

**Annexure B****TOPICS FOR SMART TRAINEE TAX CLUB**

1. DEFINITION OF INCOME
2. DEFINITION OF RESIDENTIAL STATUS
3. DEEMED TO ACCRUE OR ARISE IN INDIA
4. TAXATION OF ESOPS
5. CONCEPT OF FBT & VALUATION
6. DEPRECIATION
7. DEDUCTIONS U/S 35
8. DEDUCTION U/S 37
9. DISALLOWANCE U/S 40ai
10. DISALLOWANCE U/S 43B
11. SEZ/ DEVELOPER
12. SEZ/UNIT
13. DIVIDEND INCOME
14. BOOK PROFIT TAX
15. DIVIDEND DISTRIBUTION TAX
16. CAPITAL GAINS – SHARES & SECURITIES
17. CAPITAL GAINS – REAL ESTATE
18. CAPITAL GAINS – FIRM TO COMPANY
19. CAPITAL GAINS – AMALGAMATION & PARENT SUBSIDIARY
20. CAPITAL GAINS – DEMERGER
21. TDS – SALARIES
22. TDS - CONTRACTERS
23. TDS - INTEREST & RENT
24. TDS – NRI
25. CASE LAWS – MC DOWEL
26. CASE LAWS – AZADI BACHOO ANDOLOAN
27. CASE LAWS – VODAFONE

28. CASE LAWS – SAB MILLER
29. REPRESENTATIVE ASSESSEE'S
30. WEALTH TAX
31. TRANSFER PRICING
32. TAX AUDIT
33. PENALTIES
34. REGULAR ASSESSMENT
35. RE-ASSESSMENT
36. REVISIONARY POWERS OF COMMISSIONER
37. RECTIFICATION OF MISTAKES
38. APPEALS
39. CHARITABLE TRUST
40. TAXATION OF NON RESIDENT INDIAN