

Applicability of the legislative amendments and notifications and circulars in Indirect Taxes for Practical Training Assessment

The cut off date for the applicability of the legislative amendments as well as the amendments made vide notifications and circulars in indirect tax laws for the purpose of practical training assessment is as under:

<p>For the assessments to be conducted during the period between June and October</p> <p>For example, for assessments to be conducted from June 2022 to October 2022, the cut off date for applicability of amendments will be 30th April 2022, i.e. for assessments conducted during this period, questions will have to be answered on the basis of the position of law as amended up to 30.04.2022</p>	<p>30th April</p>
<p>For the assessments to be conducted during the period between December and April</p> <p>For example, for assessments to be conducted from December 2022 to April 2022, the cut off date for applicability of amendments will be 31st October 2021, i.e. for assessments conducted during this period, questions will have to be answered on the basis of the position of law as amended up to 31.10.2021.</p>	<p>31st October</p>