



National Academy of Direct Taxes Nagpur



Course Manual

69th Batch of IRS
Year 2015

THE CONSTITUTION OF INDIA

PREAMBLE

WE, THE PEOPLE OF INDIA, having solemnly resolved to constitute India into a SOVEREIGN SOCIALIST SECULAR DEMOCRATIC REPUBLIC and to secure to all its citizens :

JUSTICE, social, economic and political;

LIBERTY of thought, expression, belief, faith and worship;

EQUALITY of status and of opportunity;

and to promote among them all

FRATERNITY assuring the dignity of the individual and the unity and integrity of the Nation;

IN OUR CONSTITUENT ASSEMBLY this twenty-sixth day of November, 1949, do HEREBY ADOPT, ENACT AND GIVE TO OURSELVES THIS CONSTITUTION.





National Academy of Direct Taxes Nagpur



Course Manual

69th Batch of IRS - Induction Training
December 2015 - April 2017

Course Team

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PREFACE.....

The National Academy of Direct Taxes extends warm welcome to you on joining the Induction Course of the Indian Revenue Service.

You will be spending the next sixteen months at NADT undergoing a rigorous yet satisfying and fun-filled training. Your heart must be filled with a plethora of emotions – curiosity, enthusiasm, anxiety, apprehension and the like. Rest assured: your curiosity will be satisfied; enthusiasm fruitfully utilized; anxiety dispelled and apprehension driven away. This manual has been prepared to give you a bird's eye view of the academic, physical, intellectual, emotional and behavioral aspects of the training at the Academy. It will definitely help you to understand and appreciate the content, environment, culture and ethos associated with the same.

This is the beginning of a new endeavour, not just in your professional career but in your personal life as well. On this occasion, let's pray together:

ॐ सह नावतु ।
सह नौ भुनक्तु ।
सह वीर्यं करवावहै ।
तेजस्वि नावधीतमस्तु मा विद्विषावहै ।
ॐ शान्तिः शान्तिः शान्तिः ॥

May God Protect us Both (the Trainer and the Trainee),
May God Nourish us Both,
May we Work Together with Energy and Vigour,
May our Study be Enlightening and not give rise to Hostility,
Om, Peace, Peace, Peace.

अकादमी गीत

The Academy Song

(English Rendering)

जय जन-जीवन-भान्य-विधाता ।
जय जन-मंगल, जय जन-त्राता ॥
नगर-नगर में नूतन स्वर हो ।
जन-मंगल-आदर्श मुखर हो ॥

*Hail dispensation well of people's destiny
Hail people's welfare, hail people's will
Let new strains fill every street
Let the welfare of demos be the end - all*

हो जन-धन का सम्यक वितरण ।
तृष्णा-क्षुधा निवारण-कारण ॥
अमर रहे विद्यालय का स्वर ।
हो जन-जीवन-एक-सूत्रता ।
जय जन-मंगल, जय जन-त्राता ॥१॥

*Let there be economic justice
To wipe the tears of misery
Let the message this institution resound
Let the national life be a symphony
Hail people's welfare, hail people's will*

श्रम-सीकर-मय सृष्टि हमारी ।
नव विकास-मय दृष्टि हमारी ॥
व्यक्ति-ग्राम-हित, ग्राम राष्ट्र हित ।
जन-मंगल-हित जीवन अर्पित ॥

*Work is progress and progress is life
We are turned to the onward march
Let the self be submerged in the nation's cause
Life dedicated to community's welfare*

नूतन सृजन लक्ष्य हमारा,
बहु-जन-हित हम कर आहर्ता ॥
जय जन-मंगल, जय जन-त्राता ॥२॥

*Constructing the temples of progress is our goal
Getting revenues as sinews for the general good
Hail people's welfare, hail people's will*

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Gunjan Misra

Pr. Director General (Trg.), NADT



WELCOME MESSAGE

I welcome you all, who have chosen the prestigious and premier Indian Revenue Service and take this opportunity to congratulate you all for your grand success. When you arrive at National Academy of Direct Taxes (NADT), Nagpur for joining the Induction Course you will be beginning a new chapter in your life.

While we would provide you ample opportunities by way of different activities to help you to bring out the creativity and best in you, you also have to participate in the training process in all sincerity to make the training meaningful and useful for your long career in public service.

My best wishes for you all for a meaningful and successful training and fulfilling career in future.

Nagpur
Date: 10th December, 2015

(Gunjan Misra)
Pr. Director General (Trg.), NADT



R. K. Choubey

Addl. Director General - I (Trg.), NADT



WELCOME MESSAGE

Welcome to the National Academy of Direct Taxes, the alma-mater for all the IRS officers. It is from this Academy, all IRS officers initiate their professional journey.

IRS officers of 69th Batch would be the new members of the IRS family. I take this opportunity to welcome the batch with hope that Induction Training at NADT would transform them into highly competent tax-administrators who would contribute significantly to the growth of the Department in coming years.

Induction Training is not merely restricted to tax laws and procedures, it is also about developing Officer Like Qualities, leadership, team building and work ethics. I am sure that the period of training at the Academy would prove to be highly rewarding and memorable for all the officer trainees.

I wish all the best to the 69th Batch for their Induction Training at NADT.

Nagpur
Date: 10th December, 2015

(R.K. Choubey)
Addl. Director General - I (Trg.), NADT



Madnesh Kumar Mishra

Addl. Director General - II (Trg.), NADT



WELCOME MESSAGE

I express my heartiest congratulation to all of the Officer Trainees for joining the Indian Revenue and welcome you all as members of the 69th Batch of Induction Course of Indian Revenue Service. You are now part of a Department of Government of India, which has a glorious record of more than 150 years from pre-independence till now and has contributed immensely in the nation building process. Indian Revenue Service is the backbone of the Nation contributing significantly to the exchequer of the Government of India by way of Direct Taxes. .

As a youngest member of IRS, you are going to be the fresh air in the present set up, bringing in intellectual and creative energy along with you. The country needs your robust shoulders to take up the responsibility of making it one of the greatest nations of the world.

NADT is one of the premier training establishment of Government of India and is known for its innovation and new initiatives in the area of pedagogy and training methodology. The team NADT is manned by very experienced faculty members who are known for their integrity, professionalism and commitment for achieving excellence. The Induction Training program of the IRS at NADT is a well designed training module with an aim to equip you with all the knowledge, administrative as well as technical, so as to shape you as one of the finest tax administrators. The overall focus during training program will be on development of three core aspects Character, Competence and Commitment by way of providing you the best of curricular, co-curricular and extra curricular activities.

I sincerely urge you all to take active and keen part in the Induction Training and shape your self as 21st century Tax Administrators committed to "Lok Sangraha". At the end, I express best wishes to all of you for bright career in the Indian Revenue Service.

God Bless you all.

Nagpur

Date: 10th December, 2015

(Madnesh Kumar Mishra)

Addl. Director General - II (Trg.), NADT



Leena Srivastava

Addl. Director General - III (Trg.), NADT



WELCOME MESSAGE

I welcome you all young and bright minds, who have chosen the prestigious and premier Indian Revenue Service and congratulate you all for your grand success. A new dawn of your life is going to arise, when you will be arriving at National Academy of Direct Taxes (NADT), Nagpur for joining the Induction Course.

NADT will be your home away from home for the period of your professional training and your Alma-Mater for the whole of your life. The training journey of next sixteen months is going to be interesting during which you all will learn new professional skills and competencies for becoming an effective and efficient 21st Century Tax Administrators. The training curriculum will be a mix of academic inputs as well as extra-curricular activities with an aim to develop officers like qualities and personality.

Our Endeavour would be to provide you ample opportunities by way of different activities to help you to bring out the creativity and best in you.

I am sure you are going to acquire core competencies, professionalism and ethical and value based approach for the next generation tax administration, fulfilling the vision and mission of the Income Tax Department.

My best wishes for you all for a meaningful and successful training and fulfilling career in future.

Nagpur

Date: 10th December, 2015

(Leena Srivastava)

Addl. Director General - III (Trg.), NADT

II. THE ACADEMY

The National Academy of Direct Taxes (NADT) is the apex institution for training the officers and staff of the Income Tax Department in India. The focus of the Academy's agenda is to impart induction training to the officers of the Indian Revenue Service (IRS) recruited through the Civil Services Examination, conducted by the Union Public Service Commission (UPSC). In addition to this, NADT conducts a series of important in-service courses for middle to senior level officers of the Income Tax Department. It also conducts Foundation Course for the newly recruited officers from All India Services in association with the LBSNAA. The frontiers of our training travel beyond the department. NADT provides training on taxation, management and finance to senior officers of various other ministries and also to the tax administrators of other countries.



In addition to the responsibility of providing Induction Training to the officers at the entry level, the Academy also serves as the centre of knowledge management and the centre for evolution and sharing of best practices and specialized skills within, as well as between other departments. It functions as a think tank of the department and is also involved in continuous development of the technical and managerial skills of the officers. Towards this end, it conducts many in-service courses that are in line with the department's overall vision, mission and values. The Academy serves to maintain and enhance the capacity of officers in terms of knowledge, skill and attitude.

Organizational Structure of NADT

The Directorate of Training comprises of its apex institution NADT, ten Direct Taxes Regional Training Institutes (DTRTIs) and Forty-six Ministerial Staff Training Units (MSTUs). NADT is headed by the Principal Director General of Income Tax (Training).

These DTRTIs are located in Ahmedabad, Bengaluru, Bhopal, Chandigarh, Chennai, Delhi, Hazaribagh, Kolkata, Lucknow and Mumbai.

The functional divisions at NADT consist of Administration, Planning and Research and Induction. As the name suggests, the Administration division oversees general administration, vigilance and infrastructure projects of the entire Directorate. The Planning and Research unit is oriented towards designing and conducting of in-service training programmes for the Academy. It hosts the various in-service, outreach and international courses and seminars. The Induction wing conducts the professional Induction Course of IRS officer trainees.

Attached Institutes

The ten Direct Taxes Regional Training Institutes (DTRTIs) that function under the aegis of NADT are located across India. Each of these institutes is headed by the Additional Director General. These institutes cater to the training requirements of different tax regions into which the country is divided. The DTRTIs in turn control the Forty-six Ministerial Staff Training Units (MSTUs).

Institutional Affiliations

NADT has a tie up with the Organisation for Economic Co-operation and Development (OECD), Paris. NADT acts as a resource centre for the OECD. The OECD collaborates each year with the Central Board of Direct Taxes (CBDT) to conduct an OECD 'Global Relations Event' at NADT. The event serves as a platform to share the best practices in international tax and also share the emerging taxation and fiscal issues across the globe.

Each year, the Directorate of Training nominates officers from NADT and DTRTIs for attending a 'Workshop for the Trainers' at the Civil Services College, Singapore.

NADT has a MoU with NLSIU, Bengaluru. Faculty from NLSUI conduct a comprehensive course on Business Laws for the Induction Course. The course culminates in the award of Post Graduate Diploma in Business and Taxation Law for the officer trainees of the IRS. The Officers who successfully complete the Post Graduate Diploma are eligible for enrolling with the regular Course in LLM in Business Laws conducted by NLSUI Bengaluru. The Course is recognized by UGC and is a prestigious course offered to the students of NLSUI. The Officers can enroll within 15 years of getting the PG Diploma and shall be offered 50% Credit in The LLM on the basis of the PG Diploma cleared.

NADT has a resource sharing alliance with IBFD, Netherlands. The IBFD is renowned for its path breaking research on tax administration, issues of international taxation and transfer pricing.

Officer-trainees of the Induction Course as a part of their International attachment have so far visited IBFD, Netherlands; OECD, Paris; Sydney Law School and Australian Tax Office, Sydney; Inland Revenue Board, Malaysia; South African Revenue Service; Kennesaw State University, USA and the Tax Academy of Singapore.

III. TEAM NADT



Smt. Gunjan Misra
Pr. Director General (Trg.), NADT

Smt. Gunjan Misra is an Indian Revenue Services officer of 1979 Batch. She is post graduate in Economics. She has worked in different capacities in the Income Tax Department all over India in cities like Mumbai, Delhi, Bangalore, Nasik, Muzzafarnagar and Surat. She joined the NADT Nagpur in November 2014. She has served in Ministry of Corporate Affairs, Government of India on deputation for four years. She is passionate about conservation of energy. She also takes ample interest in astronomy and keeps herself abreast with the developments in the field. She reads spiritual books. Music makes her happy. She has been contributing towards social causes for children, widows and persons with special abilities.

Sh. Ramesh Kumar Choubey is an officer of 1989 Batch of IRS. He completed his postgraduate studies in Physics from Patna University. He has also done Post graduate diploma in Yoga from Jai Narain Vyas University, Jodhpur. He has worked mainly in investigation, administration and vigilance. He has also worked on deputation under Ministry of Culture for about 3 years. He joined NADT on 23.01.2014. He is looking after administration in NADT along with the conduct of the Induction course for 69th Batch of IRS.

Shri R K Choubey
Additional Director General (Trg.)-I



Madnesh Kumar Mishra
Additional Director General (Trg.)-II

Shri M K Mishra is an officer of the 1990 Batch of the IRS. He has an engineering background with a B Tech degree. He has a varied and rich experience of working in the Income Tax department in various capacities in Assessment, Investigation, TDS, Corporate, Film Circle & NGO Charges.

He has been on deputation to Sports Authority of India as Executive Director. he also been one of the founding members of the World Anti-Doping Agency and was member of the Five Member Drafting Committee of UNESCO for International Convention against Doping in sports.

He is a widely travelled man and has represented India on many international forums. He also carries a rich experience of organization of 2 National games and a multi-continent Afro-Asian Games. He also worked as the key member of the Organizing Committee at Delhi.

He is a firm believer in the ancient system of Yoga and is pursuing his doctoral thesis on the same subject in the context of Organizational Behavioural as a research fellow of XLRI, Jamshedpur.

Smt. Leena Srivastav hails from Lucknow, UP. She belongs to 1992 Batch of Indian Revenue Service. She graduated in BA (Honours) from Lady Sriram College, New Delhi and completed her MA (Political Science) from Lucknow University.

She has extensive work experience in Assessment, Audit, Salary Assessment, TDS, IT & Systems etc. She has worked in Delhi, Amravati, Akola, Lucknow, Aurangabad, Jalgaon, Dhule & Pune.

She has attended various training programmes related to Stock Exchange / Share Market, Investigation, IT Projects & Systems, TDS & and Assessment. She has attended Mid Career training in MDI Gurgaon and Duke University, USA; She enjoys Music, Outdoor sports, Travelling, Reading and Wild life Photography with driving as an all time passion. She was National level Badminton player. Presently, she is looking after Planning & Research and ICT at NADT. She is in charge of all the in-service and international courses conducted by NADT.

