



Report on
**INDUCTION TRAINING OF NEWLY RECRUITED INSPECTORS
OF INCOME-TAX**

(REVISED NATIONAL TRAINING SYLLABUS, 2023)

**Planning & Research Division
National Academy of Direct Taxes, Nagpur**

(DRAFT)

Report on Induction Training of Inspectors of Income-Tax

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Section 1

INTRODUCTION

1. The Directorate of Training has been assigned the responsibility for training all the officers and officials of the Income Tax Department. The training is imparted through the National Academy of Direct Taxes, which conducts training primarily for the Group A cadres, ten Regional Campuses which conduct training for Group A to C cadres, and the 46 Ministerial Staff Training Units (MSTUs) across the country addressing the training needs of Group C cadres.
2. These training programs include "Induction Program" for the newly recruited personnel, "Orientation Program" for newly promoted ones and specialized courses on specific domain competencies determined based on training needs analysis undertaken from time to time. Training of Induction Program and Orientation Programs are conducted by NADT (for Group A officers) and DTRTIs (for Group B & C) in accordance with the pre-determined syllabus. This syllabus, also referred to as the "National Training Syllabus", which is revised from time to time according to changing needs of the organization.
3. The Planning & Research Division of NADT is responsible for undertaking research related to the Department's training needs and suggesting appropriate measures to address these training needs. It also coordinates the planning of training activities across the country and suggests standardization or diversification of training in accordance with such requirements for different cadres.
4. This report relates to the Induction Training Course for the newly recruited Inspectors of Income-tax.
5. During the Annual Training Review undertaken by the Directorate for the financial year 2019-20 held in February & March 2020, a decision was taken to review the National Training Syllabus (NTS) for Group B and C officials of the Income-tax Department. This decision was taken keeping in view the recent changes in law & tax administration, particularly those relating to technological advances and changing business processes. The objective of

the review process was to fine-tune the syllabus with the evolving legal framework and modern practices of tax administration.

6. Given the above developments and considering the changes in the law, technology and business processes, as well as the changes being proposed during the review mentioned above of different cadres within the Department, a need was also felt for a review of Induction training for the Inspector of Income-tax. Accordingly, an exercise was initiated in the Planning & Research Division of the Directorate of Training at NADT to analyse the work allocated to the officials in this cadre, their training needs, the impact of changes in law, technology and business processes and suggest measures to address the same. A review of the existing syllabus of the Induction Course for newly recruited Inspectors was undertaken as part of this exercise.
7. For this purpose, vide order dated 6th May 2020, a committee was formed under the chairmanship of Ms. Susan D George, ADG DTRTI, Bengaluru to examine all aspects related to the Induction training course keeping in view the contents of the current curriculum with the changing environment of tax administration and emerging challenges arising therefrom and suggest recommendation for modification in the existing syllabus. Copy of the order is placed in *Appendix A* of this report.
8. Before sending its recommendations for modifications in the existing syllabus the committee had conducted a Training Need Analysis (TNA) wherein it had sent a questionnaire to the ADGs of the Regional Campuses of NADT. It had also circulated a survey questionnaire to the supervisory officers for evaluating the efficacy of the Induction Training. The committee had also considered the feedback of the trainees of the induction courses held during the previous 4 years. Thereafter, the committee submitted its recommendations on 29th July 2020.
9. The committee's recommendations were circulated to all ADGs within the Directorate of Training. Subsequently, an online meeting of all ADGs of NADT and DTRTIs, presided by the Principal Director General (Training) was held on 28.7.2021 wherein inputs were received from all participants and various issues under consideration were discussed in detail. A summary of suggestions received during the meeting is placed in *Appendix-B* of this report.

10. Subsequently, another online meeting was held on 16/08/2021 to discuss the inputs received from the participants during the meeting held on 28.7.2021 and to incorporate them in the final report. The observations and recommendations have been made in the remaining part of this report after taking all these inputs into account.
11. While the report of the Committee was under examination, there were a number of developments, due to which it was decided not to proceed immediately with the revision of the new syllabus. The first of these developments was the shifting of training to online mode, and the emergence of online training, with its pros and cons, as an option that was widely adopted during the Covid19 pandemic. The second development was the launch of Mission Karmayogi, and on-boarding of NADT thereupon as one of the seven Champion Central Training Institutes with a mandate to develop Massive Open Online Courses (MOOCs) that were expected to play an important role in capacity building, specially of subordinate cadres, which may not get adequate opportunities of training otherwise.
12. However, from the perspective of the Department, the third and probably the most significant development was the adoption of Faceless Initiatives, which included reorganisation of the Department and redefining the procedures, in addition to the amendments in the statute. In view of this very significant change, the teething troubles being faced, and the continuous revision and updating of systems and SOPs (standard operating procedures), it became essential to re-examine the needs of capacity building keeping in view these new developments. In particular, the training on computer skills, Income Tax Business Application (ITBA) and the functional specialization in the form of Assessment Units, Review Units, Verification Units and Technical Units needed to be evolved in line with the role of ITOs pertaining to these facilities and functional units.
13. During the Mid Term Review Meetings and Annual Trainers' Conferences held in 2021 and 2022, the three aforementioned developments were taken note of, and it was decided to let the impact of these developments on the training needs and methodology become clear before the revision of National Training Syllabus for Induction and Orientation Courses of various cadres are finalised. It was also observed that once the initial cycle of assessment under the faceless initiative is completed and the system stabilises after the initial phase of transformation, the training needs will

become clearer. It was also expected that once Covid19 pandemic subsides, the relevance of online training mode will become clearer, and with progress on developments under Mission Karmayogi, the role of MOOCs will also become more apparent, it will be easier to take a decision on revising the National Training Syllabus for various cadres that will take care of the training needs for coming years, without further revision.

14. In the National Seminar on Developments in Training, held in NADT Regional Campus, Bengaluru, a decision was taken to complete the process of revision of National Training Syllabus of all cadres pending. It was also observed that the recommendations by the respective committees on Module on Computer Training, including training on ITBA, Insight and CPC, needs to be reconsidered in the light of the major developments discussed above.
15. Regarding this module, two possible options were considered during that meeting. The first option was to prescribe a session – by – session detail of this module, while the second option considered was to only allocate the number of sessions & compile a list of suggested sub-topics. It was observed that the first option leads to greater standardization, while the second gives more flexibility that can help in fine tuning the Module to the changing needs. These two options were discussed in detail and it was unanimously agreed that some topics that are necessary should be clearly specified as mandatory and other topics can be indicated, leaving flexibility to adopt them in accordance with the latest developments and training needs analysis.
16. Accordingly, consequent to the completion of initial cycle of assessment under the new system, and taking into account the training needs arising from it, this report is prepared. While preparing the final report, the developments related to online training, and the relatively new and still evolving pedagogical tools like Massive Open Online Courses (MOOCs) were also taken into account.
17. The Induction Course is conducted through intense supervision of trainees, who come from different backgrounds. It provides opportunities for face to face interaction with faculty members, and also an exposure to the Departmental officers, whereby trainees inculcate several functional and behavioural competencies. Accordingly, the course needs to be continued in the current format. This Directorate is in the process of

developing MOOCs, which may gradually become available in near future. Once they are available, the respective NADT Regional Campuses can make use of them, by shifting some of the inputs of relatively elementary level to online self-study of MOOCs, and consequently utilise the classroom sessions for more advanced inputs, using interactive pedagogical tools like case studies, hands-on exercises, workshops, panel discussions, simulation exercises etc. The Regional Campuses may take a decision in this regard at the time of preparing the detailed design and schedule of this course.

Section 2

INSPECTORS: RECRUITMENT, ROLE & FUNCTIONS

18. Inspectors of Income-tax (ITIs) fall under the Group' B' category of the officials of the Income Tax Department. They are recruited centrally by the Staff Selection Commission. ITI performs the frontline functions of the Department, from carrying field enquiries and collection and recovery of taxes to specific functions in different offices e.g. headquarters, investigation, audit, etc. Inspector of Income-tax is one of the Income-tax authorities under section 116 of the Income-tax Act, 1961. The Manual of Office Procedure, 2019 lists out the functions of ITIs. These are placed in *Appendix C*.
19. It is apparent from the functions of the ITIs given in the Manual that they are expected to be proficient in the Income Tax Act and allied laws, accountancy, and the various aspects of the Department's functioning. Therefore, the training imparted at the time of their induction in the Department plays a crucial role in fostering competencies and instilling a sense of professionalism in line with the Department's vision statement.
20. According to the column (9) of the Recruitment Rules for Income Tax Inspectors-1969, the probation period for the direct recruit inspectors is two years. The Recruitment Rules-1969 as amended from time to time is placed at *Annexure D*.
21. The Directorate of Human Resource Development, CBDT has circulated a draft recruitment rules vide letter number 3104 dated 04/08/2021 in the

F.no. HRD/CM/121/03/2015-16. The draft recruitment rules, though not finalized yet, makes passing of the departmental examination a pre-condition for successful completion of training. These draft rules have not yet come into effect. No major modifications are suggested in the revised syllabus on their account, at this stage.

22. All the observations above were taken into account while reviewing the training needs of the newly recruited Inspectors, along with training avenues available for them, and considering possible measures that can be undertaken to improve the efficacy of the Induction Training for them.

Section 3

INSPECTORS: APPOINTMENT & TRAINING IN VIEW OF ROLES, FUNCTIONS

23. The direct recruit Inspectors of Income-tax are appointed on the basis of a competitive examination conducted by the Staff Selection Commission. They are also appointed through promotion from the lower cadres of the Income-tax Department.
24. According to the Office Manual of the Department-2019, the ITI has been given a wide range of roles. The role changes according to the office to which the ITI is attached to. Following are the broad functions of the Income-tax Inspectors.
 - I. General functions
 - II. Enquiry and Surveys
 - III. Assessment and related functions
 - IV. Collection of Arrear Demand and related functions
 - V. Work relating to Tax Evasion Petitions
 - VI. Prosecutions
 - VII. Audit and related functions
 - VIII. TDS and related functions
 - IX. Tax Recovery and related functions
 - X. Office of Range Addl./Jt. CIT
 - XI. Office of Pr.CIT/CIT
 - XII. Office of Pr.CCIT/CCIT/Pr.CIT/CIT
 - XIII. Representation before Tribunal
 - XIV. Computer Processing Centres (CPC)
 - XV. Investigation and related work

XVI. Office of CIT(Appeals)

25. The important functions undertaken by Inspectors include conducting enquiries, preparing various reports, assisting the Assessing Officer in assessment of income, tax-demand collection & management, assisting the authorised officer during search & survey operations, filing of appeals, references, writs and matters before courts including CAT etc. Detailed list functions of the ITI, as given in the Manual of Office Procedure-2019 is placed in *Appendix C*.
26. The functions listed in the Manual for Office Procedure clearly indicates that the inspector needs to be proficient in income tax & other allied acts, accountancy as well as the various aspects of the department's functioning. The ITI is expected to perform frontline functions across all sections of the Department
27. The Manual of Office Procedure-2019 envisages that ITI should be proficient in computers and in particular in working on the ITBA (Income Tax Business Application) platform. In 2021, with governance shifting to digital mode and with the adoption of digital mode by the Income-tax Department, the ability to operate and work on computers can be considered an essential functional competence for ITIs as well. With Mission Karmayogi, even training is envisaged to be democratized through the digital mode using iGOT 2.0 platform, which further necessitates that all employees, including ITIs, have the ability to operate and work on computers. With the Department shifting to Faceless operations through online mode, the ability to use computers has already centre stage among functional competencies required in the Department.
28. As per existing training syllabus, the training of the newly recruited inspector is undertaken in the form of 11 Modules consisting of 360 sessions that are required to be completed in 60 days. During the course, the trainees are given inputs on Introduction, Organizational Matters, Core Work, Computer Training, Public Service and Miscellaneous. A detailed review of this Course and recommendations for its revision are included in Section 4 of this report.
29. The Directorate of Income Tax (Exam and OL) vide its letter dated 12th April 2019 in F.No. DE/Change of Syllabus/2018-19/ADG(Exam & OL)/34 had updated the existing syllabus to include Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax

Act 2015 and Benami Transaction(Prohibition) Amendment Act2016. The letter is placed in *Appendix D*. The updated syllabus is existing since 2019.

Section 4

REVIEW OF INDUCTION COURSE SYLLABUS

30. The post of the ITI is very important. An ITI has to work in almost all the divisions of the department. Existing syllabus was in place for more than 6 years. During the period , the work process has undergone through several significant changes. The tax law itself is very dynamic. Every year the law is changed. Due to this several areas of specialisation are emerging within the Department. The ITBA has taken place of the old ITD system. Due to the above mentioned changes, a need was felt to revise the syllabus of Income tax Inspectors.
31. The existing training syllabus for the Induction course of the ITI consists of eleven modules on Introduction, Accounting, Income-taxAct,Information Technology in Income Tax Department,Workshops, Investigation of Financial Statements,Inquiry,Search and Survey, Mandatory work,Other Laws,Organizational Matters and Personality Development.These eleven modules are covered through360 sessions in 60 working days, thereby constituting a two-month program. The existing syllabus is tabulated hereunder.

Module	Description	No. of sessions
Module-1	Introduction Module	12
Module-2	Accounts	33
Module-3	Income-tax Act	75
Module-4	Information Technology in IT Dept.	30
Module-5	Workshop	54
Module-6	Investigation of Financial Statements	30
Module-7	Inquiry/Search/Survey	60
Module-8	Mandatory Work	24
Module-9	Other Laws	12
Module-10	Organizational Matters	15

Module-11	Personality Development	15
	TOTAL No. of sessions	360

32. The report of the Committee and the suggestions made by it were circulated among all DTRTIs as well each of the three divisions of NADT seeking their views, inputs and suggestions. Subsequently, these were shared and discussed in detail in an online Meeting chaired by the Principal Director General (Training) on 28.7.2021. The observations, inputs and suggestions received during the meeting are summarised in *Appendix E*. Through the report and suggestions made by the Committee, and the subsequent discussion in the meeting held on 28.7.2021, comprehensive reviewed was undertaken on the role of ITIs as provided in the Office Manual, their competencies and the syllabus of Induction Course for the newly recruited Income Tax Inspectors.
33. After taking account all observations, inputs and suggestions, the revisions are proposed in the existing syllabus of Induction Course for ITIs in the following paragraphs of this report.
34. It is proposed to keep the duration of the Course and the total number of sessions in the Course unaltered. Accordingly, the syllabus is to be completed through 360 sessions in 60 working days. Six sessions of 60 minutes are proposed for each working day. The new syllabus is divided into seven Modules.
35. In accordance with the recommendations made by the Committee, it is proposed to do away with the existing module system and instead restructured the syllabus in eight Modules¹ as under.

¹The Committee suggested seven sections and renaming them as Parts A to F. However, it is proposed to split Part A on Income Tax & Procedure with 180 sessions into two modules, i.e. Module 2-Income Tax Law and Module 3-Income Tax Law [Practical] to emphasize that they are not substitutes and the practical exercises must be given as much importance as the theoretical inputs. It is also proposed to name these parts as Modules 2 to 8, in order to maintain the standard practice of designing the National Training Syllabus for Induction and Orientation Courses in the form of Modules numbered with numerals. The Committee has recommended clubbing of inaugural and valediction sessions in Part F. For the sake of simplicity, inaugural and introductory sessions are separated from the Part F proposed by Committee and placed in a short Module 1. Accordingly, instead of Parts A to F, Modules 1 to 8 are proposed in the revised syllabus. The sessions proposed therein, are, however, largely in accordance with those proposed by the Committee, with a few changes based on inputs from faculty of NADT / Regional Campuses.

Organisation of Revised Syllabus

Module	Details	No. of sessions
Module-1	Introduction	6
Module-2	Income Tax Law	93
Module-3	Income Tax Law [Practical]	87
Module-4	Book-Keeping & Accounts	75
Module-5	Application of Information Technology	39
Module-6	Other Laws Relating to Tax Administration	24
Module-7	Personnel and Office Related Matters	18
Module-8	Soft skills and Office Visits	18
	TOTAL No. of sessions	360

36. While doing so, the committee has proposed redistribution of certain topics in a module in the existing syllabus among redesigned Modules proposed in the revised syllabus.
37. Module 1 of the existing syllabus, consisting of 12 sessions, covers sessions aimed at introducing the organization, the legal framework within which it functions and the role and functions of ITI cadre.
38. Module 1 of the existing syllabus also includes interaction with the senior officers of the station. During the course of deliberations on this part, it was decided that the number of sessions for this purpose should not be altered. The ADG of the concerned Regional Campus may plan these interaction sessions depending on units/wings existing in their city and the availability of senior officers at that point of time. However, instead of the first Module, this exercise has been made part of Module 8 on *Soft skills and Office Visits*, to make the interaction more meaningful for the trainees. It is expected that the interaction would complement earlier inputs received by them in the course.
39. Module 1 in the existing syllabus devotes 6 sessions to inauguration and introduction aspects, while another 6 sessions are devoted to interaction with the senior officers. This can be seen from the Module 1 of existing syllabus as tabulated below.

MODULE-1 OF EXISTING SYLLABUS

INTRODUCTION MODULE - 2 DAYS (12 SESSIONS)			
SN	Topic	Sessions	Expected Outcome
1	Briefing & Registration	1	Introduction to structure and Working of the I.T.
2	Inauguration & High Tea	1	

3	Ice Breaking	1	Department
4	Organisational Structure of I-T Dept.	1	
5	Role and Function of ITI	1	
6	Course expectation	1	
7	Interaction with Pr. CCIT/CCIT/DGIT	1	
8	Interaction with Pr.CIT/CIT/DIT	1	
9	Interaction with Addl./Jt. CIT	1	
10	Interaction with Addl./Jt. DIT (Inv.)	1	
11	Interaction with ACIT/DCIT	1	
12	Interaction with ITOs	1	
Total No. of Sessions		12 (2 Days)	

40. The Module 1 of the revised syllabus is restricted only to 3 sessions (Half day) consisting of inauguration and introductory sessions, as tabulated hereunder.

MODULE-1 OF REVISED SYLLABUS

INTRODUCTION - ½ DAY (12 SESSIONS)			
SN	Topic	Sessions	Expected Outcome
1	Inauguration	1	Participants shall be prepared for making the best of this program.
2	Organisational Structure of I-T Dept.	1	
3	Role and Function of ITI	1	
Total No. of Sessions		3 (½ Day)	

41. The sessions relating to interaction with field officers have been increased in the revised syllabus from 6 to 12 and included in the Module 8 on soft skills and office visits, which is tabulated below paragraph 59 of this report for reference.
42. Module 2 of the existing program deals with imparting knowledge of book keeping and accounting principles to the trainees. Module 4 in the proposed syllabus covers this part of the syllabus, corresponding to Module 2 of the existing syllabus. No major changes have been made in the topics covered in this Module in the revised syllabus. However, in accordance with the feedback taken from the trainees/in-house faculty of earlier batches, the number of sessions for different topics are readjusted. Keeping in view the fact that proficiency in examination of accounts requires hands-on work, additional time is allocated for workshops. This may also be used for clearing the doubts arising from theory sessions and practical exercises.

43. All the existing topics in the Module 2 of the existing syllabus are retained in the Module 4 of the revised syllabus, and certain additional topics adding greater sophistication to the desired skills for examining accounts in actual cases have been added. It was felt that to sufficiently cover all the topics in this part of the syllabus, particularly with emphasis on hands-on exercises, a total of 75 sessions will be required, instead of the 33 sessions as laid out in the existing syllabus. A summary of the Module 2 of the existing syllabus as well as the Module 4 of the revised syllabus, corresponding with it, are tabulated below.

MODULE-2 OF EXISTING SYLLABUS

BASIC ACCOUNTANCY - 5½ DAYS (33 SESSIONS)			
SN	Topic	Sessions	Expected Outcome
1	Principles & Concepts of Accountancy	2	Higher Secondary Level Proficiency in Accounting
	Journal entries	2	
	Cashbook / Bankbook	2	
4	Bank reconciliation statement	2	
5	Rectification of errors	2	
6	Ledger & Trial Balance	4	
7	Bill of exchange / JV	2	
8	Single entry system of accounts	2	
9	Accounts of non-profit organizations(AOP/Trust)	2	
10	Preparation of Final Accounts	4	
11	Consignment	1	
12	Partnership accounts; Admission; Retirement; Dissolution	4	
13	Companies' accounts	1	
14	Companies' accounts (workshop)	3	
Total No. of Sessions		33 (5 ½ Days)	

MODULE-4 OF REVISED SYLLABUS

BOOK-KEEPING & ACCOUNTS - 12½ DAYS (75 SESSIONS)			
SN	Topic	Sessions	Expected Outcome
1	Principles and Concepts of Book Keeping	2	Trainees will develop the ability for following actions: i. Examine accounts and financial statements of different categories of persons; ii. Note any discrepancies therein; iii. Note any deviations from accounting standards;
2	Single & Double Entry System of A/Cs	2	
3	Journal Entries	3	
4	Bank Book & Cash Book	2	
5	Bank Reconciliation Statement	2	
6	Rectification of Errors	2	
7	Ledger & Registers	3	
8	Trial Balance	1	
9	Bills of Exchange/JV	2	
10	Consignment Accounts	1	

11	Preparation of Final Accounts	5	iv. Analyse accounts for tax investigation
12	Workshop on Book Keeping	12	
13	Analysis of Proprietorship & HUF Accounts	2	
14	Analysis of Non-profit Organisations Accounts	5	
15	Analysis of Partnership Accounts	6	
16	Analysis of Company Accounts	9	
17	Billing Packages (& Practical Sessions)	3	
18	Preparation of Accounting Snapshot in Search & Surveys	2	
19	Use of Accounts for Tax Evasion	2	
20	Accounting Standards	3	
21	ICDS and its relevance in investigation	6	
Total No. of Sessions		75 (12 ½ days)	

44. While allocating time to the various sessions listed in the syllabus, the Regional Campus may make adjustments and reallocate the time available for sessions as per the needs of a particular batch keeping in view their educational background and work experience.
45. Module-4 of the existing syllabus deals with the information technology in Income Tax Department, including training in ITBA. It was observed that this module has become very important in the new regime of faceless assessment scheme. In the existing syllabus, this module was prepared on the basis of ITD/ITDMS/ITS/NMS, and allotted 30 sessions in 5 days. All these functionalities have been completely replaced with ITBA. Therefore, it was necessary to change the syllabus according to current needs.
46. Module-5 in the new syllabus corresponds with Module-4 of the existing syllabus. In consequence to the changes in technology and the use of computerised applications in the Department, the syllabus of this Module has been completely redrawn according to contemporary needs. The number of sessions in this Module have also been enhanced to 39. A summary of the Module 4 of the existing syllabus and Module 5 of the revised syllabus is tabulated below.

MODULE-4 OF EXISTING SYLLABUS

INFORMATION TECHNOLOGY & ITD			
SN	Topic	Sessions	Expected Outcome
1	Familiarisation with InfoTech set up in I-T Dept.	3	Initiation to computerized working environment and comfort level with ITD; Ability to query Tally and
2	Basics of operating computers	3	
3	ITD (including ITDMS, ITS, NMS etc)	20	

4	Accounting software, data mining	4	generate reports
Total No. of Sessions		30 (5 days)	

MODULE-5 OF REVISED SYLLABUS

INFORMATION TECHNOLOGY & ITBA			
SN	Topic	Sessions	Expected Outcome
1	Introduction to Information Technology used in Income Tax Department (ITBA, E-filing Portal, Webmail, Project Insight, CPGRAMS, TRACES, Various Websites useful for office functioning)	7	Trainees will be able to: (i) UseMS Office; (ii) Work on Income Tax Business Applications (ITBA)& other utilities; (iii)Handle digital evidence; and (iv) Preserve data security.
2	Basics of Microsoft Office Applications (MS Word, PPT and MS Excel)	3	
3	Basics of Digital Forensics <ul style="list-style-type: none"> • Operating Hardware & Software for various digital devices: Computers, Laptops, Mobile Phones, Other Electronic Data Storing Devices (Servers & cloud) & Software Applications • Understanding the Cyber Forensic Tools 	2	
4	Introduction to Income Tax Business Applications <ul style="list-style-type: none"> • 10 sessions on ITBA core modules (Faceless AU, RU, VU, TU, appeal modules & JAO functionalities etc.), • 3 sessions on ITBA non-core modules (PAN transfer, 360 degree profiling, audit, ASK, e-Nivaran, common functions, ITR processing etc.) • 13 sessions of hands-on training in computer lab including uploading of information from search & impounded materials 	26	
5	Basics of Data security (Policy Prescribed by System Directorate shall be included)	1	
Total No. of Sessions		39 (6 ½ Days)	

47. The design of the Module 5 in the revised syllabus has been kept flexible, based on the decision taken during the deliberations held by Pr. Director General (Trg) with the ADGs. Broad areas of study in this module and the sessions allocated are specified. However, the Regional Campuses conducting the course will have the discretion to specify further details of

the sessions allocated for different areas, after taking into account the priorities and new developments.

48. Modules 3, 5, 6, 7, and 8 of the existing program deal with income tax law in theory and practice. Being related to the corework and responsibilities of it is, they represent the domain competencies. Module 3 contains the theoretical part of the Income-tax Act and Rules, Module 5 contains workshops on the issues dealt in the Module 3, Module 6 deals with the investigation of financial statements, Module 7 contains sessions on Search & Surveys, and Module 8 contains sessions on mandatory works pertaining to assessment and appeals. Module 3 contains 75 sessions, Module 5 contains 54 sessions, Module 6 contains 30 sessions, Module 7 contains 60 sessions, and Module 8 contains 24 sessions. Thus, a total of 243 sessions have been dedicated to these modules. These modules in the existing syllabus are represented in the following tables.

