

# PREPARE LIKE NEVER BEFORE!

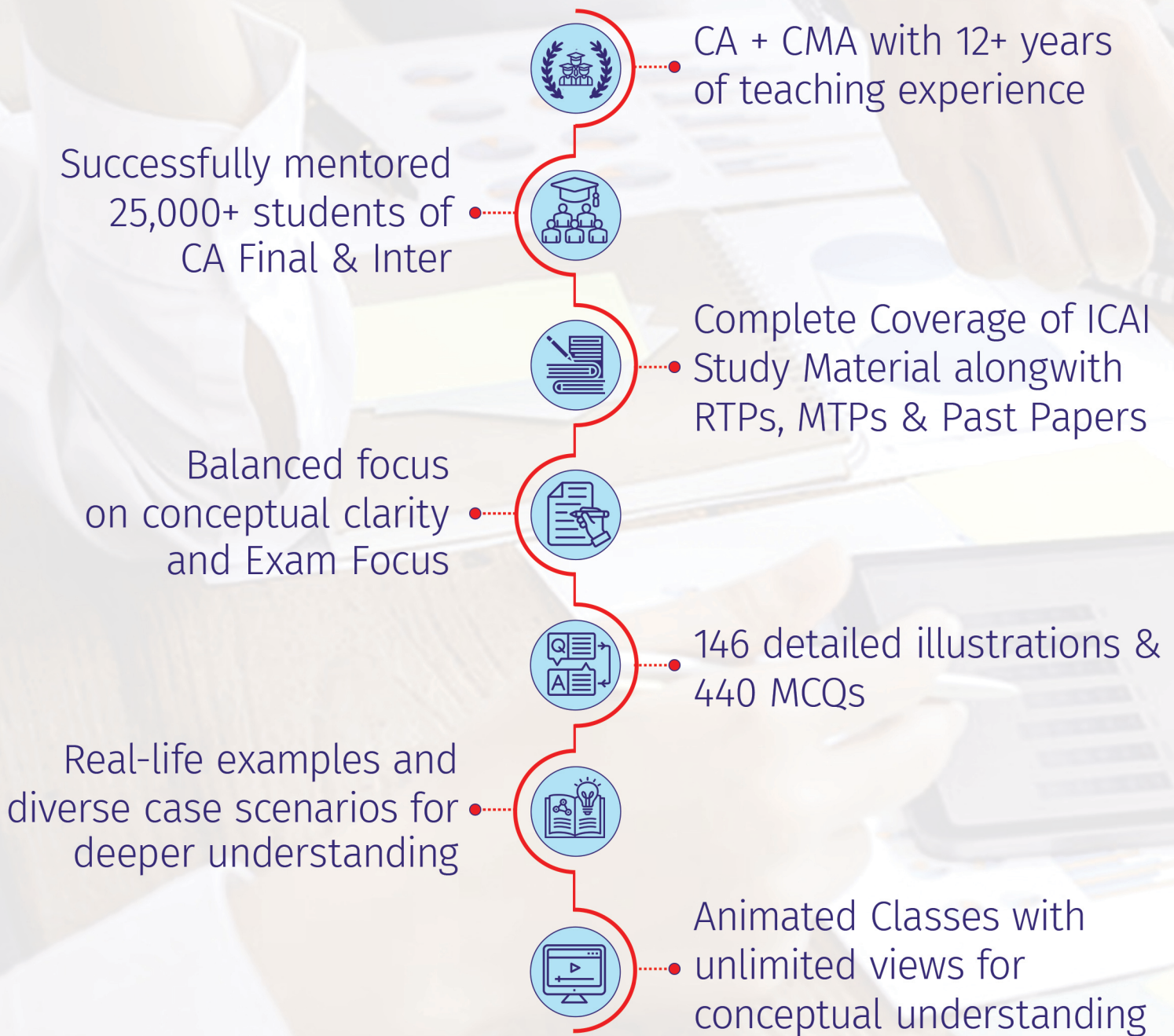
**#studentfirst**



**CA CMA SHIVA TEJA**



# IFIN By IndigoLearn



Connect with me



CA CMA SHIVA TEJA



# What Our Students have to say....

## **Varun Shetty**

Tax was always a nightmare for me but indigoLearn made me fall in love with tax and I scored the highest in tax ..I owe a big thanks to Shivateja sir and IndigoLearn Thank you so much

## **Ahil Varshan**

Thank you so much It is because of your classes I was able to pass in Taxation Shiva Teja sir helped me a lot

## **GURRAM JANVITHA**

Thanks to Shiva Teja Sir, Suraj Sir. Had a great journey with IndigoLearn.

## **Vaishnavi Sapakal**

Really excellent teaching sir thank you

## **Sai Suparna Puttu**

Thank you for your support and blessing to us.

## **Soniya S**

You have been a great support to my success...I successfully cleared my group-1 exam especially taxation with the help of those classes I could clear exam.. Thank you so much IndigoLearn

## **Preethi S**

Taxation was very hard to undersatnd for me in my 1st attempt. But thanks Shiva Teja Sir for exceptional Taxation lectures, i scored 61. I would strongly recommend him. Your passion and clear explanations made learning enjoyable.

