

**Applicability of Legislative Amendments/Circulars etc.
for November, 2013 – Final Examination**

Paper 7 : Direct Tax Laws & Paper 8 : Indirect Tax Laws

Applicability of Finance Act, Assessment Year etc. for November, 2013 Examination

(1)	The amendments made by the Finance Act, 2012 in Direct Tax Laws & Indirect Tax Laws;
(2)	The provisions of Direct Tax Laws as applicable for the assessment year 2013-14 ;
(3)	The significant notifications and circulars issued upto 30th April, 2013 (DTL and IDTL).

(The Study Materials of Direct Tax Laws and Indirect Tax Laws relevant for May, 2013 and November, 2013 examinations are updated based on the provisions of law as amended by the Finance Act, 2012 and significant circulars and notifications issued up to 30.6.2012. The amendments made by the Finance Act, 2012 and notifications and circulars issued between 1.7.2011 and 30.6.2012 are also separately discussed in the publication "Supplementary Study Paper-2012". The publication "Select Cases in Direct and Indirect Tax Laws" relevant for November 2013 examination contains a discussion of recent significant select cases in Direct and Indirect Tax Laws.)