MODULES 3, 5, 6, 7 & 8 OF EXISTING SYLLABUS

SN	Topic	Sessions	Desired Outcome
MODULE 3: INCOME TAX ACT			
1	Basic definitions	2	Understanding the Structure of I.T/W.T and familiarity with all major provisions
2	Basis of charging tax	2	
3	Scope of total income and deemed income	2	
4	HEADS OF INCOME - Salary	2	
5	HEADS OF INCOME - House Property	2	
6	Business and Profession	2	
7	Business and Profession	6	
8	Business and Profession	2	
9	Capital Gains	4	
10	Capital Gains Computation	1	
11	Other Sources	2	
12	Clubbing of Income	1	
13	Section 68 & 69	2	
14	Set-off and carry forward of losses	2	
15	Exemption - S. 10	2	
16	Deduction Chapter VI A	2	
17	S. 11 & 12	2	
18	MAT	2	
19	Interest calculation	2	
20	IT	1	
21	TP (1 SESSION)	1	
22	TDS/TCS	4	
23	Collection & Recovery (including Sch. II&III)	4	
24	Prosecution	2	
25	Appeals	2	

SN	Topic	Sessions	Desired Outcome
26	Search & Seizure; Survey (s. 153, 132, 133A)	4	
27	Various time limit under I-T Act	2	
28	Remedial measures (s. 147; 154; 263; 264)	3	
29	Assessment and re-assessment procedure	2	
30	Wealth Tax	4	
31	Penalties	4	
Total No. of Sessions		75 (12 ½ Days)	
MODULE 5: WORKSHOP			
1	Salary, house property	6	Revision and Practical Exposure
2	Business and profession	12	
3	Capital gain, other sources, MAT	6	
4	Computation of total income	6	
5	Appeal effects CIT(A),ITAT,HC/SC/scrutiny report/remand report	6	
6	Drafting of assessment order	6	
7	Drafting of Rectification order	6	
8	Drafting of penalty orders	6	
Total No. of Sessions		54 (9 Days)	
MODULE 6: INVESTIGATION OF FINANCIAL STATEMENTS			
1	Firms/Limited liability firms/AOP	6	Development of Investigative Skills
2	Companies	6	
3	Workshop on drafting of questionnaires	6	
4	Common modes of tax evasion	12	
Total No. of Sessions		30 (5 Days)	
MODULE 7: INQUIRY/SEARCH/SURVEY			
1	Open and discrete inquiry & reporting	4	Developing Operational Efficiency during Intelligence gathering /Search/Survey
2	Inquiry under s. 133 (6)	4	
3	Inquiry under s. 131	4	
4	Field inquiry & surveillance , data bank	6	
5	Debrief	2	
6	Recording of statement	6	
7	Dos & Don'ts in Survey/Search	6	
8	Mock search and debriefing	6	
9	Filling of Panchnama, inventories, PO, seals etc.	6	
10	Discrete inquiry	4	
11	Debrief	4	
12	Cyber forensics	6	
13	Coordination with other agencies (CEIB & REIC etc)	2	
Total No. of Sessions		60 (10 Days)	
MODULE 8: MANDATORY WORK			
1	CAP / Registers	6	Developing Practical Expertise
2	Dossiers	6	
3	Audit objections	6	
4	Judicial matters (scrutiny report, filing of appeals, parawise comments, remand reports etc)	6	

SN	Topic	Sessions	Desired Outcome
Total No. of Sessions		24 (4 Days)	
TOTAL SESSIONS IN MODULES 3,5,6,7 & 8		243 (40 ½ Days)	

49. In the proposed syllabus, all topics dealt in modules 3, 5, 6, 7 and 8 of the existing syllabus are included in Modules 2 and 3. Module 2 of revised syllabus includes topics related to Income Tax Theory, and Module 3 incorporates all topics related to practical aspects of Income Tax. Only a few topics which were felt not necessary, have been omitted, or in some cases, replaced by a more relevant topic, in the proposed syllabus. Some topics related to accounting are covered in the Module 4. In general, all topics relevant to the present day job requirements of an Income Tax Inspector are included.
50. In addition to the above, considering the change in the work environment of the Department, particularly the team-based faceless assessment, several new topics have been introduced in the proposed syllabus in Modules 2 and 3. The objective of introducing these topics is to make the newly recruited Income Tax Inspectors fully equipped with necessary competencies for performing their duties once they are posted in the field.
51. Together, Module 2 and 3 of the proposed syllabus cover all the relevant functional areas, such as assessment, non-assessment, investigation, headquarter functions and other roles of an ITI. These two Modules are designed to ensure familiarization of the new inductee with each of these functions and to ensure a smooth transition from the stage of a novice to an employee who is well-versed with his roles, has necessary domain competencies as well as the confidence to take them up. Module 2 and 3 complement each other. Module 2 covers theoretical inputs whereas Module 3 deals with practical application, replacing the workshops and practical sessions in the existing syllabus. Together, Modules 2 and 3 include 186 sessions amounting to 31 days. The training days devoted to the domain competencies in these two modules reflect their importance in this Induction Course, as summarised in the following table.

MODULE-2&3 OF REVISED SYLLABUS

SN	Topic	Sessions	Expected Outcome
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SN	Topic	Sessions	Expected Outcome
MODULE-2: INCOME TAX LAW			
1	Basic Structure of the Income Tax Act & Rules (Arrangement of Sections in IT Act & Rules)		Trainees will be able to: (i) Answer Queries relating to Income-tax Act, 1961 & related issues; (ii) Compute Total Income & Tax Liability as per I. T. Act, 1961; (iii) Assist senior officers in I.T. Proceedings; (iv) Carry out domain functions assigned.
2	Definitions in Income Tax Act	2	
3	Basis of Charge	2	
4	Scope of Total income	1	
5	Heads of Income & Exempted Income	1	
6	Income Under the Head Salaries(including Salary related exemptions)	4	
7	Income from House Property	2	
8	Profit & Gains of Business or Profession Rules 6DD, 6F, 7, 8 and 9 to be included. (Excl. Presumptive Taxation Issues)	12	
9	Presumptive Taxation Issues of various Businesses and Assessees	2	
10	Capital Gains	5	
11	Income from Other Sources	3	
12	Deemed incomes & Special Rates of Taxation (Special rates of taxation, specific emphasis is on S.111A, S.112, S.115BBA & S.115BBE and other Chapter XII provisions)	3	
13	Clubbing of Income	1	
14	Set-off & Carry Forward of Losses	2	
15	Exemptions under Chapter III (excluding S.nos.6,16 &17)	1	
16	Deductions Under Chapters III & VI A	6	
17	Provisions Relating to Non-profit Organisations	3	
18	Tax on Book Profit (MAT & AMT)	3	
19	Determination of Total Income	2	
20	Functions & Powers of I-T Authorities other than AO	3	
21	Functions & Powers of the Assessing Officer (S.131, S.132, S.132A, S.133 & 133A)	3	
22	Assessment Procedure (Including Faceless Assessment & its Time Limitations u/s 153).	6	
23	Interpretation of Statutes	2	
24	Time Limitations under Income Tax Act excluding assessment related	2	
25	Rectification, Reassessment & Revision Provisions (S.154, S.147, 148A; S.263 & S.264)	4	
26	Penalties	2	
27	Brief Introduction to Prosecution	1	
28	Provisions of Tax Collection (Advance Tax, Self-Assessment Tax, Regular Tax &TDS and Interest Calculations)	6	
29	Recovery Provisions including sections 281 and 281B.	2	
30	Appeals (Before CIT(A), ITAT, HC, SC)	2	
31	Other Adjudicating Mechanisms	2	

SN	Topic	Sessions	Expected Outcome
	(AAR, DRP, APA, MAP)		
32	Double Taxation, Exchange of Information and Data Security	2	
Total No. of Sessions		93 (15 ½ Days)	
MODULE-3: INCOME TAX LAW [PRACTICAL]			
1	Understanding Functioning of Various Wings of Department (TDS Wing, Inv. Wing, Central Charges, Exemptions, ReAC, International taxation, Transfer Pricing, Audit, CPC-ITR & TDS, I&CI and ITAT, Training Institutions of Dept., etc.)	5	Trainees will be able to: (i) Apply Income Tax Law to cases; (ii) Determine Total Income, Tax Liability in actual proceedings; (iii) Draft various reports; (iv) Give effect to Appellate & Adjudicating orders; (v) Undertake action for recovery; (vi) Undertake work relating to appeals & prosecution; (vii) Investigate cases for tax evasion; (viii) Carry out activities in search & seizure.
2	Workshop on Income from Salary & House Property (2 Half day Sessions)	6	
3	Workshop on Profits & Gains of Business or profession (4 Half day Sessions)	12	
4	Workshop on Capital Gains (2 Half day Sessions)	6	
5	Workshop on Income from other Sources & Deemed Incomes	3	
6	Workshop on Computation of Total Income, Computation of Book profit & MAT Credit	2	
7	Procedure of Settlement of Audit Objections	3	
8	Drafting Skills (Questionnaires, Assessment/Penalty/Rectification Orders etc.)	6	
9	Understanding & Drafting Remand Reports	3	
10	Procedure of Filing Appeals and Workshop	3	
11	Understanding & Drafting Scrutiny Reports (Adverse Appellate Orders)	3	
12	Giving Effects to Appeal and Adjudicating Orders (Incl. Dos & Don'ts relating to OGEs)	3	
13	Preparing Statistical & Other Reports	3	
14	Practical Issues Relating to S.131 & 133(6)	2	
15	Recovery Action and Dossiers Maintenance & Reporting	2	
16	Practical Aspects of Search & Survey (including open and discreet enquiries)	6	
17	Work relating to STR processing, tax evasion petitions, Forms to be filled from Pre-search to Conclusion of Search (Including practice sessions)	3	
18	Investigation Issues of Individuals & HUF	3	
19	Investigation Issues of Firm/AoP/BoI	2	
20	Investigation Issues of Companies/LLP	9	
21	Coordination with Other Agencies	1	
22	Processing NCLT cases	1	
23	Attending Actual Search (1 day only) or 1-day Mock Search Exercise	6	
Total No. of Sessions		93 (15 ½ Days)	
TOTAL SESSIONS IN MODULES 2&3		186 (31 Days)	

52. Module 9 of the existing syllabus deals with other laws that are significant in administration of the Income-tax Act, 1961. The module didn't contain the recently enacted laws on Black Money and Benami Transaction Prohibition Act. However, both of the laws were added to the syllabus vide letter dated 12th April 2019 in F.No. DE/Change of Syllabus/2018-19/ADG(Exam & OL)/34. The same is placed in *Appendix -E*. These laws have now been included in the proposed syllabus. In the existing syllabus, 12 sessions have been dedicated to this module. In the proposed syllabus, these topics are covered in Module 6, having 24 sessions.
53. The objective of Module 6 in the revised syllabus is to give the trainees an understanding of the Other Acts for effective administration of the Income Tax Act. The list of laws suggested for inclusion in the course is not exhaustive. However, it is expected that once trainees complete this part, they are armoured with an understanding of the basic structure of any other Act which is not part of this curriculum. It's a process of orienting the trainees towards a legal mind-frame and learning of similar laws by the trainees on their own.
54. Module 9 of the existing syllabus on other laws, and Module 6 of the revised syllabus, corresponding to it, are summarised in the following tables for reference.

MODULE-9 OF EXISTING SYLLABUS

BASIC ACCOUNTANCY - 5 ½ DAYS (33 SESSIONS)			
SN	Topic	Sessions	Expected Outcome
1	Intro to Indian Evidence Act	2	Enhancing Legal Thinking
2	Intro to Indian Partnership Act	2	
3	Intro to CPC	2	
4	Intro to Cr. PC	4	
5	Intro to FEMA	2	
6	Intro to Money Laundering Act	2	
7	Intro to RTI Act	2	
8	Intro to Transfer of Property Act	4	
9	Intro to Hindu Law	1	
10	Intro to Information Technology Act	4	
11	Intro to Company Law	1	
Total No. of Sessions		12 (2 Days)	

MODULE-6 OF REVISED SYLLABUS

OTHER LAWS RELATING TO TAX ADMINISTRATION - 4 DAYS (24 SESSIONS)			
SN	Topic	Sessions	Expected Outcome

1	Indian Evidence Act, 1872	2	Trainees will develop the ability for following actions: i. Identify, Refer & Correlate provisions of other Acts as applicable to IT proceedings; ii. Undertake work assigned for Black Money & Benami Transaction Prohibition Acts.
2	Indian Partnership Act, 1932 & Indian Contract Act, 1872	2	
3	Code of Civil Procedure, 1908 & Code of Criminal Procedure, 1973	3	
4	Sale of Goods Act, 1930 & Transfer of Property Act, 1882	2	
5	Foreign Exchange Management Act, 1999	1	
6	Prevention of Money Laundering Act (PMLA)	2	
7	Hindu Succession Act, 1956	2	
8	Information Technology Act	2	
9	Companies Act, 2013	2	
10	Central Goods and Services Tax Act, 2017	2	
11	Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 & Benami Transactions (Prohibition) Act (Basic Understanding)	2	
12	Basics of Banking Transactions & Regulations	2	
Total No. of Sessions		24 (4 days)	

55. Module-10 of the existing syllabus pertains to Organizational Matters. 15 sessions have been allotted to it, which includes topics on Citizen Charter, conduct rules, vigilance procedure, and preventive vigilance. Module 7 of the revised syllabus covers these topics in 18 sessions.

56. Module -10 of the existing syllabus and Module 7 of the revised syllabus, corresponding to it, are summarised in the following tables.

MODULE-10 OF EXISTING SYLLABUS

ORGANIZATIONAL MATTERS - 2 ½ DAYS (15 SESSIONS)			
SN	Topic	Sessions	Expected Outcome
1	Conduct Rule	1	Enabling integration into the department
2	Preventive Vigilance and Vigilance procedure	1	
3	Citizen Charter/Vision Mission	1	
4	ASK	1	
5	Service Matters - leave, medical, pension, LTC, advances etc	2	
6	Raj-bhasha	1	
7	Gender Sensitization	1	
8	APARs	1	
9	Expenditure budget	1	

10	GFR	1	
11	Purchase of goods and services	1	
12	Contract management	1	
13	MOP	2	
Total No. of Sessions		15 (2 ½ Days)	

MODULE-7 OF REVISED SYLLABUS

PERSONNEL & OFFICE RELATED MATTERS -3 DAYS (18 SESSIONS)			
SN	Topic	Sessions	Expected Outcome
1	Conduct Rules	2	Trainees will develop the ability for following actions: i. Work related to personnel management; ii. Administrative work in Headquarters; iii. Deal appropriately with taxpayers; iv. Comply with OL policy.
2	Vigilance Matters- Intimations, Prior Permissions, Preventive Vigilance, Departmental Enquiry Procedure etc.	2	
3	Service Matters- Leave, Medical, Pension, LTC, Other entitlements.	3	
4	Official Language Policy/Rajbhasha	1	
5	Gender Sensitisation	1	
6	Cash Section Matters- Expenditure Budget, GFR, GeM, Contract Management, Bhavishya Portal	4	
7	Etiquettes & Conventions in I-T Department, Soft Skills for dealing with Taxpayers	2	
8	Citizens Charter/Taxpayers Charter	1	
9	Right to Information Act, 2005	1	
10	APARs	1	
Total No. of Sessions		18 (3 days)	

57. Over a period of time, a certain code of behaviour has evolved in the Department. It may not be detailed in form of written rules, but is universally followed, and instrumental in maintaining cordial relations among the colleagues, superiors, other offices & general public. The trainees need to imbibe the positive aspects of these conventions/etiquettes and take them forward. In addition, trainees also need to have a proper attitude towards work expected from them, deliverable service standards in the Dept., how to maintain transparency and equity in official dealings.
58. Module-11 of the existing syllabus deals with Personality Development for which 15 sessions are assigned to public speaking, communication, problem solving, motivation, presentation, exposure to industry, team building, ethics and values. Module 8 of the revised syllabus covers these

topics in 12 sessions, and includes interaction with senior officers as one of the major tools for this process.

59. Module -11 of the existing syllabus and Module 8 of the revised syllabus, corresponding to it, are summarised in the following tables.

MODULE-10 OF EXISTING SYLLABUS

ORGANIZATIONAL MATTERS - 2 ½ DAYS (15 SESSIONS)			
SN	Topic	Sessions	Expected Outcome
1	Public speaking; communication skills; group discussion; problem solving; motivation; presentation; exposure to industry; team building; ethics & values	15	Developing individual efficiency
Total No. of Sessions		15 (2 ½ Days)	

MODULE-8 OF REVISED SYLLABUS

SOFT SKILLS & OFFICE VISITS - 3 ½ DAYS (21 SESSIONS)			
SN	Topic	Sessions	Expected Outcome
1	Behavioural Competencies :Communication, Team Building, Ethics, Stress Management, Time Management, Problem Solving Approach	3	Participants shall be equipped with desired behavioural skills and be mentally prepared for performing their duties
2	Interaction with Senior Officers (Pr. CCIT, CCIT, Pr. CIT/ CIT, Judicial section)	6	
3	Feedback & Valediction	3	
Total No. of Sessions		12 (2 Days)	

60. In addition to these sessions included in the 60 days of training above, it is also suggested that Yoga or Physical training sessions should be conducted during morning period on all working days, wherever possible.
61. It is also suggested that NADT Regional Campuses plan weekend activities for the trainees, which will help in building cohesion within the team and supplementing their classroom learning with field visits. The trainees could be given exposure to various kinds of business entities. Depending on the location, visits may be scheduled to a Manufacturing Cluster and Industry (1 day), Trading Concern (1/2 day) and the service sector (1/2 day).
62. In addition, mentoring sessions with senior Income-tax Inspectors can also be scheduled during the weekends.

63. Various methods of self-testing the knowledge gained by the trainees should be periodically conducted by the DTRTIs during the workshops and sessions in the form of Frequently Asked Questions, Multiple Choice Questions, Very Short Answer Questions, True or False questions or any other objective mode. This would provide regular feedback to the trainees as well as the trainers about the progress towards expected outcomes of this training.

Section 5

SUMMARY & CONCLUSION

64. In view of the changes being witnessed by the Department and the need for updating of competencies of all cadres on a regular basis, the training needs of ITI cadre must also be recognized and addressed.
65. Accordingly, a review of the syllabus of Induction Course for newly recruited ITI personnel was conducted by the P&R division of NADT.
66. The total duration of the training course is kept intact at 60 days, comprising of 6 sessions a day of one hour each.
67. Apart from sessions included in the syllabus, physical activities may be scheduled during morning time, wherever feasible, and local visits to industrial units as well as mentoring sessions with Senior Income-tax Inspectors may also be scheduled during the weekends.
68. Inauguration and valediction would be scheduled on the first and last day of the course respectively. 2 sessions can be kept for inauguration followed by course expectations and ice-breaking activities. Feedback and valediction can be conducted as the last session of the course.
69. The training needs of newly recruited ITI personnel are addressed by the Induction Course. The existing syllabus of Induction Course was reviewed, and after taking into account the observations, suggestions and inputs, the revised syllabus, as recommended in this review process is tabulated below.

REVISED SYLLABUS FOR INDUCTION COURSE FOR ITIs

SN	Topic	Sessions	Expected Outcome
MODULE 1: INTRODUCTION			
1	Inauguration	1	Participants shall be prepared for making the best of this program.
2	Organisational Structure of I-T Dept.	1	
3	Role and Function of ITI	1	
Total No. of Sessions		3 (½ Day)	
MODULE-2: INCOME TAX LAW			
1	Basic Structure of the Income Tax Act & Rules (Arrangement of Sections in IT Act & Rules)		Trainees will be able to: (i) Answer Queries relating to Income-tax Act, 1961 & related issues; (ii) Compute Total Income & Tax Liability as per I. T. Act, 1961; (iii) Assist senior officers in I.T. Proceedings; (iv) Carry out domain functions assigned.
2	Definitions in Income Tax Act	2	
3	Basis of Charge	2	
4	Scope of Total income	1	
5	Heads of Income & Exempted Income	1	
6	Income Under the Head Salaries(including Salary related exemptions)	4	
7	Income from House Property	2	
8	Profit & Gains of Business or Profession Rules 6DD, 6F, 7, 8 and 9 to be included. (Excl. Presumptive Taxation Issues)	12	
9	Presumptive Taxation Issues of various Businesses and Assesseees	2	
10	Capital Gains	5	
11	Income from Other Sources	3	
12	Deemed incomes & Special Rates of Taxation (Special rates of taxation, specific emphasis is on S.111A, S.112, S.115BBA & S.115BBE and other Chapter XII provisions)	3	
13	Clubbing of Income	1	
14	Set-off & Carry Forward of Losses	2	
15	Exemptions under Chapter III (excluding S.nos.6,16 &17)	1	
16	Deductions Under Chapters III & VI A	6	
17	Provisions Relating to Non-profit Organisations	3	
18	Tax on Book Profit (MAT & AMT)	3	
19	Determination of Total Income	2	
20	Functions & Powers of I-T Authorities other than AO	3	
21	Functions & Powers of the Assessing Officer (S.131, S.132, S.132A, S.133 & 133A)	3	
22	Assessment Procedure (Including Faceless Assessment & its Time Limitations u/s 153).	6	

SN	Topic	Sessions	Expected Outcome
23	Interpretation of Statutes	2	
24	Time Limitations under Income Tax Act excluding assessment related	2	
25	Rectification, Reassessment & Revision Provisions (S.154, S.147, 148A; S.263 & S.264)	4	
26	Penalties	2	
27	Brief Introduction to Prosecution	1	
28	Provisions of Tax Collection (Advance Tax, Self-Assessment Tax, Regular Tax & TDS and Interest Calculations)	6	
29	Recovery Provisions including sections 281 and 281B.	2	
30	Appeals (Before CIT(A), ITAT, HC, SC)	2	
31	Other Adjudicating Mechanisms (AAR, DRP, APA, MAP)	2	
32	Double Taxation, Exchange of Information and Data Security	2	
Total No. of Sessions		93 (15 ½ Days)	
MODULE-3: INCOME TAX LAW [PRACTICAL]			
1	Understanding Functioning of Various Wings of Department (TDS Wing, Inv. Wing, Central Charges, Exemptions, ReAC, International taxation, Transfer Pricing, Audit, CPC-ITR & TDS, I&CI and ITAT, Training Institutions of Dept., etc.)	5	Trainees will be able to: (i) Apply Income Tax Law to cases; (ii) Determine Total Income, Tax Liability in actual proceedings; (iii) Draft various reports; (iv) Give effect to Appellate & Adjudicating orders; (v) Undertake action for recovery; (vi) Undertake work relating to appeals & prosecution; (vii) Investigate cases for tax evasion; (viii) Carry out activities in search & seizure.
2	Workshop on Income from Salary & House Property (2 Half day Sessions)	6	
3	Workshop on Profits & Gains of Business or profession (4 Half day Sessions)	12	
4	Workshop on Capital Gains (2 Half day Sessions)	6	
5	Workshop on Income from other Sources & Deemed Incomes	3	
6	Workshop on Computation of Total Income, Computation of Book profit & MAT Credit	2	
7	Procedure of Settlement of Audit Objections	3	
8	Drafting Skills (Questionnaires, Assessment/Penalty/Rectification Orders etc.)	6	
9	Understanding & Drafting Remand Reports	3	

SN	Topic	Sessions	Expected Outcome	
10	Procedure of Filing Appeals and Workshop	3		
11	Understanding & Drafting Scrutiny Reports (Adverse Appellate Orders)	3		
12	Giving Effects to Appeal and Adjudicating Orders (Incl. Dos & Don'ts relating to OGEs)	3		
13	Preparing Statistical & Other Reports	3		
14	Practical Issues Relating to S.131 & 133(6)	2		
15	Recovery Action and Dossiers Maintenance & Reporting	2		
16	Practical Aspects of Search & Survey (including open and discreet enquiries)	6		
17	Work relating to STR processing, tax evasion petitions, Forms to be filled from Pre-search to Conclusion of Search (Including practice sessions)	3		
18	Investigation Issues of Individuals & HUF	3		
19	Investigation Issues of Firm/AoP/BoI	2		
20	Investigation Issues of Companies/LLP	9		
21	Coordination with Other Agencies	1		
22	Processing NCLT cases	1		
23	Attending Actual Search (<i>1 day only</i>) or 1-day Mock Search Exercise	6		
Total No. of Sessions		93 (15 ½ Days)		

MODULE 4: BOOK-KEEPING & ACCOUNTS			
SN	Topic	Sessions	Expected Outcome
1	Principles and Concepts of Bookkeeping	2	Trainees will develop the ability for following actions: i. Examine accounts and financial statements of different categories of persons; ii. Note any discrepancies therein; iii. Note any deviations from accounting standards; iv. Analyse accounts for tax investigation
2	Single & Double Entry System of A/Cs	2	
3	Journal Entries	3	
4	Bank Book & Cash Book	2	
5	Bank Reconciliation Statement	2	
6	Rectification of Errors	2	
7	Ledger & Registers	3	
8	Trial Balance	1	
9	Bills of Exchange/JV	2	
10	Consignment Accounts	1	
11	Preparation of Final Accounts	5	
12	Workshop on Bookkeeping	12	
13	Analysis of Proprietorship & HUF Accounts	2	
14	Analysis of Non-profit Organisations Accounts	5	
15	Analysis of Partnership Accounts	6	
16	Analysis of Company Accounts	9	
17	Billing Packages (& Practical Sessions)	3	
18	Preparation of Accounting Snapshot in Search & Surveys	2	
19	Use of Accounts for Tax Evasion	2	
20	Accounting Standards	3	
21	ICDS and its relevance in investigation	6	
Total No. of Sessions		75 (12 ½ days)	

MODULE-5: INFORMATION TECHNOLOGY & ITBA			
SN	Topic	Sessions	Expected Outcome
1	Introduction to Information Technology used in Income Tax Department (ITBA, E-filing Portal, Webmail, Project Insight, CPGRAMS, TRACES, Various Websites useful for office functioning)	7	Trainees will be able to: (i) Use MS Office; (ii) Work on Income Tax Business Applications (ITBA) & other utilities; (iii) Handle digital evidence; and (iv) Preserve data security.
2	Basics of Microsoft Office Applications (MS Word, PPT and MS Excel)	3	
3	Basics of Digital Forensics <ul style="list-style-type: none"> • Operating Hardware & Software for various digital devices: Computers, Laptops, Mobile Phones, Other Electronic Data Storing Devices (Servers & cloud) & Software Applications • Understanding the Cyber Forensic Tools 	2	
4	Introduction to Income Tax Business Applications <ul style="list-style-type: none"> • 10 sessions on ITBA core modules (Faceless AU, RU, VU, TU, appeal modules & JAO functionalities etc.), • 3 sessions on ITBA non-core modules (PAN transfer, 360 degree profiling, audit, ASK, e-Nivaran, common functions, ITR processing etc.) • 13 sessions of hands-on training in computer lab including uploading of information from search & impounded materials 	26	
5	Basics of Data security (Policy Prescribed by System Directorate shall be included)	1	
Total No. of Sessions		39 (6 ½ Days)	
MODULE-6: OTHER LAWS RELATING TO TAX ADMINISTRATION			
1	Indian Evidence Act, 1872	2	Trainees will develop the ability for following actions: i. Identify, Refer & Correlate provisions of other Acts as applicable to IT proceedings; ii. Undertake work assigned for Black Money & Benami Transaction Prohibition Acts.
2	Indian Partnership Act, 1932 & Indian Contract Act, 1872	2	
3	Code of Civil Procedure, 1908 & Code of Criminal Procedure, 1973	3	
4	Sale of Goods Act, 1930 & Transfer of Property Act, 1882	2	

5	Foreign Exchange Management Act, 1999	1		
6	Prevention of Money Laundering Act (PMLA)	2		
7	Hindu Succession Act, 1956	2		
8	Information Technology Act	2		
9	Companies Act, 2013	2		
10	Central Goods and Services Tax Act, 2017	2		
11	Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 & Benami Transactions (Prohibition) Act (Basic Understanding)	2		
12	Basics of Banking Transactions & Regulations	2		
Total No. of Sessions		24 (4 days)		
MODULE 7: PERSONNEL & OFFICE RELATED MATTERS				
SN	Topic	Sessions		Expected Outcome
1	Conduct Rules	2		Trainees will develop the ability for following actions: i. Work related to personnel management; ii. Administrative work in Headquarters; iii. Deal appropriately with taxpayers; iv. Comply with OL policy.
2	Vigilance Matters- Intimations, Prior Permissions, Preventive Vigilance, Departmental Enquiry Procedure etc.	2		
3	Service Matters- Leave, Medical, Pension, LTC, Other entitlements.	3		
4	Official Language Policy/Rajbhasha	1		
5	Gender Sensitisation	1		
6	Cash Section Matters- Expenditure Budget, GFR, GeM, Contract Management, Bhavishya Portal	4		
7	Etiquettes & Conventions in I-T Department, Soft Skills for dealing with Taxpayers	2		
8	Citizens Charter/Taxpayers Charter	1		
9	Right to Information Act, 2005	1		
10	APARs	1		
Total No. of Sessions		18 (3 days)		
MODULE-8: SOFT SKILLS & OFFICE VISITS				
1	Behavioural Competencies :Communication, Team Building, Ethics, Stress Management, Time Management, Problem Solving Approach	3	Participants shall be equipped with desired behavioural skills and be mentally prepared for performing their duties	
2	Interaction with Senior Officers (Pr. CCIT, CCIT, Pr. CIT/ CIT, Judicial section)	6		
3	Feedback & Valediction	3		

Total No. of Sessions	12 (2 Days)
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The syllabus is designed to introduce following types of learning outcomes:

Knowledge: Remembering appropriate information given to the trainee.

