

Exam Structure of Chartered Tax Practitioner Exam

o Module I- (100 Marks- 3 Hours)

-Section A- Applied Financial Accounting & Ethics [AFAE]-50 Marks

Q.No	Type of Question	Area examined	Marks
1	25 Multiple choice or multiple response questions 1 marks each	Entire syllabus (Including on Accounting Standards)	25
2	10 Mark question	Sole Trader / Partnership Firm/LPP FS preparation question/ F.S Preparation of not-for-profit entities	10
3	15 Mark question	Companies final accounts preparation with cash flow statements	15
		Total	50

-Section B- Business Regulatory Laws Compliance's [BRLC]-50 Marks

Section	Type of Question	Area examined	Marks
4	40 Multiple choice questions of 1 Marks each	Entire syllabus	40
5	5 Mark question	Descriptive questions on regulatory compliances of entities	5
6	5 Mark question	Payroll Computation of Entities (with PF,PT,ESI etc.)	5
		Total	50

o **Module II- (100 Marks- 3 Hours)**

-Section A-Direct Tax Laws Compliance's [DTLC]-50 Marks

Section	Type of Question	Area examined	Marks
1	25 Multiple choice questions 1 Marks each	Entire syllabus (including 5 Marks MCQ on International Taxation)	25
2	5 Mark question	Computation of Income Tax Liability of Individuals/ HUF's or Firms/ LLPs & partners or Trust/Societies/BOI/AOP and others	5
3	10 Mark question	Computation of Income Tax Liability of Companies	10
4	5 Mark question	Descriptive/ Essay questions on Authorities, Assessments, penalties & offenses, appeals and revision part, tax Planning & evasion, settlement etc.	5
5	5 Mark question	Computation of IT liability of Nonresidents or International Taxation Descriptive Questions	5
		Total	50

-Section B-Indirect Tax Laws Compliance's [ITLC]-50 Marks

Section	Type of Question	Area examined	Marks
1	25 Multiple choice questions 1 Marks each	Entire syllabus (Including 5 Marks MCQ on Customs & FTP)	25
2	5 Mark question	Computations under Various Composition Schemes	5
3	10 Mark question	Computation of GST Liability of Trading/ Manufacturing/ Service Providers/ Works Contractors/ E Commerce Operators or suppliers	10
4	5 Mark question	Descriptive questions on assessments, administration & procedure of GST act	5
5	5 Mark question	Computation of Customs Duty or Descriptive questions on assessments, administration & procedure of Customs act & FTP	5
		Total	50