

Study Guidelines for November 2019 examination

Final (New) Course Paper 8: Indirect Tax Laws

List of topic-wise exclusions from the syllabus

(1)	(2)	(3)
S. No. in the syllabus	Topics of the syllabus	Exclusions (Provisions which are excluded from the corresponding topic of the syllabus)
Part-I: Goods and Services Tax		
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 including reverse charge; Exemption from tax; Composition levy	(i) Rate of tax prescribed for supply of goods* (ii) Rate of tax prescribed for supply of services* (iii) Exemptions for supply of goods (iv) Categories of supply of goods, tax on which is payable on reverse charge basis
1(v)	Input tax credit	(i) Manner of determination of input tax credit in respect of inputs, input services and capital goods and reversal thereof in respect of real estate projects (ii) Manner of reversal of credit of additional duty of customs in respect of Gold dore bar
1(vii)	Procedures under GST including registration, tax invoice, credit and debit notes, electronic way bill, accounts and records, returns, payment of tax including tax deduction at source and tax collection at source, refund, job work	(i) Furnishing of GSTR-2, GSTR-1A, GSTR-3, GSTR-7, GSTR-8 (ii) Claim of input tax credit and provisional acceptance thereof (iii) Matching, reversal & reclaim of input tax credit (iv) Matching, reversal & reclaim of reduction in output tax liability
1(xvi)	Other Provisions	Transitional Provisions
Part-II: Customs & FTP		
1.(v)	Officers of Customs; Appointment of customs ports, airports etc.	Completely excluded
1.(vii)	Provisions relating to coastal goods and vessels carrying coastal goods	
1.(viii)	Warehousing	
1.(x)	Demand and Recovery	
1.(xi)	Provisions relating to prohibited goods, notified goods, specified goods, illegal importation/exportation of goods	

1.(xii)	Searches, seizure and arrest; Offences; Penalties; Confiscation and Prosecution	
1.(xiii)	Appeals and Revision; Advance Rulings; Settlement Commission	
1.(xiv)	Other provisions	

***Rates specified for computing the tax payable under composition levy and special rate of tax prescribed under Notification 2/2019 CT (R) dated 07.03.2019 [Effective rate 6% - CGST 3% & SGST 3%] are included in the syllabus.**

Notes:

- (1) Amendments made by the Central Goods and Services Tax (Amendment) Act, 2018 and Integrated Goods and Services Tax (Amendment) Act, 2018 [hereinafter referred to as CGST (Amendment) Act, 2018 and IGST (Amendment) Act, 2018 respectively], which are effective as on 30.04.2019, are applicable for November 2019 examination. Consequently, section 8(b), section 17, section 18 and section 20(a) of CGST (Amendment) Act, 2018 which have not been made effective till 30.04.2019 are not applicable for November 2019 examination.

Further, any amendment made by the CGST (Amendment) Act, 2018 or IGST (Amendment) Act, 2018 in any of the topics excluded from the syllabus by way of Study Guidelines as mentioned above, are also excluded. For instance, section 28 of the CGST (Amendment) Act, 2018 which has amended section 140 of the CGST Act, 2017 is not applicable for November 2019 examination as section 140 covered under “Chapter XX – Transitional Provisions” has been excluded from the syllabus by way of Study Guidelines as mentioned above.

- (2) In the above table, in respect of the topics of the syllabus specified in column (2) the related exclusion is given in column (3). Where an exclusion has been so specified in any topic of the syllabus, the provisions corresponding to such exclusions, covered in other topic(s) forming part of the syllabus, shall also be excluded.
- (3) October 2018 edition of the Study Material is relevant for November 2019 examinations. The amendments made by (i) the CGST Amendment Act, 2018 and IGST Amendment Act, 2018 as also the notifications and circulars issued between 01.11.2018 and 30.04.2019 in GST laws and (ii) the notifications and circulars issued between 01.05.2018 and 30.04.2019 in customs law, to the extent covered in the Statutory Update for November 2019 examination alone shall be relevant for the said examination. The Statutory Update have been hosted on the BoS Knowledge Portal.
- (4) Amendments have been made with regard to GST rate on real estate sector in pursuance of the decisions taken by the GST Council in its 33rd and 34th meetings held on 24.02.2019 and 19.03.2019 respectively. In this regard, it may be noted that rate of tax prescribed for supply of services and manner of determination of input tax credit in respect of inputs, input services or capital goods and reversal thereof in respect of real estate projects have been excluded from the syllabus vide Study Guidelines. The remaining amendments made in relation to real estate sector to the extent covered in the Statutory Update for November 2019 examination alone shall be relevant for the said examination.
- (5) The entire content included in the October 2018 edition of the Study Material, **except** the exclusions mentioned in the table above, and the Statutory Update for November 2019 examination shall be relevant for the said examination.