

Annual Training Calender NADT, RC, Chandigarh 2024-25

Sl. No	Name of Course	Course contents (Indicative only- may be amended as per requirement)	Date	No of days	Targeted population	Mode	Type of Course	Frequency
1	Induction training for Inspectors	60 days Induction course for newly recruited Inspectors	15.04.2024 to 12.07.2024	60	ITI	offline	Induction	Yearly
2	Hindi Karyashala - I/Official Language	As per Rajbhasha guidelines	04.04.2024	0.5	All Officers & Officials posted in RC,Chd.	Offline	Mandatory Course	Quarterly
3	Gender Sensitization	Prevention, Prohibition and Redressal of Sexual Harassment of Women at Work Place	08.04.2024	0.5	All Designations	Online	Mandatory Course	Quarterly
4	Preparation of cases for Survey and Recovery and Techniques of Recovery of arrear demand (TRO vertical)	1. Enquiry for recovery 2. Recovery Survey 3. Discussion on section 220 to 232 4. Procedure for issue of TRC 5. Procedure for sale of property 6 Effective ways of Tax recovery and Demand Management 7. Techniques of Recovery of arrear demand	08.04.2024	0.5	ITI-ITO	Offline	Specialized Course	yearly

5	Training for JAO/Central verticals: Post Assessment Functions	<u>Post Assessment Functions:</u> (i)Rectification order u/s 154 (ii) Immunity order u/s 270AA (iii)Remand Report, (iv) Audit compliance (v) order for/against stay application (vi)Grievance redressal and taxpayer services, etc (Timely disposal of grievances received under CPGRAMs and e-Nivaran etc). (vii) Set aside cases-identification (timeline calculation, type de novo, partial) (viii) Penalty Proceedings not covered under Faceless jurisdiction. (ix)Uploading case records etc for reference purposes for FAO under the faceless inquiry module/common function module (x) Proposal for centralization of cases- checklist (xi) Calculation of time line for Time barring in Central cases, reopening (xii) Identifying prosecution cases <u>Recovery Functions:</u> (i)Preparing dossiers for the purpose of collection of outstanding demand and Monitoring. (ii)Intimation to assessee through letters for timely payment of Advance tax,SAT, Arrear, current demand,etc (iii) Action on 281B cases (iv) Identifying retention and release of books/jewellery,etc <u>Judicial functions:</u> (i) Preparing para-wise comment for writ petitions by the assessee against NaFAC and liaising with Standing Counsel for effective representation	10.04.2024	1	ITI-DCIT	Offline	Specialized course	Yearly
6	Exchange of Information	1.Significance 2.Procedure 3.What to ask for 4.How to utilize the information 5.Legal Issues	06.05.2024	0.5	ITO- DCIT	Online	Mandatory Course	Quarterly

7	Litigation management and judicial software	1. Types of litigation management 2. Different softwares used by the Department (i) National Judicial Reference System (NJRS) (ii) Legal and Research Tracking system (LRTS) (iii) Legal Information, Management and Briefing System (LIMBS) (iv) Integrated Appeal Management System (IAMS)	09.05.2024	0.5	ITO- DCIT	online	specialized course	yearly
8	Preventive Vigilance and Conduct Rules	Vigilance Manual and Conduct Rules	21.05.2024	0.5	ITO- DCIT	Online	Mandatory Course	Quarterly
9	e-Office	Training on Implementation of e-office	28.05.2024	0.5	ITI-ITO, ACIT/DCIT	Online	Other Course	yearly
10	Computer training for Inspectors	Microsoft office and other softwares	01.06.2024	0.5	ITI	Online	Other Course	yearly
11	Training on accounts, establishment and procurement through GeM and Training on HRMS & Bhavishya portal and drafting of budget proposals	1. All Aspects of Purchasing through GeM 2. Recent Developments in Accounts & Establishment Matters 3. Latest GFR, Purchase of Goods/ Services, Contract Manager, Expenditure 4. Maintenance of Stock Register 5. Infrastructure Manual	11.06.2024	1	ITO (Hq) & DDO	Online	Specialized Course	Half yearly
12	NWR Zone mid-term Conference	1. Progress report 2. Way forward 3. New Initiatives	18.06.2024	0.5	Faculty members of NADT, RC, Chd . And its MSTUs	Offline	Other Course	yearly

