



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
**NATIONAL ACADEMY OF DIRECT TAXES**  
CHHINDWARA ROAD, NAGPUR- 440 030  
(Phone: 0712-2593547) (Fax: 2582118)

F.No.NADT/P&R/temp faculty/2012-13/1

Nagpur, Dt: 17.04.2012

To,

All Officers

**Sub - Requesting willingness for Temporary Faculty at NADT Nagpur & DTRTIs  
at various centres -reg**

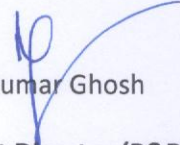
The Training Calendar for FY 2012-13 has been drawn up and as per recent trends the impetus on training has increased year after year. If we look at the schedule of Training Calendar there are so many training courses going in the academy simultaneously, catering to the needs of officers of various cadres. Given the demands of the trainee officers it becomes a challenge to have competent Resource Persons of different fields available at the academy round the year. Now with the increase in batch sizes of newly recruited IRS officers there is huge pressure on the existing faculty to handle such courses. Since there is now ever increasing demand of quality training for our manpower, it becomes more necessary that we have a sufficient number of competent Resource persons, Specialists in the requisite area to handle to the needs of the trainee officers. In order to tide over the problem of Resource Persons it has been decided to have Temporary faculty in our Academy from the officers who are working in the Field Formations/ other offices of department from all across the country. The salient points regarding the concept of **Temporary faculty** are –

- The target population to be trained by Temporary faculty would be ACsIT/ DCsIT/ JCsIT/ AddlCsIT.
- The duration of stay for Temporary faculty at NADT will be for 1 to 2 weeks. The number of lectures may vary from course to course.
- The Temporary faculty will be entitled for Honorarium as per rules.
- The Facility of Library, research and study material, infrastructural support, stay, food etc will be provided at NADT as per rules.
- The training material will be supplied to the Temporary Faculty for reference.
- The Temporary faculty will have to forward copies of their lectures in advance to NADT to **Rajkumar Ghosh, Jt Director (P&R)-I, NADT, Nagpur, 0712/2593547, 07588578501**. Further details if required may be obtained from Sh Rajkumar Ghosh.
- The Officers interested may apply through proper channel and are also requested to kindly send one advance request to NADT by e-mail at [raighosh123@gmail.com](mailto:raighosh123@gmail.com).

- The course material for Induction programme for IRS probationers is given in Annex-A
- For the schedule of various courses offered by the deptt in FY 2012-13 - The Training calendar for NADT and DTRTIs is given at the NADT website at [www.nadt.gov.in](http://www.nadt.gov.in).

This is issued with the approval of DG (Trg) NADT, Nagpur.

Yours faithfully



Rajkumar Ghosh

**Joint Director (P&R)-I**

**NADT, Nagpur**



## **Annexure A – Course material for the Induction programme for IRS probationers**

### **Syllabus for the First and Second Departmental Examinations**

#### **Paper–I: Theoretical Concepts of Direct Taxes Laws (without Books)**

1. Introduction to Macroeconomics and Finance
2. General Principles of Taxation and Fiscal Policy
3. Basic concepts of Law, Administrative Law, Principles of Natural Justice, Evidence and Burden of proof, Interpretation of Statutes
4. Basis of Charge
5. Concept of Income and Heads of Income - Employment Income, Business Income, House Property Income, Capital Gains, Other Sources
6. Aggregation and Set Off
7. Exemptions and Deductions including Trusts
8. Income Tax Authorities and Powers
9. Procedure for Assessment
10. Survey, Search and Seizure
11. Collection and Recovery including TDS Provisions
12. Penalties and Prosecution
13. Appeals
14. Miscellaneous Provisions
15. Other Taxes
16. Special Provisions relating to Taxation of Non Residents and Foreign Companies
17. Basic Concept of International Taxation and Transfer Pricing

## **Paper-II: Practical Application of Direct Taxes Laws (with Books)**

1. Basic Quantitative and Statistical Methods
2. Analysis of Return of Income and its Annexures
3. Computation of Income under various Heads of Income
4. Computation of Deductions and Exemptions
5. Computation of Wealth
6. Computation of Tax and Interest
7. Computation of MAT
8. Computation of Penalty
9. Computation of Relief under Tax Treaties
10. Transfer Pricing Computations

## **Paper-III: Business Laws-I (with Bare Acts)**

1. Indian Contract Act  
Chapter I, Chapter II, Chapter III, Chapter V, Chapter VI
2. Transfer of Property Act  
Chapter-II (Ss.5 to 11, 44 to 53A), Chapter III,  
Chapter-IV (Ss.58,59A,69,73,100, 102,103),  
Chapter-V (Ss. 105 to 108)  
Chapter-VII & VIII
3. Hindu Law  
General Principles of Hindu Law in relation to inheritance Coparcenary, Partitions



and gift particularly under the Mitakshara and Dayabhaga Schools of Hindu Law.

4. Companies Act:

Part-I: Ss. 3 to 4A,

Part-II : Ss.11,12,13,16,17,18,26, 27,31,33,34,43,43A,45.

Part-III: Ss.55, 56, 60 to 63, 69 to 81,

Part-IV: Ss. 82 to 123

Part-VI: Ss.146 to 169, 198 to 201, 205 to 233B, 235,291 to 293

Part-VII: Ss. 425,433,484.

