

**Institute's Publications/Pronouncements applicable for CA Final
Examination May, 2012**

Paper 7 : Direct Tax Laws

1. The Study Material and Practice Manual for Paper 7: Direct Tax Laws (A.Y.2012-13), as amended by the Finance Act, 2011 (relevant for A.Y.2012-13) and significant notifications/ circulars/other legislations up to 30.6.2011. The Study Material contains three volumes. Volume III is the Practice Manual.
2. Final Course - Supplementary Study Paper – 2011, which explains the amendments made by the Finance Act, 2011 (relevant for A.Y. 2012-13) and significant notifications/circulars issued between 1.5.2010 and 30.6.2011 [Portions relating to Direct Tax Laws].
3. Revision Test Paper (RTP) for May 2012 examination - The significant amendments made by circulars/notifications issued between 1.7.2011 and 31.10.2011 and significant recent Supreme Court and High Court rulings would be given in the RTP for May, 2012 examination.

Paper 8 : Indirect Tax Laws

1. The Study Material and Practice Manual for Paper 8: Indirect Tax Laws, as amended by the Finance Act, 2011 and significant notifications/circulars/other legislations up to 30.6.2011. The Study Material contains three volumes. Volume III is the Practice Manual.
2. Final Course – Supplementary Study Paper – 2011, which explains the amendments made by the Finance Act, 2011 and significant amendments made by notifications and circulars issued between 1.5.2010 and 30.6.2011 [Portions relating to Indirect Tax Laws]
3. Revision Test Paper (RTP) for May 2012 examination - The significant amendments made by circulars/notifications issued between 1.7.2011 and 31.10.2011 and significant recent Supreme Court and High Court rulings would be given in the RTP for May, 2012 examination.
4. In respect of taxable services covered in the syllabus, students should be examined only in respect of the following taxable services:
 - Intellectual Property Services
 1. Franchise services
 2. Intellectual property services

- **Financial services**
 - 3. Banking & other financial services
 - 4. Credit rating agency's services
 - 5. Stock broking services
- **Transport of goods services**
 - 6. Goods transport agency's services
 - 7. Courier services
 - 8. Mailing list compilation and mailing services
 - 9. Transport of goods by air services
 - 10. Clearing and forwarding agent's services
 - 11. Cargo handling services
 - 12. Custom house agent's services
 - 13. Storage and warehousing services
 - 14. Transport of goods through pipeline or other conduit
 - 15. Transport of goods by rail services
- **Professional Services**
 - 16. Practising Chartered Accountant's services
 - 17. Management or business consultant's services
 - 18. Technical testing and analysis services
 - 19. Market research agency's services
 - 20. Legal consultancy services
 - 21. Public relations services
- **Real estate & infrastructure services**
 - 22. Construction in respect of commercial or industrial buildings or civil structures
 - 23. Construction services in respect of residential complexes
 - 24. Architect's services
 - 25. Real estate agent's services
 - 26. Site preparation and clearance, excavation, earthmoving and demolition services

- 27. Interior decorator's services
- 28. Renting of immovable property services
- Business services
 - 29. Business auxiliary services
 - 30. Business support services
 - 31. Manpower recruitment agent's services
 - 32. Management, maintenance or repair services