13	Course on Allied Acts	(i) Indian Contracts Act, (ii) Companies Act, 1956, (iii) Transfer of property Act (iv) Land acquisition Act (v) PMLA (vi) Black Money Act (vii) Benami properties Act	24.06.2024	1	ITO- DCIT	Online	Specialized Course	yearly
14	ITBA, Insight Portal and various modules for Faceless assessment	1. Encyclopedic tour through Insight portal for faceless proceedings- approvals, proposals, transfers, access to third party information 2. All Modules of ITBA for Faceless Assessment including for Verification and Review Units	27.06.2024	1	ITI-ITO	Online	Specialized Course	yearly
15	Safarnama	Sharing of personal anecdotes and experience by eminent guest speakers, motivational talk	02.07.2024	0.5	All Employees	Offline	Specialized Course	yearly
16	Prevention of procedural lapses in Assessment proceedings- (Assessment Vertical)	1. Discussion on common errors during assessment. 2. How to avoid such common errors 3. SOPs, Instructions & Circulars issued by the CBDT 4. Changes in IT Act by latest Finance Bill 5. Art of framing of questionnaire 6. Preparation of Income and Loss Determination Proposal. 7. Relevant ITBA Modules 8. Conducting pertinent enquiries 9. Procedure/communication with TU/VU/RU	10.07.2024	1	ACs/DCs & ITOs	Online	Specialized Course	Half yearly
17	Preventive Vigilance and Conduct Rules	Vigilance Manual and Conduct Rules	16.07.2024	0.5	ITO- DCIT	Online	Mandatory Course	Quarterly
18	Training on Analysis of Financial Statements & Examination of Books of Accounts	1. Understanding Financial statements like Balance sheet, P&L account, Trial balance, Trading A/c, Manufacturing A/c etc. 2. Books of Accounts vs. Final Financial Statements 3. Tally and other softwares 4. Examination of books of accounts during Search and Survey actions	22.07.2024	1	ITI-ITO	Offline	Specialized Course	Half yearly

19	Assessment and Investigation of trade specific sectors- Gems and Jewellery and Co-operative societies	<p><u>On Gems and Jewellery:</u> (i) Segments of Gems and Jewellery Sector- Types, PAN registration category, ITR Form type- (ii) Trends of Import and Export- forex value- database maintained by DG Valuation and Customs- Commodity wise and country wise trend of imports and exports (iii) Regulatory law and procedure governing the sector concessions, exemptions and reduction of duties, SEZ Rules, circulars, Notifications, SOP, 10AA, (iv) Aspects of money laundering, Black Money Act- over valuation, valid verification, round tripping and circular trading of diamonds, overinvoicing of imports, average price per carat, artificial increase of turnover, misinvoicing- analysis and investigation techniques (v) Valuation of inventory(AS-2), the four Cs (vi) Case Studies- reference to CAG Report</p> <p><u>On Cooperative Societies</u> (i) Type of cooperative societies-definitions (ii) Nature of business and its operations- credit facilities and members principle of mutuality (ii) Issue of 80P (iv) Case Laws and Case Studies</p>	25.07.2024	1	ITO to DCIT	online	Specialized course	Yearly
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20	Hands on training at Digital Forensic Lab and its application in financial investigations and practical functions relevant to inspectors posted in the Wing (For Investigation Vertical)-	<u>On Familiarization of Digital Forensic Equipments-</u> (i) Functions of data recovery, cloning, investigation tools through use of FRED Machine (Super computer) (ii) Use of different hardwares/software used during search and survey (true imager and true traveller kit) (iii) Use of UFED Touch Kit- Device used for mobile recovery (iv) Use of Passware- device to recover passwords <u>On practical functions of inspectors posted in Wing</u> (i) Preparation of cases for search including discreet enquiries. (ii) Coordination before conduct of search and seizure operations. (iii) Conduct of search operation (procedure) - timely strike, controlling premise, recording of statements, seizure of books of accounts, money etc, Inventorisation of stock-in - trade, Search of Bank lockers, panchnama (iv) Work related to Air Intelligence Units (AIUs) (v) Handling of digital evidence and seizure of the data storage devices, Integrity of the retrieved data (vi) Post search inquiries and preparation of appraisal report (vii) Procedure for Survey under section 133A (viii) Preparation of Survey Report. (ix) Other day-to-day reporting	29.07.2024	1	All ITI including those in field units	offline	Specialized Course	yearly
21	Refresher Course for Addl/JCIT	1.On leadership and management 2.Sharing of best practices	02.08.2024	1	JC/Addl	offline	Other Course	Yearly

