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Syllabus for Indirect Tax May 18 (Old-New)

◆ Part-I: Goods and Services Tax (75 Marks)

Objective: To acquire the ability to analyze and interpret the provisions of the goods and services tax law and recommend solutions to practical problems.

Contents:

1. Goods and Services Tax (GST) Law as contained in the Central Goods and Services Tax (CGST) Act, 2017 and Integrated Goods and Services Tax (IGST) Act, 2017

- (i) Constitutional aspects
- (ii) Levy and collection of CGST and IGST – Application of CGST/IGST law; Concept of supply including composite and mixed supplies, inter-State supply, intra-State supply, supplies in territorial waters; Charge of tax; Exemption from tax; Composition levy
- (iii) Place of supply
- (iv) Time and Value of supply
- (v) Input tax credit
- (vi) Computation of GST liability
- (vii) Procedures under GST – **All procedures** including registration, tax invoice, credit and debit notes, electronic way bill, accounts and records, returns, payment of tax including reverse charge, refund, job work
- (viii) Provisions relating to electronic commerce
- (ix) Liability to pay in certain cases
- (x) Administration of GST; Assessment and Audit
- (xi) Inspection, Search, Seizure and Arrest
- (xii) Demand and Recovery
- (xiii) Offences and Penalties
- (xiv) Advance Ruling
- (xv) Appeals and Revision
- (xvi) Other provisions **[1]**

[1] The entire CGST and IGST laws are included in the syllabus at the Final level. Any residuary provision under the CGST Act, 2017 and IGST Act, 2017, not covered under any of the above specific provisions, would be covered under “Other provisions”. Further, if any new Chapter is included in the CGST Act, 2017 and IGST Act, 2017, the syllabus will accordingly include the provisions relating thereto.

▣ Part-II: Customs & FTP (25 Marks)

Objectives: (a) To develop an understanding of the customs laws and acquire the ability to analyze and interpret the provisions of such laws. (b) To develop an understanding of the basic concepts of foreign trade policy to the extent relevant to indirect tax laws, and acquire the ability to analyse such concepts.

Contents:

1. Customs Law as contained in the Customs Act, 1962 and the Customs Tariff Act, 1975

- (i) Introduction to customs law including Constitutional aspects
- (ii) Levy of and exemptions from customs duties – All provisions including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty
- (iii) Types of customs duties
- (iv) Classification and valuation of imported and export goods
- (v) Officers of Customs; Appointment of customs ports, airports etc.
- (vi) Import and Export Procedures – All import and export procedures including special procedures relating to baggage, goods imported or exported by post, stores
- (vii) Provisions relating to coastal goods and vessels carrying coastal goods
- (viii) Warehousing
- (ix) Drawback
- (x) Demand and Recovery; Refund
- (xi) Provisions relating to prohibited goods, notified goods, specified goods, illegal importation/exportation of goods
- (xii) Searches, seizure and arrest; Offences; Penalties; Confiscation and Prosecution
- (xiii) Appeals and Revision; Advance Rulings; Settlement Commission
- (xiv) Other provisions [2]

[2] The entire customs law is included in the syllabus at the Final level. Any residuary provision under the Customs Act, 1962 or Customs Tariff Act, 1975, not covered under any of the above specific provisions, would be covered under “Other Provisions”. Further, if any new Chapter is included in the Customs Act, 1962 or Customs Tariff Act, 1975, the syllabus will accordingly include the provisions relating thereto.

2. Foreign Trade Policy to the extent relevant to the indirect tax laws : (i) Introduction to FTP – legislation governing FTP, salient features of an FTP, administration of FTP, contents of FTP and other related provisions (ii) Basic concepts relating to import and export of goods (iii) Basic concepts relating to export promotion schemes provided under FTP

Note – If any new legislation(s) is enacted in place of an existing legislation(s), the syllabus will accordingly include the corresponding provisions of such new legislation(s) in place of the existing legislation(s) with effect from the date to be notified by the Institute. Similarly, if any existing legislation ceases to have effect, the syllabus will accordingly exclude such legislation with effect from the date to be notified by the Institute. Students shall not be examined with reference to any particular State GST Law. Further, the specific inclusions/exclusions in any topic covered in the syllabus will be effected every year by way of Study Guidelines, if required.