Comprehension: The ability to grasp the meaning of information provided to the trainee. The learning outcomes go one step beyond the simple remembering of information or knowledge received.

Application: The ability to use learned information in new or practical situations. This may include utilizing the knowledge of rules, methods, concepts, principles, laws, and theories to solve problems in performing the job.

Analysis: The ability to break down information into several components to understand the problem for finding solutions through establishing relationships between parts. This requires an understanding of both the content and the structural form of the information on hand.

Synthesis: The ability to join parts together to form a new whole. This may involve the production of a unique communication (theme or speech), a plan of operations (research proposal), or a set of abstract relations (scheme for classifying information). The formulation of new patterns or structures is the expected outcome.

Appendix- A



राष्ट्रीय प्रत्यक्ष कर अकादमी
NATIONAL ACADEMY OF DIRECT TAXES
छिंदवाडा रोड, नागपुर-440030
CHHINDWARA ROAD, NAGPUR - 440030
(Phone: 072-2322202) (Fax: 0712-2322223)

ORDER

Dated 08/05/2020

A Committee is hereby constituted with the approval of Pr. Director General (Trg.), NADT, Nagpur to suggest recommendations for modification in the National Training Syllabus of Induction Training for Inspectors of Income Tax. The members of the Committee are as under:

<u>S.No</u>	<u>Name & Designation of the Officer</u>		
1	Ms. Susan D George	ADG, DTRTI, Bangalore	Chairman
2	Ms. Monica Khare	ADG, DTRTI, Chennai	Member
3	Shri Ashutosh Rajhansh	ADG, DTRTI, Kolkata	Member
4	Shri Bhaskar Reddy	Addl. Dir., DTRTI, Bangalore	Member Secretary
5	Dr Upsen Dadaji Borkar	Joint Dir, P&R-2, NADT, Nagpur	Member

The Chairman of the committee may co-opt a maximum of two officers in addition to the existing members.

This committee shall examine all aspects related to the Induction Training for the newly inducted Inspectors of Income Tax keeping in view the contents of the curriculum with the changing environment of tax administration and emerging challenges arising therefrom.

National Training Syllabus forming a part of the order is enclosed for ready reference.

The Committee shall submit a report by 30th June, 2020.


(Dr. Vinay Kumar Singh)
Addl. Director General (Trg.)-3
NADT, Nagpur.

F.No.NADT/P&R/Committee/2020-21

Dated 08/05/2020

Copy to:

- 1.The Pr. Director General (Trg.), NADT
- 2.The Additional Director General (Trg.)-1/2, NADT
- 3.All Faculty members of NADT
- 4.Officers concerned
- 5.Guard file


(Dhnanjay Wajari)
Joint Director (P&R)-1
NADT, Nagpur

Appendix-B**Suggestions, Observations & inputs received During the meeting dated
28/07/2021**

An online meeting presided by the Pr.DG(Training) NADT was held on 28/07/2021 to discuss the Induction Course's draft syllabus that was prepared by the committee constituted under the chairmanship of the ADG DTRTI Bengaluru. The meeting was attended by the ADGs and faculty members from NADT and DTRTIs. The observations, suggestions and inputs received from them is tabulated as under :-

DTRTI	Name/Designation	Suggestions
Ahmedabad	Ms. Monika Khare	<ul style="list-style-type: none"> ➤ No comments on the overall syllabus. <p><u>Suggestions</u></p> <ul style="list-style-type: none"> ➤ Emphasis should be given to the OJT . Many of the ITI join directly in the <i>Muffasil</i>. They don't know what the Department look like. Therefore, a visit to the <i>Aaykar</i> Office should be kept. ➤ An assignment could be given to them.
Bengaluru	Ms Susan D. George ADG, DTRTI	Presenter
Bhopal	Sh. Santosh Kumar ADG DTRTI	<p><u>Part-A (Income Tax and Procedure)</u></p> <ul style="list-style-type: none"> ➤ Miscellaneous Provisions of the Act, for example- 281(B),292B,292BB 292C etc. have not been covered. These sections may be included. ➤ Specific rules 6DD, 6F,7,8,9 may be included in the syllabus because they are very much relevant for the assessment procedure <p><u>Part-B (Book Keeping & Accounts)</u></p> <ul style="list-style-type: none"> ➤ How to study Balance sheets, Trading Account, and P&L Accounts
Chandigarh	Shri R.S. Tiwari ADG, DTRTI	<ul style="list-style-type: none"> ➤ Inputs from DTRTI Chandigarh have primarily been taken into consideration. Few observations :- <p><u>On the number of days and sessions</u></p> <ul style="list-style-type: none"> ➤ 70 days is too much, and it may be reduced to 60 days <p><u>Part-A (Income Tax and Procedure) and Part F (Personality Development and Exposure to the Field)</u></p> <ul style="list-style-type: none"> ➤ Workshops have been increased from 50 to 90 sessions which is an increase of 90%. Increasing sessions on Workshop and Personality development indicates that the sessions from other areas have been reduced. Need to adequately emphasize and allocate the sessions to other areas. <p><u>Part-B (Book Keeping & Accounts)</u></p>

		<ul style="list-style-type: none"> ➤ Accounting sessions have been increased from 33 to 78, which is an increase of more than 100% in the sessions. A reduction in the sessions has been proposed. <p><u>Part-C (Application of Information Technology)</u></p> <ul style="list-style-type: none"> ➤ ITBA module is very important. For this module sessions have been increased from 30 to 36, whereas in the Personality Development Module, sessions have been increased from 24 to 78. Therefore, there is an overemphasis on Personality Development and an under-emphasis on ITBA module. Therefore, we could calibrate it and increase some sessions in ITBA taking from the sessions allocated to Personality Development Module. <p><u>Other Suggestions</u></p> <ul style="list-style-type: none"> ➤ We may add session one or two sessions on NCLT cases and linked proceedings
Chennai	Ann Mary Madam ADG, DTRTI	<p><u>On number of days and sessions</u></p> <ul style="list-style-type: none"> ➤ Regarding duration - 60 days is sufficient. We are not confident that we could increase it to 70 days in the online module in the present circumstances. ➤ Number allocated to the Workshops are fine but we can reduce the sessions allocated to Personality Development. <p><u>Part-A (Income Tax and Procedure)</u></p> <ul style="list-style-type: none"> ➤ More workshops could be substituted with giving them more assignments and study materials to do it independently. Let it also be part of the evaluation at the end of the course <p><u>Part F (Personality Development and Exposure to the Field)</u></p> <ul style="list-style-type: none"> ➤ We could include more sessions in the form of OJT because it will be more helpful than classroom learning. ➤ Personality development sessions could be reduced. Before the lockdown, we used to send the ITI to the schools to do the presentation for children on Income-tax. They would prepare the material on their own, as part of <i>swachhta</i> programme conducted public interactions. They were asked to speak on the government's

		<p>initiative. Such kind of actual field experience could be more relevant.</p> <ul style="list-style-type: none"> ➤ Industrial visit and CPC visit can be arranged for half day <p><u>Other Areas for Exposure</u></p> <ul style="list-style-type: none"> ➤ Exchange of Information, ➤ Company's Act ➤ SEBI Act, ➤ Half a day visit to Ask centres ➤ Visit to the Pr.CCIT Office
Delhi	Shri Manoj Joshi ADG, DTRTI	<p><u>On the number of days and sessions</u></p> <ul style="list-style-type: none"> ➤ 60 days is too long because of the Pr.CC office refuses to send people for training. If we make it 70 days, it will be difficult for get the trainees. However, I feel that the number of sessions should not be reduced. We can increase daily sessions from 6 to 7, and by that way we could save 420 sessions <p>PART D (Other Laws relating to Tax Administration)</p> <ul style="list-style-type: none"> ➤ Extra sessions may be given to following Acts - <ul style="list-style-type: none"> ❖ Black Money Act ❖ PMLA ❖ Benami Transactions (Prohibition) Act <p>Part E (Personnel and Office Related Matters)</p> <ul style="list-style-type: none"> ➤ 7 additional sessions may be given to the organizational matters. Because too few sessions have been given to the APAR and Vigilance matters. ➤ APAR should be treated as a separate topic <p><u>Part F (Personality Development and Exposure to the Field)</u></p> <ul style="list-style-type: none"> ➤ Number of session can be reduced to 38. ➤ Number of session on OJT can be reduced because unlike IRS officers no direct recruit Inspector joins the training straight away. When they come to the training they already completed more than 6 months in the field. <p>On Project Presentation</p> <ul style="list-style-type: none"> ➤ 8- Individual presentations and 4 for syndicate presentations. Instead of 12 sessions, we can reduce Sessions to 6. ➤ We can also reduce the session on Management ideas from 9 to 6.

		<p>➤ The sessions that we have saved on OJT, presentations and Management ideas could be utilized for allocating 2 sessions each on every office mentioned in the Office Manual to give them a bird's eye view of the work of that specific office. That way, we could use 32 sessions there.</p>
Kolkata	Shri Ashutosh Rajkans ADG, DTRTI	<p>No comments. Clarified that the Personality Development is only 9 sessions out of 75 sessions . Most of the sessions have been allocated to Industry Exposure (12 sessions), OJT (30 sessions)</p>
Lucknow	Shri Vivek Kumar ADG,DTRTI	<p><u>On number of days and sessions</u></p> <p>➤ Agreed with ADG,DTRTI Delhi. Keeping duration of the sessions to 50 minutes and 7 sessions a day , the total number of sessions should be kept at 420 as proposed in the draft syllabus.</p> <p><u>Part-A (Income Tax and Procedure)</u></p> <p>➤ We should introduce the inspectors to various other aspects of the Income-tax Act (Double Taxation, GAAR etc). Capsule session on the Act may be kept just to introduce these aspects of the Act</p> <p>➤ Workshops for drafting skills should be introduced for it ,</p> <p>➤ SI.No.12 of part A- has been limited to few sections only. We can also include other essential or relevant sections- for example- tax on anonymous donations, carbon credit etc. should introduced</p> <p>➤ Changes of the faceless scheme - should be included in a crystallized manner</p> <p><u>Part F (Personality Development and Exposure to the Field)</u></p> <p>➤ 5 days OJT would be good to give them a glimpse of all the offices of the Department.</p> <p>➤ Search & Seizure should be exposed as part of personality development</p> <p>➤ Personality development - we have 3 categories</p> <p>➤ Regulatory (Search & seizure)</p>

		<ul style="list-style-type: none"> ➤ Anonymity (Assessment) ➤ Service ➤ They should know how to behave. ➤ Lucknow has not seen big cases. However, in the faceless scheme, officers are facing challenges in terms of handling big & complex cases.
Mumbai	Shri Shahi Sanjay Kumar ADG, DTRTI & Shri Shiddaramappa , Addl. Director DTRTI Mumbai	Enclosed as Annexure- Mum below.
NADT Nagpur	Shri B.V. Rao ADG, (Induction),	<p><u>On the number of days and sessions</u></p> <ul style="list-style-type: none"> ➤ Agreed with other ADGs. ➤ Sixty days is enough. We could reduce sessions from personality development. Presentations and personality development sessions could be conducted on alternative (weekdays) Saturdays and should not stretch the training programme beyond 60 days. The practical part should be scheduled in the afternoon part. Sessions can be increased from 6 to 7 hours. <p><u>Part F (Personality Development and Exposure to the Field)</u></p> <ul style="list-style-type: none"> ➤ Introduction of OJT Diary (a predefined task for OJT) for the OJT on the line of the OJT diary of the IRS probationers.
	Shri Munesh Kumar ADG(Admin),	<p><u>On the number of days and sessions</u></p> <ul style="list-style-type: none"> ➤ Duration could be reduced to 40 days. ➤ We should train them for every possible posting on which they may likely to posted. Giving them a bird's eye view of the provisions and procedures is difficult; therefore, we should train them for essential purposes that may be sufficient. And special courses may be conducted for the ITIs posted in special charges. For example- Investigation, Central Charges, Hqrs etc. ➤ We should take periodical tests. ➤ We can keep separate sessions/courses for special requirement ➤ Settlement Commission - may be deleted
	Dr. V. K. Singh ADG (P&R),	<p><u>On the number of days and sessions</u></p> <ul style="list-style-type: none"> ➤ 60 days is sufficient <p><u>Part F (Personality Development and Exposure to the Field)</u></p>

		<ul style="list-style-type: none"> ➤ Pruned industrial attachment is also a possibility; we can conduct different attachments, for example- 5 different attachments on five different days after the training is completed. These five days can be separate from the total duration of the training. For these sessions from the Personality, Development part can be reduced. ➤ We can retain five days of attachment (5 attachments), which will be diverse from the training part. ➤ Personality development can't be done in a classroom seating manner. ➤ We can outsource such training to outside agencies. ➤ 1 to 1 $\frac{1}{2}$ days Industry visit may be kept ➤ Mentoring is essential. Mentoring may be more important after the training rather than during the training. ➤ Pedagogical tools – how to design our day. ➤ Developing reading material for those part which is not covered in the training module. ➤ We can cut down on sessions from 420 to 360. We can reduce it from the OJT.
NADT	Shri Nitin Gupta Pr.DG(Training), NADT	<p><u>On the number of days and sessions</u></p> <ul style="list-style-type: none"> ➤ 60 days is sufficient <p><u>Part-A (Income Tax and Procedure)</u> Emphasis is required to be given to the ITBA in the wake of the faceless scheme of assessment. Sessions are too adjusted accordingly. Workshops to be conducted in afternoon</p> <p><u>Part F (Personality Development and Exposure to the Field)</u></p> <ul style="list-style-type: none"> ➤ Once in a month on a weekends industrial visit. It could be organized on Saturdays, and in this manner, we can conduct 3-4 attachments during the duration of the training course utilizing the Saturdays. ➤ The number of sessions per day can be fixed at six because the capacity to retain and absorb has limitations. However, we can utilize the weekends or alternative weekends to complete the total number of sessions. Weekends can be explored for team building exercises, personality development

		<p>programme and other events can be organized in which participation is more important.</p> <ul style="list-style-type: none">➤ Training has to be completed in 60 days.➤ For the OJT, the trainees may be exposed to the offices of the Pr.CCIT, Pr.CIT, Range heads, ITAT and CIT(appeals). Bangalore & Chennai may explore CPC attachment.➤ The trainees may be given assignments as homework. They may also be given reading materials on some of the topics.➤ We can replace the workshops with homework, and then the workshop session can be utilized to explain how it should have been done. We should make a note of it in the syllabus.➤ The mechanism of mentoring is to be developed. Interaction with Sr. Inspectors and experience sharing➤ The team-building sessions or personality development sessions can be organized. <p>Other Suggestions</p> <ul style="list-style-type: none">➤ We may add session one or two sessions on NCLT cases and linked proceedings➤ Include Taxpayer charter in the curriculum
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Annexure- Mum**Suggestions of DTRTI, Mumbai for the Webinar meeting scheduled on 28-07-2021 and 29-07-2021 for review of Proposed NTs for the Induction course of ITIs**

S.NO	Suggestion
1	<p>21 sessions are earmarked in Part C on a single topic "Introduction to Income Tax Business Applications". However, in order to cater to the Training Needs of Inspectors posted in various Verticals in the Faceless Assessment verticals a detailed break up of ITBA sessions shall be provided as below;</p> <p>1. <u>Ten sessions shall be earmarked for the topic 'Introduction to Common Functionalities in ITBA'</u> wherein inputs can be provided on</p> <ol style="list-style-type: none"> preparation of list of cases assigned to AO, Generation of various notices in ITBA, Downloading of CASS reasons, View and download reply and submissions of the assessee from case history/ noting, MS Office, Libre Office, Tax computation and challans matching/migration, INSIGHTS Portal, HRMS, e-filing Portal, Handling of office Equipment's, conversion of PDF documents NJRS <p>2. <u>Four sessions shall be earmarked for the topic 'Introduction to ITBA Assessment module - AU(ReFAC)'</u> wherein inputs can be provided on:</p> <ol style="list-style-type: none"> preparation of list of cases assigned to AO, Generation of various notices in ITBA, Downloading of CASS reasons, View and download reply and submissions of the assessee from case history noting, MS Office, Libre Office, Tax computation and challans matching. <p>3. <u>Four sessions shall be earmarked for the topic 'Introduction to Penalty Module of ITBA - (AU-ReFAC)'</u> wherein inputs can be provided on:</p> <ol style="list-style-type: none"> Preparation of list of penalty cases assigned to AO(ReAc) from Work list Preparation of Notices and reminder letter to the assessee, Downloading Assessment orders and other related details from CaseHistory/notings, Calculation of Penalty

	<p>4. <u>Two sessions shall be earmarked for the topic 'Introduction to ITBA functionalities for Regional Faceless Verification Units'</u> wherein inputs can be provided on:</p> <ol style="list-style-type: none"> i. Preparation of List of cases assigned to AO(VU) for Verification ii. View and Download verification request iii. Preparation of any clarification sought from AO (AU) <p>5. <u>Two sessions shall be earmarked for the topic 'Introduction to ITBA functionalities for Regional Faceless Technical Units'</u> wherein inputs can be provided on:</p> <ol style="list-style-type: none"> i. Common Functions Module- Uploading of letters, notices ii. DAK Module - Inward tapal entry and distribution through ITBA iii. PAN Module - PAN Query <p>6. <u>Two sessions shall be earmarked for the topic 'Role of TA in ITBA in Regional Faceless Review Unit'</u> wherein inputs can be provided on:</p> <ol style="list-style-type: none"> i. Assessment Module ii. Penalty Module <p>7. <u>Ten sessions shall be earmarked for the topic 'ITBA module - JAO'</u> wherein inputs can be provided on:</p> <ol style="list-style-type: none"> i. Audit, ii. Appeal, iii. ASK/DAK, iv. AIMS, v. ITR Processing, vi. OLTAS, vii. PAN, viii. Penalty, ix. Prosecution x. Assessment, xi. Common functions, xii. Appeal Register & CSR, xiii. Give Effect, xiv. E-Nivaranan, xv. Recovery, xvi. Rectification
2	Brief interaction with the Officers from ITO up to Pr.CCIT can be made part of the OJT.

- Topic specific suggestions- which are special topics which you want to take into account. Reading material
- Tuesday + Wednesday.
- Quick discussion with Committee.

Appendix C

Manual of Office Procedure-2019²

Composition of Income-tax Department

²Manual of Office Procedure-2019, Chapter-04, Composition of Income-tax Department, Page-59

26. Functions of Inspectors of Income-tax

26.1 General

- (a) Assistance in search and seizure operations at any time, if so directed.
- (b) Implementation of specific roles assigned to an Inspector in the departmental application software.
- (c) Assistance of works relating in preparation of replies to Parliament questions, reports for C&AG and Parliamentary Committees etc.
- (d) Assistance in performance review to Assessing Officers to review performance, monitoring of Action Plan, other targets and timely submission of statistical reports to higher authorities.
- (e) Assistance in public relations and grievance redressal, taxpayer education and taxpayer assistance, work relating to staff welfare and staff associations, departmental examinations and protocol work.
- (f) Outdoor work relating to filing of appeals or reference applications before ITAT, Courts, Settlement Commission, consultation with standing counsel, attending Courts/ CAs.
- (g) Service of summons/ notices, if so directed.
- (h) Any other work of official nature specifically assigned.

26.2 Work Relating to Enquiry and Surveys

- (a) External survey including survey under Section 133A.
- (b) Internal survey including collection, verification and dissemination of information.
- (c) Specific enquiries in individual cases as may be assigned from time to time.
- (d) Gathering of intelligence information.
- (e) Maintaining and entering data regarding survey cases, parties/ premises surveyed, details of authorizations, staff associated with surveys, assessment particulars of parties, and surveys involving violent incidents etc.
- (f) Preparing & Maintaining appraisals survey reports regarding concealment detected in surveys.
- (g) Surveys consequential to outstation requests, and recommendations made.
- (h) Preparing list of new assesseees added consequent to these surveys.

26.3 Work Relating to Assessments and Related Functions

- (a) Assisting AO in processing of returns i.e. checking/ verifying data for processing of returns on computers using departmental application software including related data entry.
- (b) Assistance in checking of returns under Section 139(9), and generating letters of deficiencies.

- (c) Assistance in checking of claims, brought forward losses, deductions, exemptions, relief and rebates under the Act.
- (d) Generating notices for defaulters, demand notices and penalty notices.
- (e) Assisting the Assessing officer in passing orders relating to revisions, rectifications, appeal effects.
- (f) Assisting the Assessing officer processing of applications under Section 154.
- (g) Collection, compilation and entry of data for valuation purposes.
- (h) Operation of judicial reference system for locating case laws, circulars, instructions and notifications issued by CBDT/ Directorates, and inter-linking/ cross-checking of references and citations.
- (i) Assistance the work relating to preparation of statistical reports/ statements called by higher authorities including audit, PAC matters, Parliament questions and other matters.
- (j) Drafting of penalty orders.
- (k) Scrutinizing appellate orders and preparing comments/ necessary reports for submitting to appropriate authorities including drafting of remand reports.
- (l) Examination of accounts in regard to specific items, including assistance in search cases.
- (m) Preparation of appeal papers and filing of appeals.

26.4 Work Relating to Collection of Arrear Demand and Related Functions

- (a) Assisting the Assessing officer for issuing notice under Section 220, 221, 226.
- (b) Reconciliation of arrear demand.
- (c) Entering and verifying arrear demand on the system.
- (d) Generating ledger statement from system and their follow up.
- (e) Maintaining list of cases where instalments/ stay of demand and Write-off granted by the AO including related data entry.
- (f) Generating notices to defaulters under Section 220, 221 & 226.
- (g) Generating list of advance tax defaulters and notices.
- (h) Outdoor work relating to recovery of taxes.
- (i) Preparing proposals for write-off/ scaling down.
- (j) Assistance in preparation of reports in dossier cases.
- (k) Follow-up of arrear and current demand, including issue of show-cause notices, generate notices & other action under Section 226 etc., disposal of stay petitions, and levy of penalty etc.
- (l) Carrying forward of arrear demand and its verification.

26.5 Work Relating to Tax Evasion Petitions

- (a) Data entry of TEPs, TEP Parties and TEP petitioners.
- (b) Generating and maintaining lists of TEPs, and related information.
- (c) Conduct of enquiries on TEPs as directed.
- (d) Preparing monthly report of TEPs.

26.6 Prosecutions

- (a) Maintenance of list and register for prosecution cases including related data entry.
- (b) Monitoring dates of hearings/ proceedings in the courts, and briefing standing counsel.
- (c) Maintaining list of potential/ pending prosecution cases where appeals are pending before CIT (Appeals), ITAT, High Court or Supreme Court including related data entry.
- (d) Collection and compilation of evidence for processing of prosecution cases.

26.7 Work Relating to Audit and Related Functions

- (a) Audit work of the Range or Assessing Officer.
- (b) Internal audit of assessments, issue of audit reports and follow up action.
- (c) Processing of revenue audit objections, audit paras, etc.

26.8 Work Relating to TDS and Related Functions

- (a) Implementation of all roles assigned in TDS application software to an Inspector posted in TDS circle, including related data entry, verification and processing of TDS returns, detection of missing information and defaults, and generating outputs like show cause notices, orders and demand notices and recovery notices etc.
- (b) Attending to matters relating to penalty, rectification, revision, appeal etc.
- (c) Follow up of current and arrear demands.
- (d) Assisting AO in matters relating to disposal of penalty proceedings, maintaining list of defaults detected and penalty proceedings, issue of show cause notices, drafting of penalty orders and their follow-up.
- (e) Maintaining register of prosecution cases, monitoring progress of prosecution proceedings with dates of hearings, particulars of standing counsel etc.

26.9 Work Relating to Tax Recovery and Related Functions

- (a) Handling of tax recovery certificates assigned by the TROs.
- (b) Assistance to TRO in the discharge of his functions under the Second Schedule.
- (c) Checking of interest charged in respect of certified demands.
- (d) Reconciliation of arrears.
- (e) Execution of distraint warrants.
- (f) Maintenance and making entries in the collection/ reduction register or on ITBA/ Departmental software.
- (g) Maintenance of disposal register, stay register, instalment register, cheque register.

