



DTCC Tree



.....reaching out

National Academy of Direct Taxes
Nagpur

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Newsletter

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In service course: 'Contemporary issues in International Taxation'

The month of January witnessed a wide range of activities in the field of inservice training and the training for the 63rd and 64th Batch of IRS at NADT. For the 63rd Batch, the training in this month was marked by attachments in Mysore and Bangalore as well as coverage of important areas like digital forensics and investigation in regular classroom sessions. The comprehensive training programme for the 64th Batch based on scientific approaches that seek to maximize productivity also commenced. Attempt has been made to give adequate coverage to academics as well as sports and cultural activities .

A course was conducted on the topic '*Contemporary issues in corporate taxation*' in NADT from 24th to 28th January, 2011. It was inaugurated by Shri G.G.Shukla, Director General (Trg.) , NADT. The objective of the course was to address the specific training needs of the officers handling corporate cases.

This interalia included updating officers on recent judicial & tribunal decisions, providing inputs contemporary developments in the field of corporate taxation, discussing current issues & likely solutions, facilitating mutual interaction & exchange of ideas among officers and preparing officers for the future. The topics covered included tax impact of corporate restructurings such as mergers, ac-

quisitions & demergers, tax impact of inter-corporate investments & divestments including cross border transactions, MAT, tax incentives for corporate and IFRS & DTC 2011.

The participants were officers of the ranks of Assistant/Deputy Commissioners and Joint/ Additional Commissioners handling corporate cases including officers posted in company ranges, LTU & Central Ranges assessing corporate cases, ITAT arguing corporate cases and Internal Audit, auditing corporate cases.



63RD BATCH-ATTACHMENTS & ACTIVITIES



For the Officer Trainees of the 63rd Batch, the New Year started with the attachment to IT Dept. Bangalore, CPC and Infosys Development Centre, Mysore

Date:4/11/2010 : The Officer Trainees interacted with senior officers of the Department including the Chief Commissioners of Income Tax posted at Bangalore and the Director General (Investigation).The same afternoon a visit was paid to CPC, Bangalore. The visit highlighted the importance of e-filing and computerization for the Department. The probationers had a first hand experience of how Information Technology was being utilized by the Income Tax department to manage its huge work load efficiently.

Attachment with Infosys Training Centre, Mysore

The Mysore Development Centre is the largest corporate training facility across the globe spread over 350 Acres with the capacity to train approximately 13500 people at the same time. It has three level training structure, first, entry level, second, enhancement which is done on place of posting and the third, at mid career to develop leadership and conducted again at Mysore Development Centre. The session at Infosys was inaugurated by Mr S. Nagarajan and was attended by Ms. Jahanzeb Akhtar, Director, DTRTI, Bangalore.

Date:5/11/2010:The i-STEP (Income Tax Short Term Education Programme) was inaugurated. Group activities were performed for practical learning on team building and psychometric tests on personalities and leader-



ship styles were conducted.

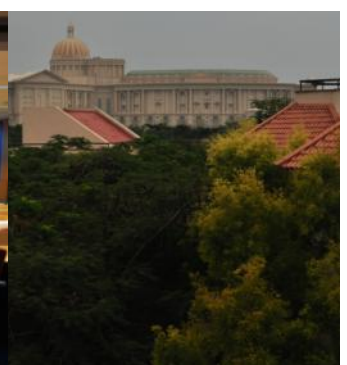
Date:5/11/2010:Sessions on Data Mining and Principles of Integrity were conducted. Many facts regarding Business Intelligence and latest technological advances were communicated. In the evening a visit was also paid to Mysore Palace and Chamundi Hills.

Date:6/11/2010: A session on Projects was conducted with special focus on how to make the proposal, the deliverables that have to be considered and the risks that have to be taken into account. The presenters were experienced and it was a good learning experience for the Officer Trainees.

Other sessions which were conducted during the short-term training programme included lectures on Historical development of Infosys ,learning from leadership and importance of opportunity, integrity, team work, articulation and responsibility.

The probationers were also made aware about the C-LIFE that Infosys stands for; where C is for Customer Delight, L for Leadership by Example, I for Integrity and Transparency, F and E for Fairness and Pursuit of Excellence. Subsequently a session on Branding Infosys was conducted where the Officer Trainees learnt about the Campus Connect Programme of Infosys.

