Skillshort

Self-Study Preparation Pack

CMA INTERMEDIATE

Paper 7: Direct and Indirect Taxation (DITX)

Past Papers – Trend Analysis, Question Patterns & Official Links

Based on the ICMAI Intermediate papers of Dec 2024, June 2025, Dec 2025 and June 2026 (Syllabus 2022). Questions are summarised, not reproduced – download the official PDFs from the links below. Older papers use earlier assessment years – recompute with A.Y. 2026-27 rates.

Official PDFs only | Paper structure | MCQ and descriptive trends | Answer patterns

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This subject pack has 6 parts

1 Chapter-wise notes
2 Important topics & weightage
3 Past papers: trends & links
4 Mock tests + solutions
5 Chapter practice questions
6 Last-week plan & strategy

Prepared by Skillshort for self-study. Original explanations and questions; not an official ICAI/ICMAI/ICSI publication. Items marked VERIFY should be checked against the latest official material.

1. Structure of the paper (unchanged in all four papers)

Part	Questions	Marks
Section A (compulsory)	Q1 – 15 MCQs (about 6 income tax + 9 GST/customs), 2 marks each	30
Section B	Any **5 of Q2–Q8**, each 14 marks (two 7-mark parts)	70
Total	3 hours	100

Order in Section B: **Q2–Q5** income tax · **Q6** indirect-tax theory · **Q7** GST cases · **Q8** GST liability + customs valuation.

2. MCQ trends (Q1)

Paper	Topics of the 15 MCQs
Dec 2024	Minor's income from special talent; firm's remuneration deduction in a loss year; saplings – agricultural income; s. 54 eligibility; personal laptop converted to business (depreciation base); interest/fee for a regular filer; renting of precincts of a religious place; hotel accommodation through an e-commerce operator; goods under both excise and GST; tax invoice for continuous supply; identical goods (customs); composition threshold for service suppliers; ESOP perquisite; Indian customs waters; composition dealer exceeding limit
June 2025	TDS liability (A.Y. 2025-26); s. 80JJAA; TDS on lottery ₹6,000; specified employee; family pension standard deduction; non-supply items; ITC on goods in instalments; place of supply – food on board; import in a set; GSTR filing for s. 39(1); voluntary withdrawal from composition; air travel agent – special valuation; credit note time limit; Customs Valuation Rules
Dec 2025	Not a capital receipt; meaning of assessment year; domestic servant perquisite; s. 54F; family planning expenditure s. 36(1)(ix); s. 80G (old regime); direct vs indirect taxes; old-age home exemption; Rule 30 valuation (110% of cost); place of supply on board a train; ITC not reflected in GSTR-2B; registration approved under Rule 9; composition return; EEZ limit; safeguard duty period (s. 8B)
June 2026	Company total income (s. 115BAA/115BAB choice); house property outside India; stadium letting – head of income; period of holding; trader's presumptive income; medical expenditure for mother (s. 80D); effect of indirect taxes on prices; supply to SEZ unit (zero-rated); inclusions in value of supply; place of supply; recipient's failure to pay within 180 days (ITC reversal); sales return – credit note; electronic cash ledger form; tariff value s. 14(2); countervailing duty s. 9 CTA

TREND How MCQs are framed

- **Section numbers with a twist** – s. 54 vs 54F eligibility, s. 80D for a parent, s. 14(2) tariff value, s. 8B and s. 9 of the Customs Tariff Act.
- **GST MCQs outnumber income-tax MCQs** (9 vs 6). Indirect tax is 50% of the paper but has only three of the seven Section B questions – the MCQs carry the balance.
- Expect **2–3 customs MCQs** (definitions, valuation rules, types of duty).

