



**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)

14th July, 2025

Attention Students

Applicability of the Finance Act, 2024 for December, 2025 Examinations

Students may note that, for December 2025 Session of Examination, Finance Act, 2024 (i.e. Assessment Year 2025-26 / Previous Year 2024-25) is applicable for the following papers:

Executive Programme

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

Professional Programme

(ii) Advanced Direct Tax Laws and Practice (Group- 1, Elective Paper No. 4.5)

(iii) Goods & Services Tax (GST) & Corporate Tax Planning (Group-2, Elective Paper No. 7.2)

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 31st May, 2025 for December, 2025 Examination.

Dte. of Academics