Ms. Leena Srivastav

Additional Director General (Trg.) - III



Shri Sunil Umap

Additional Director (Induction)
CD of 68th Batch of IRS

Shri Sunil Umap is an officer of the 1996 Batch of the IRS. He has engineering background and has worked in public sector and engineering college before joining IRS. He is presently Addl Director (faculty) and Course Director for 68 th Batch of IRS. He has previously worked in Nasik, Pune and Nagpur and has experience in corporate, non corporate, salary assessments, TDS, HQ, Central and Investigation. Keenly interested in taxation principles, policy and corporate taxation, he has got extensive exposure to search and seizure operations in the department and is further interested in non intrusive investigation.

Shri Sanjay Dhariwal belongs to the 2001 batch of the IRS. He has done M.Phil. and M.A. in Economics from University of Rajasthan, Jaipur. Subsequently, he has also done L.L.B. Before joining IRS, he had worked for a very brief period in Rajasthan Tehsildar Service. In the Income-tax Department, he has worked in Jaipur, Udaipur and Ahmedabad stations. He has worked in various fields in the Department in regular assessment, central, investigation, TDS, vigilance, headquarters and audit. He has keen interest in literature and music. He has joined NADT in 2014. Currently he is holding the charges of Additional Director (Admin) and Additional Director (Admin) (Induction).

Shri Sanjay Dhariwal

Additional Director (Admin)
& (Admin) (Induction)





Shri ShriPrakash Dubey
Additional Director (Induction)
Course Director of 69th Batch of IRS

Sh. Shri Prakash Dubey belongs to the 2001 batch of Indian Revenue Service Officer. He has Commerce background and has done B.Com (Hons.) from St. Xavier's College, Kolkata, University of Calcutta. He joined the Academy in 2014. He has previously worked in West Bengal, Mumbai and Gujarat regions. He has worked in different wings of the Income Tax Department including all kinds of Assessment Charges, Judicial Charges, Head Quarter, Central Charge, Investigation, ITAT etc. He has keen interest in sports. Currently he is Additional Director (Faculty) & Course Director of 69th Batch of IRS.

Shri Rajkumar Ghosh belongs to the 2002 Batch of the Indian Revenue Service. He holds an M.Phil degree in Environmental Sciences (Glaciology) from the School of Environmental Sciences, JNU, New Delhi and M.Sc in Applied Geology. He worked in various capacities in Assessment, Investigation and Headquarters (CCA) at Bhopal. He is a keen sportsman and likes playing Badminton, Cricket and Tennis. He also has a lot of interest in photography. Upon his promotion, he joined NADT as Joint Director. He was Course Director for the 65th Batch of the IRS and the 66th Batch of the IRS. Currently he is Joint Director (ICT) and is looking after Systems Administration. His family consists of his parents, wife Amrita and two children Arnab and Ananya.

Shri R. K. Ghosh
Joint Director (ICT)



Shri R. Mohan Kumar
Joint Director (OSD)

Shri R. Mohan Kumar joined the Department as Income Tax Inspector in 1984. Promoted as ITO in 1993 and ACIT in 2004. Promoted as JCIT in 2013. He has vast experience in Vigilance, Investigation Wing, TDS and Head Quarters functions. Before his promotion as JCIT was posted as DCIT (Hqrs.)(Admn.) in the Office of the CCIT (CCA), Hyderabad. During 2007-10 he was posted as Asst. / Dy. Director in NADT and was ACD for the 62nd Batch of IRS. He holds M.Com, LLB from O.U., Hyderabad. He Joined NADT again in June, 2014 and was posted as Jt. Director & Course Director, 67th Batch of IRS. He is presently posted as Jt. Director (OSD). His hobbies include reading fiction and Martial Arts in which he holds Black Belt (1st Degree).

Shri Shramdeep Sinha is a 2004 Batch IRS Officer. He is a Post Graduate from Allahabad University, with PGPPM from the IIM, Bangalore & CSIR-NET(JRF). He is an Alumni of Maxwell School of Syracuse University, New York. He has worked in Raipur, Bhilai & Nagpur before getting posted as Jt. Director in NADT in 2014. He has wide experience in assessment, investigation and head quarter functions. He was Course Director for the Orientation Program 2014 & is presently holding the charge of JD (Hqrs) and Additional Charge of JD (Project & Estate).

Shri Shramdeep Sinha
Joint Director (Hqrs.)
& (Project & Estate)





Shri Sandipkumar Salunkhe
Joint Director (Planning & Research)

Shri Sandipkumar Salunkhe, belongs to 2004 Batch of IRS. He has worked in various capacities in assessment, investigation, headquarters and vigilance before joining NADT in 2013. He has worked in places like Dhule, Nashik and Pune prior to his posting at NADT. He has also worked as Associate Course Director for 66th Batch of IRS & Course Director for 67th Batch of IRS at NADT. He is currently posted as Jt. Director (Planning and Research). He has six books to his credit four in Marathi, one in English, and one in Hindi. He has been awarded the 'Best Original Literary Creation Award' in Education Category by the Government of Maharashtra in 2012.

Shri Vinod Kumar Agrawal is a Post Graduate in Economics. He belongs to 2005 batch of IRS. He worked in West Bengal for 7 years in assessment, IT & TP, CCA Hqrs and DTRTI. Before joining IRS, he also worked for 18 months in UCO Bank as Economist & for 3 and 1/2 years in private sector. He attended two ToT/TDP programmes : 1) DTS in AoA Nainital and 2) IDDT in CSC Singapore. He belongs to Jamshedpur, Jharkhand and is fond of playing Snooker and Cooking.

Shri Vinod Kumar Agrawal
Joint Director (OSD)



Shri Amit Bobde
Deputy Director (Infrastructure)

Shri Amit Bobde is an IRS officer of the 2007 Batch. He has worked in Nagpur and Wardha in various assessment charges. He has recently joined NADT as Dy. Director (Fac). He is one of the Associate Course Directors of the 66th batch of the I.R.S. He has keen interest in sports. His wife Shraddha Nichal Bobde is also an IRS officer of 2010 Batch and is posted in Nagpur. He is presently looking after Infrastructure. The brilliant lighting (LED) in the campus is because of his efforts and hard work.

Mr. R. S. Arvindhakshan belongs to 2007 Batch of the Indian Revenue Service. He holds a Bachelors degree in Computer Science & Engineering. He was posted as Assistant/Deputy Commissioner of Income Tax in Khammam, Vijayawada and Hyderabad in Andhra Pradesh and has worked in the fields of Assessment and Investigation. He joined NADT in June, 2013 as Dy. Director (HQ). He served as a Associate Course Director in the Course Team for 88th Foundation Course and 67th Batch of I.R.S. He is presently posted as Deputy Director (Admin).

Shri R. S. Arvindhakshan
Deputy Director (Admin)





Shri Anoop Singh
Deputy Director (Admin) (Induction)

Shri Anoop Singh belongs to 2007 batch of IRS. He is a graduate in Civil Engineering from IIT Roorkee. He has worked in Nagpur & Amravati including assessment, central and investigation. He has joined in NADT in 2014, worked in P&R Division, Hqrs. etc. He is currently posted as Deputy Director (Admin) (Induction). He has keen interest in reading and music.

Shri. Leyaqt Ali Aafaqui belongs to the 2008 Batch of the IRS. He holds an M.Phil. and Ph.D. degrees in Arabic Electronic Media from the Jawaharlal Nehru University, New Delhi. He has worked as Assistant Commercial Manager in Indian Railway before joining IRS. He worked in various capacities in Assessment, Wing, TDS and Headquarters in Gwalior. He is a keen sportsman and likes playing badminton, Martial Arts and swimming. Besides sports, he also has a lot of interest in wild life photography. He is currently one of the Associate Course Directors for the 68th Batch of IRS.

Shri L. A. Aafaqui
Deputy Director
ACD-I of 68th Batch of IRS



Shri Dhananjay Wanjari
Deputy Director
ACD-II of 68th Batch of IRS

Shri Dhananjay Wanjari is an IRS Officer of 2008 Batch. He is a Post Graduate in Chemistry from IIT, Delhi. He has served in the capacity of Lecturer in the Maharashtra Govt Science College, Mumbai before joining IRS. He served in Mufasil, salary and central charges in the department. He has joined NADT, Nagpur in 2014 and was nominated as Associate Course Director for the Orientation Programme-2014 for the Newly Promoted ACsIT. He is currently one of the Associate Course Directors for the 68th Induction Course. He has keen interest in reading and writing. He is a brilliant orator and has been the backbone of academic planning in the 68th Batch.

Shri Anindya Mukherjee is a Post Graduate in physics and additionally has an Honors Diploma in Computer Applications. He joined the Income Tax department in 1998 as a Direct Group A Officer in the Systems wing. He has a rich experience of having worked with different operating systems. Since his joining the Income Tax department, he has worked as the Assistant Director (Systems), RCC, Nagpur. He joined the NADT in August, 2008, and worked as the Assistant Director (Systems). Currently, he is on transfer to Pune. He has keen interest in games like Table Tennis and Badminton.

Shri Anindya Mukherjee
Deputy Director (System)





Shri Pradipta Kumar Kar
Deputy Director (System)

Sri Pradipta Kumar Kar has joined the Income Tax Department in August, 1979 and continuing in the Systems wing of the department since March, 1990. He has long experience in the field of computerisation of the Income Tax Department working at various RCC regions. He has academic qualification of M.Sc.(Mathematics) and professional qualifications of M.M.S. (Master of Management Studies), LL.B. (Bachelor of Laws) and PGDCA to his credit. His wife Smt. Meenakhi Kar is a Post Graduate and teaches children. He has only one son Subham Prasad Kar who is now studying B.Tech. (VNIT), Nagpur.

Shri. Sanjay Kumar hails from Bihar. He has done Graduation and Post Graduation in History. He belongs to 2008 Batch of IRS. He worked in places like Jabalpur, Bhopal and Bhillai in Assessment, Hqrs. etc. He recently joined at NADT and held the charge of DD (ICT) for a short duration. Currently he is posted as one of the Associate Course Directors of 69th Batch of IRS.

Shri Sanjay Kumar

Deputy Director
ACD - I of 69th Batch of IRS



Shri Srinivasu K

Deputy Director
ACD - II of 69th Batch of IRS

Shri Srinivasu K is a post graduate in sociology from Osmania University, Hyderabad. He belongs to 2009 Batch of IRS. He worked in Kochi in Assessment, Investigation, Audit and Judicial. He joined in NADT in April 2015 and held the charges of DD (Admin) (Induction) and DD (OSD) in P&R Division. Currently he is one of the Associate Course Directors of 69th Batch of IRS.

Dr. Surjit Kumar Saha is a post graduate in Chemical Technology from LITNU, Nagpur. He was awarded Doctorate for his pioneering work on Blending of fatty oils for edible use. He has published a number of research papers in National and International Journals. He is a Chartered Engineer. He also holds a Masters degree in Public Administration. He has been a Member of the Board of Studies in the faculty of Chemical Technology of Nagpur University from 2011 to 2015. He joined the Income Tax Department in 1991. He has worked in headquarters, investigation and assessment. He joined NADT in May, 2015 as Assistant Director (OSD) and is presently working in the ICT unit of NADT.

Shri Surjit Kumar Saha

Assistant Director (ICT)





Shri SMVV Sharma
Assistant Director (Hqrs.)

Shri S.M.V.V. Sarma is a science graduate. He joined in the department as an ITI in 1991 and was promoted as Income Tax Officer in 2001 and as an ACIT in 2014. He joined NADT in 2015 after a brief stint as ACIT (Exemptions) in Nagpur charge. He has got varied experience in Vigilance, Investigation wing, Business Wards, Salary Ward, Recovery, TDS wing and Headquarters. He is presently posted as Assistant Director (Hq.) in NADT. He has keen interest in carnatic music and reading religious and other books.

Sanjay Agrawal has qualified in B.Sc.(Maths) and MBA (finance). He joined in the department as ITI in 1992. He was promoted as ITO in 2001 and as ACIT in 2014. He has worked in Headquarters, TDS, I&CI and in places like Bhopal and Indore. Currently he is posted as Assistant Director (P&R) in NADT. He has keen interest in teaching Maths and Vedic Maths, making friends and networking with people, travelling and trekking..

Shri Sanjay Agrawal
Assistant Director (Planning & Research)



Shri Sanjay Lade
Assistant Director (System)

Shri Sanjay Lade is from Nagpur and has done B.Sc. (P.C.M.) & has also completed 1 year DDCCS, CCCP Diploma in computer and 6 months in programming. He has worked as DPA in various tech modules (Systems). He was earlier posted in Pr. CCIT, Nagpur. He has joined NADT in 2015. Currently he is posted as Assistant Director (System).

Shri Sunil Pimplapure joined as Hindi Translator in 1992. He is posted at the NADT as Assistant Director (Official Language).

Shri Sunil Pimplapure
Assistant Director (Official Language)





J.I. Tiwari

Additional Assistant Director (Estate)

Shri Jitendra Kumar I Tiwari is a post graduate in commerce from Nagpur University. He joined the Income Tax department as an Upper Division

Clerk in September, 1992 and was promoted as Inspector of Income tax in June, 2008 and as Income Tax officer in June, 2014. He has previously worked in Business Ward, Salary Ward, Circle, Head quarter, in the ITAT, Nagpur. He joined NADT, Nagpur in July, 2014. He is currently working as Addl. Assistant Director (Estate).

Shri Anil Uttamrao Bhoyar has done Masters in Commerce. Since joining in the department, he served in ITAT, Audit, Appeal, and MSTU. Currently he is posted as Additional Assistant Director (PRO) in NADT.

Shri Anil U. Bhoyar

Additional Assistant Director (PRO)



Smt. Jaya Radhakrishnan

Additional Assistant Director (OSD)

Smt. Jaya Radhakrishnan is a commerce graduate from G.S. College of Commerce & Economics, Nagpur University. She joined in the Income Tax

Department in 1994. She got promoted to the rank of ITO in 2014. She has worked in Head Quarters, Investigation and Salary in Nagpur. On promotion she was posted in NADT in July, 2014 in the capacity of ITO associated with 67th Batch of IRS. She has also obtained professional training as a trainer at Civil Services College, Singapore. Currently she is posted as Addl. Asstt. Director (OSD). Her areas of interest include cycling, music, reading and cooking.



IV. INDUCTION COURSE



Course Objectives

Sixteen months Induction Training has been designed with the following objectives :

- ♠ To enable the Officer Trainees to understand the strategic vision and future objectives of the Department
- ♠ To develop skills for understanding compliance behavior and thus facilitating voluntary compliance for revenue maximization
- ♠ To prepare the Officers for delivering quality taxpayer services by inculcating right attitude
- ♠ To enable the Officer Trainees to understand the macroeconomic, taxation and fiscal policies of the Government of India
- ♠ To develop an in-depth understanding of the laws governing direct taxation and the rules and procedures framed under these laws
- ♠ To facilitate acquisition of skills for detection and penalizing non-compliance
- ♠ To impart working knowledge of other relevant laws, accounting and finance, general and financial management and office administration
- ♠ To provide technical knowledge in the field of Information Technology including Digital Forensic and Information Security
- ♠ To expose the Officer Trainees to the latest management techniques and Government of India Rules and regulations for effective management of the tax office
- ♠ To ensure all-round and balanced personality development of Officer Trainees and inculcate the spirit of excellence and professionalism in their performance and conduct
- ♠ To instill values of personal and professional integrity, community service, and high degree of probity in public life

Training perspective :

The training endeavours at NADT are guided by the Vision 2020 Document which lays down the vision, mission and values as outlined below -

Vision

“To partner in the nation building process through progressive tax policy, efficient and effective administration and improved voluntary compliance”

The following Mission statement outlines the roadmap for the Income Tax Department to realise its vision :

Mission

- To formulate progressive tax policies
- To make compliance easy
- To enforce tax laws with fairness
- To deliver quality services
- To continuously upgrade skills and build a professional and motivated workforce

Our Values will steer us through the journey towards realising our Vision and will be reflected in all our decision making processes.

