessment Year 2020-21

Module – 3
(Relevant for May, 2020 and November, 2020 Examinations)

BOARD OF STUDIES
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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PART I : DIRECT TAX LAWS

MODULE – 1

Chapter 1 : Basic Concepts
Chapter 2 : Residence and Scope of Total Income
Chapter 3 : Incomes which do not form part of Total Income
Chapter 4 : Salaries
Chapter 5 : Income from House Property
Chapter 6 : Profits and Gains of Business or Profession
Chapter 7 : Capital Gains
Chapter 8 : Income from Other Sources

MODULE – 2

Chapter 9 : Income of Other Persons included in assessee’s Total Income
Chapter 10 : Aggregation of income; set-off, or carry forward and set-off, of Losses
Chapter 11 : Deductions from Gross Total Income
Chapter 12 : Assessment of Various Entities
Chapter 13 : Assessment of Charitable or Religious Trusts or Institutions, Political Parties and Electoral Trusts
Chapter 14 : Tax Planning, Tax Avoidance & Tax Evasion
MODULE – 3

Chapter 15 : Deduction, Collection and Recovery of tax
Chapter 16 : Income-tax Authorities
Chapter 17 : Assessment Procedure
Chapter 18 : Appeals and Revision
Chapter 19 : Settlement of Tax Cases
Chapter 20 : Penalties
Chapter 21 : Offences and Prosecution
Chapter 22 : Liability in Special Cases
Chapter 23 : Miscellaneous Provisions

PART II: INTERNATIONAL TAXATION

MODULE - 4

Chapter 1 : Transfer Pricing & Other Anti-Avoidance Measures
Chapter 2: Non-resident Taxation
Chapter 3 : Double Taxation Relief
Chapter 4 : Advance Rulings
Chapter 5 : Equalisation levy
Chapter 6 : Application and Interpretation of Tax Treaties
Chapter 7 : Fundamentals of Base Erosion and Profit Shifting
Chapter 8 : Overview of Model Tax Conventions

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### CHAPTER 15: DEDUCTION, COLLECTION AND RECOVERY OF TAX

**Learning Outcomes**

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>15.1</td>
<td>Deduction at source and advance payment [Section 190]</td>
<td>15.2</td>
</tr>
<tr>
<td>15.2</td>
<td>Direct payment [Section 191]</td>
<td>15.2</td>
</tr>
<tr>
<td>15.3</td>
<td>Deduction of tax at source</td>
<td>15.3</td>
</tr>
<tr>
<td>15.4</td>
<td>Certificate for deduction of tax at a lower rate [Section 197]</td>
<td>15.58</td>
</tr>
<tr>
<td>15.5</td>
<td>No deduction in certain cases [Section 197A]</td>
<td>15.59</td>
</tr>
<tr>
<td>15.6</td>
<td>Miscellaneous provisions</td>
<td>15.62</td>
</tr>
<tr>
<td>15.7</td>
<td>Tax collection at source [Section 206C]</td>
<td>15.77</td>
</tr>
<tr>
<td>15.8</td>
<td>Processing of TCS Statements [Section 206CB]</td>
<td>15.87</td>
</tr>
<tr>
<td>15.9</td>
<td>PAN quoting mechanism in the TCS Regime [Section 206CC]</td>
<td>15.88</td>
</tr>
<tr>
<td>15.10</td>
<td>Advance payment of tax [Section 207 to 219]</td>
<td>15.88</td>
</tr>
<tr>
<td>15.11</td>
<td>Interest chargeable in certain cases</td>
<td>15.92</td>
</tr>
<tr>
<td>15.12</td>
<td>Collection and recovery of tax - Other Methods</td>
<td>15.99</td>
</tr>
<tr>
<td>15.13</td>
<td>Refunds</td>
<td>15.108</td>
</tr>
<tr>
<td><strong>Exercise</strong></td>
<td></td>
<td>15.114</td>
</tr>
<tr>
<td><strong>Significant Select Cases</strong></td>
<td></td>
<td>15.133</td>
</tr>
</tbody>
</table>

### CHAPTER 16: INCOME TAX AUTHORITIES

**Learning Outcomes**

<table>
<thead>
<tr>
<th>Content</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>16.1</td>
<td>Appointment and Control [Section 116 to 119]</td>
<td>16.2</td>
</tr>
<tr>
<td>16.2</td>
<td>Jurisdiction</td>
<td>16.5</td>
</tr>
<tr>
<td>16.3</td>
<td>Powers of Income-tax Authorities [Section 131 to 136]</td>
<td>16.8</td>
</tr>
<tr>
<td><strong>Exercise</strong></td>
<td></td>
<td>16.25</td>
</tr>
<tr>
<td><strong>Significant Select Cases</strong></td>
<td></td>
<td>16.32</td>
</tr>
</tbody>
</table>
CHAPTER 17: ASSESSMENT PROCEDURE