26.10 Work Relating to the Office of Range Additional/ Joint CIT

- (a) Scrutiny and processing of appellate orders and scrutiny reports for further appeals etc.
- (b) Matters relating to assessments, search/ seizure cases, penalty and prosecution cases requiring approval of Additional CIT/ JCIT.

- (c) Dealing with references, tax evasion petitions, audit objections, and other statutory, technical and administrative functions.
- (d) Monitoring of collections, Action Plan and other targets set by higher authorities.
- (e) Assistance in inspections & work relating to audit.
- (f) Monitoring of budget collections and action plan targets.
- (g) Follow up of matters relating to inspection, audit, public grievance, PAC reports, parliament questions, reports called by higher authorities etc.
- (h) Work relating to timely disposal of audit objections, stay of demand, Write-off, action plan etc.

26.11 Work Relating to the Office of Pr. CIT/ CIT

Assistance in matters relating to:

- (a) Proposals under Sections 147, 263/ 264 and applications under Section 273A etc. and corresponding provisions of other direct tax laws.
- (b) Judicial work - second appeals, references, writs and matters before courts including CAT.
- (c) Collection, collation and dissemination of information and its follow up.
- (d) Approvals of various funds like provident fund superannuation fund and gratuity fund.
- (e) Registration of charitable trusts under Sections 12AA/ 80G etc.
- (f) Granting of statutory approvals under various provisions of the Acts relating to Direct Taxes.
- (g) References from different sources including tax evasion petitions, audit objections, and other statutory, technical and administrative functions.
- (h) Monitoring of collections, Action Plan and other targets set by higher authorities.
- (i) Receipt accounting, inspections, & audit work.
- (j) Vigilance matters.
- (k) Registration of Income-tax practitioners and valuers.

26.12 Work Relating to the Office of Pr. CCIT/ CCIT/ Pr. CIT/ CIT

Assistance in matters relating to:

- (a) Performance review, monitoring of Action Plan and other targets, and submission of statistical reports to higher authorities.
- (b) Coordination within the Department and with other agencies, bodies, etc.
- (c) Granting of statutory approvals, appointment of valuers, ITPs & all other matters technical in nature.
- (d) Judicial work relating to references, writs and court work including CAT.
- (e) Approval to various funds like PF, superannuation fund, gratuity fund.
- (f) Vigilance matters including collection of ACRs & collection of data for holding DPC.
- (g) References from different sources including tax evasion petitions, audit objections, and other statutory, technical and administrative functions.

Composition of Income-tax Department

- (h) Security arrangements.
- (i) Organisation of conferences, meetings.
- (j) Monitoring of budget collections and action plan targets.
- (k) Follow up of matters relating to inspection, audit, public grievance, PAC reports, parliament questions, reports called by higher authorities etc.

26.13 Work Relating to Representation before Tribunal

- (a) To obtain the necessary case-records/ paper books well in advance.
- (b) To prepare briefs, notes and to flag necessary papers.
- (c) To search, organise and link judicial references, circulars etc.

26.14 Work Relating to Computer Processing Centres

- (a) Checking of postings of challans in TAS, including verification of challans/ refunds exceeding Rs. 1,00,000/-, reconciliation & Designating Officer (DO) check of challans, detailed accounts etc.
- (b) Implementation of all roles assigned in ITBA-PAN System.
- (c) Assisting CIT (Admn. & TPS)/ JCIT in implementation of Computerisation programme.
- (d) To pursue matters with Banks/ ZAOs for supply of missing challans/ refunds.

26.15 Investigation and Related Work

- (a) Assistance in confidential enquiries, conduct and all other aspects of search and seizure operations and their follow up.
- (b) Enquiries into tax evasion petitions and other references.
- (c) Reconnaissance work.
- (d) Work related to survey, collection, collation and dissemination of information from internal/ external sources.
- (e) Maintenance of relevant records and generation of reports relating to TEPs, search cases and survey cases.
- (f) Vigilance matters.
- (g) Assistance in all matters relating to sanction of rewards.

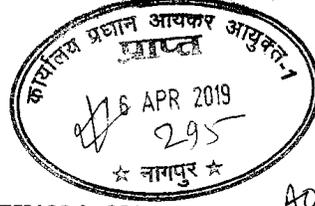
26.16 Work Relating to the Office of CIT (Appeals)

- (a) Assisting the CIT in compilation and verification of submission by the assessee with Assessment records.
- (b) Generation and submission of monthly disposal statistical reports.
- (c) Online generation of Notices.
- (d) Referring judgments, rulings, case laws etc from tax expert, NJRS or other JRS software. Inter linking and cross reference of one citation with another.

APPENDIX- D

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आ. अ. (सु.) (प्र.)-1	
आ. अ. (सु.) (लक.)-1	
प्र. अ. ग्रेड-II/III	
कार्यालय अधिसूचक	
आ. निरीक्षक (न्यायिक)	
आ. निरीक्षक (तक.)	



DIRECTORATE OF INCOME-TAX (EXAM & OL)
Central Board of Direct Taxes
5th Floor, Mayur Bhawan
New Delhi-110001

AO (Exam)
#

F. No. DE/Change of Syllabus/2018-19/ADG(Exam & OL)/34 Dated : 12.04.2019

To,
All Pr. CCsIT/CCsIT/Pr. CsIT/CsIT
(In-charge of Examination)

Sub:- Updation in the Syllabus of Income Tax Officer (ITO) & Income Tax Inspector (ITI) in the Departmental Examination - 2019 onwards - reg.

Madam/Sir

Please refer to the above.

2. In this regard, I am directed to convey that the Syllabus of the Departmental Examination for ITO & ITI was been updated and the same will be followed from the Departmental Examination - 2019 onwards. The updation made in the Syllabus are as follows:-

- (i) Replacing the Companies Act. 1956 with Companies Act. 2013, in Paper-III : Allied Laws (Objective Type without books) for ITO Examination.
- (ii) Replacing the Information Technology Amendment Act. 2000, with the Information Technology Amendment Act. 2008 in Paper - III : Allied Laws (Objective Type without books) for ITO Examination.
- (iii) Inclusion of the Black Money (undisclosed foreign Income & assets) and the imposition of Tax Act. 2015 and the Benami Transactions (Prohibition) Amendment Act. 2016. These two are to be clubbed along with the Wealth Tax for 10 Marks in Paper-I : Income Tax Law & Computation (Objective type without books) for both ITI/ITO Examination.)

3. The updates may be given vide publicity to all the candidates appearing in the Departmental Examination - 2019 for ITO & ITI.

Yours faithfully,

(Dr. Dhéraraj Jain)

Joint Director of Income Tax (Exam.)
New Delhi

ITI Recruitment Rules (1969 & 1986)

RECRUITMENT RULES OF INSPECTORS

PUBLISHED IN THE GAZETTE OF INDIA: DECEMBER 27, 1969
(Department of Revenue and Insurance)

New Delhi, the 27th December, 1969

C.S.R. 2000- In exercise of the powers conferred by the proviso to Article 309 of the Constitution, the President hereby makes the following rules for regulating the method of recruitment to the post of Inspector in the Income-tax Department, namely:-

1. Short title and commencement-(1) These rules may be called the Income-tax Department (Inspectors) Recruitment Rules, 1969.
- (2) They shall come into force from the date of their publication in the Official Gazette.
2. Number, Classification, scale of pay- The number of posts, its classification, and the scale of pay attached thereto, shall be as specified in Columns 2 to 4 of the Schedule hereto annexed.
3. Method of recruitment, age limit and other matters- The method of recruitment, age limit qualifications and other matters relating to the said posts shall be as specified in columns 5 to 13 of the Schedule aforesaid :

Provided that direct recruitment against posts in an Establishment Unit, comprising one or more of the Charges of the Commissioners of Income-tax, shall be made only from amongst candidates, opting for the particular Unit and recruitment by promotion against posts in an Establishment Unit shall be made only from amongst persons belonging to the cadre of that particular Unit.

Provided further that the Central Board of Direct Taxes may, if it considers to be expedient or necessary in the public interest or on compassionate grounds so to do, and subject to such conditions as it may specify having regard to the circumstances of the case and for reasons to be recorded in writing, permit a post in one Establishment Unit to be filled by transfer to that Unit of a person belonging to the cadre of another Unit-

Provided further that the upper age limit specified for direct recruitment in column 6 of the said Schedule may be relaxed in the case of Scheduled Castes, Scheduled Tribes and other categories of persons in accordance with the orders issued by the Central Government from time to time.

Disqualification:- No person -

- (a) who has entered into or contracted a marriage with a person having a spouse living, or

.....2/-

- 2 -

(b) Who having a spouse living, has entered into or contracted a marriage with any person;

shall be eligible for appointment to the said posts;

Provided that the Central Government may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

5. Power to relax- Where the Central Government is of the opinion that it is necessary or expedient so to do, it may, by order, for reasons to be recorded in writing, relax any of the provisions of these rules with respect to any class or category of posts or persons.

6. Filling of permanent vacancies by transfer in certain cases- Notwithstanding anything contained in these rules of the total number of permanent vacancies in post of Inspector specified in the Schedule to be filled by direct recruitment not more than one third may be filled by transfer from among the employees of State Government concerned in accordance with the general instructions issued by the Central Government from time to time.

7. Nothing in these rules shall affect reservations and other concessions required to be provided for Scheduled Caste and Scheduled Tribes and other special categories of persons in accordance with the orders issued by Central Government from time to time in this regard.

NOTE:- For this purpose, there should be a minimum of three permanent vacancies to be filled by direct recruitment during a particular Calendar year.

-X-X-X-X-

Report on Induction Training of Inspectors of Income-Tax

ANNEXURE
Recruitment Rules for Non-gazetted Ministerial Class III Staff
of Income-tax Department,
In Ministry of Finance (Department of Revenue and Insurance) Income-tax wing

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Name of post.	Year	Classification	Scale of pay	Whether Selection Post or Non-Selection Post.	Age for direct recruit	Educational and other qualifications required to direct recruits.
Inspector of Income Tax	1974	General Service Class III Non-gazetted Ministerial	B-425-15-500- RD-15-560-20- 700-RD-25-600	Selection	3 years and below for direct recruits, candidates provided they have minimum service of 2 years in the Department and 5 years and below for others.	A degree from a recognised University or equivalent qualification.

.....2/-

Report on Induction Training of Inspectors of Income-Tax

No.	Period	Method of recruitment	In case of re-employment/transfer from which promotion/depuration/transfer to be made.	If DPC exists to whom the list is to be sent for composition making recruitment
(1)	Two Years	As nearly as may be 33-1/3% of the vacancies by direct recruitment through a competitive examination. In accordance with the rules made in that regard by the Director (Inspector) and the remaining by promotion.	Upper Division Clerks and higher ministerial grades, Stenographers (G) and Stenographers (S) in grade, who have served in the respective grade, who have qualified in the Departmental Examination for Income-tax Inspectors. The names of all such qualified candidates will be arranged in two separate lists. In the first list, the names of all the qualified persons will be arranged in order of seniority in the department. In the second list, the names of all the qualified persons will be arranged according to the year/year of passing the departmental examination, provided that the persons who pass the examination on the same date will be arranged according to their seniority in the department. After the approval of the persons in the two lists by D.P.C., the names of all the selected candidates will be embodied in two separate select lists, vacancies in the promotion years will be filled alternately from the two lists.	D.P.C. to whom the list is to be sent for composition making recruitment

NOTE: For the purpose of these rules, persons confirmed in a higher grade will rank as persons officiating in that grade and to persons working in a lower grade.

As PUBLISHED IN PART II SECTION- 3(i) OF THE GAZETTE OF INDIA:
Dated, 20th Sept., 1986.

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

NEW DELHI, THE 6TH SEPT., '86.

NOTIFICATION

G.S.R. 768 In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following rules further to amend the Income-tax Department (Inspector) Recruitment Rules, 1969, namely:-

1. (1) These rules may be called the Income-tax Department (Inspector) Recruitment (Amendment) Rules, 1986.
(2) They shall be deemed to have come into force on the 1st day of October, 1985.
2. In the Schedule to the Income-tax Department (Inspector) Recruitment Rules, 1969:-
 - (a) in column 3, for the word and figures "Class III", the word and letter "Group 'C'" shall be substituted;
 - (b) in column 11, for the existing entries and the Note thereunder, the following entries shall be substituted, namely:-

"Supervisors Grade-I and Grade-II, Head Clerks, Tax Assistants and Upper Division Clerks (hereafter referred to as the Ministerial Cadre), and Stenographers Grade-I, Grade-II and Grade-III (hereafter referred to as Stenographers' Cadre), with 3 years' service in the respective grade, who have qualified in the Departmental Examination for Income-tax Inspectors. The names of all such qualified candidates shall be arranged Cadre-wise, in two separate lists for each Cadre. In the first list, the names of all the qualified candidates falling in a Cadre shall be arranged in order of seniority in the Department. In the second list, the names of all the qualified persons falling in a Cadre shall be arranged according to the date or, as the case may be, the year of passing the Departmental Examination, provided that the persons who pass

.....2.

*according to their seniority in the Department.

the examination on the same date shall be arranged. On the approval of persons in the said lists, relating to each Cadre, by the Departmental Promotion Committee, the names of all the selected candidates shall be arranged in two select lists in the ratio of 3:2, one containing the names of the persons from both the Cadres on the basis of seniority, and the other containing the names of the persons from both the Cadres on the basis of the date or, as the case may be, the year of passing the Departmental Examination. Vacancies in the promotion quota shall be filled from the said two select lists in such a manner that the ratio of 3:2 is maintained between the Ministerial Cadre and the Stenographers' Cadre."

EXPLANATORY MEMORANDUM

Following representations from the staff side, the Government had issued instructions on the 1st October 1965 prescribing a quota for the ministerial cadre and stenographer cadre in the ratio of 3:1 for filling up vacancies in the grade of Income-tax Inspector earmarked for promotion. Since these instructions are already being followed and the amendments of the rules is to regularise the said position formally, no one will be adversely affected as a result of the retrospective effect being given to this notification.

F.No.A.12018/B/85-Ad.VII

(R.R.Bharati)

Under Secretary to the Government of India

Principal Rules, Published in Part-II, Section 3(i) of the Gazette of India vide G.S.R. No. 2800 dated the 20th December 1969, and subsequently amended vide G.S.R.No.1372 dated the 19th December, 1974 and G.S.R. No.1099 dated the 19th August, 1977.

(R.R.Bharati)

Under Secretary to the Government of India

NOTIFIED IN PART II SECTY 3(1) OF THE GAZETTE OF INDIA.

Dated: 20th Sept., 1986.

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

NEW DELHI, THE 9TH SEPT., '86.

NOTIFICATION

G.S.R. 769.- In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following rules further to amend the Income-tax Department (Inspector) Recruitment Rules, 1969, namely:-

1. (1) These rules may be called the Income-tax Department (Inspector) Recruitment (Amendment) Rules, 1986.
- (2) They shall be deemed to have come into force on the 1st day of October, 1986.

2. In the Schedule to the Income-tax Department (Inspector) Recruitment Rules, 1969:-

(a) in column 3, for the word and figures "Class-III" the word and letter "G.O. - 'C'" shall be substituted;

(b) in column 11, for the existing entries and the Note thereunder, the following entries shall be substituted, namely:-

"Supervisors Grade-I and Grade-II, Head Clerks, Tax assistants and Upper Division Clerks (hereafter referred to as the Ministerial Cadre), and Stenographers Grade-I, Grade-II and Grade-III (hereafter referred to as Stenographers' cadre), with 3 years' service in the respective grade, who have qualified in the Departmental Examination for Income-tax Inspectors. The names of all such qualified candidates shall be arranged Cadre-wise, in two separate lists for each cadre. In the first list, the names of all the qualified candidates falling in a Cadre shall be arranged in order of seniority in the Department. In the second list, the names of all the qualified persons falling in a Cadre shall be arranged according to the date or, as the case may be, the year of passing the Departmental Examination provided that the persons who pass the examination on the same date shall be arranged, according to their seniority in the Department. On the approval of persons in the said lists, relating to each Cadre, by the Departmental Promotion Committee, the names of all the selected candidates shall be arranged in two select lists in the ratio of 3:1, one containing the names of the persons from both the Cadres on the basis of seniority, and the other containing the names of the persons from both the Cadres on the basis of the date or, as the case may be, the year of passing the Departmental Examination. Vacancies in the promotion quota shall be filled from the said two select lists in such a manner that the ratio of 3:1 is maintained between the Ministerial Cadre and the Stenographers' Cadre".

-2-

EXPLANATORY MEMORANDUM.

Following representations from the Staff side, the Government and issued instructions on the 1st October, 1985 prescribing a quota for the ministerial cadre and Stanographer cadre in the ratio of 3:1 for filling up vacancies in the grade of Income-tax Inspectors marked for promotion. Since these instructions are already being followed and the amendments of the rules do regularise the said position formally, no one will be adversely affected as a result of the retrospective effect being given to this notification.

F.No.A.12018/8/85-Ad.VII

(R.R. Bharati)

Under Secretary to the Government of India.

Principal Rules, Published in Part-II, Section 3(1) of the Gazette of India vide G.S.R.No.2800 dated the 20th December, 1969, and subsequently amended vide G.S.R.No.1372 dated the 19th December, 1974 and G.S.R.No.1099 dated the 19th August, 1977

Sd/-

(R.R. Bharati)

Under Secretary to the Government of India.

OFFICE OF THE
COMMISSIONER OF INCOMETAX, VIDARBHA,
N A G P U R.

F.No.Estt./15/82.

Nagpur, dated 17th Nov., 1986.

Copy forwarded to All Assistant Commissioners/
Income-tax Officers in this Charge for circulation.

2) All Staff Associations in this Charge.

(K.H. MENON)

Incometax Officer, (Headquarters),
(Administration),

FOR Commissioner of Income-tax, Vidarbha,
N A G P U R.

[Handwritten signature and date]
18/11/86

3946 THE GAZETTE OF INDIA: DECEMBER 27, 1969/PAUSA 6, 1891 [PART II]

ANNEXURE
Recruitment Rules for Non-Gazetted Posts
In Ministry of Finance (Department of Revenue)

Name of Post	No. of posts	Classification	Scale of pay	Whether Selection post or non-selection post	Age for direct recruits	Educational and other qualifications required for direct recruits	When the rules are to be applied
1	2	3	4	5	6	7	8
Inspector of Income tax.	1974	General Class III Non-gazetted Non-Ministerial.	Rs. 210-10-290-10-320-10-425-10-485.	Selection	35 years and below for departmental candidates, provided they have put in a minimum service of 2 years in the Department and (5 years) and below for others.	A Degree from a recognized University or equivalent qualification.	

Amended in 1955

Substituted as "25 years" vide S.O. 29

THE GAZETTE OF INDIA: DECEMBER 27, 1969/PAUSA-4, 1891 3947

Ministerial Class III Staff of the Income-Tax Department
(Insurance) Income-Tax Wing

Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotions	Period of probation if any	Method of recruitment or by promotion or by deputation/transfer and percentage of the vacancies to be filled by various methods.	In case of recruitment/deputation/transfer grades from which promotion/deputation/transfer to be made	If a DPC exists, what is its composition	Circumstances in which U.P.S.C. is to be consulted in making recruitment

Age: Upper age limit for promotions will be 35 years relaxable upto 40 years in accordance with such orders as may be issued by the Central Board of Direct Taxes.

Two Yrs. 33% of the vacancies by direct recruitment and 66% by promotion.

Promotions: Upper Division Clerks and higher ministerial grades, Class III D.P.C. Stenographers (ordinary grade) and Stenographers (selection grade), with three years service in the respective grade, who have qualified in the Departmental Examination for Income Tax Inspectors. The names of all such qualified candidates will be arranged in two separate lists. In the first list, the names of all the qualified persons will be arranged in order of seniority in the department. In the second list, the names of all the qualified persons will be arranged according to the date/year of passing the Departmental Examination, provided that the persons who pass the examination on the same date will be arranged according to their seniority in the Department. After the approval of the persons in

Does not arise.

NO
vide notification dt. 9.8.77 S.No 64

Recd. by
2/12/69

8 9 10 11 12 13

the two lists by the Departmental Promotion Committee. The names of all the selected candidates will be embodied in two separate select lists. Vacancies in the promotion quota will be filled alternately from the two lists.

NOTE: For the purpose of these rules, persons confirmed in a higher grade will rank senior to persons officiating in that grade and persons working in a lower grade.

[No. F. 4(3)/68-Ad. VII]

M. D. AHOOJA, Dy. Secy.

(राज्य और बीमा विभाग)

तारीख, 20 दिसम्बर, 1969

सा. का. नि. 2800:—सचिवालय के अनुच्छेद 309 के परन्तुल द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राज्य और बीमा विभाग में निरीक्षक के पद पर भर्ती की पदवृत्ति को विनिर्दिष्ट करने वाले एतदुद्देश्य निम्नलिखित नियम बनाते हैं, अर्थात्—

1. सचिवालय और प्रारम्भ:—(1) ये नियम राज्य और बीमा विभाग (निरीक्षक) भर्ती नियम, 1969 का हिस्सा बनेंगे।

(2) ये शासकीय राजपत्र में अपने प्रकाशन की तारीख से प्रवृत्त हो जाएंगे।

2. संख्या, वर्गीकरण और वेतनमान:—पदों की संख्या, उनका वर्गीकरण और उनके संलग्न वेतनमान वे होंगे जो एतदुद्देश्य अनुसूची के स्तम्भ 2 से लेकर 5 तक में विनिर्दिष्ट हैं।

3. भर्ती की पदवृत्ति, अनुसूची और अन्य बातें:—उपरोक्त पदों पर भर्ती की पदवृत्ति, राज्य और बीमा सचिवालय और उनके सम्बन्धित अन्य नार्स वे होंगी जो अनुसूची के स्तम्भ 5 से लेकर 13 तक में विनिर्दिष्ट हैं।

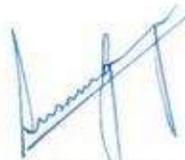
FOREWORD

Induction Training of Inspectors of Income Tax is the foremost of the long duration training courses conducted by the DTRTIs. This underscores the importance of the program to the overall functioning of the Department. The present National Training Syllabus for the Induction Training of Inspectors, while addressing many of the training needs of both the field offices as well as the participants, requires a relook, given the rapid changes, both technological and legislative, that have impacted the Department's functioning over the past decade.

In this backdrop, the Committee has taken a comprehensive view of the evolving work environment in the Department and the role of Inspectors therein. The Committee has accordingly suggested modifications in the existing NTS with a view to suitably equip newly recruited Inspectors to perform their role efficiently and professionally. The revised syllabus recommended by the Committee aims at instilling, at the induction stage itself, the skills, values and professionalism that would serve the new recruits throughout their careers.

The Committee is grateful to the Principal Director General, NADT for the confidence reposed in its Members to undertake the task of reviewing and suggesting modifications in the existing NTS for Inspectors. As Chairman, I am grateful to my fellow Committee Members for the cooperation extended in formulating the recommendations. Special thanks are due to the faculty of DTRTI, Bengaluru for their inputs and in particular to the Member Secretary, Shri L.V. Bhaskara Reddy, Addl.DIT (Trg.) for coordinating the work of the Committee and Shri Vikas Mudgal, ITI for secretarial assistance rendered.

I am confident that the recommendations made by the Committee will be a significant contribution to the evolution of training policy in the Income Tax Department.



(SUSAN D. GEORGE)

Chairman of the Committee to suggest modifications in the
National Training Syllabus for
Induction Training of Inspectors of Income Tax.

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Constitution of the Committee and Terms of Reference

1.1 Vide order dated 08/05/2020 and subsequent corrigendum dated 11/05/2020 issued by the Add. Director General (Trg.) – 3, National Academy of Direct Taxes, Nagpur, the Committee to suggest recommendations for modification of the National Training Syllabus of Induction Training for Inspectors of Income Tax was constituted with the following members:

1. Ms. Susan D. George, ADG, DTRTI, Bengaluru- Chairman
2. Ms. Monica Khare, ADG, DTRTI, Ahmedabad- Member
3. Mr. Ashutosh Rajhans, ADG, DTRTI, Kolkata- Member
4. Mr. L.V. Bhaskara Reddy, Addl. Director, DTRTI, Bengaluru- Member Secretary
5. Dr. Upsen Dadaji Borkar, Joint Director, P&R-2, NADT, Nagpur
(Copies of the orders are at Annexure-1)

1.2 The Committee was assigned the following terms of reference:

The Committee shall examine all aspects related to the Induction Training for the newly inducted Inspectors on Income Tax keeping in view the contents of the curriculum with the changing environment of tax administration and emerging challenges arising therefrom.

1.3 Vide the above order the Committee was directed to submit its report by 30th June 2020. Subsequently, vide email dated 16/06/2020 of the Joint Director (P&R)-1, NADT, the Committee was granted time until 31st July to submit its report.

2. Methodology adopted by the Committee

- 2.1 In view of the prevailing situation arising out of the Covid-19 pandemic and consequent impact on the regular functioning of offices, most of the work of gathering inputs from the members and other stake-holders was undertaken through email and videoconferencing. In addition, consultations were held with the in-house faculty of DTRTI Bengaluru of which the Chairman of the Committee is the Additional Director General (Training).
- 2.2 The Member Secretary, vide email dated 19.05.2020 requested inputs from the Members of the Committee as well as the Additional Director Generals (Training) (ADGs) of all DTRTIs. For this purpose, the existing National Training Syllabus (NTS) of Induction Training for Inspectors of Income Tax (ITIs) was shared with the respondents along with a detailed questionnaire inviting suggestions for modifications in the NTS for Induction Course for ITIs. A copy of the existing NTS is at Annexure-II. The questionnaire circulated is at Annexure-III to this report. Responses were received from the Members as well as the ADGs of other DTRTIs as given in Annexure-IV.
- 2.3 To gauge the effectiveness of the Induction Course for Inspectors being conducted at the DTRTIs, a sample survey of the Supervisory Officers of recently trained Direct Recruit ITIs was undertaken. For this purpose, the details of participants of the Induction Course for ITIs conducted at DTRTI Bengaluru in 2018 and 2019 were obtained along with details of their present posting. Thereafter, a short questionnaire was emailed to their supervisory officers regarding their satisfaction with the performance of the trainees in various aspects of functioning subsequent to completing the

Induction Course. The questionnaire circulated is at Annexure-V. The details of the sample size and the analysis of the responses received is at Annexure-VI.

