



**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)

15th January, 2026

Attention Students

Applicability of the Finance Act, 2025 for June, 2026 Examinations

Students may note that, for June 2026 Session of Examination, Finance Act, 2025 (i.e. Assessment Year 2026-27 / Previous Year 2025-26) 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 30th November, 2025 for June, 2026 Examination.

Note: Students may note that the New Income Tax Act, 2025 will not be applicable for June 2026 session of examination.

Dte. of Academics