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1st May, 2019

EXAMINATION FOR CONFIRMATION OF ENROLLMENT OF GST PRACTITIONERS

The National Academy of Customs, Indirect Taxes and Narcotics (NACIN) has been authorized to conduct an examination for confirmation of enrollment of Goods and Services Tax Practitioners (GSTPs) in terms of the sub-rule (3) of Rule 83 of the Central Goods and Services Tax Rules, 2017, vide Notification No. 24/2018-Central Tax dated 28.5.2018.

The GSTPs enrolled on the GST Network under sub-rule (2) of Rule 83 and covered by clause (b) of sub-rule (1) of Rule 83, i.e. those meeting the eligibility criteria of having enrolled as sales tax practitioners or tax return preparer under the existing law for a period not less than five years, are required to pass the said examination before 31.12.2019 in terms of Notification no. 03/2019-Central Tax dated 29.01.2019. Two such examinations for such GSTPs have already been conducted on 31.10.2018 and 17.12.2018. The next examination for them shall be conducted on 14.06.2019 from 1100 hrs to 1330 hrs at designated examination centers across India.

It will be a Computer Based Exam. The registration for the exam can be done by the eligible GSTPs on a registration portal, link of which will be provided on NACIN and CBIC websites. The registration portal for exam scheduled on 14.06.2019 will be **activated on 21st May, 2019** and will remain open up to **4th June, 2019**. For convenience of candidates, a help desk will also be set up, details of which will be made available on the registration portal. The applicants are required to make online payment of examination fee of Rs. 500/- at the time of registration for this exam.

Pattern and Syllabus of the Examination

PAPER: GST Law & Procedures:

Time allowed: 2 hours and 30 minutes
Number of Multiple Choice Questions: 100
Language of Questions: English and Hindi
Maximum marks: 200
Qualifying marks: 100
No negative marking

Syllabus:

1. Central Goods and Services Tax Act, 2017
2. Integrated Goods and Services Tax Act, 2017
3. State Goods and Services Tax Acts, 2017
4. Union Territory Goods and Services Tax Act, 2017
5. Goods and Services Tax (Compensation to States) Act, 2017
6. Central Goods and Services Tax Rules, 2017
7. Integrated Goods and Services Tax Rules, 2017
8. All State Goods and Services Tax Rules, 2017
9. Notifications, Circulars and orders issued from time to time

Note: As GST Law and Procedures are still evolving, the various items of the above syllabus will be considered as on 1.4.2019 for the purpose of this examination.