Values

- Integrity “We discharge our duties truthfully, honestly and transparently”
- Accountability “We are responsible for our actions and outcomes”
- Responsiveness “We are sensitive, prompt, fair and objective in our dealings with our stakeholders, fostering mutual trust”
- Professionalism “We strive for improving performance and competence with a focus on achieving excellence”
- Innovation “We encourage new ideas, methods, processes and practices”
- Collaboration “We work together with our stakeholders and partners to achieve common goals”



Course Design

Training Content, Timeline and Methodology -

The Induction Course for the 69th batch of IRS is scheduled to commence at NADT on Tuesday, 29th December 2015 and concludes in April, 2017. These sixteen months of Induction Training is designed into 2 modules.

1. First Module (December 2015 to August 2016) -

The First Module emphasizes on giving intense theoretical inputs in the subjects such as Theoretical Concepts and Practical Application of Direct Tax Laws, Advanced Accounting and Finance and Business Laws-I. During the First Module, in the month of February-March, the Officer Trainees attend a five day appreciation course for Parliamentary Processes and Procedures by Parliament Secretariat in New Delhi. After completing four months of training, there will be an On-The-Job Training - I where the Officer Trainees will be attached to the field formations for two weeks. The First Module ends with Departmental Examinations in the month of August, 2015.

2. Second Module (September 2016 to April 2017)

The second module includes On-The-Job Training for around eight weeks and Bharat Darshan cum Industrial Attachment for 2 weeks. The OTs are also exposed to the international tax practices through a one or two weeks International Attachment of selected countries. The Officer Trainees will be given inputs on the subjects of Procedure/Techniques of Investigation and Drafting of Orders and Reports, Information Technology and Operations, Management and Administration in the Income Tax department, International Taxation and Transfer Pricing, Law of Governance and Ethics, and Business Laws-II. A number of guest lectures are organized to make the trainees familiarize with the best practices in the tax administration. The second Departmental Examinations are conducted at the end of the second module.

3. The Training Methodology followed at the NADT includes classroom lectures by in-house and external faculty, case studies, group discussions, seminars and presentations, workshops, syndicate group activities, and self-learning exercises. Tutorials / Class Tests are conducted on selected topics or projects to assess





the OTs and to gauge their grasp of the subject. Exercises involving role-plays, management games, and audio-visual presentations including film shows are also organized from time to time. The Academy also invites eminent scholars, distinguished speakers, accomplished personalities from different walks of life, and senior civil servants to address OTs on matters of topical interest. Further efforts have been made to shift the training methodology from the age old lecture method to participative and experiential learning methods like enlivening practical experiences, case studies, syndicate presentations, group discussions, role play etc to create a learning environment in which the active participation and involvement of the trainees is maximized.



4. To facilitate independent thinking and development of research capabilities, the Officer Trainees will be asked to prepare a Dissertation in International Taxation and Assignments in Business Laws as a part of External evaluation. In the modern tax administration, it is highly imperative that tax officers develop specialization in a particular area and thus the Assignments and Dissertation are an integral part of the training.

5. Counsellor Group meetings are organized to bring together small groups of OTs under the supervision of a faculty member designated as the “Counsellor”. OTs are encouraged to meet and interact with their Counselors as often as they wish to, and can seek his or her help and guidance in all matters, official or personal.

6. Activities like Debating, Public Speaking, Book Review and Role Playing as faculty, Moot Courts, Syndicate Report etc. will also be conducted from time to time so as to develop self confidence, analytical skills and team building among the Officer Trainees.

7. Physical Activity is an integral part of the Induction Course. This includes Physical Training (P.T.), Yoga, Swimming, Karate, Shramdaan, Indoor and Outdoor Games, Sports Festivals, Athletic Meets etc. OTs are expected to actively participate in physical activities. Attendance & Discipline during physical activities is a part of internal evaluation.

8. After successful completion of the training, the Officer Trainees are likely to be valedicted in the month of April, 2017.

9. NADT welcomes regular feedback from OTs on course design, content, effectiveness, teaching methodology or any other aspect of training and endeavors to constantly upgrade its courses. Feedback can be given in writing or orally during Counselor Group meetings or at other forums of interaction with faculty members and other authorities. The course directors and other authorities at NADT periodically organize open-house feedback sessions to elicit and discuss the feedback.

Course Content

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 Concepts 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)

Part A - Introduction To Law & Legal Systems

1. Understanding 'Law' What is 'Law'?
 - Different theories of law
 - Pure theory;
 - Natural theory;
 - Traditional natural law theory;
 - Miscellaneous discussions
 - Interface between law and morality
 - Complex issues for law etc.
2. Source of Law
 - Legislation;
 - Precedents (Decisions of Courts); and
 - Customs
3. Understanding Legal System
 - Law making organ;
 - Institution entrusted with responsibility of execution of Law;
 - Institutions connected with adjudication etc.,
 - Interpretation of Law
4. Introduction Why 'interpretation' is required?
 - How and why Judge makes law?
 - Canons of Interpretation (with emphasis upon interpretation of tax statutes)
 - Interpretation - the approach of Indian courts
 - The General Clauses Act, 1881.
5. The Indian Legal System
6. Introduction of Indian constitution;
 - Fundamental rights;
 - Directive Principles of State Policy;
 - Federal structure in India (with focus upon division of powers
 - Independent Judiciary²
 - Structure of Governance etc.
7. Classification of Law
 - On the basis of impact - Criminal Law & Civil Law;
 - On the basis of substance - Substantive Law & Procedural Law;
 - On the basis of subject - Family Law, Business Law, Labor & Industrial Law, Tax Law, Intellectual property Law etc.,
 - Miscellaneous
8. International Law;
 - Nature of International law;
 - Sources of International law;
 - Few important International organizations
9. Judicial activism.
10. Alternative dispute resolution mechanism.

Part B - Law of Contracts

1. Contracts & Contract Law
 - History of contract law & its development
 - Contract as a method of rights
 - Formation of contract - types of contract etc.,
 - Contract in the changing society.
2. Indian approach in Indian contract law
 - 'Agreement' and 'contracts'
 - The test of legal validity
 - Enforcement of contracts
3. Capacity of Parties
 - Minor as party to the contract
 - Effects of minor's contract
 - Liability of minor for necessities
 - Person of unsound mind
 - Person disqualified by any law to enter into contract etc.
4. Consideration

Understanding and defining consideration

Consideration and motive;

 - Exceptions to consideration
 - Contract under seal;
 - Natural love and affection;
 - Past voluntary service;
 - Time barred debt.
5.
 - Free consent of the parties
 - Free consent defined;
 - Coercion;
 - Undue influence;
 - Burden of proof of undue influence;
 - Presumption of undue influence;
 - Misrepresentation;
 - Unwarranted statements;
 - Breach of duty;
 - Duty of speak;
 - Fraud
 - Mistake
 - Mistake as to the identity;
 - Mistake as to the nature of promise.

6.
 - Public Policy and contracts
 - Understanding unlawful agreements
 - Forbidden by law;
 - Defeat the object of any law;
 - Fraudulent;
 - Injurious to persons of property;
 - Immoral agreements;
 - Heads of public policy developed
 - Trading with an enemy;
 - Trafficking in public offices'
 - Interference with administration of justice
7. Agreements in restraint of marriage;
8. Agreements in restraint of trade;
 - Exceptions of the rule
 - Sale of goodwill
 - Trade combinations;
 - Souls or exclusive dealing agreements;
 - Restraints upon employees
9. Agreements in restraint of legal proceedings;
 - Limitation of time;
 - Exception Arbitration
10. Uncertain agreements
11. Wagering agreements
12. Illegal and void agreements;
13. Performance of contracts & Law
 - Concept of offer to perform;
 - Time of performance
 - Place of performance
 - Delegation
 - Succession of contractual obligations.
14. Discharge of contracts
 - By performance
 - By innovation
 - By breach
 - Impossibility of performance
15. Government contracts and Quasi Contracts
 - Constitutional mandates and government contracts
 - Special statutes and government contracts (like procurement law, transparency law, anti corruption laws etc.)

16. Quasi contracts
 - Rationale
 - Payments to the defendant's use
 - Voluntary payments
 - Payments made under compulsion
 - Quantum merit
17. Breach of Contracts and Remedies
 - Damages
 - Specific performance
 - Punitive damages

Part C - Applied Contracts

1. Contract of Indemnity
 - Definition and nature
 - Extent of liability
 - Commencement of liability
2. Contract of Guarantee
 - Definition
 - Essential features
 - Extent of surety's liability
 - Bank guarantee and liability
 - Rights of surety
 - Rights against Principal debtor
 - Rights against creditor
 - Co- sureties
3. Contract Bailment
 - Definition
 - Essential features
 - Delivery of possession
 - Delivery of possession
 - Delivery should be upon contract
 - Delivery should be upon some condition
 - Duty of bailor
 - Duties of the bailee
 - Rights of bailee
4. Contract of Pledge
 - Definition
 - Rights of Pawnee
 - Pawner's right to redeem
 - Who can pledge
 - Pledge by mercantile agent
 - Person in possession under voidable contract
 - Pledge by pledge

5. Contract of Agency
 - Definition and creation of agency
 - Relationship between principal and agent
 - Relationship between principal with third parties
 - Determination of agency

Part D Law of Money

1. Understanding money
 - What is money (money is no property)
 - Functions of money
 - Why regulate money?
2. Regulating foreign Exchange
 - Understanding the context of foreign exchange
 - Law of foreign exchange management in India
3. Foreign Exchange
 - The context and objective of the law
 - The strategy of law
 - The enforcement machinery under the law
4. Prevention of Money Laundering
5. The Securities Contract (Regulation) Act, 1956

Paper-IV : Advanced Accounting and Finance

1. Fundamentals:
 - Definition of Accounting
 - Functions of Accounting
 - Necessity of Accounting
2. Accounting Principles
 - Concepts & Conventions
 - 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
 - Manufacturing account
 - Trading and Profit & Loss Account
 - Balance Sheet

11. Company Accounts
 - Final Accounts in vertical form with special stress on revised Schedule-VI provisions
 - Valuation of shares
 - Accounting of pre and post incorporation expenses
 - 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

1. Rajbhasha Policy
2. Drafting of Memorandum, note sheet entries, notices etc.
3. Drafting of DO letters, General correspondence
4. Administrative Hindi
5. 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 Forensics - 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
 - Members and shareholders
 - Miscellaneous
5. Corporate governance
 - Directors
 - Other key managers of
 - Corporation Meetings

- Powers of majority and protection of minority share holders
 - Prevention of oppression and mismanagement
 - Miscellaneous
6. Information Technology Architect of Income Tax Department
 7. E-filing of Returns
 8. Functionality of TIN (E-TDS, AIR, OLTAS etc)
 9. Centre Processing Centres
 10. Practical Aspects of ITD Applications
 11. Practical Knowledge of Computer Accounting Software such as Tally
 12. Use of Software Tools on Judicial Decision such as ITR, CTR, Grand Jurix, Taxman etc.

Paper - VIII : Management and Administration in the Income Tax Department

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. Initiative 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)

Part A Law of Organizations

1. Introduction to organizations
 - Why regulate organizations?
 - Various aspects of regulations
2. Sole Proprietorship concerns
 - Introduction and understanding;
 - The regulation (in India) least regulated
3. HUF and its regulation
 - Understanding HUF
 - General principles of Hindu Law and HUF
 - Inheritance; and issues pertaining to that
 - Partition
 - Gift under Mitakshara & Dayabhaga of Hindu law
4. Company or Corporation
 - Understanding Company
 - Need for company form of business

- Advantage of starting company
 - i. Independent personality
 - ii. Limited liability of members
 - iii. Perpetual succession
 - iv. Separate property
 - v. Transferability of shares
 - vi. Capacity to sue and be sued in its name
 - vii. Professional management
 - viii. Ability to raise finances
- Disadvantages of company
 - i. Lifting of corporate veil
 - ii. Expensive and cumbersome formalities
- Company is not a citizen
- Registration and incorporation of a company
 - i. Memorandum of association (MoU)
 - ii. Articles of Association (AoA)
- Doctrine of constructive notice and indoor management
- Promoters and their legal position
- Corporate finance
 - i. Prospectus and allotment of shares
 - ii. Share capital and shares
 - iii. Debentures
 - iv. Borrowings and investments
 - v. Members and shareholders
 - vi. Miscellaneous
- Corporate governance
 - i. Directors
 - ii. Other key managers of
 - iii. Corporation Meetings
 - iv. Powers of majority and protection of minority share holders
 - v. Prevention of oppression and mismanagement
 - vi. Miscellaneous
- Dividends, accounts and audit of a company
- Inspection, inquiry and investigation
- Winding up of companies
- The Partnership and its regulation
 - i. Traditional Partnership
 - ii. Indian Partnership Law
 - iii. Limited Liability Partnership
- Law of Societies
 - i. The central Societies Act.
 - ii. The State societies Act.
- Trust and its regulation
 - i. Public trust & its regulation
 - ii. Private trust & its regulation
- Miscellaneous aspects

Part C Law of Crimes

1. Crime and Criminal liability
 - The role of mens rea (guilty mind)
 - The architecture of Indian Penal Code, 1860
2. Classification of provisions in IPC (an overview of Indian Penal Code)
3. Provisions dealing with public servants
4. Offences by or relating to public servants
5. Contempt of lawful authority of public servant
6. False evidence and offences against public justice, Cheating etc.