## **Priya A**

It's been a great journey with indigoLearn, i enjoyed all the classes which I took, especially Shiva Teja sir Income tax classes i enjoyed a lot. Thanks you.

## **Abhiram**

I have taken taxation revision class for ca inter. From past 2 attempts I failed and got low marks in tax but now I have secured 72 marks in taxation that is because of the detailed revision class by ca shiva teja sir, it helped me a lot while revising for the tax



# What Our Students have to say....

## **Dhanusiya**

Thank u so much to CA Shiva Teja sir.  
Classes are good and very understanding  
I really loved the videos  
Today result are out I got 69 in tax  
Thank you so much indigolearn for  
providing classes

## **Issac Jolly**

I only bought shiva teja sir's Taxation  
classes and as you can see, that had  
made all the difference!! thanks to  
1FIN and all the people behind it....  
It's not just a victory, it's an emotion!

## **Kamal**

I took Taxation Classes  
from Indigolearn and scored  
53 marks. Thank you Shiva Teja Sir,  
Varun sir and the whole  
Indigolearn team. Now, I am a  
CA Finalist

## **Arish**

I really like the way of teaching from all those  
faculties Especially Mr. Shiv teja sir is great at  
teaching of Taxation If i give rating in the basis  
of star rating  
I'll give 4.5 out of 5  
Thank you for what you doing for studies to  
a students like me Thank you once again

## **Preethi**

Iam Preethi from Chennai I got enrolled at indigo learn  
for CA inter With your lectures for both direct tax  
and indirect tax\*I cleared CA Inter with 61 in taxation\*  
Your passion for the subject matter is evident in every  
lecture.Your enthusiasm for the subject has sparked  
my own interest . The way you keep the energy throughout  
the lectures were remarkable and helped me revise the topics  
while watching the videos. Also thank you for breaking down  
the complex concepts Wanted to express my gratitude to you  
and the team wholeheartedly.



**CA INTER PAPER 4A - INCOME TAX (60M)**  
**CHAPTER WISE WEIGHTAGE - BASED ON PAST EXAM ANALYSIS**

S. No.	CHAPTER NAME	Paper excl. MCQs - 42 marks															Avg. of category (excl. MCQs)	ICAI Weightage (incl. MCQs)
		Sep-25	May-25	Jan-25	Sep-24	May-24	Nov-23	May-23	Nov-22	May-22	Dec-21	Jul-21	Jan-21	Nov-20	Nov-19	May-19		
I																		
1	Basic Concepts							-	-	-	-	-	-	-	-	-	6.78 marks	9 - 12 marks
2	Residential Status & Scope of Income		6		4	6	7	7	12	4	7	6	6*	5	7	7		
	TOTAL		6		4	6	7	7	12	4	7	6	6	5	7	7		
II																		
3	Incomes which do not form part of total income							4	-	-	-	-	6*	-	-	-	11.89 marks	15 - 21 marks
4	Heads of Income							-	-	-	-	-	-	-	-	-		
	(i) Salaries				6			7	8	-	-	-	-	-	-	-		
	(ii) House Property							-	-	-	6	6	-	-	-	8		
	(iii) PGBP		6	6				-	-	4	-	-	6	5	4	-		
	(iv) Capital Gains			6	4	4	4	-	-	-	7	8	-	-	6	6		
	(V) Income from other sources		4				4	-	-	8	-	-	-	4*	4	-		
	TOTAL		10	12	10	4	8	11	8	12	13	14	12	9	14	14		
III																		
5	Income of other persons (Clubbing)							6	4	4	4	5	-	6	5	-	6.55 marks	9 - 12 marks
6	Aggregation, Set off & Carry forward			6				-	-	6	-	5	-	-	5	-		
7	Deductions from gross total income						3	4	-	-	-	-	-	5	-	-		
	TOTAL			6			3	10	4	10	4	10	0	11	10	0		
IV																		
8	Computation of total income & tax liability - Individuals <sup>#</sup>		21	19	21	21	27	17	18	20	20	14	29	22	14	24	19.78marks	2
V																		
9	Advance tax, TDS & TCS		4	4	6	4	7	7	6	6	8	8	8	9*	11*	7	11.78 marks	9 - 12 marks
10	Provisions for filing return or self assessment		4	4	10	8	4	4	8	4	4	4	4	4	4*	4		
	TOTAL		8	8	16	12	11	11	14	10	12	12	12	13	11*	11		

\* Questions having internal choice; \* question sometimes includes provisions across different chapters

**NOTE:**

1: Weightage of Optional questions has been taken in calculations; 2: MCQs are not considered in calculation. Only theory paper weightage has been taken.