Learning Outcomes .................................................................................................................................................. 17.1

Contents:

17.1 Return of income .............................................................................................................................................. 17.2
17.2 Compulsory filing of return of income [Section 139(1)] ................................................................................... 17.2
17.3 Interest for default in furnishing return of income [Section 234A] ............................................................... 17.5
17.4 Option to furnish return of income to employer [Section 139(1A)] ............................................................... 17.6
17.5 Specified class or classes of persons to be exempted from filing return of income [Section 139(1C)] .......... 17.6
17.6 Return of Loss [Section 139(3)] ....................................................................................................................... 17.7
17.7 Belated Return [Section 139(4)] ....................................................................................................................... 17.7
17.8 Return of Income of Charitable Trusts and Institutions [Section 139(4A)] .................................................... 17.8
17.9 Return of Income of Political Parties [Section 139(4B)] .................................................................................. 17.8
17.10 Mandatory filing of returns by Scientific Research Associations, News-Agency, Trade Unions, etc. [Section 139(4C)] .................................................................................................................. 17.9
17.11 Mandatory filing of returns by Universities, Colleges etc. [Section 139(4D)] ................................................ 17.10
17.12 Filing of return of income by a Business Trust [Section 139(4E)] ................................................................. 17.10
17.13 Filing of Return of Income by Investment Fund [Section 139(4F)] ................................................................. 17.10
17.14 Revised return [Section 139(5)] ....................................................................................................................... 17.10
17.15 Particulars to be furnished with the return [Section 139(6)] ........................................................................ 17.11
17.16 Particulars to be furnished with return of income in the case of an assessee engaged in business or profession [Section 139(6A)] ........................................................................................................ 17.11
17.17 Defective return [Section 139(9)] .................................................................................................................... 17.11
17.18 Permanent Account Number (PAN) [Section 139A] ....................................................................................... 17.14
17.19 Quoting of Aadhar Number [Section 139AA] ................................................................................................. 17.21
17.20 Scheme for submission of returns through Tax Return preparers [Section 139B] ........................................ 17.22
17.21 Power of CBDT to dispense with furnishing documents etc. with the return and filing of return in electronic form [Sections 139C & 139D]..........................................................17.24
17.22 Persons authorized to verify return of income [Section 140]........................................17.25
17.23 Self assessment [Section 140A].................................................................................17.27
17.24 Inquiry before assessment [Section 142]..................................................................17.29
17.25 Audit under section 142 .........................................................................................17.29
17.26 Power of Assessing Officer to make a reference to the valuation officer [Section142A] ........................................................................................................17.32
17.27 Assessment [Section 143].........................................................................................17.33
17.28 Power of Joint Commissioner to issued direction in certain cases [Section 144A] ................................................................................................................17.39
17.29 Reference to Principal Commissioner or Commissioner in certain cases [Section 144BA] ........................................................................................................17.39
17.30 Provision for constitution of Alternate Dispute Resolution Mechanism [Section 144C] ........................................................................................................17.42
17.31 Income escaping assessment [Sections 147 to 149] .................................................17.44
17.32 Sanction for issue of notice [Section 151] ..................................................................17.49
17.33 Other provisions [Section 152] ..................................................................................17.50
17.34 Time limit for completion of assessments and reassessments [Section 153]................17.50
17.35 Assessment procedure in case of search or requisition [Section153A/153B/153C] ........................................................................................................17.57
17.36 Rectification of mistakes [Section 154] .....................................................................17.71
17.37 Other amendments [Section 155] .............................................................................17.73
17.38 Notice of demand [Section 156] ..............................................................................17.76
17.39 Intimation of loss [Section 157]................................................................................17.76

Exercise ......................................................................................................................17.77

Significant Select Cases ..........................................................................................17.95

Annexure ...............................................................................................................17.113
CHAPTER 18: APPEALS AND REVISION

Learning Outcomes............................................................................................................. 18.1

Contents:
18.1 Appeals before Commissioner (Appeals)........................................................................ 18.2
18.2 Appeals to the Appellate Tribunal [Sections 252 to 255].................................................. 18.7
18.3 Appeals to High Court [Sections 260A & 260B]................................................................. 18.13
18.4 Appeals to the Supreme Court [Section 261] .................................................................... 18.14
18.5 Provision for avoiding Repetitive Appeals [Section 158A].................................................. 18.15
18.6 Procedure for appeal by revenue when an identical question of law is pending before Supreme Court [Section 158AA]................................................................. 18.17
18.7 Revision by the Principal Commissioner or Commissioner [Sections 263 and 264].............. 18.17
18.8 Monetary limits for filing of appeals by the department before Income Tax Appellate Tribunal, High courts and SLPs/appeals before Supreme Court.................................................................................. 18.22
18.9 Doctrine of partial merger and doctrine of total merger...................................................... 18.26
Exercise .................................................................................................................................... 18.28
Significant Select Cases ........................................................................................................... 18.39