22	Taxation approach on Capital transactions in companies	<ol style="list-style-type: none"> 1. Mergers and amalgamations, restructuring of business-implications 2. Liquidation of companies 3. Treatment of goodwill 4. Introduction of unaccounted money through share premium- resident and non-resident 5. Introduction of unaccounted money through share application money pending allotment 6. Transaction relating to Shares- Swap of shares, exchange of shares, splitting of shares, diminution in the value of shares, conversion of shares to CCDs, stock in trade, Valuation method, redemption of zero coupon bonds, etc 7. Concept of derivative instruments including Futures and options 8. NCLT Issues relating to companies 9. Verification and provisions relating to contingent liability 10. Transaction relating to Section 45(4) rws 9B 11. Other issues- Slump sale, Deemed Dividend 12. Case studies and case laws 	07.08.2024-09.08.2024	3	ITOs and above	Offline	All India Course	yearly
23	Income Computation and Disclosure Standards (ICDS)	<ol style="list-style-type: none"> 1. Overview- ICDS & Accounting Standards 2. Relevant Provisions under Income Tax Act 3. Applicability of ICDS 	13.08.2024	0.5	ITO- DCIT	Online	Specialized Course	yearly
24	Assessment of Trusts & Charitable organization (Exemption Vertical)	<ol style="list-style-type: none"> 1. Definition u/s 2(15) 2. Sec 11, 12A, 12AA, 80G 3. Religious Trust 4. Corpus donations, Anonyms donation 5. Dissolution of trust 6. Modus operandi & investigation 7. Discussion on contribution received from Foreign Countries 8. Judicial decision on charitable purpose and Case studies 	21.08.2024	1	ITI to DCIT	Offline	Specialized Course	yearly
25	Penalty, Prosecution and Compounding	Penalties and Prosecution provisions	27.08.2024	1	ITO-DCIT	Online	Specialized Course	yearly

26	Ethics & Values	1. Meaning of Ethics and Value 2. Role of Morality 3. Relevance in Professional Life 4. How to imbibe	30.08.2024	0.5	Officers and Officials at NADT, RC, Chandigarh and MSTUs	Online	Mandatory Course	Half yearly
27	Gender Sensitization	Prevention, Prohibition and Redressal of Sexual Harassment of Women at Work Place	02.09.2024	0.5	All Designations	Online	Mandatory Course	Quarterly
28	Course for Audit Charge (Audit Vertical)	1. Checking of Assessment records 2. Audit Instructions 3. ITBA modules	06.09.2024	0.5	ITI-ITO	online	Specialized Course	yearly
29	Emerging issues in TDS (TDS Vertical)	(i) TDS and TCS Provisions (ii) Functionalities on TRACES (iii) Interplay of CPC-ITR and CPC-TDS portal (iv) responsibility of data handling, rectification errors, types of default (v) Foreign remittance verification (vi) Penalties and prosecution in TDS (vii) Survey/ Inspection	10.09.2024	1	ITI, ITO- DCIT	Online	Specialized Course	yearly
30	Preparation of cases for search/survey and handling of STRs and TEPs (Wing Vertical)	1. Identification and preparation of cases for Search and Survey. 2. Open/ Discreet Inquiries in STRs and TEPs 3. Effective and timely dissemination of information 4. Preparation and maintenance of dossiers	13.09.2024	0.5	ACIT/DCIT	online	Specialized Course	yearly
31	Exchange of Information	1. Significance 2. Procedure 3. What to ask for 4. How to utilize the information 5. Legal Issues	23.09.2024	0.5	ITO- DCIT	Online	Mandatory Course	Quarterly