Part C Procedural Laws

1. Code of Civil Procedure
 - All the relevant parts of the CPC will be dealt with proper contextualization.
2. Code of Criminal Procedure
 - All the relevant parts of CrPC will be dealt with proper contextualization
3. Indian Evidence Act.
 - All the relevant parts of Evidence Act will be dealt with proper contextualization

Part D Miscellaneous Laws

1. Relevant Provisions of Transfer of Property Act
2. Law of Limitation
3. Indian Stamps Act.
4. Registration Act
5. Over View of Service Tax & GST Overview of Securities Contracts (Regulation) Act, 1956

Paper X Transfer Pricing & International Taxation

Part A Transfer Pricing

1. Principal of arm's length price (ALP)
2. International Transaction
3. Associated Enterprises
4. Factors for Comparability Analysis
5. Documentation requirements
6. Methods of Transfer Pricing
7. Adjustments for improving comparability
8. Areas of special consideration Transfer pricing of
 - Intra-group service
 - Loan pricing and corporate guarantee pricing
 - Transfer of shares in mergers & acquisitions
 - Marketing Intangibles (AMP)
 - Attribution of profits Articles 7 and Articles 9 analysis

8. Dispute Resolution
9. Case studies in respect of areas mentioned in point 1 to 9 above

Part B International Taxation

1. Scope of total income (section 5 of the I.T. Act) and income deemed to accrue or arise in India (section 9 of the IT Act)
2. Objectives of international Tax Rules
3. Source versus residence Rule
4. OECD versus UN Model Convention on avoidance of double taxation
5. Permanent Establishment
6. Attribution of profits to a PE
7. Taxation of Royalty and Fees for technical service
8. Taxation of Capital Gains
9. Individuals working abroad and TDS on payment to non residents u/s 195, 196A, 196B, 196C and 196D
10. Taxation of income from shipping and air transport
11. Computation of profits and gains of shipping business in the case of non- residents u/s 44B and provisions of section 172
12. Dispute Resolution
13. International Tax Avoidance
14. Information Exchange
15. Case studies in respect of areas mentioned in point 1 to 14 above International comparison of taxation of international transactions

Paper XI Law of Governance & Ethics

1. Principles of Administrative Law
 - Introduction to administrative law & its growth
 - Sources of administrative law
 - Concept of 'rule of law' separation of powers', responsibilities of welfare state' etc.
 - Service under the State;
2. Classification of Administrative functions
 - Quasi legislative or rule making functions;
 - Quasi judicial functions;
 - Discretionary functions;
 - Ministerial function.
3. Delegated legislation
 - Meaning, nature and scope of delegated legislation
 - Constitutionality of delegated legislation
 - Tax states and delegated legislation
 - Control over delegated legislation

4. Principles of natural justice
 - Rule against bias;
 - Right of fair hearing
 - Reasoned decision
 - Duty to act fairly
 - Exceptions
 - Appeals and other remedies
5. Administrative discretion
 - Doctrine of public trust
6. Judicial control over administrative actions
 - Writs
 - Special Leave Petitions (SLP)
 - Compensatory remedies
 - Tortuous remedies
 - Criminal liability
 - Contractual liability
7. Good governance and growth of administrative law
 - Understanding good governance
 - New emerging areas of good governance
 - Transparency Right to Information Act
8. E- Governance initiative Information Technology Act.
9. Tribunals, Public corporations, regulatory authorities etc.



V. Assessment & Discipline

Evaluation System for Induction Courses and for Finance Minister's Gold Medal :

The Entire of evaluation of performance of the officer trainees (OTs) for the induction course will be for total of 1900 Marks. Of this total of 1900 marks, weightage of 700 Marks have been given to the performance of OTs in the Departmental Examination. Another 500 Marks have been allotted to the evaluation of OTs by the NLSIU Bengaluru. The balance 700 Marks have been allocated to NADT for internal assessment of the OTs on the basis of their performance in written home test, classroom participation, performance in class test, attendance and punctuality, discipline, overall conduct and behavior, initiative and extra-curricular activities among other fields.

- Firstly, out of the total Marks of 700 meant for external evaluation by DIT (E), New Delhi, 685 marks for written and 15 marks for Dissertation in Paper X - Transfer Pricing & International Taxation to be evaluated by the DIT (E).
- Secondly, out of the total Marks of 500 meant for external evaluation by NLSIU, 300 marks for written and 200 marks (internal assessment) for class room attendance and 5 assignments, spread over Business Laws - I & II and Law of Governance & Ethics.
- Thirdly, out of the total Marks of 700 meant for internal evaluation by NADT, 350 Marks have been allotted to the performance to the OTs in the written home test. The balance 350 Marks will be judged on the following basis :-

A. **100 Marks for evaluation by OTs by Group Counsellor** i.e. the regular faculty at NADT, for evaluation of the Officer Trainees attached to them during the Induction Training.

B. **50 Marks have been allotted for punctuality and attendance.**

While awarding marks under the head punctuality and attendance (**50 marks**, attributes like maintaining consistently high level of attendance and punctuality during classroom sessions and morning activities, Escort Duty, Protocol Duty during ceremonial functions during OJT, Industrial Attachment, Bharat Darshan, Study tours, international attachment etc. will be given special attention. The mode of evaluation for 50 marks is explained with the help of an example as given below:

For instance, the total number of sessions during the entire induction training is 1100 and an officer trainee has **attended 900 sessions punctually** (emphasis is added). Then his or her performance on this count will be $[(900/1100) \times 100] = 81.81\%$. thus the officer trainee will get 81.81% of 50 marks i.e. 40.9 marks under this head.

C. **50 Marks have been allotted for discipline, general conduct and behaviour** of the OTs during the course of Induction Training.

While awarding marks under the head discipline, general conduct and behaviour (**50 marks**), the attributes like maintaining consistently high level of discipline, proper conduct and behaviour during classroom sessions, in the Hostel, in the Officers Mess and during the morning activities, Escort Duty,

Protocol Duty during ceremonial functions, conduct and initiatives taken during OJT, Industrial Attachment, Bharat Darshan, Study tours, international attachment etc. will be given special attention. This is a negative evaluation since the Officer Trainee who measures high will get lower marks. The mode of evaluation for 50 marks is explained with the help of an example as given below:

The total number of memoes issued in the batch for any acts of omission or commission which apparently shows any visible sign of indiscipline or improper conduct or behaviour or unbecoming of an officer during the entire induction training will be taken together as the base value. For instance the total number of memoes, other than the memoes issued for punctuality and attendance, issued are 50 and the number of memoes received by an officer trainee are 5, then his/her measure on this count will be $[(5/50) \times 100] = 10\%$. Thus **the officer trainee will lose 10% of 50 marks i.e. 5**. Thus his/her score under this parameter will be 45.

D. 50 Marks for evaluation on the basis of performance in periodically conducted class tests.

Periodically conducted class tests include surprise tests conducted through OMR Sheets/Multiple Choice Questions (MCQs), Workshops conducted by faculty & Lead Institute, Regular Evaluation Tests and Fortnightly tests conducted by the Lead among others. The mode of evaluation for 50 marks is explained with the help of an example as given below:

For instance, the total number of marks for which several tests conducted, other than the Departmental, NLSIU and Home Tests, during the entire induction training is 3000 and an officer trainee has supposedly scored 2000 marks. Then his or her performance on this count will be $[(2000/3000) \times 100] = 66.66\%$. thus the officer trainee will get 66.66% of 50 marks i.e. 33.33 marks under this head.

E. 100 Marks have been allotted for initiative, club activities and other extra-curricular activities which will be evaluated by the Course Team. Emphasis will be given on participation in sports and cultural activities, contribution in various publications of Academy including academy kriti, journals etc.; participation in academic and group activities such as Debate, Book Review, Syndicate Report, Budget Presentation, Mock Search, Moot Court etc.; communication skills including Public Speaking and improvement in written communication etc. The mode of evaluation for 100 marks is explained with the help of an example as given below:

The course team's evaluation is the mean of 4 separate and independent evaluations made by Additional Director General - I, Course Director, Associate Course Director - I and Associate Course Director - II on the performance of an officer trainee in Club activities, initiatives, and other extra-curricular activities including art, culture, games and sports among other fields.

The individual parameters above may be changed if required and thought necessary.

In addition, the Pr. DGIT (Training), NADT can award 5 marks towards moderation in deserving cases where an Officer Trainee could not give his or her best due to illness or personal calamity or in cases of exemplary conduct or where there is an outstanding performance by an Officer Trainee in one or more areas which could not be properly recognized due to the limited marks allotted to such activity in each module.

The entire evaluation and the performance of the OTs out of 1900 marks shall determine the selection of the best OT of the batch who will be presented with the **Finance Minister's Gold Medal**.

VI. Life at NADT

Campus Stay

1. Each OT is provided a furnished accommodation in the Nalanda and Takshila Hostel or other residential blocks. License Fee, electricity and water charges as per government rules will be deducted from the salary. OTs should use their own towels and bed linen like pillow covers, bed sheets, blankets, etc. Nagpur experiences moderate winter conditions during January and February and OTs may like to be prepared accordingly.
2. **No OT shall stay outside the campus under any circumstances.** OTs are expected to reside in the rooms allotted to them and not alter or change the rooms, furnishings provided therein without prior permission of the administration. They are expected to keep the rooms neat & clean and take good care of the furniture and other items provided for their use. Damage to Academy property caused by negligence or improper maintenance will have to be made good by the OTs themselves. All electrical gadgets, lights, fans, ACs / coolers, computers and water taps must be switched off or closed while leaving the room.
3. OTs are not permitted to bring relatives, visitors or guests to stay over in their rooms. **No visitor is allowed to remain in the Academy beyond 11.30 p.m.** Any violation in this regard would be viewed seriously.
4. A “wing representative (WR)” is nominated from amongst OTs living in each wing of Nalanda / Vikramsila hostel. The responsibility of the WRs include looking after the security and cleanliness of the wings, follow up action taken on plumbing, electrical, or civil complaints lodged by OTs, welfare of indisposed OTs etc. WRs must also ensure that main entrances to the wings are properly locked when OTs have left the hostel to attend classes or for other activities outside the hostel premises. **Wing Representative shall ensure that no un-authorised stay in the hostel rooms in the respective wings beyond permitted hours.**
5. Valuables such as jewellery, large amount of cash etc. should not be kept in hostel rooms. Room cleaning should be got done in the OTs presence only. OTs should use their own padlocks in their rooms and ensure that their rooms are properly locked during periods of their absence. Before proceeding on tours or leave, OTs must make suitable entries in the Register kept with the hostel caretaker for that purpose. Any suspicious activity within the campus by outsiders must be reported to the chowkidaar or caretaker as soon as possible. Chowkidaars on duty in the hostel should not be sent on personal errands.
6. **As per NADT policy, normally, OTs will not be permitted to stay in the campus with spouses or family members. No family accommodation will be provided for the families of OTs. Therefore, OTs are advised not to bring their spouses, families or other persons to stay with them. Even escorts are not advised while reporting for joining or subsequently during the training. Persons accompanying OTs will be required to make their own arrangements for stay and transportation outside the Academy campus.**

7. No OT will be granted exemption or allowed to abstain from any of the training activities within or outside the Academy at any time of the day/night.

The Officers' Mess

8. The Officers' Mess is managed by OTs themselves on a co-operative basis. The Pr. Director-General (DG) is the Patron-in-Chief of the Officers' Mess and the Additional/Joint Director (Administration) is the DG's nominee on the Mess Committee. All OTs are members of the Officers' Mess and pay a prescribed monthly membership fee. Participants of various other courses organized at NADT also avail the mess facility on payment basis. When the Mess Committee organizes formal or informal functions or on other occasions, OTs are joined by the Pr. DG, Additional Directors-General (ADGs), members of faculty and their families.
9. It is mandatory for OTs to have their food in the dining hall of the mess. No OT will be allowed to dismember himself/ herself from the mess without the approval of Addtl. (Admin.). Room service is provided only in exceptional circumstances like illness etc. subject to payment of extra charges. OTs pay consolidated monthly bills prepared by the Treasurer on the basis of the total income and expenditure of the mess for each month. Rebates are allowed for period of absence extending three or more days at a stretch. OTs desirous of seeking rebates should inform the Mess Secretary at least one day in advance.
10. The OTs are not allowed to cook their food in their rooms nor get it from outside on a regular basis.
11. A Mess Committee, consisting of the elected/nominated OTs, is constituted under the Officers' Mess Rules, 2010 as amended from time to time, the Mess Committee comprises a President, a Vice President, a Secretary, a Treasurer, and other office bearers as prescribed in the rules. Some of these positions are reserved for OTs of the senior batch, while other positions are open to OTs of both the batches. The Pr. DG nominates two OTs as Auditors to the Mess Committee every time it is constituted. An OT, once elected to a particular position on the Mess Committee, is not eligible to contest for a post on the Committee at any other time during his stay in the hostel. The Mess Committee runs the mess on the basis of collective responsibility for the benefit of all OTs and it is the duty of every OT to cooperate with and assist the members of the Committee. Two OTs are appointed everyday as Mess Duty Officers (MDOs) to monitor the working of the mess. MDOs play a crucial role in the day-to-day management of the mess and in ensuring the quality of mess food.
12. Elections to the Mess Committee are held on the basis of friendly contests without any sense of rivalry. The basic idea of Mess Committee is to inculcate a sense of responsibility and leadership initiative. The Mess Committee's role is limited to running of the mess and coordination of the extracurricular activities. The affairs of the Mess Committee are conducted strictly according to the Mess Rules and Pr. DG's standing instructions. Thus, the functions of OTs elected to the Mess Committee or to various committees under it are part of their official duties. The office bearers of the Mess Committee are required to maintain prescribed records & accounts and hand over charge to their successors properly on expiry of their terms.

13. Weekly menu, system of rebate, catering timings, extra charges and other related matters are decided by the Mess Committee as per Mess Rules. In the event of differences of opinion within the Committee, directions issued by the Additional/Joint Director (Administration) would be binding.

Extra-Curricular Activities

14. A number of Clubs, viz., Sports Club, Cultural club, Film and Photography club, Hobbies Club, Social Welfare club, Dramatics & Theatre Club, Fine Arts Club, Extra Mural Club, Literary Club, Wild Life & Natural Club, catering to a broad range of interests, are run under the aegis of the Mess Committee. These bodies organize a variety of indoor and outdoor activities from time to time. Participation in these extra-curricular activities helps develop esprit de corps among OTs and promote community life in the Academy. OTs are expected to take part in activities of these Societies and Clubs as per their preferences. The continuous evaluation of OTs includes evaluation of their involvement in extra-curricular activities, which underlines the importance given to such activities.
15. The Sports Club regularly organizes sports and athletic events in the Academy. NADT has facilities for billiards, badminton, table tennis, lawn tennis, basketball, squash, carom and chess in addition to a gymnasium and a health club. There is also a swimming pool for swimming enthusiasts. Accomplished coaches are available in the sports arena to help OTs learn and improve their sporting abilities. The Cultural Society organizes music, dance, dramatics and other cultural events. The Film and Photography club organizes film fares and festivals, while the Hobbies Club holds discussions and debates on contemporary political, social and economic issues. The Welfare Society runs utility services like the cafeteria (the Meeting Point) and a first-aid clinic (refer to page no. 56 of this manual for the objectives of the clubs in detail).

Payment of deposits, advances, etc. :

16. OTs will have to make the following deposits/payments at the time of joining :
 - (i) **Mess Advance** : Rs. 6,500 as Mess Advance (adjustable)
 - (ii) **Security Deposit** : Rs. 1,000 as Mess and office security (Refundable)
 - (iii) **Club Deposit Subscription** : Rs. 6,500 as subscription to various societies / Club
17. All funds of the Mess Committee including OTs' monthly contributions are kept in specified accounts in a scheduled bank and OTs' dues towards the mess are adjusted from their respective bank accounts to which their salaries are credited.

