Annexure 'A'

SYLLABUS

PAPER 8 : INDIRECT TAX LAWS

(One paper – Three hours – 100 marks)

Level of Knowledge*:* Advanced knowledge

Objectives:

(a) To gain advanced knowledge of the principles of the laws relating to central excise, service tax and customs

(b) To acquire the ability to apply the knowledge of the provisions of the above-mentioned laws to various situations in actual practice

Contents:

Section A: Central Excise (25 marks)*

Central Excise Act, 1944 and the Central Excise Tariff Act, 1985

Section B: Service Tax & Goods and Services Tax (50 marks)

I. Service Tax (40 marks)*

Law relating to service tax as contained in the Finance Act, 1994 as amended from time to time

II. Overview of GST (10 marks)

- GST in India: An Introduction
- Basic Concepts – Supply, Composite and Mixed supplies, Charge of tax

Section C: Customs (25 marks)

Customs Act, 1962 and Customs Tariff Act, 1975 and Foreign Trade Policy to the extent relevant to indirect tax laws

Notes:

(1) With respect to Overview of GST as covered in Section B: Service Tax and Goods and Services Tax, only a working level of knowledge is expected from students. If any new legislation(s) is enacted in place of existing legislations relating to central excise, customs and service tax, the syllabus will accordingly include such new legislation(s) in place of the existing legislations with effect from the date to be notified by the Institute. Similarly, if any existing legislation ceases to have effect, the syllabus will accordingly exclude such legislation with effect from the date to be notified by the Institute.

***(2)** On account of inclusion of Overview of GST in the syllabus, certain topics have been excluded from central excise and service tax which have been notified separately. Students will not be examined with reference to the provisions relating to any of those excluded topics.