

*Exclusions:*  
*CA Final - Nov 19 Exams Onwards*

FR – New Course

SFM – New Course

IDT – Old and New Course

# IDT – Exclusions – Old & New Course

- Chapter 1 – Unit 1 – Sections 3, 4, 5 & 6 Excluded (Related to Officers of Customs)
- Chapter 5 – Unit 1 – Sections 7 & 8 Excluded (Related to Appointment of customs ports, airports etc)
- Chapter 5 – Entire Unit 2 Excluded (Provisions relating to Coastal Goods)

# IDT – Exclusions – Old & New Course

- Chapter 6 – Warehousing - Entire Chapter Excluded
- Chapter 8 – Demand and Recovery – Entire Chapter Excluded
- Chapter 10 – Provisions Relating to Illegal Import, Export, Confiscation & Allied Provisions - Entire Chapter Excluded

# IDT – Exclusions – Old & New Course

- Chapter 11 – Appeals and Revision - Entire Chapter Excluded
- Chapter 12 – Settlement Commission – Entire Chapter Excluded
- Chapter 13 – Advance Rulings - Entire Chapter Excluded

# IDT – Exclusions – Old & New Course

- Chapter 14 – Miscellaneous Provisions - Entire Chapter Excluded (Section 141 to 161)
- However - Customs Audit – Section 99A can be studied on conservative basis.

# FR – Exclusions – New Course

- Chapter 1 – Entire Excluded - Application of existing Accounting Standards i.e., AS 15, 21,23, 25, 27 and 28
- Chapter 2 – Entire Excluded - Application of Guidance Notes issued by ICAI on specified accounting aspects

# FR – Exclusions – New Course

## *Few Topics of 6<sup>th</sup> Module Excluded:*

- Accounting for Carbon Credits and related Guidance Note
- Accounting for E-commerce Business and related Guidance Note
- Human Resource Reporting
- Value Added Statement
- Expert Advisory Committee (EAC) Opinions

# SFM – Exclusions – New Course

## Topics Excluded (Theory Based Few Topics):

- Indian Financial System
- International Financial Centre (IFC)
- Small & Medium Enterprises