

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 31.12.2018 in terms of second proviso to Rule 83(3). The first examination for such GSTPs has already been conducted on 31.10.2018. The next examination for them shall be conducted on 7.12.2018 from 1100hrs to 1330 hrs at designated examination centres 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 7.12.2018 will be activated on 16th November, 2018 and will remain open up to 25rd November 2018. 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 1.9.2018 for the purpose of this examination.