

**Institute's Publications/Pronouncements applicable for CA Final
Examination November, 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. **Select cases in Direct and Indirect Tax Laws** – An Essential reading for the Final November 2012 Examination [Portions relating to Direct Tax Laws].
4. **Revision Test Paper (RTP) for November 2012 examination** - The significant amendments made by circulars/notifications issued between 1.7.2011 and 30.4.2012 are given in the RTP for November, 2012 examination.

Note – The above publications on direct tax laws have been hosted at the BOS Knowledge Portal on the Institute's website www.icaai.org.

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.

Note: Although all the taxable services are covered in the Study Material, it may be noted that students would 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

Students may further note that Point of Taxation Rules, 2011 as covered in the Study Material will apply for November, 2012 examinations.

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. **Select cases in Direct and Indirect Tax Laws** – An Essential reading for the Final November 2012 Examination [Portions relating to Indirect Tax Laws].
4. **Revision Test Paper (RTP) for November 2012 examination** - The significant amendments made by circulars/notifications issued between 1.7.2011 and 30.4.2012 would be given in the RTP for November, 2012 examination.