



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

# **PROFESSIONAL PROGRAMME**

## **SUPPLEMENT**

### **FOR**

# **ADVANCE TAX LAWS & PRACTICE**

## **(INDIRECT TAX PART-B)**

*(Relevant for Students appearing in December 2017 Examination)*


“Please note that some of the weblinks in this document are operational. The weblinks which are not operational will be uploaded shortly.”

## **Module 3-Paper 7**

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*This document has been prepared purely for academic purposes only and it does not necessarily reflect the views of ICSI. Any person wishing to act on the basis of this document should do so only after cross checking with the original source.*

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Lesson No.	Particulars
<b>Direct Tax Part A</b>	
1*	Taxation of Individual Entities, Partnership, LLP, Companies
2*	International Taxation Covering Taxation of Non Resident Entities, Advance Ruling, Transfer Pricing, Direct tax Avoidance Agreement
3*	Case studies and Practical Problems covering Advance Tax Planning relating to Companies and Business Entities
*Lesson 1 -3 related to direct tax part and are covered in the existing study material.	
<b>Indirect Tax Part B - Customs Laws</b>	
4	<a href="#">Indirect Tax Laws and Practice - An Introduction</a>
5	<a href="#">Customs Law -Introduction and Basic Concepts, Valuation, Assessment of Imported and Export Goods and Procedural Aspects</a>
6	<a href="#">Customs Law: Arrival or Departure and Clearance of Imported or Export Goods, Warehousing, Duty Drawback, Baggage and Miscellaneous Provisions</a>
7	<a href="#">Customs Law: Search, Seizure, Confiscation of Goods, Offences and Penalties</a>
8	<a href="#">Advance Ruling, Settlement Commission and Appellate Procedure</a>
9	<a href="#">Promissory Estoppel in Fiscal Laws, Tax Planning and Tax Management</a>
<b>Indirect Tax Part B - Goods and Service Tax "GST"</b>	
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12	<p><b>INTEGRATED GOODS AND SERVICES TAX ACT, 2017</b></p> <p><a href="#"><u>CHAPTER - I : DEFINITIONS</u></a></p> <p><a href="#"><u>CHAPTER - II : ADMINISTRATION</u></a></p> <p><a href="#"><u>CHAPTER - III : LEVY AND COLLECTION OF TAX</u></a></p> <p><a href="#"><u>CHAPTER - IV : DETERMINATION OF NATURE OF SUPPLY</u></a></p> <p><a href="#"><u>CHAPTER - V : PLACE OF SUPPLY OF GOODS OR SERVICES OR BOTH</u></a></p> <p><a href="#"><u>CHAPTER - VI : REFUND OF INTEGRATED TAX TO INTERNATIONAL TOURISTS</u></a></p> <p><a href="#"><u>CHAPTER - VII : ZERO RATED SUPPLY</u></a></p> <p><a href="#"><u>CHAPTER - VIII : APPORTIONMENT OF TAX AND SETTLEMENT OF FUNDS</u></a></p> <p><a href="#"><u>CHAPTER - IX : MISCELLANEOUS</u></a></p>

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14	<p><b><a href="#">THE GOODS AND SERVICES TAX (COMPENSATION TO STATES) ACT, 2017</a></b></p>

Note: The weblink not operational will be uploaded soon.

**Reference Material**

- a.) For better understanding and have an overview of the GST, the Students of Professional Programme are also requested to go through  
  
supplement for Executive Students on GST available at the  
link <https://www.icsi.edu/WebModules/EXECUTIVE%20SUPPLEMENT%20GST.pdf>
- b.) ICSI Educational Series available at <https://www.icsi.edu/GSTEducationalSeries.aspx>
- c.) ICSI-GST Newsletters are also available at the link [http://www.icsi.edu/GST\\_Newsletter.aspx](http://www.icsi.edu/GST_Newsletter.aspx)