

Exclusions from syllabus of Indirect Tax Laws of CA Final
ICAI Notification dt. 09/02/2018

(1)	(2)	(3)	(4)
S. No. in the syllabus	Topics of the syllabus	Exclusions (Provisions which are excluded from the corresponding topic of the syllabus)	Corresponding page no. of notes
1(ii)	Levy and collection of CGST and IGST – Application of CGST/IGST law; Concept of supply including composite and mixed supplies, inter-State supply, intra-State supply, supplies in territorial waters; Charge of tax; Exemption from tax; Composition levy	CGST Act, 2017 & IGST Act, 2017 (i) Rate of tax prescribed for supply of goods (ii) Rate of tax prescribed for supply of services (iii) Exemptions for supply of goods	(i) Pg 76 (Module I) (ii) Pg 76 (Module I) (iii) Pg 80 (Module I)
1(vii)	Procedures under GST – All procedures including registration, tax invoice, credit and debit notes, electronic way bill, accounts and records, returns, payment of tax including reverse charge, refund, job work	CGST Act, 2017 and CGST Rules, 2017 (i) Tax deduction at source except the provisions made effective vide <i>Notification No. 33/2017 CT dated 15.09.2017</i> (ii) Collection of tax at source (iii) Registration of persons required to collect tax at source (iv) Filing of return by a person required to deduct tax at source (v) Submission of statement of supplies through an e-commerce operator (vi) Categories of supply of goods, tax on which is payable on reverse charge basis under section 9(3) (vii) Chapter XVI: E-Way Rules [Rules 138- 138D] of CGST Rules, 2017 IGST Act, 2017 Categories of supply of goods, tax on which is payable on reverse charge basis under section 5(3)	(i) Pg 72 (Module II) (Sec 51) (ii) Pg 74 (Module II) (Sec 52) (iii) Pg 12 (Module II) (Rule 12) (iv) Pg 50 (Module II) (Rule 66) (v) Pg 50 (Module II) (Rule 67) (vi) Pg 204 (Module I) & Pg 58 (Sec 9(3)) (vii) Not Covered Pg 270 (Module I) (Sec 5(3))