



Institute of Chartered Tax Practitioners India

313,26th Cross,9th Main Road, Banshankari II Stage, Bengaluru Karnataka-India, 50070

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Subject syllabus coverage & learning outcomes: Indirect Tax Laws Compliances

Learning Outcome	<ol style="list-style-type: none">1. Full Knowledge and understanding of Indirect tax laws (Act & Rules)2. Must be able to do registration, returns, cancellation work under Indirect tax laws3. Must handle all the post filing assessment work, appeal review /revision work till various Tax Tribunals , must be conversant with practice procedures involved4. Must be able to advice on tax Planning5. Must be able to demonstrate expert level proficiency in handling tax matters	
Sr No	Particulars	Syllabus Coverage
1	GST Introduction	GST Act & rules- Focusing on <ul style="list-style-type: none">• Scope, Applicability,• Theory & scheme of Law• Computational Problems• Returns / rectifications• Appearance before adj Authorities• Audits• Various Assessments• Appeals& revisions• Survey/Raid• Offences & Penalties• Advanced Rulings• Settlement Commission• Dispute Resolutions• Transitions provisions• GST procedure Manuals
2	Taxable Event- Supply	
3	Charge of GST	
4	Exemptions	
5	Place, Time & Value of Supply	
6	Input Tax Credit	
7	Registration, Invoice, Debit & Credit Notes	
8	Accounts & Records	
9	Payment of Tax, Interest etc	
10	TDS & TCS	
11	Returns under GST	
12	Refunds	
13	Job Work	
14	E Commerce operators	
15	Assessment & Audit	
16	Inspection, Search & Seizure ,Arrest	
17	Demands & Recovery	
18	Reverse Charge	



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19	Offences and Penalties	
20	Appeals & Revision	
21	Advance Rulings	
22	Misc & Transitional Provisions	
Sr No	Indirect Tax Laws Compliances – Customs Act & Foreign Trade Policy	Syllabus Coverage
1	Levy & Exemptions of Duty	Import Export Management
2	Types of Duties	Focusing on
3	Classification of Goods	1) Foreign Trade Policy,
4	Valuation	2) Custom Procedures
5	Import & Export provisions	3) International Trade Practices
6	Warehousing, DBK	
7	Demand & Recovery	
8	Refunds	
9	Prohibited Imports, Search Seizures Arrest	
10	Confiscation & Penalties	
11	Offences & Prosecution	
12	Appeals & Revisions	
13	Settlement Commission	
14	Advance Ruling	
15	Misc. Provisions	
16	FTP	



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Exam Structure -

Section	Type of Question	Area examined	Marks
A	15 Multiple choice questions 2 marks each	Entire syllabus	30
B-1	10 mark question	Computation of GST Liability of Trading entity	10
B-2	10 mark question	Computation of GST Liability of Manufacturing entity	10
B-3	10 Mark question	Computation of GST Liability of Service Provider/ Works contractor	10
B-4	Three 5 mark questions	Descriptive questions on assessments, administration & procedure of GST act	15
C-1	Three 5 mark questions	Descriptive questions on assessments, administration & procedure of Customs act & FTP	15
C-2	5 mark question	Computation of Import Duty	5
C-3	5 mark question	Computation of Export Duty	5

(*All questions compulsory no optional questions given)**