This attachment with a private organization, which was done by the NADT for the first time was found extremely useful by the Officer Trainees and will go a long



Awareness :Dynamics of Assessment,Investigation,Digital Forensics



way in making them a better tax administrator., encouraging them to learn from the best practices followed in the private sector.

Regular sessions

During the month of January, 2011, inputs were given to the Officer Trainees on practical aspects of assessment and investigations. A session on the same was taken by Shri R. Ravichandran,ADG-II. Other sessions included Investigation Techniques by Dr. Shivendu Moharana, Assessment of Contractors and Builders by Shri Ashok Jha,Investigation through Banking Channels by Shri Jitendra Yadav ,Corporate Case Studies by Shri Rajesh Kedia, Burden of Proof and Role of Assessing Officer by Shri R K Gupta and Financial Instruments by Shri R Venkat Subramani.

In addition special classes were conducted on Digital Forensic by Shri Krishan Sastry Pandyala, Ministry of Home Affairs and by the Faculty Members of C-DAC, Trivandrum who also took a test on the subject. The Departmental Examination on Official Language was also conducted .



The **ITD Classes** were also conducted for the 63rd Batch which were done in more systemic and structured manner and were supplemented by lectures from officers working in Directorate of Systems, New Delhi. The Officer Trainees were also given extensive training regarding the working and use of Tally.

Case Study Repository

The process of building up the case study repository continued during the month. The Officer Trainees made case study presentations for 10 minutes on one case identified by them during OJT-II followed by 5 minutes Question and Answer moderated by one of the Faculty Members. Each 'case study' consists of a (a) Scanned copy of Assessment Order (b) Scanned copy of Appellate Orders, if any (c) A report in not less than 1,000 words summarizing the facts of the case, issues of fact/law involved, procedure followed, learning experience etc. (d) Copy of PowerPoint presentation and (e) Video Recording of the presentation. Thus eventually 120 case studies would be generated which would also be useful for subsequent batches.

Thus with the emphasis on the holistic development of the trainee officers' physical, emotional and spiritual capacities, NADT continued with its legacy of imparting quality training to the probationers



TOWARDS MAXIMUM-TRAINING OF 64TH BATCH OF IRS



The 64th Batch training commenced with a balanced focus on academic and non-academic inputs. Formal classroom sessions on Philosophy, Strategy, Operations, Organizational behaviour, Economics and Law were conducted. The NADT Faculty handled sessions on Income Tax, Economics and Statistics. Arrangements have been made with the Lead Institute of Chartered Accountants, Nagpur, active in the training arena to provide active and practical inputs in the area of Accounting, Securities, Money and Financial Markets. In this connection, Shri Firoz Hirani, Shri Dinesh Rathi, Shri Jayakrishnan, Chartered Accountants conducted several sessions. Special English and Hindi classes with the intent to improve language proficiencies have commenced .

Guest lectures

Among the prominent dignitaries who addressed the OTs during the month were: Dr. Abraham Ruby, leading Psychologist on “Creative Leadership”, Dr. Veer Singh, Vice Chancellor, NALSAR University of Law on “Law and Administrative Law”, Shri G. Saimukundhan, FCA, Chennai on “Advanced Accounting and Finance”, Shri G. Sekar, FCA, Chennai on “Direct Taxes Laws”, Prof. V. Gopal, Institute of Management Technology, Nagpur on “Direct Taxes and Financial Management” and Shri Binoy

Shankar, Animation Film Maker on “Computing: Into Comfort Zones”.

