



भारतीय कम्पनी सचिव संस्थान  
**THE INSTITUTE OF  
Company Secretaries of India**  
IN PURSUIT OF PROFESSIONAL EXCELLENCE  
Statutory body under an Act of Parliament  
(Under the jurisdiction of Ministry of Corporate Affairs)

29<sup>th</sup> June, 2026

## **Attention Students**

### ***Applicability of the Finance Act, 2025 for December, 2026 Examinations***

Students may note that, for December 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 31<sup>st</sup> May, 2026 for December, 2026 Examination.

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

**Dte. of Academics & Research**