

Paper - 07

Sl. No.	Question Number	Comment
1	1 – 11	<ol style="list-style-type: none"> 1. In depth study is required for better conception. 2. Study of solved problem is required. 3. Advance study is required. 4. Solving of practical problem is required.
2	1 – 11	Candidates should thoroughly study the study material supplied by the Institute and try to solve the problems given there of their own.
3	1 – 11	Students should go through the study material & current amendments of Taxation Laws.
4	1 – 11	<ol style="list-style-type: none"> 1. Students needs in depth study and knowledge of latest changes / amendments up to date. 2. The students should make them always up to date with the provisions of Taxation Laws before appearing exam. 3. The Institute's study material / Suggested answers are always very helpful for proper guidance to appear for the exam. 4. The Students should be serious in studies and appearing for exam very carefully. This will enable them to perform better in their approach and exams.
5	1 – 11	<ol style="list-style-type: none"> 1. Detailed study and full understanding is required. 2. Conceptual clarity & lack of understanding is their. 3. In-depth study is required. 4. Thorough study and in-depth knowledge is the key to success. 5. Study of past 10 years is required and stepwise answer with notes should be given.
6	1 – 11	<ol style="list-style-type: none"> 1. Read the questions carefully. 2. Recent changes in Act are needed to be study. 3. Proper explanation should be given as per requirement of question.
7	1 – 11	<ol style="list-style-type: none"> 1. Read section 2 (ea) of the Wealth Tax Act. 2. Lack of proper practice. 3. Need to study sections 92 to 92F, section 90 of the Income Tax Act and study material. 4. Examinees need not write the question and the answer but give the correct word / phase with the option number, to save time. 5. Students failed to understand the question. Required to read the question properly before answering. Need to study the sections carefully.
8	1 – 11	<ol style="list-style-type: none"> 1. Poor understanding & knowledge of Income Tax Act provisions. 2. Poor conceptual understanding of Wealth Tax Act. 3. Poor preparation of theory of DTAA, ALP definition.
9	1 – 11	<ol style="list-style-type: none"> 1. Lack of conceptual knowledge. 2. Students have to practice more and know the basic difference of the various terminologies to answer correctly. 3. Lack of understanding the question and pin pointing the tricky part.