

CAPSULE FOR DEATH OVERS BY BG SIR

DT Chapters	Example	Question	Theory
Tool Kit		2,5	<ul style="list-style-type: none"> Cases when income of PY is taxed in the same year Average rate and maximum Marginal Rate
Residential Status	1	8,11,15,17,18	<ul style="list-style-type: none"> Sec 6(2) Cases when NR has no business connection
Income from HP	3, 4	7,8,13,19,20	<ul style="list-style-type: none"> Rule 4 and Sec 27
Salaries	11,13	7,9,12,13,15	<ul style="list-style-type: none"> VRS - Condition for claiming exemption Specified Employees
PGBP	5,11	6,11,12,13,16	<ul style="list-style-type: none"> Additional Depreciation conditions Preliminary expenses Sec 44AA Sec 40(b)
Capital Gains	8,10,15	20,21,23,26,28	<ul style="list-style-type: none"> Reverse Mortgage Sec 55A and 54EC
IFOS	-	2,3,4	<ul style="list-style-type: none"> Sec 56(2)(x), Deemed Dividend Sec 10(15) - PO saving bank account
Clubbing		2,3,8,12	<ul style="list-style-type: none"> Cross Transfer Sec 64(1A)
Set off & Carry Forward of Losses		2,4,6,8,9	<ul style="list-style-type: none"> Dividend Stripping Sec 80
Deductions under chapter VI-A	Sec 80C/D /TTA/TTB	3,4,8,14,16	<ul style="list-style-type: none"> Sec 80DD/U 80EEA/EEB
Assessment, advance tax and interest		1,3	<ul style="list-style-type: none"> Sec 139(1), 139(4), 139A, 140 Due date of advance tax, Proviso to Sec 234C
Agri Income		3	<ul style="list-style-type: none"> Sec 2(1A)
Exempt Income		10(1)/(2)/(2A)/(4)/(10D) (26AAA)/(32)/(35)	
TDS		2(iii), 6,8,13,14	<ul style="list-style-type: none"> Sec 196, 206AA, 200,201, 206A, 206C
Alternate Minimum Tax		1, 2	<ul style="list-style-type: none"> AMT Credit Applicability of AMT