- 2.4 In addition to the above, the feedback received from the participants of the Induction Training for ITIs conducted by DTRTI Bengaluru during the last 4 years was analyzed and given weightage while drawing up the report. A consolidated statement of the feedback received from the trainees is given at Annexure-VII.
- 2.5 After consolidating the responses received, a discussion paper containing a draft revised syllabus was circulated among the faculty of DTRTI Bengaluru. The Member Secretary made a detailed Power Point presentation to the faculty over two days on 11th and 12th June 2020. Inputs and suggestions received from the faculty, including the Course Director of the Induction Courses for ITIs conducted at the Institute, were duly incorporated into the draft revised syllabus.
- 2.6 Thereafter the draft recommendations for revising the NTS for the Induction Course for ITIs were circulated by email dated 08/07/2020 to the Members of the Committee.
- 2.7 An online meeting of the Committee was held on 10/07/2020, at which the draft revised syllabus was deliberated in detail by the Members of the Committee. The minutes of the Meeting are placed as Annexure-VIII. The Members' responses were duly incorporated in the Final Report.
- 2.8 NADT had also called for suggestions from the Pr.CCIT (CCAs) regarding modifications in the National Training Syllabus for Induction Course for Inspectors of Income Tax. However, no response was received as on date.

3. NTS for Induction Course for ITIs: Background and Need for Review

- 3.1 The National Training Policy 2012 brought out by the Department of Personnel and Training advocates a competency-based approach to training based on a classification of distinct types of posts. To quote from the Policy:

“Competencies encompass knowledge, skills and behavior, which are required in an individual for effectively performing the functions of a post.”

Further, the Policy states that, *“the objective of training will be to develop a professional, impartial and efficient civil service that is responsive to the needs of citizens.”*

Training is envisaged to be imparted at the time of entry into the service and thereafter at regular intervals in the course of the civil servant’s career. Within the Income Tax Department, training imparted by the NADT and the DTRTIs is instrumental in realizing the Vision of the Department, which is as follows:

“The Department will be recognized as a professional organization, collecting resources efficiently, considerate towards its clients, adapting and improving and promoting voluntary compliance.”

- 3.2 Inspectors of Income Tax (ITIs), who fall under the Group ‘C’ category of officials of the Income Tax Department are, at present, recruited centrally by the Staff Selection Commission. ITIs perform the frontline functions of the Department, from carrying out field enquiries and collection and recovery of taxes to specific functions in different offices e.g. headquarters, investigation, audit, etc. The Manual of Office Procedure, 2019 lists out the Functions of

Inspectors of Income Tax. These are given in Annexure-IX. It is readily apparent that an ITI has to be proficient in income tax and allied laws, accountancy as well as all the various aspects of the Department's functioning. Therefore the training imparted at the time of induction into the Department plays a critical role in fostering the competencies of the ITIs and instilling a sense of professionalism in line with the Vision Statement of the Department *supra*.

- 3.3 The newly-recruited ITIs are expected to undergo Induction Training within a reasonable period from the date of joining the Department. The Induction Training for ITIs is conducted by the nine Direct Taxes Regional Training Institutes coming under the administrative control of the NADT. Depending on the training population available, the DTRTIs may conduct one or more Induction Training Programmes for newly-recruited ITIs in a year. The Induction Training for ITIs is at present conducted for a duration of 60 working days and is the longest training programme undertaken by a DTRTI.
- 3.4 The National Training Syllabus currently followed for the Induction Course for newly recruited Inspectors of Income Tax has been in existence for more than six years. In the interim, the business processes of the Income Tax Department have undergone a significant overhaul, most notably through the deployment of technology in various aspects of the Department's functioning. The Income Tax Act and Rules, constitute a dynamic code, which has been amended on several occasions during this period. Emerging areas of specialization within the Department include international taxation and transfer pricing which involve complex issues of law and compliance obligations. As such, the range of expertise and domain knowledge expected of an ITI to be equipped to perform her duties efficiently, has expanded considerably.

- 3.5 The cadre of ITIs recruited by the SSC possesses, in general, a high level of educational attainment. Several direct recruit ITIs hold degrees in engineering, commerce, humanities and also professional degrees. Several though, do not have a prior background in accountancy and law, which therefore comprises a significant portion of the existing NTS for the Induction training of ITIs (refer Annexure-II).
- 3.6 Moreover, ITIs being at the frontline of the Department's functioning, they are expected to maintain high ethical standards in their interface with taxpayers. Therefore the modules relating to Soft Skills training form another vital component of the Induction Training.
- 3.7 At the time of adoption of the present NTS, the systems-related functions were being carried out through the ITD applications. Training in ITD therefore constituted the bulk of the other important module of the present NTS i.e. the Information Technology module. The ITD applications have since been phased out and replaced by a comprehensive suite of applications known as Income Tax Business Applications or ITBA. ITBA modules now cover the entire gamut of the Department's functioning and each and every personnel of the Department is expected to be proficient in all aspects and modules of ITBA. In addition, with the increased use of data analysis in risk assessment, core functions such as assessment and appeals have also migrated to a 'faceless' system. Therefore, ITIs and indeed, all Department personnel are required to be familiar with the new system. The existing NTS included 23 sessions on ITD whereas the revised Information Technology Module including inputs on ITBA, for the reasons spelt out above, requires a minimum of 36 sessions.

- 3.8 Some aspects of the existing NTS do not require modification as they deal with office procedure and other topics which have not undergone any significant changes in the interim.
- 3.9 With this background, the Committee recommends a new National Training Syllabus for the Induction Course for Direct Recruit Inspectors of Income Tax, which is appended hereto:

PROPOSED REVISED NATIONAL TRAINING SYLLABUS (NTS) FOR INDUCTION COURSE OF INSPECTORS

PART-A: INCOME TAX & PROCEDURE

[All topics relevant to the present day job requirements of an Income Tax Inspector are incorporated in the Revised NTS. Only a few topics which are not necessary to be learnt have been removed from the existing NTS. Since several new topics are introduced in the syllabus, the duration of the course is proposed to be extended up to 70 days. The aims and objectives of the training course content are to make the newly recruited Inspectors of Income Tax feel confident in performing their duties after successful completion of their training wherever they are posted in the field. All most all the functional areas such as assessment, non-assessment, investigation, headquarters and other executive roles are included in the proposed syllabus for familiarization of the inductee and to ensure a smooth transition from the stage of a novice in the Department to an employee who is well-versed in all areas of the Department's functioning.]

S.No.	Description of Topic	No. of Sessions	Expected outcome
1	Basic Structure of Income Tax Act & Rules (Arrangement of sections in IT Act & Rules)	1	
2	Definitions in the Income Tax Act	2	
3	Basis of Charge	2	
4	Scope of Total income	1	
5	Heads of Income & Exempted Income	1	
6	Income Under the Head Salaries (Including Salary related exemptions)	4	
7	Income from House Property	2	
8	Profit & Gains of Business or Profession (Excluding Presumptive Taxation Issues)	12	
9	Presumptive Taxation Issues of various Businesses and Assesseees	2	
10	Capital Gains	5	Knowledge & Comprehension
11	Income from Other Sources	3	
12	Deemed Incomes & Special Rates of Taxation (Special rates of taxation specific emphasis is on S. 111A, S. 112, S. 115BBA & S. 115BBE)	3	
13	Clubbing of Income	1	
14	Set-off & Carry Forward of Losses	2	
15	Exemptions under Chapter III (excluding S.Nos. 6, 16 & 17)	1	

16	Deductions Under Chapters III & VI A	5	
17	Provisions Relating to Non-profit Organisations	3	
18	Tax on Book Profit (MAT & AMT)	3	
19	Determination of Total Income	2	Application
20	Functions & Powers of I-T Authorities other than AO	3	
21	Functions & Powers of the Assessing Officer (S.131, S.132, S.132A, S.133 & 133A)	3	
22	Assessment Procedure (Excluding Search Assts. & Time Limitations u/s 153)	6	
23	Search Assessments (S.153A to S.153D)	2	
24	Time Limitations under Income Tax Act	2	
25	Rectification, Reassessment & Revision Provisions (S.154, S.147; S.263 & S.264)	4	Knowledge
26	Penalties	2	
27	Brief Introduction to Prosecution	1	
28	Provisions of Tax Collection (Advance Tax, Self-Assessment Tax, Regular Tax & TDS and Interest Calculations)	6	Knowledge & Application
29	Recovery Provisions	2	
30	Appeals (Before CIT(A), ITAT, HC, SC)	2	
31	Other Adjudicating Mechanisms (Settlement Commission, AAR, DRP, APA, MAP)	2	Knowledge
	Sub-Total	90	
32*	Understanding Functioning of Various Wings of Department (TDS Wing, Inv. Wing, Central Charges, Exemptions, ReAC, International taxation, Transfer Pricing, Audit, CPC-ITR & TDS, I&CI and ITAT, Training Institutions of Dept. etc.)	5	Knowledge
33	Workshop on Income from Salary & House Property (2 Half day Sessions)	6	
34	Workshop on Profits & Gains of Business or profession (4 Half day Sessions)	12	Application
35	Workshop on Capital Gains (2 Half day Sessions)	6	

36	Workshop on Income from other Sources & Deemed Incomes	3	
37	Workshop on Computation of Total Income	2	
38	Workshop on Computation of Book profit & MAT Credit	2	
39	Procedure of Settlement of Audit Objections	3	Knowledge & Comprehension
40	Drafting Skills (Questionnaires, Assessment/Penalty/Rectification Orders etc.)	6	Comprehension, Analysis and Synthesis
41	Understanding & Drafting Remand Reports	3	Knowledge
42	Procedure of Filing Appeals	3	Comprehension, Analysis and Synthesis
43	Understanding & Drafting Scrutiny Reports (Adverse Appellate Orders)	3	Comprehension & Application
44	Giving Effects to Appeal and Adjudicating Orders (Incl. Dos & Don'ts relating to OGEs)	3	Analysis & Synthesizing
45	Preparing Statistical & Other Reports	2	Application
46	Practical Issues Relating to S.131 & 133(6)	2	
47	Recovery Action and Dossiers Maintenance & Reporting	6	
48	Practical Aspects of Search & Survey (Including Open & Discreet Enquiries)	3	Knowledge & Application
49	Work relating to Tax Evasion Petitions, Forms to be filled from Pre-search to Conclusion of Search (Including practice sessions)	3	Analysis & Application
50	Investigation Issues of Individuals & HUFs	4	
51	Investigation Issues of Firms/AoPs/Bols	9	
52	Investigation Issues of Companies/LLPs	1	
53	Coordination with Other Agencies	90	
	Sub-Total	180	
	Total		

*In case of Sl.No.32 above, in-depth training will be imparted separately by the DTRTIs regularly through special courses for the respective wings of the Department to which the ITIs may be posted.

PART-B: BOOK KEEPING & ACCOUNTS

(No major changes have been made in this Part. However, as per the feedback taken from the trainees/in-house faculty of earlier batches, small modifications have been made by adjusting the number of sessions for different topics. A model is suggested here to plan the sessions under this part. Sufficient time is allotted for workshop sessions with the intention that it may be used for clearing the doubts raised in theory sessions but which could not be handled due to paucity of time. However, the respective DTRTIs may re-distribute the time available for sessions as per the needs of a particular batch depending on the trainees' educational background, administrative requirement of DTRTIs etc.)

S.No	Description of Topic	No. of Sessions	Expected Outcome
1	Principles and Concepts of Book Keeping	2	Knowledge (Basic concepts of book keeping & Accounting Principles)
2	Single & Double Entry System of A/Cs	2	
3	Journal Entries	3	
4	Bank Book & Cash Book	2	
5	Bank Reconciliation Statement	2	
6	Rectification of Errors	2	
7	Ledger & Registers	3	
8	Trial Balance	1	
9	Bills of Exchange/ JV	2	
10	Consignment Accounts	1	
11	Preparation of Final Accounts	5	
12	Workshop on Book Keeping	12	
13	Analysis of Proprietorship & HUF A/Cs	2	Knowledge, Application & Analysis (Exposure to various types of accounting structures. Understanding the multiple ways of presenting accounts depending on legal status of business/trust entities and
14	A/Cs of Non-profit Organisations & Its analysis	5	
15	Partnership A/Cs: Admission, Retirement & Dissolution; Analysis of Firm/LLP A/Cs	6	

16	Company A/Cs & Analysis of Company A/Cs	9	methods to find the anomalies in accounts through analysis.)
17	Basic Understanding on Accounting & Billing Packages	2	Knowledge & Application
18	Practical Sessions on Commonly Used Accounting & Billing Packages	4	(Logical concepts in accounting applications with basic exposure)
19	Taking Accounting Snapshot in Search & Surveys	2	Knowledge & Application (Techniques of gathering accounting data useful for examining the issues relevant to search and survey)
20	Common Methods of Tax Evasion through Accounts	2	Knowledge, Analysis & Synthesis (Patterns followed in tax evasion by manipulation of accounts & Illustration with case studies)
21	Accounting Standards	3	Knowledge (Basic understanding of Accounting Standards)
22	Brief introduction of Accounting Standards (ICDS)	6	Knowledge (Basic understanding of provisions of ICDS and knowing the primary differences with the Accounting Standards for the purpose of Income tax Assessment)
	Total	78	

PART-C: APPLICATION OF INFORMATION TECHNOLOGY

(This part is completely revamped as per the present day requirements)

S.No.	Description of Topic	No. of Sessions	Expected outcome
1	Introduction to Information Technology used in Income Tax Department (ITBA, E-filing Portal, Webmail, NJRS, Project Insight, CPGRAMS, Various Websites useful for office functioning)	2	
2	Basics of Microsoft Office Applications (2 Hours for MS Word & PPT and 3 Hours for MS Excel)	5	
3	Basics of Digital Forensics (a) Operating Hardware & Software of various digital devices : Computers, Laptops, Mobile Phones & Other Electronic Data Storing Devices (Servers & cloud) & Software Applications (b) Understanding the Cyber Forensic Tools (Equipping the trainees to know various modes of storing and hiding data & its retrieval. Gathering the evidences as per the legal principles. Focusing on Search & Survey Operations)	6	Knowledge & Application
4	Introduction to Income Tax Business Applications (Total 6 Hours of Theory and 5 half days practical sessions in Computer Lab)	21	
5	Basics of Data security (Policy Prescribed by System Directorate shall be included)	2	
	Total	36	

Individual DTRTIs may suitably plan total 27 sessions of S.No.3 & 4 between ITBA and Digital (Cyber) Forensics.

PART-D: OTHER LAWS RELATING TO TAX ADMINISTRATION

(Objective: A basic understanding of these Acts is necessary for effective administration of the Income Tax Act. The list of laws suggested for inclusion in the course is not exhaustive. However, it is expected that once trainees complete this part, they are armoured with an understanding of the basic structure of any other Act which is not part of this curriculum. It's a process of orienting the trainees towards a legal mind-frame and learning of similar laws by the trainees on their own.)

S.No.	Description of Topic	No. of Sessions	Expected outcome
1	Indian Evidence Act, 1872	2	Knowledge & Comprehension (Basic Provisions of the Acts and linking with I-T Act with examples)
2	Indian Partnership Act, 1932 & Indian Contract Act, 1872	2	
3	Code of Civil Procedure, 1908 & Code of Criminal Procedure, 1973	3	
4	Sale of Goods Act, 1930 & Transfer of Property Act, 1882	2	
5	Foreign Exchange Management Act, 1999	1	
6	Prevention of Money Laundering Act (PMLA)	2	
7	Hindu Succession Act, 1956	2	
8	Information Technology Act	2	
9	Companies Act, 2013	2	
10	Central Goods and Services Tax Act, 2017	2	
11	Black Money(Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 & Benami Transactions (Prohibition) Act:- Only Basic Understanding	2	
12	Basics of Banking Transactions & Regulations	2	
	Total	24	

PART-E: PERSONNEL & OFFICE RELATED MATTERS

(Objective: Make the trainees aware about the standards of behavior and attitude towards work expected from them. This part will teach the trainees about the various aspects of the role assigned to them in the running of the office and various procedures to be followed while performing their duties. Trainees are expected to know deliverable service standards in the Dept., and how to maintain transparency and equity in official dealings.)

Over a period of time, a certain code of behaviour has evolved in the Department. No written rules are in existence but these behavior codes are instrumental in maintaining cordial relations among the colleagues, superiors, other offices & general public. The trainees have to imbibe all positive aspects of the conventions/etiquettes which were developed over a long period of time and take them forward.)

S.No	Description of Topic	No. of sessions	Expected outcome
1	Conduct Rules	2	Knowledge
2	Vigilance Matters- Intimations, Prior Permissions, APARs, Preventive Vigilance, Departmental Enquiry Procedure etc.	3	Knowledge & Comprehension
3	Service Matters- Leave, Medical, Pension, LTC, Other entitlements.	3	Knowledge
4	Official Language Policy	1	Knowledge & Comprehension
5	Gender Sensitisation	1	Knowledge & Comprehension
6	Cash Section Matters- Expenditure Budget, GFR, GeM, Contract Management, Bhavishya Portal	4	Knowledge & Comprehension
7	Etiquettes, Protocols & Public Relations in I-T Department	2	Comprehension
8	Citizen Charter	1	Knowledge
9	Right to Information Act, 2005	1	Knowledge & Comprehension
	Total	18	

PART-F: PERSONALITY DEVELOPMENT & EXPOSURE TO THE FIELD

S.No.	Description of Topic	No. of Sessions	Expected outcome
1	Individual Project Presentation# (Presumed that each batch consists of not more than 40 trainees. 10-12 minutes presentation on current economic and industry specific issues in India. Focuses on facts gathering, analysing the issues and improving presentation skills.)	8	Analysis & Synthesis
2	Syndicate Group presentation# (Group consists of 4 to 5 trainees presenting income tax topics chosen by them or allotted by DTRTI.)	4	
3	Sessions on Management Ideas: Group Discussion, Problem Solving, Team Building, Ethics, Stress Management & Time Management (Eminent management speakers could be invited as guest faculty)	9	Comprehension
4	Mentoring by Senior Inspectors	3	Comprehension & Synthesis
5	Industry Exposure [Visits to different business entities- Manufacturing Cluster & an Industry (1 day), Trading (1/2 day) & Service Sector (1/2 day)]	12	Knowledge & Application
6	On-Job Training (Each DTRTI will plan the schedule individually depending on units/wings which are existing in their city)	30	Application
7	Attending a Real Search (or Mock Search) [Allowing the Trainees to attend only one day in a real search]	6	
8	Attending Proceedings of ITAT & High Court as Spectator (This will help the trainees to have a proper frame of mind while handling the judicial work)	6	Knowledge
	Total	78	

The total duration of the training course is 70 days, comprising 6 sessions a day of one hour each.

Inauguration and valediction would be scheduled on first and last working day of course respectively. The half day each will be spared for the inauguration and valedictory ceremony. On first day, immediately after inauguration an ice breaking session and on last day before valediction, feedback & effectiveness of training shall be planned.

Half day industry visits have to be planned only in the afternoon sessions after lunch.

Yoga or Physical training sessions during morning period on all working days wherever possible.

Various methods of self-testing the knowledge gained by the trainees shall be provided by DTRTs in the form of Frequently Asked Questions, Multiple Choice Questions, Very Short Answer Questions, True or False or any other mode.

EXPLANATIONS OF TYPE OF LEARNING OUTCOMES

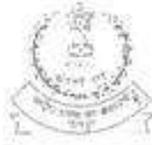
Knowledge: Remembering of appropriate information given to the trainee.

Comprehension: The ability to grasp the meaning of information provided to the trainee. The learning outcomes go one step beyond the simple remembering of information or knowledge received.

Application: The ability to use learned information in new or practical situations. This may include the utilising knowledge of rules, methods, techniques, concepts, principles, laws, and theories to solve problems in performing the job.

Analysis: The ability to break down information into several components to understand the problem for finding solutions through establishing relationships between parts. This requires an understanding of both the content and the structural form of the information on hand.

Synthesis: The ability to join parts together to form a new whole. This may involve the production of a unique communication (theme or speech), a plan of operations (research proposal), or a set of abstract relations (scheme for classifying information). The formulation of new patterns or structures is the expected outcome.



राष्ट्रीय प्रत्यक्ष कर अकादमी
NATIONAL ACADEMY OF DIRECT TAXES
छिंदवाड़ा रोड, नागपुर-440030
CHHINDWARA ROAD, NAGPUR - 440030
(Phone: 072-2322202) (Fax: 0712-2322223)

ORDER

Dated 08/07/2020

A Committee is hereby constituted with the approval of Pr. Director General (Trg.), NADT, Nagpur to suggest recommendations for modification in the National Training Syllabus of Induction Training for Inspectors of Income Tax. The members of the Committee are as under:

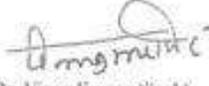
S.No	Name & Designation of the Officer		
1	Ms. Susan D George	ADG, DTR11, Bangalore	Chairman
2	Ms. Monica Khare	ADG, DTR11, Chennai	Member
3	Shri Ashutosh Raghavde	ADG, DTR11, Kolkata	Member
1	Shri Bhaskar Reddy	Asstt. Dir., DTR11, Bangalore	Member Secretary
3	Dr Upendra Dadasai Borkar	Joint Dir., P&R-2, NADT, Nagpur	Member

The Chairman of the committee may co-opt a maximum of two officers in addition to the existing members.

This committee shall examine all aspects related to the Induction Training for the newly inducted Inspectors of Income Tax keeping in view the contents of the curriculum with the changing environment of tax administration and emerging challenges arising therefrom.

National Training Syllabus forming a part of the order is enclosed for ready reference.

The Committee shall submit a report by 30th June, 2020.


(Dr. Vinay Kumar Singh)
Addl. Director General (Trg.)-3
NADT, Nagpur.

F.No.NADT/P&R/Committee/2020/21

Dated 08/07/2020

Copies to

1. The Pr. Director General (Trg.), NADT
2. The Additional Director General (Trg.)-1 & 2, NADT
3. All Family members of NADT
4. Officers concerned
5. Guard file

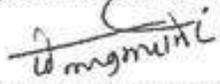

(Joint Director (P&R)-1)
NADT, Nagpur



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(Phone: 072-2322202) (Fax: 0712-2322223)

Corrigendum
Dated : 11.05.2020

In the Committee constituted for suggesting recommendations for modification in the National Training Syllabus of Induction Training for Inspectors of Income Tax by NADT vide Order dated 08.05.2020 circulated vide F.No. NADT/P&R/Committee/ 2020-21 dated 08.05.2020 in Sr.No. 2 may be read as Ms. Monica Khare, ADG, DTTRI, Alaudahad instead of Ms. Monica Khare, ADG, DTTRI Chennai.

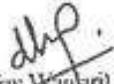

(Dr. Vinay Kumar Singh)
Addl. Director General (Trg.)-3
NADT, Nagpur.

F.No.NADT/P&R/NTS Committee/2020-21

Dated 11/05/2020

Copy to:

- 1.The Pr. Director General (Trg.), NADT
- 2.The Additional Director General (Trg.)-1/2, NADT
- 3.All Faculty members of NADT
- 4.Officers concerned
- 5.Guard file


(Dhyanraj W. Wankar)
Joint Director (P&R)-1
NADT, Nagpur

Annexure B-II

NATIONAL SYLLABUS FOR INDUCTION COURSE OF INSPECTORS

(360 sessions / 60 days)

Day	Topic	SESSIONS	Desired Module Outcome
INTRODUCTION MODULE – 2 DAYS (12 SESSIONS)			
1	Briefing & Registration	1	Introduction to structure and Working of the I.T. Department
	Inauguration & High Tea	1	
	Ice Breaking	1	
	Organisational Structure of I-T Dept.	1	
	Role and Function of ITI	1	
	Course expectation	1	
2	Interaction with Pr. CCIT/CCIT/DGIT	1	
	Interaction with Pr.CIT/CIT/DIT	1	
	Interaction with Addl./Jt. CIT	1	
	Interaction with Addl./Jt. DIT (Inv.)	1	
	Interaction with ACIT/DCIT	1	
	Interaction with ITOs	1	
	Total No. of Sessions	12	
MODULE 2 – ACCOUNTS - 5.5 DAYS(33 SESSIONS)			
1	Principles of accountancy and concepts	2	Higher Secondary Level Proficiency in Accounting
	Journal entries	2	
	Cashbook / Bankbook	2	
2	Bank reconciliation statement	2	
	Rectification of errors	2	
3	Ledger & Trial Balance	4	
	Bill of exchange / JV	2	
	Single entry system of accounts	2	
4	Accounts of non-profit organizations(AOP/Trust)	2	
	Preparation of Final Accounts	4	
5	Consignment	1	
	Partnership accounts; Admission; Retirement; Dissolution	4	
	Companies' accounts	1	
6	Companies' accounts (workshop)	3	

Annexure - II

	Total No. of Sessions	33	
MODULE 3: INCOME TAX ACT 12.5 DAYS (75 SESSIONS)			
1	Basic definitions	2	Understanding the Structure of I.T/W.T and familiarity with all major provisions
	Basis of charging tax	2	
	Scope of total income and deemed income	2	
2	HEADS OF INCOME - Salary	2	
	HEADS OF INCOME - House Property	2	
	Business and Profession	2	
3	Business and Profession	6	
4	Business and Profession	2	
	Capital Gains	4	
5	Capital Gains	1	
	Other Sources	2	
	Clubbing of Income	1	
	Section 68 & 69	2	
6	Set-off and carry forward of losses	2	
	Exemption - S. 10	2	
	Deduction Chapter VI A	2	
7	S. 11 & 12	2	
	MAT	2	
	Interest calculation	2	
8	IT	1	
	TP (1 SESSION)	1	
	TDS/TCS	4	
9	Collection & Recovery (including Sch. II&III)	4	
	Prosecution	2	
10	Appeals	2	
	Search & Seizure; Survey (s. 153, 152, 153A)	4	
11	Various time limit under I-T Act	2	
	Remedial measures (s. 147; 154; 263; 264)	3	
12	Assessment and re-assessment procedure	2	
	Wealth Tax	4	
13	Penalties	4	
	Total No. of Sessions	75	
MODULE 4: INFORMATION TECHNOLOGY IN I-T DEPT. 5 DAYS (30 SESSIONS)			
1	Familiarisation with InfoTech set up in I-T Dept.	3	Initiation to computerized working environment and comfort level with ITD
	Basics of operating computers	3	
2-5	ITD (including ITDMS, ITS, NMS etc)	20	

