

Exam analysis - LDRS

Module	Chapter			Jan-21	Nov'20	Nov'19	May'19	Subjective	Objective											
INCOME TAX												1st	2nd	3rd	4th	MODULE				
		Marks coverage	Order of Study																	
1	basics	5	3	6	5		7	7	2	27	8.77%	13.64%	8.77%	5.19%	0.00%	35%				
	gifts	-								0	0.00%									
	TDS/Advance tax	8	1	8	9	11	7	3	4	42	13.64%									
	Returns	3	2	4		4	4	4		16	5.19%									
	exempted income	-	16							0	0.00%									
	house property	4	4			7	8	7		22	7.14%									
	salary	1	15					7		7	2.27%									
		-																		
2	capital gains	6	5		5	10	6		10	31	10.06%	28.90%	10.06%	6.17%	1.30%	57%				
	B&P	1	6			4				4	1.30%									
	other sources	1	7	3	4					7	2.27%									
	clubbing	4	8	8	6	5				19	6.17%									
	sett off & carry forward	4	9		8	5		7		20	6.49%									
	deductions from GTI	3	10		9			7		16	5.19%									
	Sec. 10AA SEZ	-	13							0	0.00%									
	Agricultural income	0	14	2						2	0.65%									
	Alternate minimum tax	1	11	6						6	1.95%									
	115BAC	-	12																	
	Total income	17	17	21	14	14	24	14	2	89	28.90%									
		60								308	100.00%						43%	19%	30%	8%
																	61%			
												92%								
												100%								