



**THE INSTITUTE OF  
COST ACCOUNTANTS OF INDIA**  
(STATUTORY BODY UNDER AN ACT OF PARLIAMENT)  
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Ref: GST/1/8/2017

August 16, 2017

**NOTIFICATION**

**Sub: Inclusion of GST in Paper No. 18 Indirect Tax Laws & Practice  
under Syllabus 2016 for December 2017 Term of Examination.**

**This is to notify that with the approval of Council Goods and Service Tax (GST) is included in Paper 18 - Indirect Tax Laws & Practice -Syllabus 2016 for December 2017 term of examination for 20 marks.**

Considering the significance of GST and development towards its implementation “**GST-An OVERVIEW**” is included for 20 marks in **Syllabus 2016 Group 4 Paper 18- Indirect Tax Laws & Practice in December 2017 term of examination.**

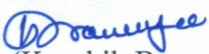
With the inclusion of GST, the Syllabus for Paper No. 18 under syllabus 2016 for December 2017 term is restructured as follows:

	Changed Weightage
Central Excise	15%
Customs Law	10%
Service Tax	20%
“ <b>GST-An OVERVIEW</b> ”	20%
FTP	10%
CST & VAT	5%
Case Study	20%

**It is also clarified that GST is not included in :**  
**Paper No. 11(Indirect Taxation)-under Syllabus 2012**  
**Paper No. 11 (Indirect Taxation) – under Syllabus 2016,**  
**Paper 16 (Tax Management and Practice)- under Syllabus 2012 .**

The Syllabus is annexed. For benefit of the students, additional reading material is uploaded under Supplementary – for December 2017 term of examination.

All concerned to make appropriate advisory and facilitate to the students.

  
(Kaushik Banerjee)  
Secretary

**e-distribution to:**

- 1) All Regional Councils of the Institute- for information and necessary action
- 2) All Chapters of the Institute- for information & necessary action
- 3) All CMA Support Centres of the Institute
- 4) Secretariat- kind information and records
- 5) All HODs in Headquarters including Delhi Office, Hyderabad Centre of Excellence- for kind information.
- 6) IT Dept- requested to upload this information in the website as appropriate.



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## Annexure

### GST- An Overview

20 marks

*Basic Knowledge is expected from students*

### Syllabus

1. Introduction to Goods and Service Tax (GST)

1.1 Key Concepts

2. Taxes Under GST

2.1 Central Goods and Service Tax

2.2 State Goods and Service Tax

2.3 Union Territory Goods and Service Tax

2.4 Integrated Goods and Service Tax

2.5 Cess

3. Registration

3.1 Threshold for Registration

3.2 Regular Tax Payer

3.3 Composition Tax Payer

3.4 Casual Taxable Person

3.5 Non-Resident Taxable Person

3.6 Unique Identification Number

3.7 Registration Number Format

4. Supply

5. Time of Supply

6. Value of Supply

7. Place of Supply

7.1 Concepts of Place of Supply

7.1.1 Interstate Supply

7.1.2 Intrastate Supply

7.1.3 Export of Service

7.1.4 Export of Goods

7.1.5 Import of Service

7.1.6 Import of Goods

*W. Sanyal*





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7.2 Place of Supply of Goods

- 7.2.1 Where there is movement of goods
- 7.2.2 Where there is no movement of goods
- 7.2.3 Where goods are installed or assembled
- 7.2.4 Where goods are shipped on board
- 7.2.5 Bill To / Ship To

7.3 Place of Supply of Services

- 7.3.1 General Rule
- 7.3.2 Exceptions

8. Input Tax Credit

- 8.1 Input tax credit process
- 8.2 Negative List for Input tax credit
- 8.3 Input Tax Credit Utilization
- 8.4 Input Tax Credit Reversal

9. Payment of Taxes

- 9.1 Electronic Liability Register
- 9.2 Electronic Credit Ledger
- 9.3 Electronic Cash Ledger
- 9.4 Unique Identification Number

10. Returns

*W. Sanyal*