Annexure - II

	Accounting software, data mining	4	Ability to query Tally and generate reports
	Total No. of Sessions	30	
MODULE 5: WORKSHOP 9 DAYS (54 SESSIONS)			
1	Salary, house property	6	Revision and Practical Exposure
2-3	Business and profession	12	
4	Capital gain, other sources, MAT	6	
5	Computation of total income	6	
6	Appeal effects CIT(A),ITAT,HC/SC/scrutiny report/remand report	6	
7	Drafting of assessment order	6	
8	Drafting of Rectification order	6	
9	Drafting of penalty orders	6	
	Total No. of Sessions	54	
MODULE 6: INVESTIGATION OF FINANCIAL STATEMENTS 5 DAYS (30 SESSIONS)			
1	Firms/Limited liability firms/AOP	6	Development of Investigative Skills
2	Companies	6	
3	Workshop on drafting of questionnaires	6	
4-5	Common modes of tax evasion	12	
	Total No. of Sessions	30	
MODULE 7: INQUIRY /SEARCH/SURVEY 10 DAYS (60 SESSIONS)			
1	Open and discrete inquiry & reporting		Developing Operational Efficiency during Intelligence gathering /Search/Survey
	Inquiry under s. 133 (6)		
	Inquiry under s. 131	6	
2	Field inquiry & surveillance , data bank	6	
3	Debrief	6	
4	Recording of statement	6	
5	Dos & Donts in Survey/Search	6	
6	Mock search and debriefing	6	
7	Filling of panchnama, inventories,PO,seals etc.	6	
8	Discrete inquiry	4	
9	Debrief	6	
10	Cyber forensics	6	
11	Coordination with other agencies (CEIB & REIC	2	

Annexure - II

	etc)		
	Total No. of Sessions	60	
MODULE 8: MANDATORY WORK 4 DAYS (24 SESSIONS)			
1	CAP / Registers	6	Developing Practical Expertise
2	Dossiers	6	
3	Audit objections	6	
4	Judicial matters (scrutiny report, filing of appeals, parawise comments, remand reports etc)	6	
	Total No. of Sessions	24	
MODULE 9: OTHER LAWS 2 DAYS (12 SESSIONS)			
1	Intro to Indian Evidence Act	1	Enhancing Legal Thinking
	Intro to Indian Partnership Act	1	
	Intro to CPC	1	
	Intro to Cr. PC	1	
	Intro to FEMA	1	
	Intro to Money Laundering Act	1	
2	Intro to RTI Act	2	
	Intro to Transfer Of Property Act	1	
	Intro to Hindu Law	1	
	Intro to Information Technology Act	1	
	Intro to Company Law	1	
	Total No. of Sessions	12	
MODULE 10: ORGANIZATIONAL MATTERS 2.5 DAY (6 SESSIONS)			
1	Conduct Rule	1	Enabling integration into the department
	Preventive vigilance and vigilance procedure	1	
	Citizen Charter/Vision Mission	1	
	ASK	1	
	Service Matters – leave, medical, pension, LTC, advances etc	2	
	Rajyabhasha	1	
	Gender Sensitization	1	
	APARs	1	
	Expenditure budget	1	
	GFR	1	
	Purchase of goods and services	1	
	Contract management	1	
	MOP	2	
	Total No. of Sessions	15	
MODULE 11: PERSONALITY DEVELOPMENT 4 DAYS (24 SESSIONS)			

Annexure -II

1-4	Public speaking; communication skills; group discussion; problem solving; motivation; presentation; exposure to industry; team building; ethics & values	15	Developing individual efficiency
	Sub-total No. of Sessions	15	
	Grand Total No of Sessions	360	

NOTE:

1. Each Session is proposed to be of 60 minutes duration.
2. Each DTRTI is expected to follow the pattern however, they should be free to make minor adjustments in number of sessions and sequencing of modules / sessions in view of factors like batch profile, availability of faculty availability, venue etc.
3. Workshops can be used in innovative ways such as giving tests, MCQs, quizzes or field exposure.
4. Inter-mixing of sessions from different Modules can be done as per the convenience of the concerned DTRTI.
5. Modules 2, 9, 10 & 11 are structured so that they can also be outsourced, if required. These can be conducted off-site as a tie-up with institutes like ICAI, ISTM or law colleges etc. This will reduce the number of days spent on premises of DTRTIs, allowing DTRTIs to train multiple batches in shorter duration.
6. Modules 10 & 11 can also be mass-delivered with 100-150 participants in each class.
7. However, depending on numbers, DTRTIs can deliver all the modules themselves on-campus.
8. The module on allied laws should have special focus on their application in Income Tax Act.
9. Each module should have some form of evaluation for assessing knowledge assimilation. This may be in form of quiz, MCQs, workshops, online tests etc.

To,

All members of Committee,
Review of National Training Syllabus,
Induction Course of Income Tax Inspectors,

Sir/ Madam,

Sub: Request for Feedback and Suggestions on Review of Training Course Syllabus for Induction Training of Inspectors of Income Tax-Reg.

Ref: Committee constituted vide order dated 08/05/2020 of F.No. NADT/P&R/Committee/2020-21

Kindly refer the above

Vide reference above, all the members of the committee are aware that the terms of reference listed out in the order. To take forward the task of the committee purpose for which is constituted, all members are requested to share their views, opinions, suggestions based on feedback from past experience in conducting the induction course inspectors of income tax in Direct Taxes Regional Training Institutes (DTRTIs).

There are several issues concerning to the review and modification of the National Training Syllabus for Induction Course of Income Tax Inspectors in the changing needs of tax administration & technological driven approach. To start with, a proforma is being circulated to all the members of the committee to share their views on the subject with a request to provide the information after considering individual and institutional exposure on the conducting the said course in the past several years. The feedback of trainees, guest faculty and in-house faculty which is readily available in the respective DTRTIs may be considered and consolidated while sending the filled-up annexure

Your feedback may be please be sent to the member secretary of the committee at the earliest. The contact number and mail id are provided below.

Sri LV Bhaskara Reddy, Addl. Director (Trg.)-2, DTRTI, Bangalore,

Mobile No: 9900905566, Mail id: vijayabhaskara.r.lekkala@incometax.gov.in

Sd/-

(LV BHASKARA REDDY)
Addl. Director (Trg.)-2, DTRTI, Bengaluru.

Encl: a.a.

ANNEXURE**Feedback & Suggestions on National Training Syllabus (NTS) for Induction Training Course for Inspectors of Income Tax**

1. Suggestions on DURATION of the course (Existing duration is 60 days)

Name of the course	Duration of the course suggested	Remarks
Induction Course for Income Tax Inspectors		

2. Total duration of training sessions in a day as of now is 6 hours excluding lunch break and tea breaks between the sessions. Duration of each session is one hour at present. Please suggest the modifications in this regard, if any.

Name of the Course	Present Position		Proposed Change		Remarks
	Total Duration/Day	Duration of Each Session	Total Duration/Day	Duration of Each Session	
Induction Course for Income Tax Inspectors	6 Hours	1 Hour			

3. Suggestions on relevance of modules in the existing NTS & modifications required. (Please see TABLE-A at Page- of this Proforma)

Suggested Action	1	2	3	4	Remarks
Retainable Modules					
Removable Modules					
Merger of Modules					
Splitting of Modules					

(A detailed note may kindly appended if required)

4. As per the number of modules suggested against the point above, the following aspects may be suggested. (Please use the tables given below)

Annexure - III

- I. Inclusions of new topics and sessions required
- II. Exclusions of topics which are not relevant
- III. Reduction of sessions out of existing topics
- IV. Topics require increase of sessions

(I) INCLUSION OF NEW TOPICS AND NUMBER OF SESSIONS REQUIRED

S.No.	Topic	No. of Sessions	Remarks

(II) EXCLUSION OF OUTDATED TOPICS COMPLETELY

S.No.	Topic	No. of Sessions	Remarks

(III) REDUCTION OF SESSIONS OUT OF EXISTING TOPICS

S.No.	Topic	\$ No. of Sessions	Remarks

(\$ Please state only reduction in sessions not the total number sessions after reduction)

(IV) TOPICS REQUIRE MORE NUMBER OF SESSIONS

S.No.	Topic	# No. of Sessions	Remarks

(# Please state only increase in sessions & not the total number sessions after increase)

Annexure-III

5. Any other matters pertaining to the Induction Training of Inspectors of Income Tax may be suggested. (Leave Policy for trainees during training course & Outstation Visits or interaction with field offices etc.)

(Signature)

Date:

Name:

Place:

Designation:

TABLE-A: Basic Structure of the Existing Course

S.No.	Module	No.of Days	No.of Sessions	Objective
1	Introduction	2	12	Structure & working of the IT Dept.
2	Accounts	5.5	33	Higher secondary level proficiency in Accounts
3	Income Tax Act	12.5	75	Understanding the Structure of Income Tax /Wealth Tax and familiarity with all major provisions
4	Information Technology in I-T Dep.	5	30	Initiation to computerized working environment and comfort level with ITD. Ability to query Tally and generate reports
5	Workshop	9	54	Revision & practical exposure
6	Investigation of Financial Statements	5	30	Development of investigative skills
7	Inquiry/Search/Survey	10	60	Developing operational efficiency during intelligence gathering/Search/Survey
8	Mandatory Work	4	24	Developing practical exposure
9	Other Laws	2	12	Enhancing legal thinking
10	Organizational Matters	2.5	15	Enabling integration into the Dept.
11	Personality Development	4	24	Developing individual efficiency
	Total	60*	360*	

*There is an arithmetic error in Total No.of Days and Sessions Sent by NADT in NTS. Actual Total No.of Days and Sessions are 61.5 & 369 respectively.



प्रत्यक्षकरक्षेत्रीयप्रशिक्षणसंस्थान
(राष्ट्रीयप्रत्यक्षकरअकादमी, नागपुरकाएकसभाग)
16, ग्रीम्सरोड
वि.स.न.लबिल्डिंगतीसरीमंजिल
चेने - 600006
दूरभाष: 044 28295686
फैक्स : 044 28295686

Direct Taxes Regional Training Institute
(A Division of National Academy of Direct Taxes, Nagpur)
16, Grems Road
B S N L Building III floor
Chennai- 600006
Tel:044 28295686
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Email: dtrtichennai@gmail.com

22/05/2020

To,
The Principal Director General (Training)
National Academy of Direct Taxes,
Nagpur.

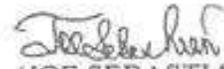
Madam,

Sub: Feedback for Review of Training Course Syllabus for
Group B & C officers – reg.

Ref: Mail by JD (P&R) – 1, NADT, Nagpur received on 19/05/2020

With reference to the above, the feedback for review of Training Course Syllabus for Group B & C officers to be trained by DTRTI, Chennai and MSTU'S attached to it, is forwarded herewith in the required format.

Yours Sincerely,


(JOE SEBASTIAN)

Additional Director General
DTRTI, Chennai.

Copy to: JD (P&R) – 1, NADT, Nagpur.

Annexure-A-2

Feedback & suggestions on National Training syllabus for Induction training of Inspectors of Income Tax.

By ADG (Training), DTRTI, Chennai.

1. The following sessions in the National syllabus for Induction training of Inspectors of Income Tax are outdated and can be substituted with more relevant inputs:

No suggestions- The Topics included are all relevant and have to be retained.

2. The following sessions need to be included in the National syllabus for Induction training of Inspectors of Income Tax.

s.no	Topic	No of sessions	Remarks
1	Digital Forensics	12	Suggested for consideration and implementation by NADT
2	Computerised financial accounting	12	
3	Benami transactions prohibition Act	3	
4	PMLA	3	
5	Mock search/survey operations	6	
6	OJT	12	

3. The time allotted for following sessions in the National syllabus for Induction training of Inspectors of Income Tax need to be reduced:

No suggestions –The time allocated is sufficient.

4. The time allotted for following sessions in the National syllabus for Induction training of Inspectors of Income Tax need to be enhanced:

No suggestions

Annexure - IV

5. Other Remarks & suggestions:

- Motivational video/Audio on a daily basis for at least 15 minutes before beginning the sessions daily.
- The participants need to be given on the Job Training in different sections like
 - Assessment
 - Appeal
 - Audit
 - LTU
 - ReAC
 - ITBA
 - I & CI
 - Intl. Taxation
 - Judicial
 - Transfer Pricing
 - ITAT etc.

On rotation for maybe 4 Sessions each by attaching them to an AC/DC.
- The course duration if required can be extended by 10 days.

Date:


(JOE SEBASTIAN)
Additional Director General (Trg)
DTRTI, Chennai

PROPOSED NATIONAL SYLLABUS FOR INDUCTION COURSE OF INSPECTORS

(Proposed by ADG(TRG), DTRTL, Kolkata)

(360 sessions / 60 days)

Sl. No.	Topic	SESSIONS	Desired Module Outcome	No. of sessions in the proposed syllabus	Remarks
MODULE 1 – INTRODUCTION MODULE					
1	Briefing & Registration	1	Introduction to structure and Working of the I.T. Department	1	---
2	Inauguration & High Tea	1		---	
3	Ice Breaking	1		2	In view of the fact that this is the first training after joining the Department, two sessions are required for Ice Breaking
4	Organisational Structure of I-T Dept.	1		1	---
5	Role and Function of ITI	1		1	---
6	Course expectation	1		1	---
7	Interaction with Pr. CCIT/CCIT/DGIT	1		1	---
8	Interaction with Pr. CIT/CIT/DIT	1		1	---
9	Interaction with Addl./jt. CIT	1		1	---
10	Interaction with Addl./jt. DIT (Inv.)	1		1	---
11	Interaction with ACIT/DCIT	1		1	---
12	Interaction with ITOs	1		1	---
13	Workplace Etiquettes	0		1	---
14	Departmental Protocol	0		2	These topics are very much required for the new entrants of the Department

29	Basic definitions	2	Understanding the Structure of I.T/W.T and familiarity with all major provisions	4	Normally, this sessions are taken in early days of training when the trainees require longer time to grasp sessions. Further, this is a vast topic. Hence, at least 4 sessions are required.
30	Basis of charging tax	2		2	---
31	Scope of total income and deemed income	2		2	---
32	HEADS OF INCOME – Salary	2		2	---
33	HEADS OF INCOME – House Property	2		2	---
34	Business and Profession	10		10	---
35	Business and Profession				
36	Business and Profession				
37	Capital Gains	5		5	---
38	Capital Gains				
39	Other Sources		2		
40	Rationalisation of section 50C, 43CA and 56(2)(x)	0		2	These sections are to be taken together for better understanding
41	Clubbing of income	1		1	---
42	Section 68 & 69	2		2	To include section 115BBA also
43	Set-off and carry forward of losses	2		2	---
44	Exemption – S. 10	2		2	---
45	Deduction Chapter VI A	2		2	---
46	S. 11 & 12	2		2	---
47	MAT	2		2	To include AMT
48	Interest calculation	2		2	---
49	IT	1		1	---
50	TP (1 SESSION)	1		1	---
51	TDS/TCS	4		4	---

52	Collection & Recovery (including Sch. II&III)	4	4	---
53	Prosecution	2	2	---
54	Appeals	2	2	---
55	Search & Seizure; Survey (s. 153, 132, 133A)	4	4	---
56	Various time limit under I-T Act	2	2	---
57	Remedial measures (s. 147; 154; 263; 264)	3	3	---
58	Assessment and re-assessment procedure	2	2	---
59	Wealth Tax	4	1	Wealth Tax Act having been abolished, three session may be dropped
60	Penalties	4	4	---
	Total No. of Sessions	75	76	
MODULE 4: INFORMATION TECHNOLOGY IN I-T DEPT MODULE.				
61	Familiarisation with Info Tech set up in I-T Dept.	3	1	Initiation to computerized working environment and comfort level with ITD One session is enough in order to provide a cursory view to the participants.
62	Basics of operating computers	3	0	Direct Recruit Inspectors are expected to already have exposure to computers before joining the Department. Hence, no session is required To include ITBA
63	ITD (including ITDMS, ITS, NMS etc)	20	20	
64	Accounting software, data mining	4	4	Ability to query Tally and generate reports ---
65	Dossiers	0	3	Since Dossier is compiled on ITBA, this session has been

MODULE 6: INVESTIGATION OF FINANCIAL STATEMENTS MODULE			
		Development of Investigative Skills	
74	Firms/Limited liability firms/AOP	6	6
75	Companies	6	6
76	Workshop on drafting of questionnaires	6	6
77	Common modes of tax evasion	12	12
	Total No. of Sessions	30	30
MODULE 7: INQUIRY /SEARCH/SURVEY MODULE			
		Developing Operational Efficiency during Intelligence gathering /Search/Survey	
78	Open and discrete inquiry & reporting	6	6
79	Inquiry under s. 133 (6)		
80	Inquiry under s. 131		
81	Field inquiry & surveillance , data bank	6	6
82	Debrief	6	2
83	Recording of statement	6	6
84	Dos & Don'ts in Survey/Search	6	6
85	Mock search and debriefing	6	6
86	Filling of panchnama, inventories, PO, seals etc.	6	6
87	Discrete inquiry	4	4

To include LLPs also

Debriefing is part of Inquiry only. Hence, 2 sessions may be enough instead of 6 sessions as per existing syllabus.

88	Debrief	6	2	Debriefing is part of Inquiry only. Hence, 2 sessions may be enough instead of 6 sessions as per existing syllabus..
89	Cyber forensics	6	6	---
90	Coordination with other agencies (CEIB & REJC etc)	2	2	---
	Total No. of Sessions	60	52	
MODULE 8: MANDATORY WORK MODULE				
91	CAP / Registers	6	3	Three sessions are enough because CAP-I is available in pre-filled manner on ITAXNET
92	Dossiers	6	0	Shifted to Module-4 (Sl. No. 65)
93	Audit objections	6	4	Four sessions may be enough
94	Judicial matters (scrutiny report, filing of appeals, parawise comments, remand reports etc)	6	4	Four sessions may be enough
95	Compilation of other Statistical Reports including Parliament Questions	0	2	ITIs are often required to compile report. Hence, sessions are required on this topic.
	Total No. of Sessions	24	13	
MODULE 9: OTHER LAWS MODULE				
96	Intro to Indian Evidence Act	1	1	Enhancing Legal Thinking
97	Intro to Indian Partnership Act	1	1	---
98	Intro to CPC	1	1	---

99	Intro to Cr. PC	1	1	1	---
100	Intro to FEMA	1	1	1	---
101	Intro to Money Laundering Act	1	1	1	---
102	Intro to RTI Act	2	2	2	---
103	Intro to Transfer Of Property Act	1	1	1	---
104	Intro to Hindu Law	1	1	1	---
105	Intro to Information Technology Act	1	1	1	---
106	Intro to Company Law	1	1	1	---
107	Black Money (Undisclosed Foreign Income And Assets) and Imposition of Tax Act, 2015	0	0	2	It's a new Act, and hence, was not there in the existing syllabus.
108	Benami Transactions (Prohibition) Amendment Act, 2016	0	0	2	It's a new Act, and hence, was not there in the existing syllabus.
	Total No. of Sessions	12	16		
MODULE 10: ORGANIZATIONAL MATTERS MODULE					
109	Conduct Rule	1	1	1	---
110	Preventive vigilance and vigilance procedure	1	1	1	---
111	Citizen Charter/Vision Mission	1	1	1	---
112	ASK	1	1	1	---
113	Service Matters – leave, medical, pension, LTC, advances etc.	2	2	2	---
114	Rajyabhasha	1	1	1	---
115	Gender Sensitization	1	1	1	---
116	APARs	1	1	1	---
117	Expenditure budget	1	1	1	---
118	GFR	1	1	1	---

119	Purchase of goods and services	1	1	1	---
120	Contract management	1	1	1	---
121	MOP	2	2	2	---
122	PFMS, GeM, e-Bhavishya	0	0	2	These are new areas of work that officers should have knowledge on
123	Noting and Drafting	0	0	2	In the Headquarters, and Range Offices it is expected to put up notes and drafts. Hence, this skill is necessary.
	Total No. of Sessions	15	15	19	
MODULE 11: PERSONALITY DEVELOPMENT MODULE					
124	On the job Training	0	0	12	Two days' OJT is suggested
125	Important case Laws and its presentation	0	0	10	This may be a part of 'project' to be assigned to the trainees.
126	Public speaking; communication skills; group discussion; problem solving; motivation; presentation; exposure to industry; team building; ethics & values	15	15	9	Normally a one day Course on soft skill is conducted immediately after this flagship course. 6 sessions out of 15 in the existing syllabus are proposed to be covered in the said course on soft skill. The 9 sessions are to include Exit Test for evaluation, feedback and valediction
	Sub-total No. of Sessions	15	15	31	
	Grand Total No of Sessions	360	360	360	



**DIRECT TAXES REGIONAL TRAINING INSTITUTE,
(INCOME-TAX DEPARTMENT)**

2nd Floor, Nanalal Chambers, Opp. Times of India, Ashram Road,
Ahmedabad -380 009

Tele Fax No. (079) 26581496, 97

No. ADG/DTRT/Awad/Feedback-IC ITIs/2020-21

Date: 08.06.2020.

To:

Mrs. Susan D. George
Addl. Director General, DTRTI,
Bengaluru.

Madam:

Sub: **Recommendations for modification in the National Training Syllabus for the Induction Course of Inspectors of Income-tax - reg.**

Kindly refer to the above.

The recommendations are as following:-

1. The following sessions should be removed:-
 - Wealth Tax Act.
 - MOP
2. The following sessions should be changed:-
 - Instead of ITD - ITBA, ReAC & Insight should be included.
3. The following sessions should be introduced:-
 - Benami Transaction Act, PMLA
4. The session on Course Expectation should include Outline of the Course.

Yours faithfully,

(MONICA KHARE)
Addl. Director General,
DTRTI, Ahmedabad

ANNEXURE

Feedback & suggestions on National Training Syllabus (NTS) for Induction Training Course for Inspector of Income Tax

1. Suggestions on DURATION of the Course (Existing duration is 60 days)

Name of the Course	Duration of the Course Suggested	Remarks
Induction Course for Income Tax Inspectors	Existing plus (i) 1 day training on how to host webinar / attend webinar or attend videoconferencing , (ii) 1 day for stress management.	NIL

2. Total duration of training sessions in a day as of now is 6 hours excluding lunch break and tea breaks between the sessions. Duration of each session is one hour at present. Please suggest the modifications in this regard, if any.

Name of the Course	Present Position		Proposed Change	Duration of Each Session	Remarks
	Total Duration/ Day	Duration of Each Session			
Induction Course for Income Tax Inspector	6 Hours	1 Hour	--	--	NIL

3. Suggestions of relevance of modules in the existing NTS & modification required (Please see TABLE -A at Page of this Proforma)

Suggested Action	1	2	3	4	Remarks
Retainable Modules	--	--	--	--	All others except changes suggested in Module 3 & 11 vide Para 4 (i) (ii) & (iv)
Removable Modules	Wealth Tax portion of module 3	--	--	--	--
Merger of Modules	--	--	--	--	--
Splitting of Modules	--	--	--	--	--

(A detailed note may kindly appended if required)

4. As per the number of modules suggested against the point above, the following aspects may be suggested (Please use the tables given below)

- i. Inclusions of new topics and sessions required.
- ii. Exclusions of topics which are not relevant.
- iii. Reduction of sessions out of existing topics.
- iv. Topics requiring increase of sessions.
- (i) Inclusions of new topics and sessions required.

Annexure-IV

S.No.	Topics	No. of Sessions	Remarks
1	Handling of digital evidence		Some of the Sessions of Wealth Tax can be assigned for same.

(ii) Exclusions of topics which are not relevant.

S.No.	Topics	No. of Sessions	Remarks
1	Sessions with respect to Wealth Tax need to be excluded.		Some of the sessions can be assigned to handling of digital evidence

(iii) Reduction of sessions out of existing topics.

S.No.	Topics	S No. of Sessions	Remarks
--	--	--	--

(S please state only reduction in sessions not the total number sessions after reduction)

(iv) Topics requiring increase of sessions.

S.No.	Topics	# No. of Sessions	Remarks
1	(i) 1 day training on how to host webinar / attend webinar or attend videoconferencing . (ii) 1 day for stress management	6 Each (Total 12)	--

(# Please state only increase in sessions & not the total number sessions after increase)

5. Any other matters pertaining to the induction Training of Inspectors of Income Tax may be suggested (Leave Policy for trainees during training course & outstation visits or interaction with field office etc.)

NIL

Date: 05/06/2020

Place: Nagpur


Name : Dr Upen Dadaji Borkar

Designation: JD(P&R-2),NADT.

TABLE-A: Basic Structure of the Existing Course

S.No.	Module	No. of Days	No of Sessions	Objective
1	Introduction	2	12	Structure & working of the IT Dept.
2	Accounts	5.5	33	Higher secondary level proficiency in Accounts
3	Income Tax Act	12.5	75	Understanding the Structure of Income Tax /Wealth Tax and familiarity with all major provisions
4	Information Technology in I-T Dep.	5	30	Initiation to computerized working environment and comfort level with ITD, Ability to query Tally and generate reports
5	Workshop	9	54	Revision & practical exposure
6	Investigation of Financial Statements	5	30	Development of investigative skills
7	Inquiry/Search/Survey	10	60	Developing operational efficiency during intelligence gathering/Search/Survey
8	Mandatory Work	4	24	Developing practical exposure
9	Other Laws	2	12	Enhancing legal thinking
10	Organizational Matters	2.5	15	Enabling integration into the Dept.
11	Personality Development	4	24	Developing individual efficiency
T	Total	60*	360*	

There is an arithmetic error in Total No of Days and Sessions Sent by NADT in NTS. Actual Total No. of Days and Sessions are 61.5 & 369 respectively.

ANNEXURE

(Suggestions from Shri Arvind Mishra, DD(Trg.), DTRTI, Lucknow)

Feedback & Suggestions on National Training Syllabus (NTS) for Induction Training Course for Inspectors of Income Tax

1. Suggestions on DURATION of the course (Existing duration is 60 days)

Name of the course	Duration of the course suggested	Remarks
Induction Course for Income Tax Inspectors	100 days(physical) 200 days online mode	We need to add IT topics likeword , excel ,ppt publisher , ITBA modules .Online training needs to be done/added , benami and black money act have to be included .We need to conduct daily quiz , session wise quiz and weekly and monthly quiz for which we need 10 sessions equivalent time .

2. Total duration of training sessions in a day as of now is 6 hours excluding lunch break and tea breaks between the sessions. Duration of each session is one hour at present. Please suggest the modifications in this regard, if any.