Other Rules :

18. There is a Central Government Health Scheme (CGHS) mini-dispensary in the campus, which operates between 7.30 a.m. and 1.00 p.m. (except on Sundays). Every OT is entitled to use this facility free-of-cost. On their arrival, OTs shall apply for a CGHS Card, which would serve as an authentication for using the CGHS facilities.

19. All disbursements to OTs, including salary, would made through bank accounts only. Therefore, every OT will have to open a bank account on his/ her arrival in Nagpur. These accounts will be opened in Axis Bank for which officials of the bank will visit the campus and provide the necessary assistance to OTs. ATMs of Axis Bank, ICICI Bank and State Bank of India are also located close to the campus.
20. Before leaving the Academy on completion of their training, OTs must
 - obtain “no-dues” in the prescribed proforma which includes certificates from the library, Officers’ Mess, telecom center & Associate Course Director and submit the same to the administration;
 - obtain a “Last Pay Certificate” (LPC) from the pay-section; and
 - leave their forwarding address and permanent address with the administration.



Conduct, Rules And Regulations

General Conduct

OTs are expected to work hard to attain the technical competence and knowledge required for their jobs; participate whole-heartedly in curricular and co-curricular activities; respect rules, norms and conventions of the Academy and the Service at large; and make deliberate efforts to develop oneself into an outstanding officer and also make meaningful contributions in developing the Academy into a centre of excellence through purposeful involvement in social work and other enriching activities. The OTs are required to maintain the highest standards of discipline and personal conduct throughout the period of training; both within and outside the Academy. They must observe punctuality in attending physical activities, lectures, tutorials, cultural events, sports activities, outdoor visits, social functions, formal and informal gatherings.

2. Community life constitutes an important part of training. OTs must exhibit officer-like conduct in classrooms and elsewhere like hostel, mess, auditorium, library, indoor stadium, swimming pool, etc. in conformity with the Central Civil Services (Conduct) Rules, 1964. Officer-like conduct implies high standards of social behavior, courtesy, dignity, decorum, integrity and personal hygiene. **Smoking and consumption of alcohol are strictly prohibited in the campus.** As a consideration towards fellow-officers, OTs are expected not to play loud music or speak very loudly in their rooms, lounges and corridors. They are expected to always carry their identity cards. **The Officer Trainees must always wear lapel cards while attending classes & official functions and events.**

Conduct in class

3. OTs should **arrive in classrooms at least five minutes before the scheduled time and take their pre-assigned seats.** They are expected to come prepared for each class by studying the reading material, if any, given in advance by the faculty members. OTs are encouraged to participate actively in the discussions in the class, express their views, seek clarifications or raise pertinent questions without engaging in long drawn or protracted arguments. Difference of opinions, if any, should be aired in an unoffending and subtle manner, particularly, in the cases of guest speakers.

Conduct In Hostels

4. Officer Trainees are expected to behave decently in the hostels at all times. Shouting, loud music, noisy parties / revelry must be avoided as it is a source of inconvenience and nuisance to others. As a consideration to other residents in the hostels, music after 2200 hrs is to be heard only through ear-phones.

5. **Keeping or consuming alcohol in the hostels is prohibited. Inebriated conduct will result in disciplinary action.**

6. It is also important to use the allotted hostel rooms properly. Because it is mandatory to obtain NoC for infrastructure on returning back the allotted rooms. Any restoration cost to be incurred by NADT to make the rooms habitable by the next allottee shall be recovered from the previous allottee.

Dress Code

6. OTs are expected to dress up well in neat attires. They should not appear unkempt or slovenly. The OTs are expected to observe the following dress code on formal occasions like ceremonies for course inaugurations or valedictions, national festivals like Independence Day and Republic Day, and on other occasions declared as formal by the Academy:

Gentlemen OTs : Black buttoned-up suits and foot wear comprising black shoes and dark coloured socks.

Lady OTs : The prescribed Academy Saree & footwear comprising shoes or sandals.

7. **In classrooms**, gentlemen OTs may wear shirt and trousers or safari suits along with leather Brown/Black shoes, while lady OTs may wear sarees or salwar suits with shoes or sandals. Wearing of Lapel card is compulsory in class rooms. ***Casual attires including jeans, T-shirts, sneakers etc. are not permitted in classrooms, or in administrative block.*** Sneakers, sports shoes, can be worn only while doing physical activities. Use of bathroom slippers is restricted to hostel rooms only.

8. **Physical Activity sessions:** Gentlemen OTs are required to wear prescribed Academy T-shirts and shorts or track-suits with shoes/sneakers and socks while doing physical activity. Lady OTs are expected to wear Academy track-suits with canvas shoes/sneakers and socks.

9. OTs are required to be decently attired in the Officers' Mess. In the Indoor Sports Complex footwear like sports or canvas shoes may be worn but slippers/chappals are not allowed.

Leave of absence

10. OTs are ordinarily not granted leave of absence individually, except in compelling circumstances like medical or other emergencies. However, block leave is granted at appropriate intervals, when the whole batch is allowed to proceed on leave for a specified period. Requests for individual leave of absence on grounds of compelling circumstances will be considered by the Course Director on a case-to-case basis. It must be borne in mind that usually no leave of absence is granted during tours/field training programmes like OJT, Industrial Attachment, Parliamentary Attachment etc. for marriage of self/dependents or on any other grounds.

11. OTs absenting themselves from duty, without leave of absence or overstaying beyond the period for which leave has been sanctioned etc. is an act of indiscipline and may lead to disciplinary action. Repeated instances of unauthorized absence can result in extension of probation or discharge from the Service.

12. For going out of station during holidays, the OTs must obtain, well in advance written permission to leave the headquarters. Any unauthorized absence in this regard would be viewed seriously.

Rules for Departmental Exams

Rules for the Departmental Examination for Assistant Commissioner of Income Tax (Probationers), 2009 re-notified In 2015

These Rules may be called the Rules for the Departmental Examination for ACIT (Probationers), 2009. They will apply to all Officer Trainees of the 63rd Batch (Year 2009) and subsequent batches.

RULE - I AUTHORITY AND PERIODICITY :

The Departmental Examination will be held by the Directorate of Income Tax (IT), New Delhi on behalf of the Central Board of Direct Taxes.

The Departmental Examinations comprising of 11 Papers will be conducted in two parts for Officer Trainees. The first Departmental Examination will be held in the month of August in the subjects mentioned in the Annexure I (as listed in the Course Content of the Course Manual). The Officer Trainees who fail in the said Departmental Examinations will be required to appear at the Supplementary Examination in the month of February and thereafter, if required, in the month of August.

The second Departmental Examination will be held in the month of February in the following year in the subjects mentioned in the Annexure-II (as listed in the Course Content of the Course Manual). The Officer Trainees who fail in the said Departmental Examinations will be allowed the opportunity to appear in the Supplementary Examination which will be held in the month of August and thereafter, if required, in the month of February in the subsequent year. Though the Departmental Examination for ACIT (Probationers) will be held, as far as possible, in August and February every year, the months of Examination may be changed at discretion of the Directorate of Income Tax (IT) in consultation with Pr. Director General (Training), NADT.

RULE II CHANCES PERMISSIBLE :

- (i) An Officer Trainee will be required to pass the Departmental Examination fully in not more than 3 chances for each Departmental Examination;
- (ii) The DIT (IT) may at his discretion give not more than one additional chance to a Officer Trainee provided the failure to pass fully in his case in the admissible chances has been on account of unavoidable circumstances such as his illness, illness of family, natural calamity and circumstances beyond his/her control and the Head of the Department under whom the Officer Trainee is posted certifies that the work and conduct of the Officer Trainees is good and recommends an extra chance on that account;
- (iii) An ACIT (Probs.) will be required to clear all papers of departmental examination Part I and Part II within four years from the date of joining Indian Revenue Service.

RULE III ELIGIBILITY:

- (i) The Officer Trainees will be eligible to take the first Departmental Examination if on the first day of the Examination he has completed six months of training in NADT, Nagpur. The Officer Trainee will be allowed to take the second Departmental Examination, only if he/she has appeared earlier in the First departmental Examination.

RULE IV WITHDRAWAL:

An Officer Trainee will attempt all the papers which the officer has to pass in a departmental examination. No part withdrawal will be permitted. If an Officer Trainee who is eligible to take the Departmental Examination held under these Rules appears only for a part of the departmental examination, he/she will be deemed to have availed of that chance.

RULE V SYSTEM OF EXAMINATIONS:

- (i) Total marks for all the papers (except paper V -Official Language) will be 200, out of which the 100 marks (i.e. 50%) will be allotted to the examination paper to be conducted by Directorate of Income Tax (IT). Balance 100 marks in all the subjects included in Departmental Examination are allocated for the internal assessment to be made by the Director General (Training), NADT
- (ii) As per clause (i) above, 100 marks in all the papers included in the Departmental Examination are allocated for the internal assessment to be made by Director General (Training), NADT based on various kinds of periodical tests and appraisal in the NADT. The policy with regards to internal assessment shall be framed by Pr. Director General (Training), NADT.
- (iii) For Business Laws Paper - III & Paper - X, Law of Governance & Ethics Paper - XI and Ethics, External Evaluation will be made by the NLSIU, Bengaluru as per the scheme approved.

RULE - VI AGGREGATION OF MARKS FOR INTERNAL ASSESSMENT AND THE MARKS OF THE EXAMINATION CONDUCTED BY THE DIRECTORATE:

- (i) The marks for internal assessment for the subjects mentioned in the Departmental Examination to be awarded by the Pr. Director General (Training), NADT will be intimated to the DIT (IT) (only once) after the end of each examination when the Officer Trainee appears in the respective Departmental Examination for the first time;
- (ii) The marks for the internal assessment as intimated by the Pr. Director General (Training), NADT and the marks obtained by the Officer Trainee in the examination held by the Directorate in each subject would be added together to see whether the candidate has secured the requisite pass percentage marks in the subject.

RULE - VII PASS PERCENTAGE:

An Officer Trainee will be declared to have passed the Departmental Examination if he secures not less than 50% of the marks in each subject (45% marks in case of SC/ST probationers). An Officer Trainee who fails in the examination will, however, be treated to have passed and be exempted from re examination in such subjects in which he secures a minimum of 50% of the marks.

In the first Departmental Examination, there will be one paper, namely Official language, which will be of qualifying nature and will be conducted by the Chief Invigilator appointed by Director General (Training) NADT. The OTs will have to secure at least 50% marks in the paper of qualifying nature, In case of an Officer Trainee fails to secure the minimum passing marks in the paper of qualifying paper, he/she shall have to appear in the Supplementary examination. Maximum three attempts (including the first) will be available. This paper will be qualifying in nature only and its marks will not be added for the total marks of the Departmental examination. However, an Officer Trainee will have to obtain pass percentage in all the papers, including in the papers on official language to successfully pass the Departmental Examination. There will be no internal evaluation for the papers on Official Language.

RULE - VIII TREATMENT OF CANDIDATES USING UNFAIR MEANS :

A candidate who has been found to be indulging in any one or more of the following:-

- a) Obtaining support for his candidature by any means;
- b) Impersonating;
- c) Resorting to acts plagiarisms of any type in any project or research work
- d) Procuring impersonation by any person;
- e) Submitting fabricated document or documents that have been tampered with;
- f) Making statements which are incorrect or false, suppressing material information;
- g) Resorting to any other irregular or improper means in connection with his candidature for the examination or in connection with the result of the examination;
- h) Using unfair means in the examination hall - A candidate is found in possession of any paper, book, note or any other material, the use of which is not permitted in the examination hall shall be deemed to have used unfair means in the examination hall. A candidate communicating with each other or exchanging calculators, chits, blotting papers (on which something might be written) shall also be treated to have used unfair means;
- i) Misbehaving in the examination hall;
- j) Attempting to commit or as the case may be, abet with the commissioning of any or all the acts specified above may, in addition to rendering himself liable to criminal prosecution and disciplinary action under the appropriate rules, be liable to the following :-
 - 1. to be disqualified by the Competent Authority from the examination for which he is a candidate and declared as failed obtaining Zero marks in all the papers in which he appeared in that examination;
 - 2. to be debarred from reappearing for Departmental examination either permanently or for a specified period;

3. to an adverse entry in the Annual Confidential Report.

EXPLANATION : Competent Authority shall be the Director of Income Tax in the Directorate of Income Tax in respect of the Departmental Examinations.

RULE - VIIIA :

The Competent Authority shall issue a memorandum to the candidate requiring him to submit his explanation within thirty days of the receipt of memorandum for the charges of which the candidate has been found guilty of.

RULE - VIIIB :

The Competent Authority may, in appropriate cases, if satisfied that the candidate was prevented by sufficient cause from filing the explanation within the stipulated period, allow the candidate to file his explanation after the expiry of thirty days specified above but normally not beyond the expiry of 60 days of the receipt of memorandum by the candidate.

The Competent Authority, after receipt of the explanation, may conduct enquiry through an officer not below the rank of a Joint Director (Income Tax) or a Joint Commissioner of Income Tax on the points which are disputed by the candidate and shall obtain an enquiry report from him.

The enquiry officer shall afford the candidate an opportunity of personal hearing before sending a report in the matter to the Competent Authority.

RULE - VIIC :

The Competent Authority after going through the facts reported to him, the evidence on record, report of the Enquiry Officer and the explanation, if any, furnished by the candidate shall determine the punishment, to be imposed under Rule VIII(a), (b) & (c) and pass appropriate orders in writing.

RULE - VIID REVIEWING AUTHORITY :

A candidate aggrieved by the order of the Competent Authority under Rule VIIC may within 30 days of the receipt of the said order represent to the Director General of Income Tax (Admn.), New Delhi for a review of the order. The DG (Admn.) shall have the power to condone the delay in the filing of the review petition up to a maximum period of 60 days from the date of the receipt of said order. The DG after going through facts reported to him, evidence on record and after hearing the candidate, shall pass appropriate order. The order of the Director General of Income Tax (Admn.), in regard to all matters connected with the imposition/modification or revocation of the punishment shall be final.

RULE - IX REVALUATION :

No request for revaluation of the papers will be entertained except for re-counting of marks obtained. No representation in this regard will however be entertained if received by the Directorate after the expiry of 45 days from the date of declaration of result by the Directorate.

RULE - X LIST OF OFFICER TRAINEES :

The Pr. Director General (Training), NADT and the Chief Commissioners/ Commissioners of Income Tax will send to the Director of Income Tax (Income Tax) the list of Officer Trainees appearing in the examination by the 31st May and 30th November every year for the examinations to be held in August and February respectively.

RULE - XI RESULTS :

The results of the Examination will be declared by the Director of Income Tax (Income Tax), who will also declare the names of Officer Trainees who have passed the Departmental Examination as a whole or in part.



