Skillshort

Self-Study Preparation Pack

CS EXECUTIVE

Paper 7: Tax Laws and Practice (TLP)

Past Papers – Trend Analysis, Question Patterns & Official Links

Based on the ICSI Executive Programme papers of Dec 2024, June 2025, Dec 2025 and June 2026 (Syllabus 2022, subject code 527; Hindi-medium version 527EH). Questions are summarised, not reproduced. Older papers used earlier assessment years – re-work them with A.Y. 2026-27 rates

Official papers only | Paper structure | Computation 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 ICSI publication. Items marked VERIFY should be checked against the latest official material.

1. Structure of the paper

Part	Question	Format	Marks (est.)
I	Q1	Computation case study – business/profession or salary (5 parts)	15
I	Q2	Two or three computations – HP, capital gains, other sources, residence	15
I	Q3	Computations / short problems – set-off, clubbing, deductions	15
I	Q4 or Q4A	Procedures and theory – returns, advance tax, TDS, Aadhaar	15
II	Q5	GST liability case study (4 parts)	20
II	Q6 or Q6A	Customs valuation, place/time/value of supply, ITC, procedures	20

Marks are reconstructed from the question lists and may differ from the printed paper VERIFY. There is no OMR or MCQ section; every part is written.

2. Question-by-question trends

Paper	Q1 case (Part I)	Other Part I highlights	Q5 case (Part II)	Other Part II highlights
Dec 2024	G & Co. – medical practitioners' firm, s.44ADA (several parts)	Two salary sums, US national's residence, let-out property, 1995 house improvements, lawyer's deductions, Air Force officer, illegal business, TDS returns, PY–AY exceptions, who must file	VVIP Global – value of a machine, e-way bill, e-invoice, QRMP	Trader's liability (HP), mixed supply, customs on UK machine, POS cases, specified actionable claims, credit note, s.24 registration
June 2025	Mrs. Ankita – practising CS, receipts and payments account (5 parts)	Sunil Joshi (63), Ramesh set-off, Sanjay HP, Ramaswamy salary, Prakash (disability), Manish bonus shares, Gangotri revised return, minor children, return of loss, enhanced compensation, TDS/TCS cases	Hanuman Ltd. – paper maker, Rajasthan/Gujarat (4 parts)	POS cases, Divya ITC, Ravindra Rao supplies, e-way bill (books and stationery), customs on UK machine, GST audit s.65, invoices on advances, provisional refund
Dec 2025	Karan – sales manager, salary under old regime (5 parts)	Rakesh P&L, Anju Lata two houses, Pratap, Vikram dividend, urban agricultural land s.50C, RNOR incomes, s.139AA, updated return, s.194S, agricultural income, minor sons, Karta transferred abroad	Optitech Solutions – goods and IT services (4 parts)	Value (Keshav), AC installation POS, Delta transactions, customs on German machinery (CIF), s.76, works-contract records, time of supply, Schedule II
June 2026	Lalit – clothing manufacturer, P&L adjustments (5 parts)	Rajiv salary, Neha gifts, Ramesh set-off, Raghav deductions, Bhanu (45 days), Anupam two units, advance tax, return of loss, updated return of loss, enhanced compensation, Pankaj (85), Karan capital losses	Khatri Electronics, Bengaluru (4 parts)	Time of supply (Banshi Lal), value (Keshri), ITC (Arihant), customs on UK machine (FOB), GSTR-10, composition, GST on advances, types of customs duty

Placement of questions between Q2–Q6 is reconstructed and may differ from the printed paper VERIFY.

TREND How the paper is changing

1. **Q1 alternates** between a business/profession case (firm, practising CS, manufacturer) and a salary case – prepare both.
2. **The same themes repeat**: set-off (June 2025 and June 2026), return of loss (three papers), updated return, interest on enhanced compensation (twice), customs on a UK machine (three papers).
3. **Regime awareness**: Dec 2025 asked the salary case "assuming he has shifted out of the default regime" – always read which regime applies.
4. **GST case** always combines output tax, eligible ITC and net cash payment.

3. Answer pattern that scores

1. **Working notes first**: list each item with "taxable / exempt / disallowed" and the section.
2. **Show the slab computation**, rebate, marginal relief, surcharge and cess separately; round off u/s 288A/288B.
3. **GST**: table of supplies → value → rate → CGST/SGST/IGST; ITC table with reasons; utilisation order; cash payable.
4. **Customs**: FOB → additions (Rule 10) → CIF → exchange rate (CBIC) → BCD → SWS → IGST.
5. **Theory**: section → conditions → time limit → consequence.

4. How to use these papers

1. Attempt June 2026 in 3 hours using **A.Y. 2026-27 rates**.
2. Re-work the older Q1 cases (Dec 2024, June 2025, Dec 2025) with current rates – the old answers used A.Y. 2024-25 or 2025-26.
3. Make a one-page list of section numbers for procedures (139, 139(8A), 80, 207–211, 234A–C, 139AA, 194S).

5. Official ICSI papers (Paper 7, code 527)

On each session page, open "Executive Programme", Group 2, and choose Tax Laws and Practice (code 527; 527EH is the Hindi version).

Resource (ICSI official)	Link
Question papers – June 2026 session	https://www.icsi.edu/examination/previous-sessions-qps/june-2026
Question papers – December 2025 session	https://www.icsi.edu/examination/previous-sessions-qps/december-2025
Question papers – June 2025 session	https://www.icsi.edu/examination/previous-sessions-qps/june-2025
Question papers – December 2024 session	https://www.icsi.edu/examination/previous-sessions-qps/december-2024
Time table – CS examinations, December 2026	https://www.icsi.edu/media/webmodules/Examination/CS_Main_Exam_Time_Table_Dec_26.pdf
Study material – Executive Programme (Syllabus 2022)	https://www.icsi.edu/academic-portal/new-syllabus-2022/executive-programme/
Supplements for the December 2026 examination	https://www.icsi.edu/academic-portal/new-syllabus-2022/supplements2024/supplements_dec2026/
ICSI supplements page	https://www.icsi.edu/supplements

NOTE **Checked on 31 October 2026. The ICSI website loads its pages and PDFs through the browser, so open these links in a normal browser; older direct PDF links on icsi.edu may no longer work after the site move** VERIFY.