Name of the Course	Present Position		Proposed Change		Remarks
	Total Duration/ Day	Duration of Each Session	Total Duration/ Day	Duration of Each Session	
Induction Course for Income Tax Inspectors	6 Hours	1 Hour	6 physical and 3 online	90 minutes	In online mode we cannot do six hours as it is physically taxing for participant

3. Suggestions on relevance of modules in the existing NTS & modifications required. (Please see TABLE-A at Page- of this Proforma)

Suggested Action	1	2	3	4	Remarks
Retainable Modules	ITBA all modules	Tally and examination of accounts 10 sessions	Faceless assessment procedures (6 sessions)	Service approach and focus on	

Annexure-IV

				voluntary taxation	
Removable Modules	Wealth tax				
Merger of Modules					
Splitting of Modules					

(A detailed note may kindly appended if required)

4. As per the number of modules suggested against the point above, the following aspects may be suggested. (Please use the tables given below)
- i. Inclusions of new topics and sessions required
 - ii. Exclusions of topics which are not relevant
 - iii. Reduction of sessions out of existing topics
 - iv. Topics requiring increase of sessions

(I) INCLUSION OF NEW TOPICS AND NUMBER OF SESSIONS REQUIRED

S.No.	Topic	No. of Sessions	Remarks
1	Benami act	4	
2	Black Money Act	4	
3	ITBA all modules	30	
4	IT skills like excel word ppt and publisher and editing videos and images , making flyers and pamphlets	20	

(II) EXCLUSION OF OUTDATED TOPICS COMPLETELY

S.No.	Topic	No. of Sessions	Remarks
1	Wealth Tax		

(III) REDUCTION OF SESSIONS OUT OF EXISTING TOPICS

Annexure-IV

S.No.	Topic	\$ No. of Sessions	Remarks

(\$ Please state only reduction in sessions not the total number sessions after reduction)

(IV) TOPICS REQUIRING MORE NUMBER OF SESSIONS

S.No.	Topic	# No. of Sessions	Remarks
1	Income from Business and profession	5	
2	Section 9	4	Includes international taxation

(# Please state only increase in sessions & not the total number sessions after increase)

5. Any other matters pertaining to the Induction Training of Inspectors of Income Tax may be suggested. (Leave Policy for trainees during training course & Outstation Visits or interaction with field offices etc.)

1. Online participants not to be disturbed during online classes but they can work otherwise
2. Training to be done only in online mode .No offline classes except sum up classes at the end of three days
3.Feedback and Training needs expression online
4. End of Training Exam to be conducted without any impact on promotion or posting

Not required

Date: 10-06-2020
Place: Lucknow

(Signature)
Name: Arvind Mishra
Designation:DDIT

Annexure-IV

TABLE-A: Basic Structure of the Existing Course

S.No.	Module	No.of Days	No.of Sessions	Objective
1	Introduction	2	12	Structure & working of the IT Dept.
2	Accounts	5.5	33	Higher secondary level proficiency in Accounts
3	Income Tax Act	12.5	75	Understanding the Structure of Income Tax /Wealth Tax and familiarity with all major provisions
4	Information Technology in I-T Dep.	5	30	Initiation to computerized working environment and comfort level with ITD. Ability to query Tally and generate reports
5	Workshop	9	54	Revision & practical exposure
6	Investigation of Financial Statements	5	30	Development of investigative skills
7	Inquiry/Search/Survey	10	60	Developing operational efficiency during intelligence gathering/Search/Survey
8	Mandatory Work	4	24	Developing practical exposure
9	Other Laws	2	12	Enhancing legal thinking
10	Organizational Matters	2.5	15	Enabling integration into the Dept.
11	Personality Development	4	24	Developing individual efficiency
T	Total	60*	360*	

here is an arithmetic error in Total No.of Days and Sessions Sent by NADT in NTS. Actual Total No.of Days and Sessions are 61.5 & 369 respectively.

ANNEXURE- B

NATIONAL SYLLABUS FOR INDUCTION COURSE OF INSPECTORS
(Suggestions from Ms. Ranu Mukherjee, Addl. Director (Trg.), DTRTI, Delhi)
(360 sessions / 60 days)

Day	Topic	SESSIONS	SUGGESTIONS
INTRODUCTION MODULE – 2 DAYS (12 SESSIONS)			
1	Briefing & Registration	1	
	Inauguration & High Tea	1	
	Ice Breaking	1	
	Organisational Structure of I-T Dept.	1	
	Role and Function of ITI	1	
	Course expectation	1	
2	Interaction with Pr. CCIT/CCIT/DGIT	1	
	Interaction with Pr.CIT/CIT/DIT	1	
	Interaction with Addl./Jt. CIT	1	
	Interaction with Addl./Jt. DIT (Inv.)	1	
	Interaction with ACIT/DCIT	1	
	Interaction with ITOs	1	
	Total No. of Sessions	12	
MODULE 2 – ACCOUNTS - 5.5 DAYS(33 SESSIONS)			
1	Principles of accountancy and concepts	2	
	Journal entries	2	
	Cashbook / Bankbook	2	
2	Bank reconciliation statement	2	
	Rectification of errors	2	
3	Ledger & Trial Balance	4	
	Bill of exchange / JV	2	
	Single entry system of accounts	2	
4	Accounts of non-profit organizations(AOP/Trust)	2	
	Preparation of Final Accounts	4	
5	Consignment	1	
	Partnership accounts; Admission; Retirement; Dissolution	4	

Annexure-IV

	Companies' accounts	1	
6	Companies' accounts (workshop)	3	The number of workshop session may be increased by 1 more
			Sessions on ICDS and Ind-AS may be included
	Total No. of Sessions	33	
MODULE 3: INCOME TAX ACT 12.5 DAYS (75 SESSIONS)			
1	Basic definitions	2	
	Basis of charging tax	2	
	Scope of total income and deemed income	2	
2	HEADS OF INCOME – Salary	2	
	HEADS OF INCOME – House Property	2	
	Business and Profession	2	May be increased to 12
3	Business and Profession	6	8 class room and 4 workshop /live examples
4	Business and Profession	2	
	Capital Gains	4	May be increased to 5 or 6 for conceptual clarity purposes , many practical issues arise on capital gain
5	Capital Gains	1	
	Other Sources	2	May be increased to 3 or 4 for conceptual clarity purposes , many practical issues arise on capital gain
	Clubbing of Income	1	
	Section 68 & 69	2	May be increased to 4 to 6 atleast as it is most important section requiring application of mind and enquiries by the ITI
6	Set-off and carry forward of losses	2	
	Exemption – S. 10	2	
	Deduction Chapter VI A	2	Could be increased by 1 or 2 more sessions as practical part requires enquiries/investigation by ITI in many cases
7	S. 11 & 12	2	
	MAT	2	
	Interest calculation	2	
8	IT	1	
	TP (1 SESSION)	1	
	TDS/TCS	4	
9	Collection & Recovery (including Sch. II&III)	4	

	Prosecution	2	
10	Appeals	2	May be increased by 2 more sessions .
	Search & Seizure; Survey (s. 153, 132, 133A)	4	The number of sessions may be increased to 6 for conceptual clarity of these sections as they are extremely important from application point of view
11	Various time limit under I-T Act	2	
	Remedial measures (s. 147; 154; 263; 264)	3	Section 147 and section 154 are extremely important , therefore 1 exclusive session for recording of reasons under section 147 required
12	Assessment and re-assessment procedure	2	This portion requires proactive involvement of ITI and therefore the number of sessions may be increased from 2 to 6 with more of practical sessions and case studies/live example sbeing clubbed with this.
	Wealth Tax	4	Not required , may be discontinued
13	Penalties	4	
	Total No. of Sessions	75	
MODULE 4: INFORMATION TECHNOLOGY IN I-T DEPT. 5 DAYS (30 SESSIONS)			
1	Familiarisation with InfoTech set up in I-T Dept.	3	
	Basics of operating computers	3	
2-5	ITD (including ITDMS, ITS, NMS etc)	20	May be replaced with ITBA.AND NJRS
	Accounting software, data mining	4	Tally is very actively used in most smaller business houses , so it is required and total 6 sessions must be given. An additional exposure to SAP is essential for bigger corporates , so atleast 3 days must be given for it.
	Total No. of Sessions	30	
MODULE 5: WORKSHOP 9 DAYS (54 SESSIONS)			

1	Salary, house property	6	
2-3	Business and profession	12	
4	Capital gain, other sources, MAT	6	
5	Computation of total income	6	
6	Appeal effects CIT(A),ITAT,HC/SC/scrutiny report/remand report	6	The number of sessions may be increased to 8 . 1. There should be sessions on mechanism of filing of appeal in ITAT, HC and SC and the proforma for filing of each of these appeals and all CBDT SOP's and guidelines may be explained . 2. Drafting of Scrutiny reports and remand reports constitute most important work areas of ITI. Learning these aspects through , practical sessions and OJT type field visit is a must
7	Drafting of assessment order	6	THERE SHOULD BE WORKSHOP FOR (I) Drafting SHOW CAUSE NOTICES (II) Fact finding through field enquiries and investigation through notices U/S133(6) AND 131.
8	Drafting of Rectification order	6	
9	Drafting of penalty orders	6	
	Total No. of Sessions	54	
The ITI's may be given field exposure through OJT type mechanism where they get to see live files , which will actually enhance their understanding of these vital functional aspects .			
MODULE 6: INVESTIGATION OF FINANCIAL STATEMENTS 5 DAYS (30 SESSIONS)			
1	Firms/Limited liability firms/AOP	6	
2	Companies	6	
3	Workshop on drafting of questionnaires	6	Should be included within module 5.The drafting of questionnaire is part of assessment only .
4-5	Common modes of tax evasion	12	1. This should be interactive with live case studies

			<ul style="list-style-type: none"> 2. Industrial study tour to visit some important business sectors 3. PPT presentation group wise on tax evasion techniques sector wise
	Total No. of Sessions	30	
MODULE 7: INQUIRY /SEARCH/SURVEY 10 DAYS (60 SESSIONS)			
1	Open and discrete inquiry & reporting		
	Inquiry under s. 133 (6)		
	Inquiry under s. 131	6	
2	Field inquiry & surveillance , data bank	6	
3	Debrief	6	
4	Recording of statement	6	
5	Dos &Donts in Survey/Search	6	<ul style="list-style-type: none"> 1. The requirements of search and surveys are distinct. So, the sessions should be distinct . 2. Learning through sharing of case studies and live examples , 3. could be integrated with module where the procedural and legal aspects of invoking Section 132 and 133A are taught.
6	Mock search and debriefing	6	
7	Filling of panchnama, inventories,PO,seals etc.	6	
8	Discrete inquiry	4	
9	Debrief	6	
10	Cyber forensics	6	The number of classes may be increased to 10 (2 days atleast).ITI's have extremely important role to play in search premises, so handling digital data may be of utmost importance.

11	Coordination with other agencies (CEIB & REIC etc)	2	
	Total No. of Sessions	60	
MODULE 8: MANDATORY WORK 4 DAYS (24 SESSIONS)			
1	CAP / Registers	6	
2	Dossiers	6	
3	Audit objections	6	
4	Judicial matters (scrutiny report, filing of appeals, parawise comments, remand reports etc)	6	This should be integrated with filing of appeals section .
	Total No. of Sessions	24	
MODULE 9: OTHER LAWS 2 DAYS (12 SESSIONS)			
1	Intro to Indian Evidence Act	1	
	Intro to Indian Partnership Act	1	
	Intro to CPC	1	
	Intro to Cr. PC	1	
	Intro to FEMA	1	
	Intro to Money Laundering Act	1	
2	Intro to RTI Act	2	
	Intro to Transfer Of Property Act	1	
	Intro to Hindu Law	1	
	Intro to Information Technology Act	1	
	Intro to Company Law	1	
	Total No. of Sessions	12	
MODULE 10: ORGANIZATIONAL MATTERS 2.5 DAY (6 SESSIONS)			
1	Conduct Rule	1	
	Preventive vigilance and vigilance procedure	1	
	Citizen Charter/Vision Mission	1	
	ASK	1	
	Service Matters – leave, medical, pension, LTC, advances etc	2	
	Rajyabhasha	1	
	Gender Sensitization	1	
	APARs	1	
	Expenditure budget	1	
	GFR	1	
	Purchase of goods and services	1	

	Contract management	1	
	MOP	2	
	Total No. of Sessions	15	
<p>New topics : Role of ITI in Headquarters : 1. Administrative functions /handling of personnel matters: 1 or 2 sessions 2. Noting and drafting skills : 2 days for all headquarters roles and responsibilities in the Department</p> <p>For Delhi Only : Officials in Delhi are posted to CBDT and attached Directorates on regular basis .Therefore, an additional 5 days be given to Delhi where 2 days could be for basic overview of work profile in all Directorates and next 3 days for noting and drafting skills at ISTM for ministerial mode of functioning .</p>			
MODULE 11: PERSONALITY DEVELOPMENT 4 DAYS (24 SESSIONS)			
1-4	Public speaking; communication skills; group discussion; problem solving; motivation; presentation; exposure to industry; team building; ethics & values	15	Developing individual efficiency
	Sub-total No. of Sessions	15	
	Grand Total No of Sessions	360	

NOTE:

1. Each Session is proposed to be of 60 minutes duration.
2. Each DTRTI is expected to follow the pattern however, they should be free to make minor adjustments in number of sessions and sequencing of modules / sessions in view of factors like batch profile, availability of faculty availability, venue etc.
3. Workshops can be used in innovative ways such as giving tests, MCQs, quizzes or field exposure.
4. Inter-mixing of sessions from different Modules can be done as per the convenience of the concerned DTRTI.
5. Modules 2, 9, 10 & 11 are structured so that they can also be outsourced, if required. These can be conducted off-site as a tie-up with institutes like ICAI, ISTM or law colleges etc. This will reduce the number of days spent on premises of DTRTIs, allowing DTRTIs to train multiple batches in shorter duration.
6. Modules 10 & 11 can also be mass-delivered with 100-150 participants in each class.
7. However, depending on numbers, DTRTIs can deliver all the modules themselves on-campus.

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8. The module on allied laws should have special focus on their application in Income Tax Act.
9. Each module should have some form of evaluation for assessing knowledge assimilation. This may be in form of quiz, MCQs, workshops, online tests etc.

ANNEXURE -B**Feedback & Suggestions on National Training Syllabus (NTS) for Induction Training Course for Inspectors of Income Tax.**

(From Shahi Sanjay Kumar, ADG, DTRTI, Mumbai)

1. Suggestions on DURATION of the course (Existing duration is 60 days)

Name of the course	Duration of the course suggested	Remarks
Induction Course for Income Tax Inspectors	55 days	The present duration of 60 working days will consume three months. Looking at the severe staff shortage in the field, there is a need to strike a fine balance between the training needs of the participants and the exigencies in the field. Also, for any fresh recruit, there is lot to learn on the job. The additional inputs on more complex issues can be provided by way of regular refresher courses of short duration or through the webinars.

2. Total duration of training sessions in a day as of now is 6 hours excluding lunch break and tea breaks between the sessions. Duration of each session is one hour at present. Please suggest the modifications in this regard, if any.

Name of the Course	Present Position		Proposed Change		Remarks
	Total Duration/Day	Duration of Each Session	Total Duration/Day	Duration of Each Session	
Induction Course for Income Tax Inspectors	6 Hours	1 Hour	6.5 Hours	1. One hour for each session would be ideal keeping in view of span of attention. 2. However, the experience of the course team at DTRTI, Mumbai suggests that these shall be an interactive session of half an hour before the start of regular sessions each day for ascertaining the specific learning difficulties faced by the participants.	

3. Suggestions on relevance of modules in the existing NTS & modifications required. (Please see TABLE-A at Page- of this Proforma)

Suggested Action	1	2	3	4	Remarks
Retainable Modules	-	-	-	-	(i) All existing modules are retainable. (ii) There is a need of introducing new module at the end of the training consisting of On the Job Training, Industrial Visit, Visits to ITAT and High Court, end of the training tests/ quiz on the sessions covered, the presentation of the project reports on OJT and Industrial visit, Case Studies on quality assessments and good surveys and basic inputs on the Emerging Issues under the various heads of income.
Removable Modules	-	-	-	-	No Module Needs to be removed.
Merger of Modules	Module NO.1	Module NO. 11			i. The Module 1 & 11 may be merged. ii. The part 1 of the module 1 can be limited to inauguration, interactions with the course team and a brief overview of the organisational Structure of the Income Tax Department. There is no need of interactions with the field officers at part 1 of module 1. ii. The increased sessions of merged Modules can be utilised for team building activity through outbound activities (Such as Trekking

					<p>and Industrial visits) and for the inputs on regional language (Ek Bharat-Shreshth Bharat inputs).</p> <p>v. The first outbound activity can be organized in first week of training preferably in 2nd or 3rd day of training clubbed with some icebreaking activities.</p> <p>v. Cultural activities and the valediction shall form part of part-2 of the merged module-1 at the end of the training.</p>
	Module No. 5 (Workshop)	Module NO.3			<p>i. The module No. 5 is about workshops. It would be more effective if it is merged with Module No. 3 which deals with the statutory provisions of the Income tax with increased number of sessions for the merged module No. 3.</p> <p>ii. The workshop relating to particular head of income shall follow immediately after the respective head of income is covered.</p> <p>ii. There shall also be Workshops on submitting inquiry reports on specific set of assignments, workshop on preparing the satisfaction note / appraisal report/ survey report and workshops on recording of statements.</p> <p>v. There is also a need of workshop on analysis of balance sheet, profit and loss account, return of</p>

					<p>income and the annual report with a view of developing questionnaire for assessment and developing a case for the survey.</p> <p>v. There shall be workshops on drafting of show cause notices and drafting of grounds of appeal.</p>
Splitting of Modules					<p>Module 1 after merging with Module 11 as discussed above can be split in to part-1 for the purpose of ice breaking at the beginning of the training and part-2 for the purpose of personality development activities by giving inputs on personality development, team building, communication skill, problem solving and motivation at the end of the training.</p>

(A detailed note may kindly appended if required)

4. As per the number of modules suggested against the point above, the following aspects may be suggested. (Please use the tables given below)

(I) INCLUSION OF NEW TOPICS AND NUMBER OF SESSIONS REQUIRED

S. No.	Topic	No. of Sessions	Remarks
1	Handling of various modules of ITBA including HRMS, INSIGHTS Portal, CPC-AO portal, e-filing Portal, resolving grievances lodged in E-NIVARAN and CPGRAM portals, and also E-Assessment modules used in ReAC.	20	The inputs on ITBA as part of Module 4 needs to be given by way of webinars using the power point presentations containing step by step flow chart of navigating through the various ITBA modules immediately followed by live webinar sessions wherein the presenter of the webinar would be actually logging in using the user ID and password allotted to the ITBA user. It

Annexure-IV

			would be better if the dummy training software is developed for hands on practice sessions by the trainees.
2	Government e- Marketplace (GeM) and PFMS	4	These inputs as part of Module 10 would be useful if the trainees are posted in CIT/Pr.CIT/CCIT offices.
3	Benami Transactions (Prohibition) Amendment Act, 2016	2	These inputs as part of Module 9 would be of help for discharging the duties as ITIs posted in BPU Unit of Investigation Wing.
4	Black Money Act 2015	2	These inputs as part of Module 9 would be of help for discharging the duties as ITIs posted under the range heads.
5	Exchange of information – how to go about filling the form and sending to FTTR authorities.	2	These inputs can be made part of Module 8.
6	Case Studies on quality assessments and Good surveys	4	These sessions can be conducted as part of newly introduced module by the experienced field officers who have done quality assessments and conducted good surveys.
7	Basic inputs on Accounting Standards, ICDS and GAAR	6	These inputs can be made part of Module 2.
8	Basic inputs on the Emerging Issues under the various heads of income.	6	In the last phase of the training as part of the New Module, these sessions can be taken with the help of a case study or landmark judicial pronouncements in favour of department.
9	On the job training (OJT)	12	In the last phase of the training as part of the New Module, the trainees can be attached with experienced inspectors in the field to assist them in their filed work and submit a project report on the skills they have acquired in the OJT.

(II) EXCLUSION OF OUTDATED TOPICS COMPLETELY

S.No.	Topic	No. of Sessions	Remarks
1	Appeals	2	These sessions forming part of existing Module 3 can be covered under the topic 'Judicial Matters' under module8.
2	Familiarisation with InfoTech set up in I-T Dept.	1	Since the exhaustive sessions are proposed on the Topic 'Handling of ITBA modules' a separate session on this topic is not needed.
3	Open and discrete inquiry & reporting, Inquiry under s. 133 (6), Inquiry under s. 131	6	These sessions shall be conducted as part of workshop module No.5 and not as part of Module7. These sessions shall be conducted by way of brief inputs by the faculty followed by workshops wherein each participant shall be made to prepare the discreet enquiry report on a given hypothetical case identified for survey or search, record statements u/s. 131 by way of role plays and prepare the contents of notice u/s 133(6) on a given set of points of enquiry.
4	Field inquiry & surveillance , data bank	6	
5	Debrief	6	
6	Recording of statement	6	
7	Discrete inquiry	4	
8	GFR	1	
9	Purchase of Goods and Services	1	
10	Module No. 11 Personality Development	15	These sessions shall be merged with module No. 1 as proposed above and shall be made integral part of the outbound activities and the cultural activities proposed under merged module no.1 and a proposed new module at the end of the training.

(III) REDUCTION OF SESSIONS OUT OF EXISTING TOPICS

S.No.	Topic	No. of Sessions	Remarks

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1	Single entry system of accounts	2	This topic can be merged with the "Principles of Accountancy and Concepts". Hence, no separate session is to be allocated for this topic.
2	Preparation of Final Accounts	1	
3	Workshop on Companies Accounts	1	
4	Workshop on Business and Profession	3	
5	MAT	1	
6	Interest Calculation	1	
7	Drafting of Penalty Order	2	
8	Wealth Tax	3	
9	Drafting of Rectification order	4	
10	Common Modes of Tax Evasion	6	
11	Dos & Dents in Survey/Search	3	
12	Filling of panchnama, inventories, PO, seals etc.	2	
13	Cyber forensics	3	
14	CAP / Registers	2	
15	Dossiers	2	
16	Audit objections	2	
17	Module inquiry/search-session on Recording statement	2	4 sessions not required
18	ITD (including ITDMS, ITS, NMS etc)	18	The reduced sessions on these topics shall be used for the newly introduced sessions on handling of various modules of ITBA.
19	Briefing, introduction etc., of the inauguration module	6	12 sessions are not desired as interaction with senior officers can be made part of the on the job

Annexure-IV

			training in the proposed new module at the end of the training.
20	Wealth Tax	2	The applicability of this Act is very limited
21	Introduction to computers	2	The newly recruited ITIs are very familiar with basics of computer and hence one session is sufficient
22	Common modes of tax evasion	6	This portion can be comfortably covered in 6 sessions
23	Module2 - Accounts	7	This portion can be comfortably covered in 24 sessions
24	Module 7, inquiry/search/survey	30	This portion can be comfortably covered in 30 sessions by partly covering topics by flipped method.
25	MOP	1	This is pretty old and under revision before the Committee
26	Preventive Vig, Citizen Charter, ASK	1	

(§ Please state only reduction in sessions not the total number sessions after reduction)

(IV) TOPICS REQUIRING MORE NUMBER OF SESSIONS

S.No.	Topic	# No. of Sessions	Remarks
1	Companies Accounts	1	
2	Heads of Income-Salary	1	
3	Heads of Income-House Property	1	
4	Business and Profession	2	
5	Capital Gain	1	
6	Workshop on Capital Gain	1	
7	Income from Other Sources	1	
8	Exemption u/s 10	1	
9	Deduction Chapter VI A	1	

Annexure -IV

10	International Taxation	1	
11	Transfer Pricing	1	
12	Module 3 sr.no.7 ,the topic MAT should be supplemented by AMT	1	AMT was introduced subsequent to MAT and hence needs to be covered
13	Journal entries	5	During the sessions on accounts, workshops to be included for better comprehension.
14	Ledger and Trial Balance	5	
15	Scope of total income and deemed income	1	
16	Accounting Software	2	
17	Transfer of property act	1	
18	Partnership Act	1	

(# Please state only increase in sessions & not the total number sessions after increase)

5. Any other matters pertaining to the Induction Training of Inspectors of Income Tax may be suggested. (Leave Policy for trainees during training course & Outstation Visits or interaction with field offices etc.)

1.	The Trainees may be mandatorily taken to ASK centres, ITAT and for interaction with higher Rank Officers according to mutual convenience.
2.	The topics relating to statutory provisions, conduct rules, GFR, MOP and organisations structure can be covered by way of iGOT online content which the trainees shall be made to go through before joining the training. The saved time can be put to use for more number of practical workshops/ role plays/ group discussions/presentations/webinars.
3.	The leave sanctioning powers of the trainee shall be exercised by their respective leave sanctioning authorities in the department strictly on the recommendations of the course director. Further, leave during training shall not exceed 10% of his training days failing which the trainee shall be made to undergo the training afresh.
4.	The morning sessions shall be utilised for theoretical inputs and the afternoon classes shall be used for inputs on ITBA, various workshops, group discussions, tests, role plays, presentation and classroom inputs on personality development.

Annexure-IV



(Shahi Sanjay Kumar)
ADG, DTRTI, Mumbai

Date: 11.06.2020

Annexure-IV

भारत सरकार
कार्यालय अपर महानिदेशक
सी.टी.आर.टी.आई., एम.सी.ओ.
132-133 सेक्टर-34ए, चण्डीगढ़।
टेलीफोन : 0172-2615283



आयकर विभाग
INCOME TAX DEPARTMENT

GOVT. OF INDIA
O/o ADDL. DIRECTOR GENERAL,
DTRTI, SCO, 132-133,
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F. No.: Addl. DG/DTRTI/NTS/DR-ITIs/2020-21/277 - 131

Dated: 22.06.2020

To

Ms. Susan D George,
Additional Director General,
DTRTI, Bangalore.

Madam,

Sub: Recommendations/Suggestions for modifications in the National Training Syllabus of Induction Training for Income Tax Inspectors - regarding -

Kindly refer to the subject cited above.

2. In this regard, the recommendations/suggestions in the National Training Syllabus of Induction Training for Income Tax Inspectors are as under:

2.1. Suggestions on DURATION of the course (Existing duration is 60 days)

Name of the Course	Duration of the Course Suggested	Remarks
Induction Course for Income Tax Inspectors	60 days	Existing duration of 60 days is sufficient.

2.2 Total duration of training sessions in a day as of now is 6 hours excluding lunch break and tea breaks between the sessions. Duration of each session is one hour at present. Please suggest the modifications in this regard, if any.