Checklist for Escort Officers of Guest Faculty

I. Travel Arrangements

1. Take the mobile number and other contact details of the Guest Faculty from the Course Team.
2. Contact the guest and find out his/her travel plan.
3. Confirm transport arrangements. Ensure that the Academy staff car is detailed by the Assistant Director (Admin.) in time to receive the Guest Speaker at the Railway Station or Airport, as the case may be. Get the mobile number of driver for ready reference.
4. Confirm accommodation arrangements from AD(Admin.). Do inspect the rooms allotted to the Guest Speakers and ensure that they are well made-up. Please check up whether the furniture and fittings are all right; the taps and lights work.
5. Get in touch with the Guest Faculty to apprise him / her about the arrangements made for his / her reception.
6. Decide the meeting point at the airport / railway station, in consultation with the Guest Faculty, and carry a Name Card with the name of the Guest Faculty as well as NADT inscribed on it, for easy identification.
7. Receive Guest Faculty and take him / her to designated accommodation.
8. Ascertain his /her catering requirements (time for serving bed tea / coffee, whether he / she would like to have breakfast / lunch / dinner in the mess or in the room) and food preferences (vegetarian / non-vegetarian), and inform those concerned.
9. If the guest faculty is arriving at odd times (late night/early morning/public holiday, dine-out day of mess etc.), please ensure that proper arrangement are made for his food/tea/coffee etc.
10. Receive the Guest Speaker at the Guest House. Help him/her to settle down comfortably. Please enquire whether he/she would like to have tea/coffee etc. You should look after him/her generally throughout his/her stay in the Academy and ensure that his/her needs (including special diet, medicines etc. if any) are attended to. While you need not impose yourself on him/her, it is necessary that you ensure that the Guest Speaker is not left high and dry unless he chooses to. You must be available for him/her to contact at any time. Please instruct his/her room bearer about your whereabouts. Please accompany him/her to breakfast/lunch/dinner, unless he/she has different programmes.
11. If the Guest Speaker has brought any hand-out, collect them and hand over to the Course Team for getting copies made. Ensure that the Guest Speaker is invited to all the functions of the various societies/clubs that may be scheduled during his stay.
12. Acquaint the Guest Speaker with the Course Design, the syllabus prescribed and other activities in the Academy, if he/she is not already familiar with the same. You may hand over a Course Manual to him/her. You may also appraise the Guest Speaker about the Composition of the audience he will be addressing.
13. Collect from the Course Team the bio-data of the Guest Speaker before his/her arrival. If this is not available in the office, the data may be obtained from library sources or from the Guest Speaker politely. The biodata should be handed over to the office after use.

14. Inform the Guest Speaker about the duration and number of his lectures. You should also tell him that generally some time should be set apart for questions at the end of the lecture at the Academy.
15. Ascertain the Guest Speaker on his arrival about any special arrangements that he/she would like to be made in the lecture hall apart from normal provisions of a Projector Slide.

II. Lecture Arrangements

1. Supply copy of the Week's Time Table containing his / her lecture's timings.
2. Supply copy of NADT Brochure/Course manual.
3. Check about uploading of PowerPoint and/or video Presentation (s), if any and arrange for their uploading through Lecture Hall / classroom technical assistant.
4. Check about circulation / distribution of his / her Presentation and Reading Material (if any) to Officer Trainees. If yes, make necessary arrangements.
5. Check whether he / she would like to visit the Lecture Hall in advance and see / check the presentation arrangements. If yes, make necessary arrangements. If no, please check yourself.
6. Arrange for carrying of the lecture material, books etc. to the classroom with the Guest Faculty.
7. Introduce the Guest Faculty at the beginning of his / her lecture and thank him / her at the end of the Lecture (s). You have to preside over the lecture session and ensure that the meeting is conducted in a manner which neither embarrasses the Guest Speaker nor the Academy in any way. You will introduce him to the audience briefly and use the bio-data already collected for the purpose. After the talk is over, you will announce that the Guest Speaker would welcome question from the audience (unless the Guest Speaker has any objection to this, which should be ascertained well in advance). At the end of the session, you will thank the Guest Speaker on behalf of the Officer Trainees, the Academy and yourself in the appropriate manner. This is the most important part of your duties.

III. Payment of Honorarium and Reimbursement of Expenses

1. Check about reimbursement of Air / train tickets. If yes, obtain / take copies of tickets / boarding cards, as per requirements.
2. Ascertain whether any reimbursement of taxi fare is required.
3. Supply papers and information obtained to Accounts Branch.
4. Obtain cheque (s) for Honorarium and reimbursement (s), if any, and Receipt Form from Accounts Branch.

5. Deliver the cheque (s) to the Guest Faculty, obtain his / her signature on the Receipt Form and return it to the Accounts Branch.
6. Ensure that due arrangement has been made of the Academy staff Car for his return journey to airport/railway station. Please have this checked well in time and ensure that the driver is told the departure time. You may ascertain the convenience of the Guest Speaker before fixing the time. Ascertain the vehicle number and the name of the driver from the administration.

IV. Miscellaneous Arrangements

1. Obtain the CV / Bio-data of the Guest Faculty, either in advance or on arrival, in order to introduce him / her at the beginning of the lecture.
2. Ascertain whether he / she would like to have a round of the campus in spare time, if any. If yes, arrange for it.
3. Ascertain whether he / she would like to meet the Pr. Director General and or any other faculty. If yes, arrange for it.
4. Ascertain from the Course Director whether any formal lunch or dinner is being organized for the Guest Faculty. If yes, inform him / her on arrival itself.
5. Time permitting, take him / her to the Archives and obtain his comments and signature on the Visitors' Book. Otherwise, obtain his / her comments on the Visitors' Book elsewhere before his / her departure.



Sports Complex Rules:

1. The Sports Complex timings shall be 6.30 AM to 8.30 AM and 5.00 PM to 9.30 PM; seven days a week.
2. Entry shall be from the main gate.
3. An entry register shall be maintained at the gate. All visitors shall enter their names in the register at the time of entry and exit.
4. Entry to Indoor Sports Complex shall be restricted to Faculty Members & their families as also visiting friends/relations, if they are accompanied by the Faculty members; probationers & their family members visiting the Academy; in-service course participants and their family members; visiting IRS officers staying on or off the campus; life-members of the IRS Officers' Mess and non-IRS guest faculty.
5. Unless accompanied by adults, entry for children below 10 years of age shall be barred in the following areas- music room, gymnasium, billiards & squash courts.
6. Children below 10 years of age shall bring their own racquets for badminton & squash.
7. Badminton players shall keep their belongings (especially water bottles) on the tables provided in the corner of the hall.
8. Staff members manning the Complex shall not be sent on personal errands by the visitors.

Swimming Pool Rules

1. Swim only in nylon swimming costumes or trunks.
2. Ladies should wear bathing caps.
3. Take proper shower and full bath before and after entering the pool.
4. Take due and responsible care in using the pool premises.
5. Do not bring any valuable articles, for e.g., gold chains, rings, etc.
6. Keep the pool premises neat and clean.
7. Smoking is strictly prohibited.
8. Pool shall be closed on every "Monday".
9. Make an entry in register on entering the Pool premises.
10. Do not enter the Pool for at least two hours after having had a meal.
11. If you have a running nose or cold, do not enter the Pool.
12. If you have a skin problem, seek medical advice before entering the Pool.
13. Follow the safety instructions from the swimming coach/pool attendants.

Badminton Court Rules

Do's & Dont's

1. Use only normal non-marking sports shoe.
2. Do not use shoes with spikes/protruding nails [worn out shoes]. An unprotected tip or nail or heel shoes will dent any hardwood floor. Keep high heels in good repairs!!!
3. Do not wet the floor with water.
4. Any kind of eatables, soft drinks, tea and coffee in the play area is not allowed.

Mess Etiquette

I. General Rules :

NADT Officers Mess is managed by Officer Trainees themselves through a Committee elected from amongst themselves. Every Officer Trainees is a member of the mess and shares equal responsibility to make dining experience in the Officers' Mess the best one for all whosoever dines in.

Entry into the Officers' Mess is restricted to both serving and retired IRS Officers and their family members and guests, faculty of NADT, participants of in-service courses / seminars / workshops in NADT, and any other special invitees.

Officer Trainees are required to strictly adhere to the mess timings.

Officers Trainees must always be in queue while taking food in the mess. They should show due courtesy towards senior officers, guests and also to their fellow Officer Trainees visiting the mess. Courtesy and consideration is to be shown to all colleagues during the meals.



Officer Trainees must keep their used plates and glasses at the demarcated place after taking their meals.

Officer Trainees should maintain decency and decorum while in the dining area and observe table manners while eating and using cutlery. While in conversation, be polite and do not interrupt a person who is talking.

Officer Trainees appointed as escort officers must receive their guests at the entrance of the mess and remain in attendance throughout. They are expected to look after their guests and to introduce them to other Officer Trainees and faculty members who are in proximate distance. On conclusion of the meals, the escort officers are expected to see their guests off. Courtesy should be shown towards guests and dining area designated for them should not be disturbed.

It is mandatory for Officer Trainees to have their food in the dining hall of the Mess. Room service is provided only in exceptional circumstances like illness etc.

During formal breakfast / lunch / dinner with dignitaries, senior officers and faculty members, the Officer Trainees should take care of the following points :

Every Officer Trainees is a host. She/he is expected to be present 10 minutes before the guests arrive to receive them and to see that no guests is left unattended to. Officer Trainees should not leave the mess until all the guests have left.

The Officer Trainees are expected to rise and wish when the dignitaries / senior officers or faculty approach or pass through the tables where they are seated.

No Officer Trainees should commence his meal before the chief guest. In case of buffet lunches and dinners, the officer Trainees should allow all the dignitaries, senior officers and faculty members to commence their meals and thereafter they should pick-up their plates. If some counter is earmarked for the senior officers, then the Officer Trainees should avoid using that counter.

Officer Trainees must not monopolise the dignitary / senior officers / guests or leave him / her abruptly. Officer Trainees must request to be excused when he / she leaves the dignitary / senior officers / guests.

II. Dress Code :

Dressing well is a sign of good manners and a reflection of your personality. The dress tells who you are before you speak. Whenever dining in the Officers' Mess, every person needs to be appropriately dressed.

Ceremonial Occasions :

Whenever breakfast / lunch / dinner / high tea follows ceremonial occasions where the Officer Trainees are required to wear formal dress like Bandh Gala / Academy Saree, they are required to attend the breakfast / lunch / dinner / high tea in the same ceremonial dress.

Formal lunches and dinners :

GENTLEMEN : Formal shirt and trousers with formal shoes
LADIES : Saree / Western business suit with formal footwear

Working Days & Informal Lunches / Dinners :

GENTLEMEN : Formal shirt and formal trousers with shoes / sandals
LADIES : Saree / Salwar kameez / Churidaar kurta / Western formals with sandals / Chappals / Shoes.

Saturdays / Sundays / Holidays :

GENTLEMEN : Shirt / T-shirt with collar and jeans / trousers with shoes / sandals.
LADIES : Saree / Salwar Kameez / Churidaar Kurta / Western wear / Jeans & T-shirts with sandals / chappals / shoes.

Special Occasions :

On special occasions when breakfast / lunch / dinner is hosted during cultural events / festivals apart from the dress code prescribed for formal occasions, the Officer Trainees can dress up in decent ethnic wear.

Officer Trainees are **PROHIBITED** from entering mess in round neck T-shirt (Male OTs), track suits, shorts, pajamas or other indecent apparel and bathroom slippers / sneakers.

III. Miscellaneous

1. Officer Trainees should be polite while dealing with the mess workers. They should not use intemperate language or conduct themselves in a manner not befitting an officer. Any misdemeanor on the part of the mess workers should be reported to the MDO / PMC / Mess Secretary for necessary action.
2. The Officer Trainees are required to avoid spillage and wastage of food. In case of spillage, they are expected to get it cleared before they leave the mess.
3. The Officer Trainees should take care of the furniture and cutlery in the mess. They should not disturb the arrangement of any furniture in the mess.
4. Any Officer Trainees bringing his / her personal guest is to inform the mess manager and also make entry in the register kept for this purpose.
5. During formal lunches and dinners personal guests of Officer Trainees are not allowed unless specifically invited.
6. All the Officer Trainees are expected to follow the table manners mentioned in the Appendix to these Rules.

Appendix to Mess Etiquette Rules

Table Manners :

- All Officer Trainees should use spoon / fork / knife during formal meals.
- Officer Trainees should leave the table during the meal only after seeking permission of others having their meal at the table.
- Maintain correct posture while seated at table.
- The body should be approximately six inches from the table.
- Avoid drawing designs on the table / table cloth with knife / fork / spoon.
- The table napkin is partly unfolded, not in view of those present but on lap and laid across the knees.
- Never tuck the table napkin in front of your tunic.
- After use do not fold the table napkin but lay it on the table.
- The cutlery is laid out in the order in which it is to be used. Starting from outside to inside.
- The knife are right to their plate and fork to the left.
- Soup is always taken from the side of the spoon. Never tip the soup bowl to get the last drop or blow on the soup to cool it.
- Knife is held in the right hand and the fork in the left hand.

NADT Officers' Club

1. The activities of the NADT Officers Club will be governed as per NADT Officers Club Rules, 2010 as amended from time to time, and standing instructions issued by Pr. DG (Trg.) NADT.
2. The NADT Officers' Club being constituted under these rules will oversee the functioning of Officers' Mess and the Hobbies' Clubs. The Club will facilitate channelizing the energy of the Officer Trainees' for participation in extra-curricular activities including in Hobbies' Club, organizing sports and cultural activities, running of the Officers' Mess on a no profit no loss basis and promoting pride in the service and an esprit-de-corps.
3. The Director General (Training), NADT will be Chief Patron of the Club. The Additional Director General-I, Additional Director General-II and Additional Director General-III will be the Patrons of the Club. The Additional/Joint Director (Administration) will be the DG's nominee to oversee the overall organizational and administrative issues of the NADT Officers' Club.
4. All Officer Trainees undergoing training at NADT, including Officer Trainees of Foundation Course, shall be Members of the NADT Officers' Club and shall pay a Membership Fees. For Officer Trainees undergoing Foundation Course, Membership Fees will be decided by their Course Co-ordinator. All the Faculty Members at NADT will be Honorary Members of the IRS Officer Trainees' Club and will pay a Membership Fees of Rs. 200 per month. IRS Officers posted at Nagpur may at their request, be made Associate Members of the Club after paying the said Membership Fees of Rs. 200 per month. All Officers coming for in service training course shall be temporary members of the NADT Officers' Club and will pay a Membership Fees of Rs. 100 per month or part of the month.
5. The following will be the Officer Bearers of the NADT Officers' Club
 - (a) President, NADT Officers' Club
 - (b) Vice President, NADT Officers' Club
 - (c) Mess Secretary
 - (d) Joint Mess Secretary
 - (e) Mess Treasurer
 - (f) Joint Mess Treasurer
 - (g) Controller of the Stores
 - (h) Sports Secretary
 - (i) Hostels Secretary
 - (j) Cultural Secretary
 - (k) Hobbies Secretary
 - (l) Joint Hobbies Secretary

There will be no posts of Vice President, Joint Mess Secretary, Joint Treasurer and Joint Hobbies Secretary when only one IRS Batch is undergoing training. However, at the time of Foundation Course, the above-mentioned four office bearers will be elected from the Officer Trainees undergoing Foundation Course.