32	Assessment and Investigation of trade specific sectors- Agriculture cases and Real Estate and Contractors	(i)Investigation techniques on Agricultural income, case studies and case laws. <u>On Real Estate and cases relating to Contractors:</u> (i) Common issues in real estate business and Contractors (ii) Latest trends and practices in Real Estate Business (iii) Techniques of investigation (iv) Percentage Completion method (AS-7, AS-9) (v) Judgment and Case studies	04.10.2024	1	ITO- DCIT	Online	Specialized Course	yearly
33	Orientation course for newly promoted ITOs *	As per prescribed syllabus	07.10.2024 to 06.12.2024	40	newly promoted ITOs	Offline	Orientation Course	yearly
34	Assessment of Capital Markets and Pharmaceutical companies	<u>Capital Market:</u> (i) Nature of business (ii) Types of transaction (iii) Issues relating to Capital market and techniques of investigation (iv) Case study and case laws <u>Pharmaceutical Sector:</u> (i) Understanding the nature of business (ii) Trading or manufacturing- generic drugs, machinery,surgical equipments (iii) Issues relating to Section 35 (CAG Report of 2015), 80IC, expenditure on freebies, advertisements, commission, etc (iv) Investigation on production vs capacity (v) Case studies and case laws	15.10.2024	1	ITO- DCIT	Online	Specialized Course	Yearly

35	Emerging issues on startups and Taxability of E-commerce Transactions and VDAs	<u>On Start-ups specific to e-commerce</u> (i) Relevant provisions of the Act and latest issues. (ii) Equalization levy (iii) Fraud in software exports (iv) Tax holiday for STPs, Royalty <u>On VDAs</u> (iv) Block Chain Technology, cryptocurrencies, Virtual Digital Assets and Smart Contracts (v) Taxation aspects and legal issues surrounding VDAs Identify and unearth VDAs	22.10.2024	1	ITO- DCIT	Online	Specialized Course	yearly
36	Preventive Vigilance and Conduct Rules	Vigilance Manual and Conduct Rules	25.10.2024	0.5	All cadres	Online	Mandatory Course	Quarterly
37	Fundamentals of International Taxation	(i) Basis of charge (ii) Residential status (iii) Legal Fiction- Income accrue or arise (iv) DTAA (v) TDS provisions (vi) Workshop and case studies	05.11.2024	0.5	ITO- DCIT	Online	Specialized Course	yearly
38	Assessment and Investigation of trade specific sectors- Manufacturing and Speculative Business (including winning of lottery)	<u>Manufacturing:</u> (i) Issues relating to this sector- bogus purchases/fake invoices, Depreciation, Tax holiday, etc (ii) Investigative techniques (iii) Case laws and case studies <u>Speculative business:</u> (i) Types of speculative business (ii) Applicable Provisions of the Act (iii) Case studies	12.11.2024	1	ITO- DCIT	Online	Specialized Course	yearly
39	Hawala business	1. What is Hawala and how it operates. 2. Hawala within country. 3. International Hawala.. 4. Hawala to facilitate trade based money laundering. 5. Methods of hawala	19.12.2024	0.5	ITO, ACIT/DCIT	online	Specialised	yearly

