

TRAINING PROGRAMME FOR GOVERNMENT OFFICERS

On 5th February 2006, when ICAI President, CA. T.N. Manoharan took over the reigns of the ICAI, a Mission 2006 Statement was adopted by the Council of the ICAI wherein ten priority items were identified for initiation and implementation during the year 2006-07. The first of such priority item pertained to anchoring economic growth of the nation. ICAI made a presentation to the Hon'ble Finance Minister, Shri P. Chidambaram in this regard.

In this context, the ICAI conceived a well-designed training course for the Officers of the Central Board of Excise and Customs for understanding the financial records and audit techniques so as to increase the effectiveness of the revenue assessment. Shri K.M. Chandrasekhar, Revenue Secretary accorded necessary approval. Accordingly, the ICAI took up the initiative of formulating a training module for the revenue officers so as to facilitate training in understanding financial statements and audit techniques in relation

to service tax and central excise. The Fiscal Laws Committee of ICAI systematically interacted with eminent experts in the field of accounting, central excise and service tax and obtained valuable inputs for building this training manual.

ICAI wishes to compliment CA. Manoj Fadnis, Chairman, Fiscal Laws Committee and CA. Ved Jain, Vice Chairman for the design and execution of the training programmes. This is yet another endeavour of the ICAI to partner with the Government in Nation Building. Our special thanks are due to CA. Madhukar Hiregange, FCA, Bangalore; CA. P. Rajendra Kumar, FCA, Chennai and CA. R. Devarajan, Secretary, Fiscal Laws Committee who have contributed the most for this purpose. We also wish to thank other experts viz. CA. N.P. Sarda, CA. Bhavna Doshi, CA. Ashok Batra, CA. Sanjay Jhanwar, CA. A.R. Krishnan, CA. N. Badrinath, CA. Madhur Harlalka, CA. Sanjeev Agarwal, CA. Keshav Maloo and CA. G.P. Kasturi Rangan for their valuable contribution.



Mr. Subash Chander, IRS, Chief Commissioner of Customs & Central Excise, Chennai inaugurated the Fifth Training Programme for the Service Tax officers of CBEC organised jointly by ICAI and National Academy for Customs, Excise & Narcotics (NACEN) on 11th December 2006 at ICAI premises, Chennai. On the occasion, the training manual titled, 'Study of Financial Records & Understanding of Auditing Techniques' was released. President, CA. T.N. Manoharan is seen handing over the first copy of the said publication to the Chief Guest. Also seen in the picture are Mrs. Vanaja N. Sarna, Addl. DG, NACEN, CA. M. Kandasamy, Chairman SIRC of ICAI, Resource Person CA. P. Rajendra Kumar, Regional Council member and Commissioners and Joint Commissioners of CBEC who attended the training programme. The messages received from Hon'ble Finance Minister, Mr. P. Chidambaram and Hon'ble Ministers of State for Finance, Mr. S.S. Palanimanickam and Mr. Pawan Kumar Bansal appreciating this effort by the ICAI are also published in the subsequent pages.



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FINANCE MINISTER
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MESSAGE

I am happy to note that the Institute of Chartered Accountants of India has developed a training programme for Service Tax and Central Excise Officers. I understand that the Institute has already conducted a three-day training programme for Service Tax Officers, in Faridabad at the National Academy for Customs, Excise & Narcotics (NACEN) and at Mumbai at the Regional Training Institute. The training programme for Central Excise Officials has also taken place in Bangalore, Chennai, Ahmedabad and Kolkata.

This effort is a good example of productive collaboration between the Department of Revenue and a premier professional institute i.e. the ICAI. I commend the ICAI for the contribution to upgrade the knowledge and skills of Revenue Officers. My best wishes to the ICAI in their endeavours.

(P. Chidambaram)



President ICAI, CA. T.N. Manoharan addressing the training programme for Central Excise officers of Central Board of Excise & Customs (NACEN) held in the National Academy of Customs, Excise & Narcotics, Faridabad on 22nd November 2006. Also seen in the photograph is Mr. Vijay Singh, Director General, NACEN.

Photograph taken on the occasion of training programme for the Central Excise officers of Central Board of Excise & Customs held in National Academy of Customs, Excise & Narcotics, Faridabad on 22nd November 2006. Also seen are Commissioners and Joint Commissioners of CBEC who attended the training programme.



S. S. PALANIMANICKAM

MINISTER OF STATE FOR FINANCE
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भारत सरकार
नार्थ ब्लॉक, नई दिल्ली - 110 001

1st December, 2006

MESSAGE

I am happy to know that The Institute of Chartered Accountants of India (ICAI) has collaborated with National Academy of Customs, Excise & Narcotics (NACEN) in conducting training programmes for officials of the Service Tax and Central Excise Department. On going through the course content, I am happy to note that it is intended to impart knowledge on accounting aspects and financial records in the context of Service Tax and Central Excise Law.

Knowledge on how to read balance sheet and the various disclosures in the financial statements will certainly help the officers of the Revenue Department in effectively implementing fiscal legislation at the assessment and appellate levels. The training course designed by ICAI is expected to give proficiency to the officers of the Central Revenue Department in this direction.

I congratulate ICAI for bringing out this comprehensive book to be used as the basis in all the future training programmes. I appreciate the efforts of ICAI and NACEN in successfully conducting the training programmes. I am sure, these programmes will be conducted periodically to facilitate more and more officers getting the benefit of the course.

(S.S. PALANIMANICKAM)

पवन कुमार बंसल

PAWAN KUMAR BANSAL



वित्त राज्य मंत्री
(व्यय, बैंकिंग एवं बीमा)
भारत सरकार
नई दिल्ली

MINISTER OF STATE FOR FINANCE
(EXPENDITURE, BANKING & INSURANCE)
GOVERNMENT OF INDIA
NEW DELHI

27th November, 2006

MESSAGE

Indirect taxes constitute a major part of Union Taxes. With increasing liberalisation and globalisation of Indian economy, officials of Central Excise and Service Tax have to strike a balance between revenue collection and enforcement on the one hand, and facilitating growth of industry and service on the other. As a result, assessment and investigation must increasingly rely upon financial documents maintained by tax payers. Therefore, it is necessary that all the officers be trained in examining methodically the documentary evidence before them.

I am very happy to learn that the Institute of Chartered Accountants of India proposes to consolidate its training material into a book form for future training programmes of Central Excise and Service Tax officers. I hope that the material would prove to be of great use to all concerned.

(Pawan Kumar Bansal)