

THE INSTITUTE OF Company Secretaries of India

Statutory body under an Act of Parliament

6th April, 2018

Attention Students

Applicability of the Finance Act, 2017 for June 2018 Examinations

Students appearing in the following Papers in June 2018 Examinations

Executive Programme

(i) Tax Laws and Practice (Module-1, Paper-4)

Professional Programme

(ii) Advanced Tax Laws and Practice (Module-3, Paper-7)

May note as follows:

- For Direct Tax:
 - i. Finance Act, 2017 is applicable for June, 2018 Examination.
 - ii. Applicable Assessment Year for June, 2018 Examination is 2018-19 (Previous Year 2017-18).

• For Indirect Taxes:

- i. Goods and Services Tax 'GST' is applicable for Executive Programme
- ii. Goods and Services Tax 'GST' & Customs Law is applicable for Professional Programme.
- iii. All the rules notified upto 1st December, 2017 shall also be applicable.

Students are also required to update themselves on all the relevant Notifications, Circulars, Clarifications, etc. issued by the CBDT, CBEC & Central Government, on or before six months prior to the date of the June 2018 Examination.

Date: 06.04.2018

Director

Professional Development, Perspective Planning & Studies