

# THE INSTITUTE OF Company Secretaries of India

Statutory body under an Act of Parliament

6<sup>th</sup> 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 1<sup>st</sup> 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