

# **Final Course Study Material (Modules 1 to 4)**

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## **Paper 4**

# **Direct Tax Laws & International Taxation**

**[Direct Tax Laws as amended by the Finance (No.2) Act, 2024]  
Assessment year 2025-26**

## **Module – 3**

**(Relevant for May, 2025 and  
November, 2025 examinations)**



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