



**THE INSTITUTE OF  
Company Secretaries of India**  
**भारतीय कम्पनी सचिव संस्थान**  
**IN PURSUIT OF PROFESSIONAL EXCELLENCE**  
Statutory body under an Act of Parliament  
(Under the jurisdiction of Ministry of Corporate Affairs)

20<sup>th</sup> July, 2023

## **Attention Students**

### ***Applicability of the Finance Act, 2022 for December, 2023 Examinations***

Students may note that, for December 2023 Session of Examination, Finance Act, 2022 (i.e. Assessment Year 2023-24 / Previous Year 2022-23) is applicable for the following papers:

#### **Executive Programme (O/S)**

(i) Tax Laws (Module-1, Paper-4)

#### **Executive Programme (N/S)**

(ii) Tax Laws & Practice (Group-2, Paper-7)

#### **Professional Programme**

(iii) Advanced Tax Laws (Module-1 Paper-2)

Students are also required to update themselves on all the relevant Rules, Notifications, Circulars, Clarifications, etc. issued by the CBDT, CBIC & Central Government, on or before 31<sup>st</sup> May, 2023 for December, 2023 Examination.

**Dte. of Academics**