6. The Officer Bearers mentioned in para 5 will be elected by the Officer Trainees on the basis of friendly elections to be conducted by the Additional/Joint Director (Induction) (Administration) as per rules drawn by him. In the elections, Officer Trainees of both IRS Batches will vote jointly. The elections will be conducted thrice in a year viz. (a) first week of January, i.e., one to two weeks after joining of the junior Batch (b) first week of April, i.e., one to two weeks before valediction of the senior Batch and (c) last week of August. In the elections to be held in January, when both Batches are present, the President, Mess Secretary, Mess Treasurer and Hobbies Secretary will be from the senior Batch while Vice President, Joint Mess Secretary, Joint Mess Treasurer, Joint Hobbies Club Secretary, Controller of the Stores, Sports Secretary, Cultural Secretary and Hostels Secretary will be from the junior Batch. If nominations are not received for a post, the Office Bearers will be nominated by the respective Course Director. Any OT who has been elected for any post is not qualified to contest in the subsequent elections. However this rule is not applicable for appointment to the posts through nomination.
7. The roles and responsibilities of the Office Bearers are as under :
 - (a) **President, NADT Officers' Club:**
 - To convene the meetings of the Officer Bearers.
 - To keep an account of the Membership Fees received and to distribute it to various officer bearers (including to Hobbies Club) as per their requirements.
 - To get the general feedback from the Officer Trainees and get them redressed after discussion with the respective secretary.
 - To invite Chief Guests and other Guests in the functions organized by the Club.
 - To keep general liaison with Additional/Joint Director (Administration), Course Directors and other Faculty Members with regards to all the activities of the NADT Officer' Club.
 - (b) **Mess Secretary:** Mess Secretary will be Secretary-in-charge of the Dining Hall and will perform his duties in close co-ordination with Mess Treasurer and Controller of Stores. His functions include
 - To appoint a Menu Committee consisting of four OTs for planning the weekly menu.
 - To prepare monthly plans and budget of the Mess and to authorise all purchases of groceries, provisions and vegetables for the Mess.
 - To ensure proper upkeep and maintenance of the mess property, particularly fans, lights, crockery, furniture, fittings etc. so as to provide appropriate amenities to the members in the dining hall.
 - To ensure highest standards of cleanliness and hygiene in the dining hall and amongst the employees of the Mess.

- To exercise day-to-day control over employees of the Mess and to ensure proper standards of discipline and service amongst them and to pay their salary/bonuses and other remunerations.
- To plan, organize and arrange lunches and dinners at special functions.
- To co-ordinate the work amongst MDOs, Mess Treasurer and Controller of Stores.
- To keep general liaison with Additional/Joint Director (Administration), Course Directors and other Faculty Members with regards to the activities of the Officers' Mess.

(c) Mess Treasurer

- To maintain all records relating to receipt and expenditure of the Mess and maintenance of Books of Accounts
- To convey the accounts to the Officer Trainees and Faculty Members at periodical intervals
- To maintain Mess Rebate Register and Register of Personal Guests
- To account for special lunches and dinners, in-service course mess accounts and to maintain of general liaison with Administration for recovery/adjustments
To hand over the charge of mess accounts together with list of outstanding debtors/creditors to his successor

(d) Controller of Stores

- To ensure timely and proper purchase of groceries and other provisions required for the Mess, to ensure competitive rates and proper bills/vouchers, to check quantities and verify quality of purchases.
- To keep all the stores purchased under his personal custody and to make a physical verification of store periodically.
- To ensure that there is no wastage/pilferage in the Mess.
- To conduct physical verification of crockery, furniture, stores, maintain record thereof and report the breakage or missing, if any, to the Mess Secretary, for recovery.
- To hand over all the stock in the Mess in an orderly manner to his successor.

(e) Sports Secretary

- To nominate four gentlemen and four lady OTs to ensure participation of OTs in regular sports activities.
- To plan and organize house wise sports competition and tournaments (both indoor and outdoor) amongst the members as also with other institutions.
- To attend to maintenance and upkeep of outdoor and indoor sports facilities in NADT.
- To conduct physical verification of sports kit and other articles, keep proper records thereof and hand over the records to his successor.
- To keep general liaison with Additional/Joint Director (Administration), Course Directors and other Faculty Members with regards to the sports activities of the IRS Officer Trainees' Club.

(g) Cultural Secretary

- To plan and organize cultural events during formal and informal functions
- To keep general liaison with Additional/Joint Director (Administration), Course Directors, and other Faculty Members with regards to all matters relating to the Cultural Activities of the NADT Officers' Club
- To coordinate the activities of the following Hobbies Clubs as ex-officio executive member :
 - (a) **Cultural Club** whose main activities would be :
 - Organizing cultural events for the participation of Officer Trainees like Cultural Evenings, Music and Dance competitions, Celebration of Festivals, Fetes, and Dance Parties etc
 - Inviting eminent personalities in the fields of music and dance to perform at NADT
 - Gathering and disseminating information on Cultural events taking place in and around Nagpur City and facilitating participation, entry tickets etc for the Officer Trainees
 - Facilitating learning of various music and dance forms, musical instruments by the Officer Trainees through regular classes organized at NADT.
 - (b) **Dramatics and Theatre Club** whose main activities would be :
 - Arranging inter house drama competitions within NADT.
 - Conducting workshops on drama and theatre.
 - Arranging professional drama shows for all officer trainees.
 - (c) **Fine Arts Club** whose main activities would be :
 - Painting
 - Sketching
 - Calligraphy
 - Origami
 - Collage making
 - Facilitating improvement in relevant skills by organizing workshops, interactive sessions with experts etc

(h) Hobbies' Secretary

- To coordinate the activities of the following Hobbies Clubs as ex-officio executive member :
 - (a) Adventure Club whose main activities would be organizing various activities such as Mountain Trekking, Jungle Safari, Cycle Race, River Rafting, Diving, Swimming, Para Gliding, Marathon etc.
 - (b) Amateur Astronomy Club whose main activities would be :
 - Organizing introductory Workshop including introduction to instruments and computer software as well as basic concepts of astronomy.
 - Demonstration on Sky gazing for OTs and Faculty as NADT as well as IRS officers in the region.

- Star Gazing on select nights including star gazing, constellations, moon and other objects of the night sky.
 - Visit to planetarium
 - Covering Special occurrences such as eclipses, transits etc.
 - Special Workshops for school children and underprivileged children.
 - Exhibitions of the photographs taken by members
 - Outing/Camping at suitable locations for night observations
- (c) **Extra Mural Club** whose main activities would be to invite eminent personalities from various arena like administration, economics, law, tax, film, theatre, social activities, journalism etc to have the chance to be a part of their rich experience which would be valuable for all the Officer Trainees to have the glimpse of different aspects of life which is indispensable to become all round personalities.
- (d) **Literary Club** whose main activities would be :
- To publish four issues of the House Journal “ecsTAXy” every year which may be published in the months of March, June, November and January
 - To publish supplementary issues with focus on special events of the training course within and outside NADT at suitable opportunities.
 - Organising debate, preferably once in a month on issues of various aspects of contemporary India and the world.
 - Conducting of various theme based literary competitions
 - Conducting workshops and lectures will be conducted at suitable times.
 - Organizing Quiz contests on myriad topics.
- (e) **Photography and Movie Production Club** whose main activities would be :
- To organise workshop for learning photography.
 - To arrange for photography exhibitions/seminars
 - To organise photography competitions
 - To prepare thematic photography viz. places, nature, people, travels etc.
 - To develop photo repository
 - To arrange short duration courses on movie production / documentaries etc.
 - To coordinate with film club in arranging film festival of National and International movies
 - To liaison with other clubs in activities related to photography and movie production.

(f) **Wild Life and Nature Club** whose main activities would be :

- Preparing an inventory of flora and fauna of the campus and to create interest in nature and wild life among the inmates.
- Making NADT a “Green Campus” by adopting environmental friendly practices.
Arranging visits to sanctuaries and national parks to appreciate the wild life wealth of the country.
- Conducting lectures, seminars and discussions on topics related to environment and sustainable development.
- Celebrating important days relating to environment through exhibitions, quiz competitions etc.,
Organizing workshops and training programmes for promoting hobbies such as bird watching, bonsai, gardening etc.
- Rearing of water birds in the existing water bodies in the campus and also pets like pigeon, parrot etc.
- Coordinating with organizations involved in environment and wild life protection like WWF, NEERI, Forest department and NGO's.

8. The Additional Director General-I, Additional Director General-II & Additional Director General-III will convene the meeting of Officer Bearers of the NADT Officers' Club periodically which will be attended by Additional/Joint Director (Administration), Deputy/Assistant Director (A&E) and all the Course Directors and the minutes of the meeting will be drawn for implementation in a time-bound manner.
9. Two Mess Duty Officers' (MDOs) will be appointed everyday by the Additional/Joint Director (Administration) to supervise the functioning of the Mess. Their duties and working hours will be determined by the Mess Secretary after taking approval from the Additional/Joint Director (Administration). When both Batches are undergoing training, the MDOs will be appointed from the Junior Batch. At the time of Foundation Course, and when IRS OTs are not in the campus, the MDOs will be appointed from the OTs undergoing Foundation Course.
10. The Members shall strictly follow the rules regarding discipline and decorum in the Officers' Mess.
11. The Pr. Director General (Training) shall have the powers to amend, modify or alter any of these Rules and if any question arises as to the interpretation of these Rules, the decision of Pr. Director General (Training) shall be final.

Mess Duty Officer (MDO) Duties

The Officers' Mess at National Academy of Direct Taxes is entirely managed by the Officer Trainees (OTs) themselves. One OT will be deputed as MDO daily. His/her job will be to check the accounts (including sales & purchases) and stock of the Mess. In case of some serious problems e.g. workers' grievances or other administrative matters, it will be the duty of MDO to bring the issue to the knowledge of the Mess Committee. The MDO duty will be performed in the evening after the classes are over. Every OT will perform the MDO duty as per the schedule provided by the Course Authorities. The role of the OTs as MDOs will help them in having first hand experience in managing the human resources & sharpening their organization skills.

Every day one officer trainee will be nominated as Mess duty officer for that day (one for forenoon and another for afternoon).

Duties/ Responsibilities

As per the Constitution of Officers' Mess, the officer on the Mess Duty has the following duties and responsibilities:-

- To release the Provision for Breakfast / Snacks / Lunch / Dinner etc from the Mess Store. To check the Quantity and Quality of the provisions released and to note the same in the “Store Provisions Register”.
- To be the custodian of the Store- Keys. He / She should not hand over the keys to anyone, except to the next designated MDO or to any of the Mess Committee Member, if the next designated MDO is not accessible.
- To Monitor and to Guide the overall activities of the Mess during the Duty Period (like Stores, Cooking, Service, Dining Hall, Cleanliness etc).

Besides the above,

1. All the incoming provisions milk and milk products, vegetables, meat and other materials shall be entered in the incoming register.
2. The MDO shall give a feed back to the Director General's Nominee, President Mess Committee (PMC) and other members of the Mess Committee on what he/she had observed in duty in the Mess.
3. MDO shall ensure the cleanliness & hygiene in the Kitchen and Dining Hall.
4. MDO shall cross check attendance register of staff with the staff present and write observation in the attendance register.
5. The MDO shall also check the balance quantity of food after serving to the Officer trainees. The daily feed back shall be given to the PMC and the Mess Manager.
6. The MDO shall report any case of excess pricing in invoicing to the Mess Committee if any such doubts arise
7. The MDO should enter his / her name, OT code, Room No. and Contact Number in the Register provided for the purpose in the Mess Store.

Leave Policy for Induction Training

I. Introduction :

1. Although every probationer who joins the Induction Training is entitled to all types of leave mentioned in the CCS (Leave) Rules like any other government servant, yet the grant of leave is regulated mainly due to the following reasons :
 - As the entire 16 months period is tightly scheduled for training purposes, indiscriminate grant of leave will adversely affect the training of the OT concerned.
 - Grant of leave is also used as a tool for instilling discipline amongst the probationers.
 - To take care of important personal needs like marriages, illness, etc.
2. Keeping the above objective in view, Pr. DG (Trg.) formulated a leave policy which strives to strike a balance between the training needs and the personal needs of the probationer. In the said policy not only the norms for grant of leave but also action to be taken on unauthorized absence, habitual absenteeism, etc. is prescribed.
3. Apart from the above a meeting, the Pr. DG (Trg.) in a meeting with ADG - 1, 2 and 3 had the occasion to review the punctuality of the Officer Trainees during Induction training. The decision taken in the meeting to ensure punctuality and attendance was circulated vide Minutes dated 14-12-2015.
4. After taking into account the leave policy as approved earlier and the subsequent decision of the Pr. DG (Trg.) as communicated in the above mentioned Minutes, the leave policy for the Induction Training is proposed as under :

II. Grant of EL :

- During the period of training, one block leave of 5 working days is granted.
- No leave of any kind will be granted during various field attachments including the “On the Job Training” (OJT).
- Five working days for marriage of the Officer Trainees.
- Two working days for engagement ceremony of the Officer Trainees or marriage of a sibling.
- Ten working days on demise of immediate family members like parents and siblings of the Officer Trainees.
- Three days for emergency of immediate family members like parents and siblings of the Officer Trainees.
- Three working days for appearing for Civil Services Interview.

In other circumstances, the ADG-I (Training) incharge of Induction and CD shall take appropriate decision as regards grant of EL and CL respectively on case to case basis. Leave on medical grounds should be supported by proper medical certificate from CGHS doctor while in the Academy and Government doctor outside Nagpur. The maximum number of Officer Trainees on leave at any point shall not exceed 10% of the batch strength.

III. Grant of CL/RH :

1. Maximum five CLs at the choice of Officer Trainees in first module and three CLs in second module shall be permissible.
2. The leave shall not be combined with any attachment or block leave.
3. The leave shall not be combined with extended weekends where Friday or Monday is Gazetted or a Restricted Holiday.
4. Not more than two CLs can be availed at a time.
5. The Course Team shall retain at least one CL from the above quota till the last month of each module for deduction in case of absence from class, morning activity, etc.
6. CLs deducted towards late coming / absents from classes / morning activity would be considered for arriving at the CLs availed.

IV. Processing of leave applications :

1. All application for leave, except in case of medical emergencies, shall be submitted at least seven days in advance
2. The leave application shall be disposed off/ forwarded within two working days by the Course Team.
3. Any grievance pertaining to the refusal of leave shall be addressed to the Course Director.
4. No OT, except in case of medical emergencies, shall leave the Academy without written sanction of leave.

