



**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)

24<sup>th</sup> September, 2021

## **Attention Students**

### ***Applicability of the Finance Act, 2020 for December, 2021 Examinations***

Students may note that the Finance Act, 2020 i.e. Assessment Year 2021-22 / Previous Year 2020-21 is applicable in December, 2021 examinations for the following papers:

#### **Executive Programme (Old Syllabus)**

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

#### **Executive Programme (New Syllabus)**

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

#### **Professional Programme (Old Syllabus)**

(iii) Advanced Tax Laws and Practice (Module-3, Paper-7)

#### **Professional Programme (New Syllabus)**

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

#### **Professional Programme (New Syllabus)**

(v) Direct Tax Law and Practice (Module-3, Elective Paper-9.5)

### **Students may also note that: For Indirect Taxes:**

- i.** Goods and Services Tax (GST) is applicable for **Executive Programme (Old Syllabus)**
- ii.** Goods and Services Tax (GST) & Customs Law are applicable for **Executive Programme (New Syllabus)**
- iii.** Goods and Services Tax (GST) & Customs Law are applicable for **Professional Programme (Old as well as New Syllabus).**

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 2021 for December, 2021 Examination.

**Joint Secretary (SG)**  
**Dte. of Academics**