

Final Course
Study Material
(Modules 1 to 4)

Paper 5
Indirect Tax Laws
Part – I: Goods and Services Tax
Module – 3

**(Relevant for May, 2025 and
November, 2025 examinations)**



BOARD OF STUDIES
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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Edition	:	November, 2024
Committee/Department	:	Board of Studies
E-mail	:	bosnoida@icai.in
Website	:	www.icai.org
Price	:	₹ /- (For All Modules)
ISBN No.	:	978-93-48313-47-8
Published by	:	The Publication & CDS Directorate on behalf of The Institute of Chartered Accountants of India, ICAI Bhawan, Post Box No. 7100, Indraprastha Marg, New Delhi 110 002 (India)
Printed by	:	

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