CHAPTER 19: SETTLEMENT OF TAX CASES

Learning Outcomes ............................................................................................................. 19.1

Contents:
19.1 Introduction .......................................................................................................................... 19.2
19.2 Definition of ‘Case’ [Section 245A(B)]................................................................................ 19.2
19.3 Application for settlement of cases [Section 245C]............................................................... 19.3
19.4 Procedure on receipt of Application [Section 245D] ............................................................. 19.8
19.5 Power of Settlement Commission to order provisional attachment to protect revenue [Section 245DD]................................................................................................................ 19.11
19.6 Re-opening of completed proceedings [Section 245E]........................................................ 19.12
19.7 Jurisdiction and powers of the Settlement Commission [Section 245BA]......................... 19.12

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19.8 Power to grant immunity from prosecution and penalty [Section 245H] ........................................................................................................... 19.14
19.9 Abatement of proceeding before the Settlement Commission [Section 245HA & 245HAA] ........................................................................... 19.15
19.10 Order of Settlement Commission to be conclusive [Section 245-I] ......................................................................................... 19.16
19.11 Recovery of settled amount [Section 245J] ................................................................................................................... 19.17
19.12 Bar on subsequent application for settlement [Section 245K] .......................................................................................... 19.17
19.13 Proceedings to be judicial proceedings [Section 245L] ........................................................................................................ 19.18

Exercise ......................................................................................................................................................................................... 19.19

Significant Select Cases...................................................................................................................................................................... 19.26

**CHAPTER 20: PENALTIES**

**Learning Outcomes** ........................................................................................................................................................................ 20.1

**Contents:**

20.1 Introduction .................................................................................................................................................................................. 20.2
20.2 Penalties .......................................................................................................................................................................................... 20.2
20.3 Penalty leviable for under-reporting of income [Section 270A] .......................................................................................... 20.12
20.4 Immunity from imposition of penalty and prosecution [Section 270AA] ............................................................................ 20.22
20.5 Penal provisions on undisclosed income found during the course of search [Section 271AAB] ............................................................ 20.24
20.7 Limitation for penalty proceedings under sections 271D and 271E - Whether to be determined u/s 275(1)(a) or u/s 275(1)(c) [Circular No. 10/2016 Dated 26.4.2016] .................................................................................................................. 20.26
20.8 Penalty for failure to furnish Statement of Financial Transaction Reportable Account [Section 271FA] .......................................................... 20.26
20.9 Penalty for furnishing Inaccurate Statement of Financial Transaction or Reportable Account [Section 271FAA] ...................... 20.28
20.10 Penalty not leviable in certain cases [Section 273B] .................................................................................................................. 20.28
20.11 Procedure for assessment of penalties [Section 274] .................................................................................................................. 20.28

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20.12 Reduction or waiver of penalty and interest [Section 273A] ................................................. 20.29
20.13 Power of Principal Commissioner or Commissioner to grant immunity from penalty [Section 273AA] .............................................................................................................. 20.30
20.14 Time limit for passing an order for waiver of interest and penalty [Sections 220(2A), 273A, 273AA] ................................................................................................................................. 20.31
20.15 Time limit for imposition of penalty [Section 275] .................................................................... 20.32

Exercise ............................................................................................................................................. 20.35

Significant Select Cases .......................................................................................................................... 20.42

CHAPTER 21: OFFENCES AND PROSECUTION

Learning Outcomes .................................................................................................................................. 21.1

Contents:

21.1 Summary of offences and prosecution ....................................................................................... 21.2
21.2 Power of Principal Commissioner or Commissioner to grant immunity from prosecution [Section 278AB] ......................................................................................................................... 21.5
21.3 Presumption with regard to assets, books of account [Section 278D] ........................................ 21.6
21.4 Presumption as to culpable mental state [Section 278E] ............................................................... 21.6
21.5 Prosecution to be made at the instance of the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner [Sections 279 and 279A] ......................................................................................................................... 21.7
21.6 Proof of entries in records or documents [Section 279B] ............................................................. 21.7
21.7 Disclosure of particulars by Public Servants [Section 280] .......................................................... 21.8
21.8 Constitution of Special Courts & Offences triable by Special Court [Sections 280A & 280B] ................................................................................................................................. 21.8
21.9 Trial of offences as summons case [Section 280C] ........................................................................ 21.9
21.10 Application of Code of Criminal Procedure, 1973 to proceedings before Special Court [Section 280D] ........................................................................................................................................... 21.9