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EXCLUSIONS VIDE ANNOUNCEMENT DTD 9-2-2018 (OLD & NEW SCHEME)

1)	(2)	(3)
<i>S. No. in syllabus</i>	<i>Topics of the syllabus</i>	<i>Exclusions (Provisions which are excluded from the corresponding topic of the syllabus)</i>
1(ii)	Levy and collection of CGST and IGST – Application of CGST/IGST law; Concept of supply including composite and mixed supplies, inter-State supply, intra-State supply, supplies in territorial waters; Charge of tax; Exemption from tax; Composition levy	<p>CGST Act, 2017 & IGST Act, 2017</p> <p>(i) Rate of tax prescribed for supply of goods*</p> <p>(ii) Rate of tax prescribed for supply of services*</p> <p>(iii) Exemptions for supply of goods</p> <p>*Rates specified for computing the amount payable under composition levy are included in the syllabus</p>
1(vii)	Procedures under GST – All procedures including registration, tax invoice, credit and debit notes, electronic way bill, accounts and records, returns, payment of tax including reverse charge, refund, job work	<p>1. Central Goods and Services Tax (CGST) Act, 2017 and CGST Rules, 2017</p> <p>(i) Tax deduction at source except provisions made effective vide <i>Notification 33/2017 CT dtd 15.09.2017</i></p> <p>(ii) Collection of tax at source</p> <p>(iii) Registration of persons required to collect tax at source</p> <p>(iv) Filing of return by a person required to deduct tax at source</p> <p>(v) Submission of statement of supplies through an e-commerce operator</p> <p>(vi) Categories of supply of goods, tax on which is payable on reverse charge basis under section 9(3)</p> <p>(vii) Chapter XVI: E-Way Rules [Rules 138-138D] of CGST Rules, 2017</p> <p>2. IGST Act, 2017</p> <p>Categories of supply of goods, tax on which is payable on reverse charge basis under section 5(3)</p>

TOPICS TO BE EXCLUDED FROM IDT-GST-CUSTOMS 2-VOL. BOOK FOR MAY 2018

Ch. No.	Chapter Name	Exclusions
1 to 10	Introduction, person, supply, related concepts, charge, time of supply, place of supply, valuation, inter/intra-state	<i>GST cess & UTGST act provisions not to be studied</i> [rest others to be studied fully]
11	Import & Export; Export Incentives And Zero-Rated Supply & Sezs	<i>para 11.6</i>
12	Threshold Exemption, Composition Scheme & Exemptions For Goods	<i>paras 12.6 & 12.8</i>
13	Person Liable To Pay Tax And Reverse Charge	<i>para 13.5</i>
14	Tax Deduction At Source (Tds), Tax Collection At Source (Tcs) & E-Commerce Operators	<i>paras 14.7</i>
15 to 18	input tax credit	<i>no exclusion</i> <i>[everything to be studied]</i>
19	Taxation Of Services : Sector-wise/Business-Wise Analysis	<i>rates of services not to be studied as <u>rates of services will be given in exam question</u> — rest all viz. rcm & exemptions for services are to be studied — <u>in numericals only exempt or non-exempt to be studied</u></i>
20	Administration Of Gst & Registration Under Gst	<i>exclude topics on tds, tcs and e-commerce operator</i>
21	Invoices, Accounts & Records And Payment, Interest & Accounting Entries	<i>no exclusion</i>
22	Returns & Assessment	<i>exclude topics on tds, tcs and e-commerce operator</i>
23 to 29	other procedures	<i>no exclusion</i> <i>[to be studied fully]</i>

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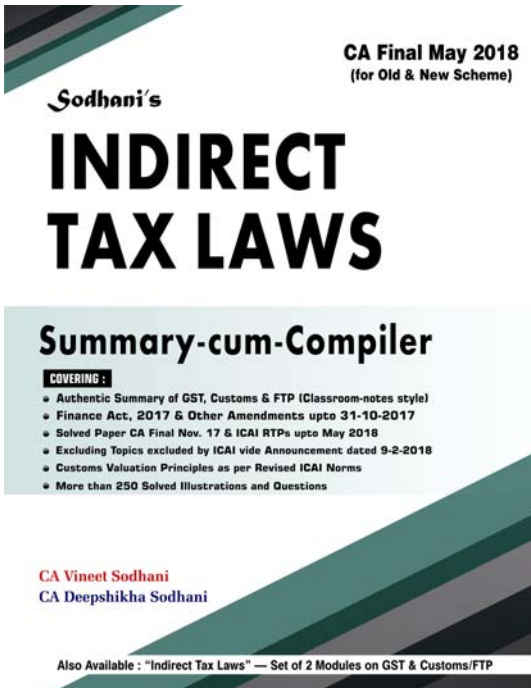
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1.	Sunday, 25-Feb-2018	3 hrs [8-11 am]	TestM18N IDT-01	GST Chapters 1 to 14** of M1 [**See Chapterisation covered separately]	100	04-Mar-2018
2.	Sunday, 11-Mar-2018	3 hrs [8-11 am]	TestM18N IDT-02	GST Chapters 15 to 29** of M1 [**See Chapterisation covered separately]	100	18-Mar-2018
3.	Thursday, 22-Mar-2018	3 hrs [10am-1pm]	TestM18N IDT-03	Customs & FTP Ch. 1 to 10** of M2 [**See Chapterisation covered separately]	100	25-Mar-2018
4.	Sunday, 15-Apr-2018	3 hrs [8-11 am]	TestM18N IDT-04	Full Course	100	19-Apr-2018

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