

## **Applicability of the legislative amendments and notifications and circulars in Indirect Taxes for Practical Training Assessments**

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:

For the assessments to be conducted during the period between June and October	30th April
For example, for assessments to be conducted from June 2021 to October 2021, the cut off date for applicability of amendments will be 30th April 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 30.04.2021	
For the assessments to be conducted during the period between December and April	31st October
For example, for assessments to be conducted from December 2020 to April 2021, the cut off date for applicability of amendments will be 31st October 2020, 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 31.10.2020	

Director, Board of Studies