V. EOL Policy :

The training of NADT is intensive and requires full attention of the trainee. Further preparation of Civil Services Examination demands complete dedication of the candidate. Therefore, the training and the preparation for CSE can't be pursued simultaneously without affecting one of the two. Such OTs may disturb the training environment. Therefore Officer Trainees will not be permitted to appear for Civil Services Examination, 2016 (Preliminary & Mains) while undergoing the Induction Training at the Academy. Those who wish to appear for Civil Services Examination, 2016 may be asked to apply for Extra Ordinary Leave immediately after joining which may be granted as per the prevailing policy regarding EOL for appearing in Civil Services.

VI. Action to be taken for absenteeism during the Induction Training :

1. If the OT is absent for 1 session in forenoon, $\frac{1}{2}$ CL should be deducted.
2. If the OT is absent for 1 session in the afternoon, $\frac{1}{2}$ day CL should be deducted.
3. Regarding morning activities, the absenteeism should be dealt in this manner - For one absence, $\frac{1}{2}$ CL should be deducted, i.e. 2 such absenteeism would require deduction of 1 CL available to the OT. Where an OT is found to be absent for 5 sessions, he should be counselled by the Course Team to improve his attendance record.
4. Thereafter, if the absenteeism continues and the cumulative absenteeism becomes 10 or more than 10 sessions, a recordable warning should be given to the OT.

5. In case of non-improvement, if the absenteeism reaches 20 sessions a Show Cause Notice should be issued immediately and proposal for starting disciplinary proceedings under the IRS Recruitment Rules should be submitted to Competent Authority in time bound manner.
6. Simultaneous regularization of leave by deducting available CL/EL/Leave Salary etc. as per the existing rule position and in accordance with the consolidated instructions on unauthorised leave issued by DoPT should be done in case of each OT.
7. Henceforth, absenteeism should be monitored on daily basis and a memorandum should be issued immediately and should be processed within 48 hours for taking decisions.
8. Course Team will submit Fortnightly statement of absenteeism to the ADG (Trg.) incharge of Induction Course so as to enable him to brief the Pr. DG (Trg.) on this count.
9. Any deviant behaviour on the part of OT should be reported immediately to ADG (Trg.) incharge of Induction Course.

Policy for Disciplinary Matters during the Induction Course

Considering intensive nature of the Course and requirement of regular and continuous interaction of the Officer Trainees with the faculty members, visiting senior officers, guest faculty and eminent dignitaries, various policies on matters like Grant of Leave and EOL, Married Accommodation, Guest House Accommodation, use of Mobile Phone and Internet, Vehicle etc. have been formulated. Adherence to above policies and maintenance of discipline in class room, mess & hostel and in the campus in general and during official activities and functions is essential, for smooth conduct of the course. In order to have uniformity in approach, following policy on disciplinary matters is proposed :

A memorandum will be issued to the officer trainee found breaking discipline. Some of the instances are mentioned below:

1. Not attending class room sessions/ morning activity without prior permission / pre sanctioned leave.
2. Not attending official functions/ activities/ attachments or a part thereof without prior permission/ pre sanctioned leave
3. Leaving headquarters without prior permission / pre sanctioned leave (except under emergency). Leaving NADT campus and staying outside it in the night locally will be considered as leaving headquarters.
4. Behaviour as that of unbecoming of an officer; misbehavior with faculty or staff
5. Violation of policy regarding use of mobile phone, hostel accommodation
6. Damage to Academy property
7. Un-authorized parking of personal vehicle of the officer trainees in the campus

The policy for dealing with memorandum issued for indiscipline will be as follows:

- I. On first instance of indiscipline, the officer trainee shall be counselled.
- II. On the second instance, the officer trainees shall be issued advisory by the course team.

- III. Thereafter in case of any subsequent act of indiscipline, non recordable warning shall be issued to the officer trainee, if his/her explanation is not found satisfactory. Non recordable warnings shall be issued for two such subsequent acts of indiscipline.
- IV. A recordable warning will be issued to an OT who has already been issued two non recordable warnings in case of any subsequent act of indiscipline.
- V. In instances of grave misconduct, a non recordable warning or recordable warning will be issued with the permission of ADG (Trg) or Pr. DG (Trg) respectively and directly.
- VI. Action under IRS Recruitment Rules 2015 will be attracted in case an officer trainee receives two recordable warning for drawing an opinion that the officer trainee is not fit for permanent appointment.

Other Policies

Married Accommodation Policy :

The number of married OTs is on rise and the quarters meant for allotment for married accommodation purpose are found to be sufficient. It is pertinent to note that these quarters are primarily meant for the staff of NADT and with increased staff post restructuring, there would not be sufficient quarter even after the quarters allotted to married OTs are freed. Further, other Central Training Institutes like LBSNAA and SVPNPA have strictly prohibited OTs from having their spouses living with them in campus during training since it distracts the OTs' focus on training. Considering the above facts, it is proposed that Married Accommodation should be restricted **only to lady OTs with infants and OTs with medical emergencies of spouse or parents**. The Course team will process applications received from other OTs and make recommendations on individual merit. Further, the allotment will be done on first come first serve basis and on the availability of accommodation.

It is reiterated that the accommodation provided in hostels is meant for Officer Trainees only and any family member, relative, friend etc. are not allowed to stay with the OT.

Guest House Accommodation Policy :

Subject to the availability of rooms, OTs may be allowed one room for 10 days in each module for the stay of spouse, parents or relatives. However, no OT shall have any guest staying with them in their hostel rooms.

Policy for use of Mobile Phones :

Use of mobile phone is strictly prohibited in faculty building, auditorium, library and during official events. Carrying mobile phones in these areas / events shall lead to confiscation of the instrument and also attract penalty.

Internet Policy :

Use of Internet in the hostel room is strictly governed by terms and conditions, which an OT is required to sign at the time of application for obtaining user id and password. Further it is proposed to limit the connectivity of internet in hostels till 12 am so that the OTs may not have problem in attending morning activity. No internet connectivity will be available between 12 am to 5 am in the morning.

Vehicle Policy :

No personal vehicle of any kind will be allowed to be parked inside the campus. Unauthorised parking by the Officer Trainees of their personal vehicles shall attract penal action.

Miscellaneous

Social Calls and Visits :

- Calls are both a social and an official obligation. They may be made alone or in a group. Besides being part of the etiquette expected of an officer, they are functional in building inter personal relations and creating a better work environment.
- Social calls are to be made after checking the convenience of the officer.
- Calls should never be made before 9.00 a.m. or after 7.30 p.m. except on the suggestion of the officer called on. Usually calls should be made between 6.00 p.m. and 7.00 p.m. depending upon the season.
- The first call may be brief and should not last more than 30 minutes. Later, when friendly calls are made, they may last as long as desired and appropriate, always taking care not to keep the hosts from their meals and other engagements.
- The question often arises whether a senior officer or a junior officer should make a social call first. This depends upon circumstances. Senior officers newly posted to a station should, unless there is great disparity in rank, call socially on a junior, after the junior has paid an official call. Where their ranks differ greatly, the junior should make the first social call.
- Do not go away if you find other visitors already present. Knock or ring the bell if the door is closed and send in your card if a servant or a minor child opens the door. If the door is opened by the host/hostess or an adult member of the family, you should introduce yourself and offer your card only if it is asked for.
- Calls should be returned in person as early as possible. If there is great disparity in rank or if the call is at a mess, the return call will usually take the form of an invitation to a meal.

Official Calls

- In the Academy, Officer Trainees are expected to call on the Course Coordinator, Counsellors and other faculty members within 2 weeks of joining. They must also call on the Director General and the

Additional Director Generals. One should call on members of the faculty only after ascertaining their convenience. All such cases should be made CG wise.

- Please note that having met an officer at some party or function is no substitute for a regular call.

Conversation

- Never talk with your hands in your pockets or on your hips or crossed in front of the chest.
- If you have to withdraw from company say, "Excuse me" while doing so.

Drawing Room Manners

- Gentlemen will stand when ladies enter a room, and officers will stand when seniors enter.
- Officers' wives normally rise only when the President, the Vice-President, the Prime Minister, the Governor or the Chief Minister enters. Officers will stand up when they are introduced. Shaking hands on being introduced is quite normal but not with ladies unless the lady makes the first move. Otherwise, a 'Namaste' or an equivalent word in any other Indian language is the proper form. Never shake hands with gloves on, though ladies can exercise this privilege.
- Introductions are made as follows:
Gentlemen are introduced to ladies, juniors to seniors and young persons to old, with the exception of VIPs, to whom others are always introduced. The person making the introduction should say, "May I introduce...." or "Let me introduce Mr/Ms.....". Add a few words of description to help them make contact e.g. "Mr. & Mrs. Alpha have just returned from Utopia wherein they were researching beta radioactivity of unicorns. Mr. Gamma is the Counsellor of the Star Ship Enterprise". The reply to "How do you do" is "How do you do" and never "Quite well, thank you" or "Fine".
- If you wish to smoke in company, especially in the presence of ladies or elders, always seek permission. Also offer your companion a cigarette. Deposit ash only in ashtrays and when stubbing a cigarette do so completely to prevent it from giving out smoke.
- Do not sit aloof but conduct a conversation with your neighbours. As far as possible, avoid talking shop. As educated young officers you would have sufficiently wide interests to start and sustain a conversation on many subjects.

Receiving Visitors

- Receive your visitors at the door or, if they are senior officers or old people, on the drive as they alight from their cars. Open the door for them and see them into the house. Offer them a seat and, after a while, a drink (soft drinks, tea, coffee, etc.)
- On conclusion of the visit, see your visitors off to their car or to the gate. Do not shut the door on them.

As Guest at a Party

- When invited to a party, make it a point to inform the host/hostess of your acceptance or inability well in advance. Remember that without knowing the exact number of their guests, it is impossible for anybody to provide adequate food and drink.
- Arrive on time. Punctuality is politeness and should be cultivated as a habit.
- Search out your host and hostess, if it is a big party, and greet them.
- A good host will usually name the drinks available. Make your choice and politely state your preference. Do not ask for something that has not been mentioned. Do not mutter or say something vague like "I don't mind". Never omit "Please" and "Thank you".
- After adding sugar and milk to your coffee/tea do not keep the bearer waiting while you stir it in the tray. Remove your cup at once and let him move on.
- Do not start on your drink straightaway. Put it down on a side table and sip it from time to time. If snacks are served, the bearer will usually offer you a small plate and a serviette. Hold the latter under the plate while helping yourself. Place the plate on the side table when done with.
- Do not sip your drink with a slurp. When eating a sandwich, cake or other snacks, hold it between the thumb and the first two fingers.
- On leaving, never fail to thank your host and hostess. It is a good idea to phone your host/hostess the following day expressing your thanks for an enjoyable party.
- At large parties, it is not necessary to take leave of everyone present individually. It is enough to take leave of the person with whom you may be sitting or talking and of the host and the hostess.
- Leave taking should be brief and unobtrusive. Officers must neither depart ostentatiously as some VIPs like to do, nor should they slink away.
- Government officers are not expected to drink alcohol in public, even in places where there is no prohibition. It is essential to familiarize yourself with government instructions and the conduct rules. If you are a teetotaler, do not refuse an invitation to a cocktail party only on that account. When offered alcohol you may decline politely. If anyone wishes to abstain from drinking alcohol do not urge him or her to reconsider.

Civic Manners

Road Manners

- If walking, keep well to the side of the road, especially in a group. Do not edge others off the road. Do not stop to talk in the middle of a road or footpath.

- If accompanying a lady, always keep between her and the traffic. You may offer to carry her coat, but not her handbag.
- Greetings on the road may be made by just wishing the time of day or by saying "Namaste" or any appropriate greeting in a regional language. If you have a friend with you and you stop to talk, you should normally introduce him. If for some reason you do not wish to do so, say, "Excuse me a moment". He will walk on slowly, in which case you should get through your conversation as soon as possible. Always be properly dressed on the street even if you have gone out only for a short errand.
- As a junior officer, be observant, try to catch the eye of your senior officer and greet him. Never be seen avoiding a greeting and never permit your juniors or subordinates to do so to you.
- Make it a point to greet all faculty members, guest speakers and visitors to the Academy whenever you cross them.

Places of Entertainment (In the Auditorium, etc.)

- Always be punctual lest you cause inconvenience to others during the performance while finding your seat. If late, wait a while and take your seat with the least disturbance to others.
- If with a lady, lead the way to your seats. Do not leave her alone to go out during intervals and if it is necessary, ask her permission.
- During the show avoid loud comments or predictions about the course of the play and do not hiss, murmur or get excited at embarrassing moments, others would like to follow the show and, if it is live, the performers should be shown the courtesy of silence. Even if the performance does not appeal to us we must respect the dignity of the artiste and the right of others to enjoy the show. Dignified Behaviour befitting an officer is expected in all public places.



DO's and DONT's

Do :

- wear your name tags during working hours and in the mess on formal/informal occasions
- maintain punctuality in all training activities i.e. 10 minutes before all scheduled Activities
- occupy seats assigned to you in classrooms 5 minutes before the arrival of faculty
- observe etiquette and courtesy in dealings with faculty, staff and each other
- consult your Counselor in matters - personal or official - where you are doubtful or need guidance

Do Not :

- Do not mark proxy attendance
- smoke at any public / common place in the campus
- entertain or house any pet animals in the hostel or in your room
- park Personal Vehicles in the campus.

Prohibited :

- possession / carrying weapons / firearms in the Academy
- keeping or consuming intoxicating drugs / alcoholic drinks in the campus



Life Outside NADT



Life Outside NADT



THE CONSTITUTION OF INDIA

Article - 51A: Fundamental Duties

It shall be the duty of every citizen of India -

- (a) to abide by the Constitution and respect its ideals and institutions, the National Flag and the National Anthem;
- (b) to cherish and follow the noble ideals which inspired our national struggle for freedom;
- (c) to uphold and protect the sovereignty, unity and integrity of India;
- (d) to defend the country and render national service when called upon to do so;
- (e) to promote harmony and the spirit of common brotherhood amongst all the people of India transcending religious, linguistic and regional or sectional diversities; to renounce practices derogatory to the dignity of women;
- (f) to value and preserve the rich heritage of our composite culture;
- (g) to protect and improve the natural environment including forests, lakes, rivers and wild life, and to have compassion for living creatures;
- (h) to develop the scientific temper, humanism and the spirit of inquiry and reform;
- (i) to safeguard public property and to abjure violence;
- (j) to strive towards excellence in all spheres of individual and collective activity so that the nation constantly rises to higher levels of endeavour and achievement;
- (k) who is a parent or guardian to provide opportunities for education to his child or, as the case may be, ward between the age of six and fourteen years.

ॐ सह नावतु ।
सह नौ भुनक्तु ।
सह वीर्यं कर्षवावहे ।
तेजसि नावधीतमस्तु मा विद्विषावहे ।
ॐ शान्तिः शान्तिः शान्तिः ॥

*AUM, May God Protect us Both (the Trainer and the Trainee),
May God Nourish us Both,
May we work Together with Energy and Vigour,
May our Study be Enlightening and not give rise to Hostility,
AUM, Peace, Peace, Peace.*