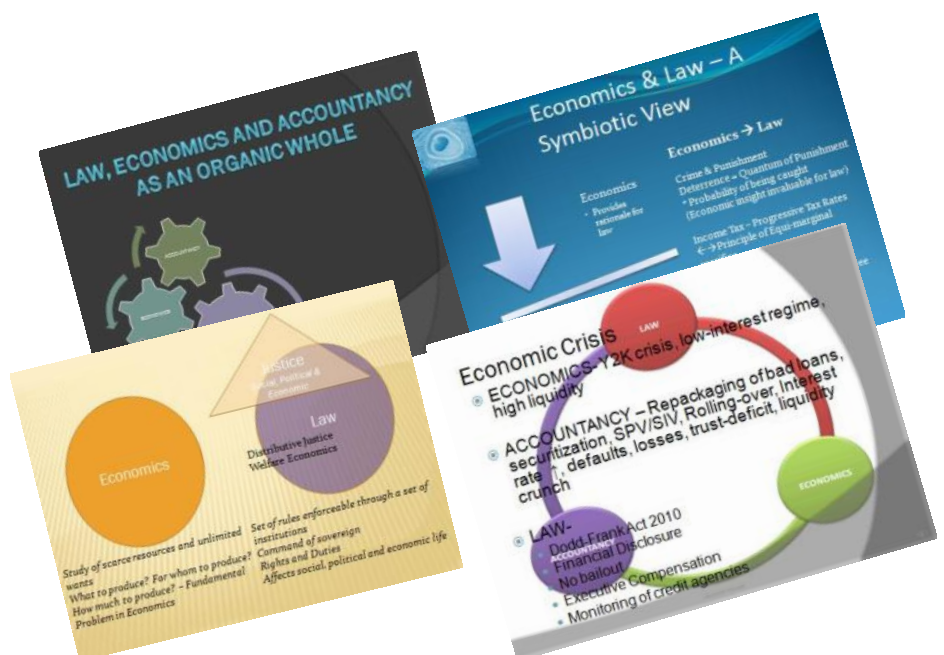
New Internal Evaluation System

A comprehensive internal evaluation system (called the NADT System for Internal Assessment or NSIA) based on cohort, syndicate and house based activities has been activated. The idea being to encourage group-activities, promote internal harmony and national integration and diversify the apprehensions and risks borne out of and academics-related stresses. Several class exercises, including examinations, have been carried out as Cohort-based exercises. Session-briefs are being prepared by the OTs for each

academic session, a new idea introduced.

Houses

Four Houses have been set up with 37 to 38 OTs in each to promote healthy contests and inspirational searches within. The Houses have been named after Shri V. R. Akerkar, Shri V. V. Badami, Shri V. R. Bapat and Shri C. C. Ganapathy, training doyens of yesteryears; Computer Cohorts have been set up separately to help acquire prowess in Computing and IT skills through experiential self-learning.



Making the training vibrant & broadening its contours



Several Activities and Projects through task-specific teams such as a *Water and Energy Conservation Project*, a *Textbook Design and Development Project*, an *Archives Renovation and Reengineering Project*, etc. have been started. The Clubs and Societies have been reorganized under the Hobbies, Cultural, Sports and Hostels Activity Nodes (ANs)

Extra-academic activities

Large numbers of high quality activities are being organized, These include **Brown Bags** (to increase interest and involvement in academics and research), **Inspirations** (to know great work performed or led by great persons, acquire value and enhance personality from these), **Seminars** (to enable team-based presentations with techno-centric audio-visual aids), and **Book Review Sessions** .

A Seminar on the topic “Economics, Law and Accounting as an Organic Whole” was conducted. Akerkar House won the contest .More such Seminars are being planned.

A demonstration Book Review exercise was carried out to showcase talent and to let fellow OTs know how to go about conducting such exercises in critical analysis, critiquing and

potential disagreement in professional and courteous manners.

Sports and cultural

Two events ‘Talent Khoj’ which was an internally organized Sports and Games Activity of the 64th Batch and a Cultural Function called “Junoon” to commemorate the National Republic Day were successfully organized. The “Intax Games, 2011” to be participated in by the OTS of both the 63rd and the 64th Batches commenced and the sports action was successfully completed on 23.01.2011.

Industrial-visit cum field trip

An Industrial Visit-cum-Field Trip to Aurangabad and Jalgaon was carried out wherein the offices and industrial premises of Can-Pack Industries Limited and Jain Irrigation Systems Limited (promoted by Padmashri Shri Bhawarlal Jain) were visited. The learning experiences were profound and ingrained in the OTs the desire to strive harder towards maximizing service.

Thus within the overarching objective of making the training comprehensive the OTs are provided academic inputs, a motivating environment and opportunities to showcase their talent and initiative.



DTRTI NEWS

DTRTI Kolkata

Basic course for the Direct Recruit Inspectors was held between 10 Jan 2011 and 31 Mar 2011. Thirty five direct recruit Inspectors from West Bengal, Orissa, Chhattisgarh and NER, attended the course. During January 2011 MSTU, Kolkata conducted three courses for 18 training days, in which 56 TAs, 30 STAs and 24 OS were trained. MSTU Bhilai conducted a Basic course for the newly recruited TAs during Jan 2011. 12 newly recruited TAs attended the course. Coordination with the C.P.W.D. in the matter of completion of new RTI building at EM Bypass and planning for effective space management and furnishing, is going on regularly. A detailed estimate of providing furniture and furnishing at new RTI building has been submitted to NADT, in consultation with UTIISL. A proposal for computerization of the new RTI building has also been made.