CA INTER PAPER 4A - INCOME TAX																														
QUESTION WISE TOPICS BASED ON PAST EXAM PATTERN																														
Question No.	Sep-25 Topic	M	May-25 Topic	M	Jan-25 Topic	M	Sep-24 Topic	M	May-24 Topic	M	Nov-23 Topic	M	May-23 Topic	M	Nov-22 Topic	M	May-22 Topic	M	Dec-21 Topic	M	Jul-21 Topic	M	Jan-21 Topic	M	Nov-20 Topic	M	Nov-19 Topic	M	May-19 Topic	M
COMPULSORY																														
1			Computation of total income without and with S. 115BAC (1A)	15	Computation of total income without and with S. 115BAC (1A)	15	Computation of total income without and with S. 115BAC (1A)	15	Computation of total income without S. 115BAC (1A)	15	Computation of total income without S. 115BAC	14	Computation of total income without S. 115BAC	14	Computation of Total Income & tax payable of Individual without S115BAC. Will 44AD be more beneficial	14	Computation of Total Income	14	Computation of Total Income	14	Computation of Total Income	14	Computation of Total Income	14	Computation of Total Income	14	Computation of Total Income	14	Computation of Total Income	14
OPTIONAL (2 of 3)																														
2 (a)			Residential Status and Scope of total income	6	Computation of Capital Gain/Loss on Slump Sale	6	Residential Status and Scope of total income	4	Residential Status and Scope of total income	6	Residential Status and Scope of total income	7	Residential Status and Scope of total income	7	Residential Status and Scope of Income	6	Tax Deduction at Source	6	Residential Status and Scope of Income	7	Residential Sta	6	Tax Deduction at	8	Deductions from GTI Provisions for filing returns	5	Residential Status and Scope of Total Income	7	Residential Status and Scope of Total Income	7
2 (b)			TDS & TCS	4	Applicability & amount of TDS	4	(i) Return of Income (ii) Advance Tax, TDS & TCS	6	Advance tax, TDS & TCS	4	ax Deduction at Source	7	x Deduction at Sou	7	Income from Salary - with & without Sec 115BAC	8	Aggregation, Set off & Carry Forward	4	Income from Capital Gains	7	Tax Deduction at Source	8	PGBP	6	Tax Deduction at Source	5	Tax Deduction at Source	7	Tax Deduction at Source	7
2 (c)															Clubbing of Income	4														
3 (a)			Computation of total income without S. 115BAC (1A)	6	PGBP	6	Income from Salarie	6	(i) Income from Other Sources (ii) Deductions under Chapter VIA	2	Capital Gain	4	AMT applicability including 10AA and 35AD	7	Applicability & amount of TDS	6	Income from Other Sources	8	Tax deduction at source	4	Income from House Property	6	Computation of Total Income	7	Computation of Total Income	8	PGBP	4	Income from House Property	8
3 (b)			Income from Other Sources	4	Computation of total income without and with S. 115BAC (1A)	4	Capital Gains	4	Capital Gains	4	Total Income	6	Income from Salarie	7	Compute gross total income & losses carried forward	4	Residential Status and Scope of Income	4	Tax collection at source	4	Income from Capital Gains	4	Provisions for filing return	4	Income of Other persons(Clubbing)	6	Income from Capital Gains	6	Income from Capital Gains	6
3 (c)											Income from Other Sour	4			Sec 139AA - PAN & Aadhar linking	4	Aggregation, Set off & Carry Forward	2	Income from House Property	6	Income from Capital Gains	4	Residential Status and Scope of Income	3		Income from Other Sources	4			
4 (a)			PGBP	6	Computation of total income Opting Out of Default Tax Regime under Section 115BAC(1A) and Calculate the Carry Forward Losses	6	Computation of total income without and with S. 115BAC (1A)	6	Computation of total income without S. 115BAC (1A)	6	Computation of total income without S. 115BAC	7	Clubbing of Income and Computation of total income	6	Scope of Income	6	Computation of Total Income	6	Clubbing of Income	4	Clubbing of Inc	5	Computation of total income	8	Residential Status and Scope of Income	5	Income of Other persons (Clubbing)	5	Computation	10
4 (b)			Provisions for filing return or self assessment	4	Provisions for filing return or self assessment	4	Provisions for filing return or self assessment	4	Provisions for filing return or self assessment	8	Deductions under Chapter VIA	3	Deductions under Chapter VIA	4	Self-assessment tax and interest u/s 234A, 234B & 234C	4	PGBP	4	Computation of total income	6	Aggregation, Set off & Carry Forward	5	Income which do not form part of total income** Scope of Income** Income which do not form part of total income**	3	PGBP	5	Aggregation, Set off & Carry Forward	5	Provisions for Filing Return	4
zzz											Provisions for filing return or self assessment	4	Updated return concept (or) cases where return of income is mandatory	4	Assessing officer right to give notice OR Clubbing of Income	4	Provisions for filing return	4	Provisions for filing return	4	Provisions for filing return	4		Tax Deduction at Source* Income from Other Sources*	4	Tax Collection at Source* Provisions for filing Return*	4			

\*\* Student have to answer any 2 out of 3 questions

\* Student have to answer only 1