

Study Guidelines for May 2020 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(iv)	Time and Value of supply	Value of supply in cases where Kerala Flood Cess is applicable.
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 and GSTR-3 (ii) Matching, reversal & reclaim of input tax credit (iii) 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) Applicability of the Finance (No. 2) Act, 2019

- (i) **Part I : GST** - Except the amendment made in section 54 of the Central Goods and Services Tax Act, 2017 [hereinafter referred to as CGST Act, 2017] and the retrospective amendments made in rate Notification Nos. 2/2017 CT (R) & 2/2017 IT (R) both dated 28.06.2017 (for goods), amendments made by the Finance (No. 2) Act, 2019 in the CGST Act, 2017 and Integrated Goods and Services Tax, 2017 [hereinafter referred to as IGST Act, 2017] have not become effective till 31.10.2019.

Therefore, only the amendment made in section 54 of the CGST Act, 2017 is applicable for May 2020 examinations; all the remaining amendments made by the Finance (No. 2) Act, 2019 in the CGST Act and the IGST Act, 2017 are not applicable for May 2020 examinations. It may be noted that since rate of tax on goods is specifically excluded from the syllabus, retrospective amendments made in the rate Notification Nos. 2/2017 CT (R) & 2/2017 IT (R) both dated 28.06.2017 are also excluded from the syllabus.

- (ii) **Part II: Customs & FTP** - The amendments made by the Finance (No. 2) Act, 2019 in the Customs Act, 1962 and the Customs Tariff Act, 1975 have become effective from 01.08.2019 and hence, the same are applicable for May 2020 examinations.
- (iii) Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 introduced vide Chapter V of the Finance (No. 2) Act, 2019 is not applicable for May 2020 examinations.

- (2) The former State of Jammu & Kashmir has been reorganized as the new Union Territory of Jammu and Kashmir and the new Union Territory of Ladakh on 31st October 2019. Such reorganisation, to the extent relevant in the context of GST law, shall not be applicable for May 2020 examination.
- (3) 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 2019 edition of the Study Material is relevant for May 2020 and November 2020 examinations. The amendments in the GST law and in the customs law and FTP - made after the issuance of this Study Material - to the extent covered in the Statutory Update for May 2020 examination alone shall be relevant for the said examination. The Statutory Update will be hosted on the BoS Knowledge Portal.
- (4) The entire content included in the October 2019 edition of the Study Material (except the exclusions mentioned herein) and the Statutory Update for May 2020 examination shall be relevant for the said examination.