DTRTI Mumbai

In January four training courses were conducted in DTRI Mumbai and MSTU Mumbai and one each in MSTU, Pune and MSTU, Nagpur. The courses conducted in RTI, Mumbai were *Orientation course for newly promoted inspectors, Training course for retiring inspectors, Trainign course for retiring ITOs and Orientation course for newly promoted inspectors. Training programme for upgradation of Group D to Group C and Refresher course for Stenographers* were conducted in MSTU, Pune and MSTU, Nagpur respectively.

DTRTI Chandigarh Round Up



A one day seminar on **Recovery Proceedings for TROs** was conducted on 11.01.2011 for TROs working under the jurisdiction of CCIT (CCA) Chandigarh and New Delhi. The main objective of the course was to provide comprehensive knowledge of the provisions of the recovery and the latest instructions on recovery proceedings. The Faculty members included Sh.L.K.S. Dehiya, Addl.CIT(C)-II, New Delhi and Sh. Bikramjit Singh, ITO, Patiala. Total number of Participants was 31 including 19 participants from Delhi Charge.

A course on **Assessment on Charitable Institutions** was conducted on 17.01.2011 for Addl. CsIT/JCsIT/DCsIT and ACsIT working under the jurisdiction of CCIT (CCA), Chandigarh and New Delhi. Total participants who attended the course was 25. The objective of the course was to give a comprehensive insight into latest income tax provisions regarding



exemptions to charitable institutions. The faculty members included Sh. Girish Ahuja, C.A. New Delhi, Sh. Sambit Tripathy, Addl. DIT (Exemption), New Delhi, Sh. T.N. Singla, C.A and Member VAT Tribunal Chandigarh and Sh. Ravi Shankar, DCIT (Retd.), Advocate Pb. & Hr. High Court..

One day specialized course on **TDS for Addl. CsIT** was conducted on 24.01.2011. The objective of the course is to give a comprehensive insight into latest Income Tax provisions regarding TDS. Total number of participants who attended the course was 23. The faculty member of this course Mr. Kapil Goel is a Chartered Accountant of repute from New Delhi who is an advisor to the ICAI.

A two day specialized course on **International Tax & Transfer Pricing** was conducted from 27 to 28 Jan 2011. The course was for Addl CsIT/ JCsIT/DCsIT and ACsIT and was designed to have a overview of legal pro-



visions of IT Act regarding International Taxation Provisions, Role of Treaties, PE General structure of DTAA & Associated Enterprises etc. The faculty members included Sh. Riteish Parmar, Addl CIT International Taxation, Chandigarh and Sh. V.K. Gupta, Addl. CIT International Taxation, Ahmedabad, Ms. Monika Bhatia, Addl DIT, International Taxation, Delhi, Sh. C.S. Gulati, Addl. CIT, Range-3, Pune, Sh. Ajeet Kumar Jain, Addl. CIT, Transfer Pricing, New Delhi, Sh. Amit Mohan Govil, Addl. CIT, Transfer Pricing, Delhi, Sh. S.P. Singh, Senior Manager DELOITTE. The case studies prepared by Mr Govil deserve special mention as they elucidated each method of making adjustment in a very lucid manner.

The Panel Discussion on issues of Transfer Pricing/International Taxation included Sh. Tejinder Singh, DIT, Transfer Pricing, Pune 2. Sh. S.P. Singh, DELOITTE 3. Sh. Ajeet Kumar Jain, Addl. CIT,

DTRTI Chennai Round up



The focus for the department during the months from January to March is usually on intensifying the direct taxes collections and surveys are a time tested medium for increased tax collection. In view of this, RTI Chennai has been conducting a special programme on Surveys in the month of January every year, as it is the most appropriate time for the officers

too. In line with this, the Survey programme for Assessing Officers was arranged from 17th to 21st January.

Eminent speakers such as Shri Swatantra Kumar, DIT, Kochi, Shri Shri Omkareshwar Chidra, CIT, Chennai, Shri Shaji Jacob, Shri V.Vivekanandan, Shri Selvaganesh, Addl.CsIT, Chennai, Shri B.Saravanan, DCIT, Chennai and Shri K.N.Dhandapani, ACIT, Chennai gave lectures and articulated on the nuances of conducting effective surveys.