3. Descriptive trends (Q2–Q8)

Paper	Income tax (Q2–Q5)	Indirect tax (Q6–Q8)
Dec 2024	Capital vs revenue receipts; retirement benefits (Kaul); house property (Ramesh); partnership firm computation; capital gains on a commercial plot; CMA professional's income; two total-income computations	Features of indirect taxes; GST Council members and recommendations; person liable to pay GST; life-insurance value of supply; car manufacturer's GST liability; customs AV of a machine imported by air
June 2025	Residential status (British citizen of Indian origin); salary (Padam); income of Sonu; retail trader under 44AD; ESOP shares and new house (s. 54F); total incomes of Sharad and Rajesh	Direct vs indirect taxes; GST Council functions; RCM cases; contract of a Punjab shop; GSTR-1 details; customs AV of a car imported by ship

Paper	Income tax (Q2–Q5)	Indirect tax (Q6–Q8)
Dec 2025	Naresh and Suresh (salary); house property (Sejal); goods carriages (44AE); sale of residential house (s. 54); total incomes of Manoj, Rijwan and Kajal	Features of indirect taxes; subsumed taxes; GST liability (Jitesh, Rajasthan); Radhe Shyam & Sons; QRMP scheme; customs valuation rules
June 2026	Residential status (foreign national); salary (Monica); co-owned flat (Rohan and Mohan); sale of a residential building and s. 54EC bonds; self-employed resident; **AMT** with s. 80JJAA and SEZ unit; Shetty's businesses	Seven differences direct vs indirect; GST Council functions; composition eligibility; independent GST cases; Vinit Ltd. GST liability; customs AV of a machine from the UK

TREND Recurring patterns

1. **Every income-tax question is a computation** – always state the regime, show each head, then Chapter VI-A, tax, rebate, cess.
2. **Q6 repeats** – features/direct vs indirect and the GST Council came in all four papers.
3. **Q8(b) customs AV** in all four papers – the fixed format earns full marks.
4. **GST liability** questions give a list of supplies (taxable, exempt, RCM, inter-State) and ITC items – classify each line with a reason.

4. How to use these papers

1. Download the June 2026 paper; attempt it in 3 hours.
2. Rework older income-tax questions with **A.Y. 2026-27** slabs and limits (default regime, rebate ₹60,000 up to ₹12 lakh, standard deduction ₹75,000).
3. Write the four Q6 theory answers once and keep them for revision.
4. Do all four customs valuations again from the papers.

5. Official ICMAI papers (Paper 7)

Paper	Link
June 2026	https://dwpivt501gtb6.cloudfront.net/upload/students/QuestionPaper/June_2026/Syllabus_2022/cd6d8855-ec5a-465b-bec9-19d335fe3be9_P_7_20260615183139.pdf
December 2025	https://dwpivt501gtb6.cloudfront.net/upload/students/QuestionPaper/syllabus2022/Dec25/Paper7.pdf
June 2025	https://dwpivt501gtb6.cloudfront.net/upload/students/QuestionPaper/syllabus2022/June25/Paper7.pdf
December 2024	https://dwpivt501gtb6.cloudfront.net/upload/students/QuestionPaper/syllabus2022/Dec24/Paper7.pdf

Resource (ICMAI official)	Link
Question papers – Syllabus 2022, June 2026 term	https://icmai.in/CIntStudents/CIntQuestionPaperList?menuId=1
Question papers – Syllabus 2022, December 2025 term	https://icmai.in/CIntStudents/CIntQuestionPaperList?menuId=2
Question papers – Syllabus 2022, June 2025 term	https://icmai.in/CIntStudents/CIntQuestionPaperList?menuId=3
Question papers – Syllabus 2022, December 2024 term	https://icmai.in/CIntStudents/CIntQuestionPaperList?menuId=4
Study materials – Intermediate, Syllabus 2022	https://icmai.in/CIntStudents/StudyMaterials/2
Supplementary for the December 2026 term	https://icmai.in/CIntStudents/Supplementary_currentterm/index.html
Clarification on applicable law for December 2026 (15-09-2026)	https://dwpivt501gtb6.cloudfront.net/upload/students/Circulars/Clarification_Dec2026_20260915142245.pdf
Time table – Intermediate and Final, December 2026	https://dwpivt501gtb6.cloudfront.net/upload/students/December_2026_Inter_Final_20260813143653.pdf

Resource (ICMAI official)	Link
CMA Prospectus and Syllabus 2022 (study weightage)	https://dwpivt501gtb6.cloudfront.net/upload/students/Syllabus2022/CMA_Prospectus_Syllabus_2022.pdf
Student announcements	https://www.icmai.in/CIntStudents/UpdateandAnnouncements