5. Indian Partnership Act, 1932

All Chapters

**Paper-IV: Advanced Accounting and Finance**

1. Fundamentals:

- (i) Definition of Accounting
- (ii) Functions of Accounting
- (iii) Necessity of Accounting

2. Accounting Principles

- (i) Concepts & Conventions
- (ii) Cash and Mercantile Systems

3. Fundamentals of Double Entry System - General Principles

4. Fundamental of Single Entry Accounting System

5. Accounting Cycle or Process - Journalisation and Ledgerisation. Recording transaction in subsidiary books - Posting of Ledger

6. Accounting of Bank transactions, bill transactions, preparation of bank reconciliation statement.

7. Capital and Revenue expenditure, receipts and payments and income and expenditure accounts
8. Preparation of Trial Balance, Errors disclosed by Trial Balance and errors not disclosed by Trial Balance - rectification of error.
9. Accounts of depreciation - Straight-line Method & Written down Method
10. Preparation of Final accounts
  - (i) Manufacturing account
  - (ii) Trading and Profit & Loss Account
  - (iii) Balance Sheet
11. Company Accounts
  - (i) Final Accounts in vertical form with special stress on Schedule-VI provisions
  - (ii) Valuation of shares
  - (iii) Project expenses accounting of pre and post incorporation expenses
  - (iv) Contingent Expenses
12. Basic Concepts of Excise and VAT Accounting
13. Basics of cost accounting with special emphasis on the elements of cost, concepts of the fixed and variable costs
14. Ratio Analysis
15. Elementary studies of Accounting Standards including IFRS and their relevance for Tax Administrators

**Paper-V: Official Language**

- (i) Rajbhasha Policy



- (ii) Drafting of Memorandum, note sheet entries, notices etc.
- (iii) Drafting of DO letters, General correspondence
- (iv) Administrative Hindi
- (v) Translation from English to Hindi and vice versa

**Paper-VI: Procedure/Techniques of Investigation and Drafting of Orders and Reports**

1. Techniques of Investigation
2. Functioning of other Investigative and Regulatory Agencies
3. Investigation and Taxation of Cross-Border Transactions
4. Analysis of Financial Statement and Books of Accounts
5. Framing of Questionnaire and Drafting of Assessment Orders
6. Drafting of Reports including Scrutiny Reports, Remand Reports, Survey Reports etc.
7. Internal and Revenue Audit

**Paper-VII: Information Technology and Operations**

1. Information Technology terminology and standards including basics of hardware and Operating Systems
2. Digital Forensic - Managing digital evidence and E-investigation
3. Information Security - Data security, cyber crimes, data mining and business intelligence
4. Learning Management System and Knowledge Management System
5. Information Technology Architect of Income Tax Department

6. E-filing of Returns
7. Functionality of TIN (E-TDS, AIR, OLTAS etc.)
8. Centre Processing Centres
9. Practical Aspects of ITD Applications
10. Practical Knowledge of Computer Accounting Softwares such as Tally
11. Use of Software Tools on Judicial Decisions such as ITR, CTR, Grand Jurix, Taxmann etc.

**Paper-VIII: Strategic and Operational Management**

1. Organizational Structure, Functioning and Operations
2. Strategic Vision and Future Objectives
3. Positioning and Image Building of the Department
4. Compliance Risk Management – Managing and Improving Tax Compliance
5. Effective Service Delivery for Civil Services - Taxpayers' Service
6. E-Governance
7. Creation of Intelligent databases
8. Third Party Reporting Arrangements
9. Role of Tax Intermediaries
10. Human Resource Management in the I-T Department
11. Leadership and Team Building for Public Organizations
12. Revenue Forecasting
13. Overview of Budget Making Process
14. Initiatives of the I-T Department to manage its knowledge and reengineering its processes



## 15. International Best Practices in Tax Administration

### **Paper-IX: Business Laws-II (with Bare Acts)**

1. Indian Evidence Act

Chapter I, II, III, IV, V & VII, Chapter X (Ss. 137 to 164)

2. Indian Penal Code:

Chapter X – Sec. 170 to 190

Chapter XI – Sec. 191, 197, 204, 206, 207, Sec. 420

3. Criminal Procedure Code

Sections 2(a), 2(c), 2(d), 2(l), 2(n), 2(x)

Chapters II, XII (Sec. 154, 155), XIII, XIV, XV, XVI, XVII, XIX, XX, XXI, XXIII and XXIV

4. Civil Procedure Code

Section 5

Part I: Sec. 11, Sec. 27 to 32

Part II: Sec. 49 & 50

Part IV: Sec. 79 to 82

First Schedule: Order V, Order VIII, Order IX, Order XI, Order XIII, Order VI, Order XVIII, Order XXVI, Order XXVII

.5. General Clauses Act

Definitions Sections 3(3), 3(7), 3(18), 3(35), 3(49), 3(62); Sec. 5, Sec. 6, Secs. 9 to 13 and Secs. 25, 27 and 28

6. Limitation Act

7. Negotiable Instruments Act, 1881
8. Information Technology Act, 2000 - All Chapters
9. Right to Information Act
10. Overview of Foreign Exchange Management Act, 1999, Foreign Contribution (Regulation) Act, 1976 and Prevention of Money Laundering Act
11. Overview of Service Tax and GST
12. Overview of Registration Act, 1908, Indian Stamp Act, 1899, Indian Trusts Act, 1882, Societies Registration Act, 1860, Co-operative Societies Act, 1912 etc.
13. Overview of Copyright Act, 1957 and Patents Act, 1970
14. Overview of Securities Contracts (Regulation) Act, 1956