Name of the Course	Present Position	Proposed Change	Remarks
Induction Course for Income Tax Inspectors	Total Duration/Day 1 Hour	Total Duration/Day 1 Hour	Existing 6 Hrs/Day and 1 Hr duration of session is apt, hence no change is proposed

2.3 As per the number of modules suggested against the point above, the following aspects also suggested:

(i) INCLUSION OF NEW TOPICS AND NUMBER OF SESSIONS REQUIRED

S. No.	Topic	Module	No. of Existing Sessions (No. of Workshops)	No. of Sessions Proposed (No. of Workshops)	Remarks
1	Benami Transaction and Black Money Act 2015	-	-	2	New Provisions/Act and will be of more relevance and importance in near

Annexure -IV

					future.
2	E-Nivaran and CPGRAM	-	-	2	New online grievance redressal mechanism
3.	NeAC, ReAC, E-assessment procedure	-	-	4	New procedure of assessment
4.	Drafting of questionnaires	-	-	2	Important and relevant topic for it is and will be helpful for them when they get promoted as ITOs, ITI with good drafting skills will be extremely helpful for the AOs.
5	Drafting of quality assessment order and common mistakes while framing order	-	-	2	Important and relevant topic for it is and will be helpful for them when they get promoted as ITOs, ITI with good drafting skills will be extremely for AOs.
6	Issues arising from taxation of compensation and interest thereon on acquisition of agricultural land.	-	-	1	To make ITI ascertain with important issue arising before department due to changing scenario.

(ii) EXCLUSION OF OUTDATED TOPICS COMPLETELY

S. No.	Topic	Module	No. of Existing Sessions (No. of Workshops)	No. of Sessions Proposed (No. of Workshops)	Remarks
1.	Basics of operating computers	4	3	0	Most of the DR IIIs already acquainted
2.	ITD (including ITDMS, FFS, NMS etc.)	4	(12)	(12)	Can replaced with ITBA Assessment and other related modules

(iii) REDUCTION OF SESSIONS OUT OF EXISTING TOPICS

S. No.	Topic	Module	No. of Existing Sessions (No. of Workshops)	No. of Sessions Proposed (No. of Workshops)	Remarks
1.	Basic features and definitions under the Wealth Tax Act 1957	3	4	1	This can be restricted to just one Overview Session.



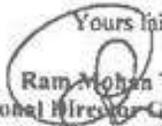
Annexure-IV

(iv) TOPICS REQUIRING MORE NUMBER OF SESSIONS

S. No.	Topic	Module	No. of Existing Sessions (No. of Workshops)	No. of Sessions Proposed (No. of Workshops)	Remarks
1	Basis of charge, Residential status, Scope of total income and deemed income	3	2	3(2)	Many topics involved and more sessions and workshops are required for complete coverage.
2	Aggregation of income u/s 68 to 69D	3	2	3(2)	Many topics involved and more sessions and workshops are required for complete coverage.
3.	Income under the head Salaries and relief u/s 89	3	2	2(1)	Many topics involved and more sessions and workshops are required for complete coverage.
4.	Accounting software, data mining	4	4	4(2)	Workshop may be conducted with special emphasis on Tally. It will be very helpful in mining account related data during search & surveys.

3. Other Remarks & Suggestions:

Training may be made more fruitful and realistic by the way of Senior Officers sharing their valuable practical knowledge and experience of handling of typical cases with the newly recruited Income Tax Inspectors.

Yours faithfully,

Ram Mohan Tiwari,
Additional Director General,
DTRFI, Chandigarh.

EVALUATION OF EFFICACY OF INDUCTION TRAINING TO INSPECTORS OF INCOME TAX

(Rating may be given on the scale of 0-10; Lowest & highest rating are 0 & 10 respectively. The rating given is no way reflect the performance of an ITI and evaluation is being taken only for measuring the effectiveness of the training imparted during induction course and making necessary changes in syllabus and methodology for the future batches.)

- A. Name & Designation of the Evaluator:
- B. Present Work of the Inspector:
- C. Period of Induction Course Attended by Inspector:
- D. The Previous Jobs performed by the Inspector:

1. The level of confidence in handling new situations in his/her work environment.

1	2	3	4	5	6	7	8	9	10
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2. The satisfaction level in relation to attending the procedural works assigned to him/her.

1	2	3	4	5	6	7	8	9	10
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3. Rate the performance in identifying the facts which are relevant to the work assigned.

1	2	3	4	5	6	7	8	9	10
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4. The level of application of laws to the facts identified.

1	2	3	4	5	6	7	8	9	10
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Annexure-V

5. The level of understanding accounts and its analysis.

1	2	3	4	5	6	7	8	9	10
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6. The rating regarding the drafting skills related to questionnaires, reports, orders.

1	2	3	4	5	6	7	8	9	10
---	---	---	---	---	---	---	---	---	----

7. The performance level of practical expertise on ITBA operations.

1	2	3	4	5	6	7	8	9	10
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8. The capability of application of other laws to the investigation of I-T matters.

1	2	3	4	5	6	7	8	9	10
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9. The level of communication skills with superiors, colleagues & lower rank officials.

1	2	3	4	5	6	7	8	9	10
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10. Rating regarding behaviour as a team member, managing the resources and time management.

1	2	3	4	5	6	7	8	9	10
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11. The level of discrete Inquiry skills, investigation capabilities in respect of gathering the information during assessment, survey & search or any other matter entrusted by controlling officer.

Annexure-V

1	2	3	4	5	6	7	8	9	10
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12. The extent to which the ITI's understanding on litigation issues and acting on the same.

1	2	3	4	5	6	7	8	9	10
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13. The promptness in attending the public grievances, empathy shown towards the difficulties faced by the taxpayers in respect of grievances & courtesy extended to the taxpayers or Authorized Representatives during the interaction in respect of grievances & taxpayer services.

1	2	3	4	5	6	7	8	9	10
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14. The extent of understanding about the other wings of the Department & hierarchy.

1	2	3	4	5	6	7	8	9	10
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15. The reflection of training given on collection & recovery action vis-à-vis field requirement.

1	2	3	4	5	6	7	8	9	10
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16. Rating related to the overall understanding of the role of ITI and performing his/her job.

1	2	3	4	5	6	7	8	9	10
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**Responses of Controlling Officers to Questionnaire and its analysis
in respect of Survey of Evaluating the Efficiency of Induction Trainings conducted for it is previously by DTRTI, Bengaluru**

A. Name & Designation of the Evaluator:		Rachael Kurian DCIT 511	Mookambika Srinivas	A.S.SU MANTH SRINIVAS	Sundara Raghavan, ACIT, Tirupati.	S. Kalyayin I, ITO	K.Rajkumar	Mookambika Srinivas	LAISHRAM HELENDRO SINGH	Uma Jay ITO Hq to cdt International taxation bangalore	Anuraj Verma ITO Exmp W 1 Hubli	S. Gayathri ITO (E)Ward-2 Bangalore	Raj Kumar Kam, ITO	RAMU PALATERU	Total
B. Present Work of the Inspector:		Assessment Inspector Circle 511	Range office in Regional assessment center	Assessment related work	Assessment related.	ITI in Cit (Audit) Office	Range office in Regional assessment center	Assessment	Reports, compounding cases, waiver petitions and judicial matters.	Satisfactory					
C. Period of Induction Course Attended by Inspector:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
D. The Previous Jobs performed by the Inspector:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1. The level of confidence in handling new situations in his /her work environment.	5	9	8	6	8	6	8	8	8	10	6	7	8	8	105
2. The satisfaction level in relation to attending the procedural works assigned to him/her.	5	9	8	9	8	6	8	8	10	10	5	7	8	7	108
3. Rate the performance in identifying the facts which are relevant to the work assigned.	5	9	8	9	8	6	8	8	9	10	7	7	8	8	110
4. The level of application of laws to the facts identified.	5	8	7	7	7	6	8	7	8	10	5	8	6	7	99
5. The level of understanding accounts and its analysis.	5	7	7	7	8	6	8	7	8	10	5	7	6	7	98
6. The rating regarding the drafting skills related to questionnaires, reports, orders.	5	10	7	9	8	7	8	7	10	10	4	8	7	7	107
7. The performance level of practical expertise on ITBA operations.	4	9	8	8	6	6	9	8	7	10	5	6	8	7	101

8	The capability of application of other laws to the investigation of I-T matters.	5	7	8	7	7	6	8	8	8	9	9	10	4	8	7	8	102
9	The level of communication skills with superiors, colleagues & lower rank officials.	5	8	9	9	9	6	8	8	9	9	9	9	8	8	7	7	111
10	Rating regarding behaviour as a team member, managing the resources and time management.	5	9	9	9	7	6	8	8	9	9	9	9	8	8	7	7	110
11	The level of discrete Inquiry skills, investigation capabilities in respect of gathering the information during assessment, survey & search or any other matter entrusted by controlling officer.	5	7	8	7	9	6	8	8	8	9	9	10	5	7	8	8	105
12	The extent to which the ITI&C's understanding on litigation issues and acting on the same.	5	8	8	9	9	6	8	8	8	8	10	5	8	7	7	7	106
13	The promptness in attending the public grievances, empathy shown towards the difficulties faced by the taxpayers in respect of grievances & courtesy extended to the taxpayers or Authorized Representatives during the interaction in respect of grievances & taxpayer services.	4	8	8	9	8	7	8	8	8	9	9	10	5	9	8	7	108
14	The extent of understanding about the other wings of the Department & hierarchy.	4	8	8	9	8	5	8	8	8	7	10	5	9	8	7	7	104
15	The reflection of training given on collection & recovery action vis-à-vis field requirement.	5	7	8	8	7	6	8	8	8	9	10	4	7	8	8	8	103
16	Rating related to the overall understanding of the role of ITI and performing his/her job.	5	9	8	9	9	6	8	8	8	9	10	5	9	7	7	7	109

Annexure - VI

Feedback responses			
S.No.	Score domain	Aggregate Score	Average
1	The level of confidence in handling new situations in his /her work environment.	105	7.50
2	The satisfaction level in relation to attending the procedural works assigned to him/her.	108	7.71
3	Rate the performance in identifying the facts which are relevant to the work assigned.	110	7.86
4	The level of application of laws to the facts identified.	99	7.07
5	The level of understanding accounts and its analysis.	98	7.00
6	The rating regarding the drafting skills related to questionnaires, reports, orders.	107	7.64
7	The performance level of practical expertise on ITBA operations.	101	7.21
8	The capability of application of other laws to the investigation of I-T matters.	102	7.29
9	The level of communication skills with superiors, colleagues & lower rank officials.	111	7.93
10	Rating regarding behaviour as a team member, managing the resources and time management.	110	7.86
11	The level of discrete Inquiry skills, investigation capabilities in respect of gathering the information during assessment, survey & search or any other matter entrusted by controlling officer.	105	7.50
12	The extent to which the ITI's understanding on litigation issues and acting on the same.	106	7.57
13	The promptness in attending the public grievances, empathy shown towards the difficulties faced by the taxpayers in respect of grievances & courtesy extended to the taxpayers or Authorized Representatives during the interaction in respect of grievances & taxpayer services.	108	7.71
14	The extent of understanding about the other wings of the Department & hierarchy.	104	7.43
15	The reflection of training given on collection & recovery action vis-à-vis field requirement.	103	7.36
16	Rating related to the overall understanding of the role of ITI and performing his/her job.	109	7.79
	Total	1686	120.4285714
	Average	105.375	7.526785714

**Suggestions for topics & sessions to be included in
Induction Course for Dr.ITIs held in DTRTI, Bengaluru**
(Consolidated from last 4 years' batches, repeated suggestions are removed)

- Assessment procedure
- Functioning in TDS, LTU, DRP and International Taxation.
- Detailed discussion on provisions related to search survey, section 115 and chapter XXIII.
- More emphasis on investigation of financial accounts.
- Mock exercises
- ITBA training module: improvement in system limitations.
- Assessment of co-operative societies.
- Analyzing various returns, reports etc in detail way.
- Company accounts
- Arrear demand recovery
- Transfer pricing, cap1 cap 2 practicals in detail
- Digital forensics class for at least 6days (class+workshop).
- PGBP topic should be given more time.
- Psychology
- Interrogation
- Self defense
- How Income Tax Department is helping in Nation Building could have helped in boosting the morale.
- Detailed Tally classes, CPC visit
- Changes made/latest amendments in ACT
- Accounting packages

MINUTES OF THE MEETING

Subject: Meeting of Committee to suggest recommendations for modification of National Training Syllabus (NTS) for the Induction Course of Inspectors of Income tax
Date & Time of Meeting: 10/07/2020 at 11:00 AM
Duration of Meeting: 100 Minutes
Officers Attended: <ol style="list-style-type: none">1. Ms. Susan D. George, ADG, DTRTI, Bangalore (Committee Chairman)2. Ms. Monica Khare, ADG, DTRTI, Ahmedabad (Member of Committee)3. Mr. Ashutosh Rajhans, ADG, DTRTI, Kolkata (Member of Committee)4. Mr. L.V. Bhaskara Reddy, Addl. Director, DTRTI, Bangalore (Member Secretary of the Committee)5. Mr. Upsen Dadaji Borker, Joint Director, NADT, Nagpur (Member of Committee)

The online meeting through Cisco Webex Platform was commenced after inviting all the members by the Member Secretary of the Committee and he has given a basic introduction of the draft of course content on the subject which was circulated to all the members of the committee two days prior to the date of meeting. Member Secretary brought to the notice of the Committee about the suggestions received from various sources and the basis and methods followed in preparing the draft. He has explained in brief the topics included, excluded, rearranged vis-à-vis the existing syllabus.

Thereafter, the Chairman invited the members to give their views on the proposed draft and requested the members to discuss the issues Part wise and topic wise. The gist of the discussion is given below:-

- The duration for the topic 'income under the head salary' to be increased by two more sessions. Further all the members agreed to utilise the increased sessions to deal with the exemptions provisions of Salary head placed in Chapter-III of the Act. It was recommended that all the four sessions allocated to the salaries head be handled by one faculty to have an overall view of the topic for the trainees.
- The time allocated to the head "Income from House Property" was unanimously agreed to be reduced from three to two sessions.
- The exemptions under chapter-III which are not falling under Salary, non-profit organisations and deductions under Chapter-III would be covered in a single session.
- The suggestion made by Ms. Monica Khare, Addl. Director General (ADG), DTRTI, Ahmedabad to include the training wings of the Department viz. NADT/DTRTIs/MSTUs under the topic "Understanding the functioning of various wings of the Department" was unanimously accepted by all the members.
- Rephrasing some of the topics was discussed and agreed by the committee.
- Under Individual Project Presentation of Part-F of the draft, all members of the Committee agreed to include specific industries analysis to the current economic issues, as suggested by ADG, DTRTI, Ahmedabad.

Annexure - VIII

- Some sessions on "Mentoring by senior Inspectors from the field offices of diverse functional areas" were decided to be included in "Sessions on Management Ideas- Part-F".
- Sri Ashutosh Rajhans, ADG, DTRTI, Kolkata suggested that in respect of search and seizure provisions, special emphasis has to be given for discrete and open inquiries. He stated that if the same is not included or contemplated in any other topic, it must be included. The member secretary clarified that it is included in Sl.No.48 - Practical aspects of Search & Survey. However, it is decided by the Committee that the same needs to be highlighted in parenthesis below the topic.
- On the topic of "Coordination with other agencies", it was decided that the issue can be kept open for the discussion particularly on the sufficiency of the number of sessions and out of huge number of agencies, how many are to be included for familiarisation.
- The duration allocated to the "Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 and Benami Transactions (Prohibition) Act" was discussed. After detailed discussion among the members it was concluded that the time allocated is sufficient enough since the objective here is only to make trainees acquainted with these laws.
- The recommendation for conducting Yoga or Physical training sessions in the morning sessions on all working days is modified as subject to convenience of each DTRTI depending on availability of physical infrastructure at the Institute such as Hostel facility etc.
- It is decided that "the minimum requirement of attendance of a trainee to declare him/her as attended the course" could be discussed further.
- The learning outcome "Evaluation" would be removed from all parts of the draft since it has a different connotation for different stake holders of the training course.
- A general discussion took place on sufficiency of duration allocated to special topics like International Taxation, Transfer Pricing, I&CI etc. The committee decided that the time allotted for these topics is reasonable for Induction course of Inspectors; since the DTRTIs would generally conduct special training course for each special wing of the Department every year. This clarification will be given as a foot note to the course syllabus.

Upon completion of discussion, the Chairman has suggested a second meeting of the committee after receipt of the suggestions/feedback from the Pr.CCIT offices which had been invited by the National Academy of Direct Taxes, Nagpur which requires to be taken into consideration in preparation of the Committee report.

The meeting of the Committee concluded with the Chairman of the Committee thanking all the members for attending the meeting and their active participation.

Sd/-

(L.V. BHASKARA REDDY)

Member Secretary

Revising National training Syllabus for ITI Induction Course

Manual Of Office Procedure, 2019

26. Functions of Inspectors of Income-tax

26.1 General

- (a) Assistance in search and seizure operations at any time, if so directed.
- (b) Implementation of specific roles assigned to an Inspector in the departmental application software.
- (c) Assistance of works relating in preparation of replies to Parliament questions, reports for C&AG and Parliamentary Committees etc.
- (d) Assistance in performance review to Assessing Officers to review performance, monitoring of Action Plan, other targets and timely submission of statistical reports to higher authorities.
- (e) Assistance in public relations and grievance redressal, taxpayer education and taxpayer assistance, work relating to staff welfare and staff associations, departmental examinations and protocol work.
- (f) Outdoor work relating to filing of appeals or reference applications before ITAT, Courts, Settlement Commission, consultation with standing counsel, attending Courts/ CAs.
- (g) Service of summons/ notices, if so directed.
- (h) Any other work of official nature specifically assigned.

26.2 Work Relating to Enquiry and Surveys

- (a) External survey including survey under Section 133A.
- (b) Internal survey including collection, verification and dissemination of information.
- (c) Specific enquiries in individual cases as may be assigned from time to time.
- (d) Gathering of intelligence information.
- (e) Maintaining and entering data regarding survey cases, parties/ premises surveyed, details of authorizations, staff associated with surveys, assessment particulars of parties, and surveys involving violent incidents etc.
- (f) Preparing & Maintaining appraisals survey reports regarding concealment detected in surveys.
- (g) Surveys consequential to outstation requests, and recommendations made.
- (h) Preparing list of new assesseees added consequent to these surveys.

26.3 Work Relating to Assessments and Related Functions

- (a) Assisting AO in processing of returns i.e. checking/ verifying data for processing of returns on computers using departmental application software including related data entry.
- (b) Assistance in checking of returns under Section 139(9), and generating letters of deficiencies.
- (c) Assistance in checking of claims, brought forward losses, deductions, exemptions, relief and rebates under the Act.
- (d) Generating notices for defaulters, demand notices and penalty notices.
- (e) Assisting the Assessing officer in passing orders relating to revisions, rectifications, appeal effects.

- (f) Assisting the Assessing officer processing of applications under Section 154.
- (g) Collection, compilation and entry of data for valuation purposes.
- (h) Operation of judicial reference system for locating case laws, circulars, instructions and notifications issued by CBDT/ Directorates, and inter-linking/ cross-checking of references and citations.
- (i) Assistance the work relating to preparation of statistical reports/ statements called by higher authorities including audit, PAC matters, Parliament questions and other matters.
- (j) Drafting of penalty orders.
- (k) Scrutinizing appellate orders and preparing comments/ necessary reports for submitting to appropriate authorities including drafting of remand reports.
- (l) Examination of accounts in regard to specific items, including assistance in search cases.
- (m) Preparation of appeal papers and filing of appeals.

26.4 Work Relating to Collection of Arrear Demand and Related Functions

- (a) Assisting the Assessing officer for issuing notice under Section 220, 221, 226.
- (b) Reconciliation of arrear demand.
- (c) Entering and verifying arrear demand on the system.
- (d) Generating ledger statement from system and their follow up.
- (e) Maintaining list of cases where instalments/ stay of demand and Write-off granted by the AO including related data entry.
- (f) Generating notices to defaulters under Section 220, 221 & 226.
- (g) Generating list of advance tax defaulters and notices.
- (h) Outdoor work relating to recovery of taxes.
- (i) Preparing proposals for write-off/ scaling down.
- (j) Assistance in preparation of reports in dossier cases.
- (k) Follow-up of arrear and current demand, including issue of show-cause notices, generate notices & other action under Section 226 etc., disposal of stay petitions, and levy of penalty etc.
- (l) Carrying forward of arrear demand and its verification.

26.5 Work Relating to Tax Evasion Petitions

- (a) Data entry of TEPs, TEP Parties and TEP petitioners.
- (b) Generating and maintaining lists of TEPs, and related information.
- (c) Conduct of enquiries on TEPs as directed.
- (d) Preparing monthly report of TEPs.

26.6 Prosecutions

- (a) Maintenance of list and register for prosecution cases including related data entry.
- (b) Monitoring dates of hearings/ proceedings in the courts, and briefing standing counsel.
- (c) Maintaining list of potential/ pending prosecution cases where appeals are pending before CIT (Appeals), ITAT, High Court or Supreme Court including related data entry.
- (d) Collection and compilation of evidence for processing of prosecution cases.

26.7 Work Relating to Audit and Related Functions

- (a) Audit work of the Range or Assessing Officer.
- (b) Internal audit of assessments, issue of audit reports and follow up action.
- (c) Processing of revenue audit objections, audit paras, etc.

26.8 Work Relating to TDS and Related Functions

- (a) Implementation of all roles assigned in TDS application software to an Inspector posted in TDS circle, including related data entry, verification and processing of TDS returns, detection of missing information and defaults, and generating outputs like show cause notices, orders and demand notices and recovery notices etc.
- (b) Attending to matters relating to penalty, rectification, revision, appeal etc.
- (c) Follow up of current and arrear demands.
- (d) Assisting AO in matters relating to disposal of penalty proceedings, maintaining list of defaults detected and penalty proceedings, issue of show cause notices, drafting of penalty orders and their follow-up.
- (e) Maintaining register of prosecution cases, monitoring progress of prosecution proceedings with dates of hearings, particulars of standing counsel etc.

26.9 Work Relating to Tax Recovery and Related Functions

- (a) Handling of tax recovery certificates assigned by the TROs.
- (b) Assistance to TRO in the discharge of his functions under the Second Schedule.
- (c) Checking of interest charged in respect of certified demands.
- (d) Reconciliation of arrears.
- (e) Execution of distraint warrants.
- (f) Maintenance and making entries in the collection/ reduction register or on ITBA/ Departmental software.
- (g) Maintenance of disposal register, stay register, instalment register, cheque register.

26.10 Work Relating to the Office of Range Additional/ Joint CIT

- (a) Scrutiny and processing of appellate orders and scrutiny reports for further appeals etc.
- (b) Matters relating to assessments, search/ seizure cases, penalty and prosecution cases requiring approval of Additional CIT/ JCIT.
- (c) Dealing with references, tax evasion petitions, audit objections, and other statutory, technical and administrative functions.
- (d) Monitoring of collections, Action Plan and other targets set by higher authorities.
- (e) Assistance in inspections & work relating to audit.
- (f) Monitoring of budget collections and action plan targets.
- (g) Follow up of matters relating to inspection, audit, public grievance, PAC reports, parliament questions, reports called by higher authorities etc.
- (h) Work relating to timely disposal of audit objections, stay of demand, Write-off, action plan etc.

26.11 Work Relating to the Office of Pr. CIT/ CIT

Assistance in matters relating to:

- (a) Proposals under Sections 147, 263/ 264 and applications under Section 273A etc. and corresponding provisions of other direct tax laws.
- (b) Judicial work - second appeals, references, writs and matters before courts including CAT.
- (c) Collection, collation and dissemination of information and its follow up.
- (d) Approvals of various funds like provident fund superannuation fund and gratuity fund.
- (e) Registration of charitable trusts under Sections 12AA/ 80G etc.
- (f) Granting of statutory approvals under various provisions of the Acts relating to Direct Taxes.
- (g) References from different sources including tax evasion petitions, audit objections, and other statutory, technical and administrative functions.
- (h) Monitoring of collections, Action Plan and other targets set by higher authorities.
- (i) Receipt accounting, inspections, & audit work.
- (j) Vigilance matters.
- (k) Registration of Income-tax practitioners and valuers.

26.12 Work Relating to the Office of Pr. CCIT/ CCIT/ Pr. CIT/ CIT

Assistance in matters relating to:

- (a) Performance review, monitoring of Action Plan and other targets, and submission of statistical reports to higher authorities.
- (b) Coordination within the Department and with other agencies, bodies, etc.
- (c) Granting of statutory approvals, appointment of valuers, ITPs & all other matters technical in nature.
- (d) Judicial work relating to references, writs and court work including CAT.
- (e) Approval to various funds like PF, superannuation fund, gratuity fund.
- (f) Vigilance matters including collection of ACRs & collection of data for holding DPC.
- (g) References from different sources including tax evasion petitions, audit objections, and other statutory, technical and administrative functions.
- (h) Security arrangements.
- (i) Organisation of conferences, meetings.
- (j) Monitoring of budget collections and action plan targets.
- (k) Follow up of matters relating to inspection, audit, public grievance, PAC reports, parliament questions, reports called by higher authorities etc.

26.13 Work Relating to Representation before Tribunal

- (a) To obtain the necessary case-records/ paper books well in advance.
- (b) To prepare briefs, notes and to flag necessary papers.
- (c) To search, organise and link judicial references, circulars etc.

Annexure - IX

26.14 Work Relating to Computer Processing Centres

- (a) Checking of postings of challans in TAS, including verification of challans/ refunds exceeding Rs. 1,00,000/-, reconciliation & Designating Officer (DO) check of challans, detailed accounts etc.
- (b) Implementation of all roles assigned in ITBA-PAN System.
- (c) Assisting CIT (Admn. & TPS)/ JCIT in implementation of Computerisation programme.
- (d) To pursue matters with Banks/ ZAOs for supply of missing challans/ refunds.

26.15 Investigation and Related Work

- (a) Assistance in confidential enquiries, conduct and all other aspects of search and seizure operations and their follow up.
- (b) Enquiries into tax evasion petitions and other references.
- (c) Reconnaissance work.
- (d) Work related to survey, collection, collation and dissemination of information from internal/ external sources.
- (e) Maintenance of relevant records and generation of reports relating to TEPs, search cases and survey cases.
- (f) Vigilance matters.
- (g) Assistance in all matters relating to sanction of rewards.

26.16 Work Relating to the Office of CIT (Appeals)

- (a) Assisting the CIT in compilation and verification of submission by the assessee with Assessment records.
- (b) Generation and submission of monthly disposal statistical reports.
- (c) Online generation of Notices.
- (d) Referring judgments, rulings, case laws etc from tax expert, NJRS or other JRS software. Inter linking and cross reference of one citation with another.