



**THE INSTITUTE OF
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CIRCULAR

Sub: Relevant information for June 2018 term of examination.

(1) Applicability of Finance Act 2017

(i) For June 2018 term of examination , provisions of Finance Act 2017 shall be applicable for Paper 7- Direct Taxation(Intermediate), Paper 11- Indirect Taxation(Intermediate), Paper 16- Direct Tax Laws and International Taxation(Final) and Paper 18- Indirect Tax Laws & Practice(Final)

(ii) For Paper 11- Indirect Taxation(Intermediate), and Paper 18- Indirect Tax Laws & Practice(Final)

please also refer to Notification dated Ref No GST/2/8/2017 dated 16 August 2017.

(iii) Change/amendment in any provision/law/statue relating to Indirect Taxation six months prior to examination would be applicable.

(2) Companies(Cost Records and Audit) Rules, 2014 as amended till 20th Dec 2017 is applicable for June 2018 examination. Also CAS 1-24 including Limited Revision of CAS is applicable for June 2018 term of examination.

Detailed clarification for June 2018 Examination will be uploaded shortly.

Arnab Chakraborty

(CMA Arnab Chakraborty)

Secretary (Acting) & Senior Director (Studies, Admin & HR)

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