



**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)

2nd March, 2021

Attention Students

Applicability of the Finance Act, 2020 for June, 2021 Examinations

Students may note that the Finance Act, 2020 i.e. Assessment Year 2021-22 / Previous Year 2020-21 is applicable in June, 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 six months prior to the date of the June, 2021 Examination.

Joint Secretary (SG)
Dte. of Academics