Shri J.X. Peter, ACIT, Chennai gave pointers to the officers on handling of computers during the survey operations. Sessions on Tally were also arranged, since it has been a constant demand from the trainees

to concentrate their efforts not only on assessment and time barring work, but also on all other aspects of taxation and managerial functions, such as collection,



The programme was valedicted by Shri Nagaprasad, CIT, Chennai and the participants applauded the efforts of RTI in hosting the survey programme.

The 5th batch at DTRTI Chennai of the 8-week Orientation programme for Newly promoted ITOs (2nd batch in the current calendar) commenced on 20th Jan 2011. 37 ITOs belonging to Tamilnadu and Kerala attended the above programme. Shri Ravindran, CCIT-IV, Chennai inaugurated the programme and counseled the officers

grievance redressal, prompt reporting, housekeeping, etc. They were taken through varied sessions, such as Role Expectancy by Shri D.Dasgupta, CIT, Bhubaneswar. Inputs on interpretation of statute and ITD and Tally applications were also given. the participants were taken on a 2 day visit to Pegasus to strengthen their leadership, communication and team building skills.



DTRTI Ahmedabad Round Up

DTRTI Ahmedabad conducted three training courses in the month of January 2011.

Course on Capital market and derivatives for DCsIT /AC-sIT/ITOs. A training programme viz 'Capital Markets & Derivatives' was coordinated for ITOs to DCITs of Gujarat and Rajasthan Regions during 7.1.2011 to 21.1.2011. Out of 34 nominated Officers, 31 Officers attended the course. The topics covered include Introduction to primary and secondary markets, Indian Economy vis-à-vis Capital Market, Role of Securities Exchange Board of India, various terms used in capital market, discussion on Future & Option trading, Role of Foreign Institutional Investors in Indian Capital Market, Case studies on Assessment of Share Brokers and Investments, Mutual Fund and its Taxability and Commodity Markets in India. During the

programme, real time exposure was given to the participants by arranging a visit to Share Broker's Office, during trading hours, and also to the Ahmedabad Stock Exchange to appraise the participants about the various data maintained by the Regulatory Authorities. During the training programme, expert faculties were invited, like Shri K C Mishra, M.D., Ahmedabad Stock Exchange, Shri Mahesh Gupta, Company Secretary, Shri D. C. Patwari, CIT(A), Ahmedabad and Shri S. S. Panwar, CIT(A), Ahmedabad. The participants have appreciated the content of various topics discussed during the training programme.

Orientation Course for newly promoted ITOs and Sr Qualified Inspectors It's a 40 days' long duration course designed for newly promoted ITOs and Senior Qualified Inspectors has begun during this

month. It is being held from 24.01.2011 to 23.03.2011. As against 39 nominated participants, 24 have attended the course, out of which 2 are from Rajasthan. There are 22 ITOs and 2 Inspectors attending the course. The Course is aimed at empowering the participants with in depth knowledge of Income-tax Act, other related Acts, Examination of Accounts, Computer application including ITD, software skills etc., which will help them in carryout out their functions as Assessing Officer more purposefully and efficiently. Emphasis is also put on the investigation techniques, drafting of orders etc.

A short duration workshop on **Official Language** was held from 10.01.2011 to 12.01.2011 for ITOs of Gujarat and Rajasthan. Out of a total of 33 nominated participant 29 took part out of which 6 were from Rajasthan. During this training were taken on a visit to Gandhi Ashram as well.

Shramdaan Project Identification for the 64th Batch—Lal Bungalow

A Shramdaan Project to convert the derelict "Lal Bungalow" (adjacent to Lumbini Gardens) on campus into a Community gathering space-cum-Club-cum-Vintage spot to showcase NADT's antiquity, history and cultural heritage has been identified. Subsequently a committee of Officer Trainees of the 64th Batch will be formed to study, design and plan the systematic implementation of the Lal Bungalow project.

To,

The NADTree Team

Editor

Dr Vinay Kumar Singh

Additional Director (Faculty and Library)

Managing Editor

R Ravichandran

Additional Director General-II

Editor

N Jayasankar

Additional Director (P&R)-I

Executive Editor: **Sanjay Joseph**, Deputy Director (Faculty),

For any Correspondence /Queries, kindly contact **Dr Vinay Kumar Singh**, Additional Director (Library), National Academy of Direct Taxes, Chhindwara Road, Nagpur -440030. Tele-fax 0712-2584350; E mail- newsletter@nadt.gov.in

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