



**THE INSTITUTE OF
Company Secretaries of India**
IN PURSUIT OF PROFESSIONAL EXCELLENCE
Statutory body under an Act of Parliament

Date: 18th July, 2017

Applicability of GST in December, 2017 Examination

NOTIFICATION

FOR STUDENTS APPEARING IN DECEMBER, 2017 EXAMINATION

EXECUTIVE PROGRAMME

With the implementation of Goods & Services Tax from July 1, 2017, the students of Executive Programme are hereby notified that Part B (Marks 30) of the syllabus for **Tax Law and Practice Paper** (Module - 1 Paper - 4) has been replaced with “The Goods & Services Tax (GST)” for December, 2017 examination.

The syllabus for Part-B of **Tax Law and Practice Paper** Module - 1 Paper - 4 (30 Marks) for Executive Programme for December, 2017 exam shall be as under:

- a) The Central GST Act,2017
- b) The Integrated GST Act,2017
- c) The Union Territory GST Act,2017
- d) The GST(Compensation to States) Act,2017

The rules relating to GST regime shall not be applicable for December, 2017 exam.

Note: 1. Questions relating to Service Tax Laws and Value Added Tax will not be asked in December, 2017 exam.

2. There is no change in the syllabus of Part A – Income Tax (70 Marks) of Tax Laws and Practice Paper (Module - 1 Paper – 4) of Executive Programme.

**Supplement relating to Indirect Tax covering the Goods and Service Tax “GST” will be uploaded at ICSI website under academic corner shortly.*