



24<sup>th</sup> July, 2019

## **Attention Students**

### **Applicability of the Finance Act, 2018 for December, 2019 Examinations**

Students may note that the Finance Act, 2018 i.e. Assessment Year 2019-20 / Previous Year 2018-19 is applicable in December, 2019 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 is applicable for **Executive Programme (New Syllabus)**
- iii.** Goods and Services Tax 'GST' & Customs Law is 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 six months prior to the date of the December, 2019 Examination.

***Note: The Finance Act 2019 (The Interim Budget 2019) will not be applicable for CS December, 2019 Exam in Taxation Paper at CS Executive and Professional Programme as the Amendments related to Interim Budget (Finance Act, 2019) is applicable for the Assessment Year 2020-21 i.e. Financial Year 2019-20. Therefore, the same is applicable for June, 2020 Exam.***

**Director**

***Dte. of Academics***