Exercise ................................................................................................................................................. 21.10

Significant Select Cases .......................................................................................................................... 21.13

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CHAPTER 22: LIABILITY IN SPECIAL CASES

Learning Outcomes .................................................................................................................. 22.1

Contents:

22.1 Legal Representatives [Section 159] ................................................................................. 22.2
22.2 Representative Assesssee ............................................................................................... 22.3
22.3 Taxation of discretionary trusts [Section 164(1)] ........................................................... 22.7
22.4 Direct assessment or recovery not barred [Section 166] .................................................. 22.11
22.5 Remedies against property in cases of representative Assesssees [Section 167] .......... 22.11
22.6 Executors and Administrators [Sections 168 and 169] ................................................... 22.11
22.7 Liability of successor to business in respect of tax chargeable from the predecessor [Section 170] .................................................................................................................. 22.13
22.8 Income earned in a financial year assessed in the same financial year-exceptions to the general rule [Section 174 to 176] .......................................................... 22.14
22.9 Liabilities arising when an association carrying on business is dissolved or business is discontinued [Section 177] ................................................................. 22.17
22.10 Companies under liquidation [Sections 178 and 179] .................................................. 22.18

Exercise ...................................................................................................................................... 22.21

CHAPTER 23: MISCELLANEOUS PROVISIONS

Learning Outcomes .................................................................................................................. 23.1

Contents:

23.1 Mode of taking or accepting certain loans, deposits and specified sum [Section 269SS] .......................................................................................................................... 23.2
23.2 Mode of undertaking transactions [Section 269ST] .......................................................... 23.3
23.3 Acceptance of payment through prescribed electronics modes [Section 269SU] ............ 23.5
23.4 Mode of repayment of certain loans or deposits [Section 269T] ....................................... 23.6
23.5 Transfers to defraud revenue void [Section 281] ............................................................. 23.7
23.6 Provisional attachment to protect the interest of the revenue [Section 281B] ................. 23.8
<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>23.7</td>
<td>Service of Notice [Sections 282, 283 &amp; 284]</td>
</tr>
<tr>
<td>23.8</td>
<td>Authentication of notices and other documents [Section 282A]</td>
</tr>
<tr>
<td>23.9</td>
<td>Obligation to furnish Statement of Financial Transaction or Reportable Account [Section 285BA]</td>
</tr>
<tr>
<td>23.10</td>
<td>Publication of information [Section 287]</td>
</tr>
<tr>
<td>23.11</td>
<td>Appearance by registered valuers [Section 287A]</td>
</tr>
<tr>
<td>23.12</td>
<td>Appearance by authorized representative [Section 288]</td>
</tr>
<tr>
<td>23.13</td>
<td>Rounding off of income, tax etc. [Sections 288A &amp; 288B]</td>
</tr>
<tr>
<td>23.14</td>
<td>Receipt [Section 289]</td>
</tr>
<tr>
<td>23.15</td>
<td>Indemnity [Section 290]</td>
</tr>
<tr>
<td>23.16</td>
<td>Power to tender immunity from prosecution [Section 291]</td>
</tr>
<tr>
<td>23.17</td>
<td>Cognizance of offences and Bar of suits in Civil Courts [Section 292 and 293]</td>
</tr>
<tr>
<td>23.18</td>
<td>Certain laws not to apply [Section 292A]</td>
</tr>
<tr>
<td>23.19</td>
<td>Return of income etc. not to become invalid [Section 292B]</td>
</tr>
<tr>
<td>23.20</td>
<td>Notice deemed to be valid in certain circumstances [Section 292BB]</td>
</tr>
<tr>
<td>23.21</td>
<td>Presumption as to assets, books of account, etc. [Section 292C]</td>
</tr>
<tr>
<td>23.22</td>
<td>Authority empowered to grant an approval under the Income-tax Act, 1961 deemed to have power to withdraw the approval granted [Section 293C]</td>
</tr>
<tr>
<td>23.23</td>
<td>Act to have effect pending legislative provision for charge of tax [Section 294]</td>
</tr>
<tr>
<td>23.24</td>
<td>Rules [Section 295 and 296]</td>
</tr>
<tr>
<td>23.25</td>
<td>Schedules to the Income-tax Act. 1961</td>
</tr>
<tr>
<td>23.26</td>
<td></td>
</tr>
<tr>
<td>23.27</td>
<td></td>
</tr>
<tr>
<td>23.28</td>
<td></td>
</tr>
</tbody>
</table>

**Significant Select Cases**