40	Exchange of Information	1.Significance 2.Procedure 3.What to ask for 4.How to utilize the information 5.Legal Issues	26.11.2024	0.5	ITO- DCIT	Online	Mandatory Course	Quarterly
41	Gender Sensitization	Prevention, Prohibition and Redressal of Sexual Harassment of Women at Work Place	27.11.2024	0.5	All Designations	Online	Mandatory Course	Quarterly
42	Leadership and public speaking	(i)Skills and tools for public speaking (ii)Who is a leader (iii)Born or learnt (iv)Essential Qualities (v)Development	05.12.2024	0.5	All designations	online	other course	yearly
43	Disciplinary proceedings- Training of IOs and POs	As per Vigilance Manual	09.12.2024	0.5	IO and PO posted at NWR	Offline	Specialized Course	yearly
44	Basics of transfer pricing and Advance pricing Agreement	(i)Concepts of transfer pricing and its methods (ii) Provisions of Advance Pricing Agreements and its relevance	12.12.2024	0.5	ITOs-AC/DCIT	Online	Specialized Course	yearly
45	Hindi Karyashala - I/Official Language	As per Rajbhasha guidelines	17.12.2024	0.5	Officers & Officials posted in RC,Chd.	Online/Offline	Mandatory Course	Quarterly
46	Discussion on latest important judgements of the SC and HCs in favour of revenue	1. Relevant case laws & landmark Judgements. 2. Discussion on judgments and their applicability. 3. Substantial question of law. 4. Common discussion on judgments in other cases and their implications on assessment work	22.11.2024	0.5	ITO- DCIT	Online/Offline	Specialized Course	yearly
47	Orientation course for newly promoted ITI	As per prescribed syllabus	06.01.2025 to 24.01.2025	15	ITI	offline	Orientation Course	yearly
48	Preventive Vigilance and Conduct Rules	Vigilance Manual and Conduct Rules	10.01.2025	0.5	ITI	Online/offline	Mandatory Course	Quarterly
49	Gender Sensitization	Prevention, Prohibition and Redressal of Sexual Harassment of Women at Work Place	10.01.2025	0.5	All Designations	Online/offline	Mandatory Course	Quarterly

50	Ethics & Values	1.Meaning of Ethics and Value 2.Role of Morality 3.Relevance in Professional Life 4.How to imbibe	16.01.2025	0.5	ITI-DCIT	Online/offline	Mandatory Course	Half yearly
51	Exchange of Information	1.Significance 2.Procedure 3.What to ask for 4.How to utilize the information 5.Legal Issues	20.01.2025	0.5	ITI	Online	Mandatory Course	Quarterly
52	Intelligence gathering using technology and databases and effective interpretation of data from different external agencies	<u>On Intelligence gathering using technology:</u> 1. Introduction to various technologies available for intelligence gathering-OSINT,SNA, Surveillance technologies 2. Investigation in Digital Environment-Data Analytics and Forensic audit 3. Using information from Insight portal for intelligence gathering 4.Sector specific websites/databases- kimberley processes, bloomberg, prowess, capitaline,dilrmp.gov.in,etc <u>Effective interpretation of data from external agencies/databases:</u> 1. MCA 2. Director General of Valuation (Import/Export database) 3.Customs commissionerates (GST data, EXIM data, CIF-FOB, 4. Department of land records, RERA 5. Stock exchanges- NSE,BSE 6. Internal data-TDS/TCS, FTTR referenced data 7.SFIO 8. Bank and Sub-Registrar	21.01.2025	1	ITO and above	online/offline	All India Course	Yearly
53	Ek Bharat Sreshtha Bharat	Celebration of Ajadi ka Amritkal	23.01.2025	1	ITI/ITO	offline	Specialized Course	yearly
54	Refresher course for ITIs	As per prescribed syllabus	03.02.2025 to 07.02.2025	5	ITI	offline	refresher	yearly

55	Tax Payer Services & Grievance Redressal	1. CPGRAMS 2. e-Nivaran 3. PAN module - deletion, activation and transfer and others	05.02.2025	0.5	ITI, ITO, ACIT/ DCIT	Online	Specialized Course	yearly
56	Training on accounts, establishment and procurement through GeM and Training on HRMS & Bhavishya portal and drafting of budget proposals	1. All Aspects of Purchasing through GeM 2. Recent Developments in Accounts & Establishment Matters 3. Latest GFR, Purchase of Goods/ Services, Contract Manager, Expenditure 4. Maintenance of Stock Register 5. Infrastructure Manual	10.02.2025	1	PS, ITO (Hq) & DDO	offline	Specialized Course	Half yearly
57	Important major issues in Faceless Assessment and checklist for JAO on time barring matters	<u>Indicative topics</u> (i) Reopening Proceedings 148/148A and calculation of time barring dates (ii) Initiating proceedings wrt set aside cases. (iii) common mistakes in central assessments (iv) MAT calculation (v) Drafting of speaking orders (vi) Enquiry under section 148A(a) (vii) Change of PAN (viii) Category of cases- to drop or close (ix) Difference of view by RU in 2 AY for same issue (x) Use of information on Insight portal	17.02.2025	0.5	ITO-AC/DC	ONLINE	SPECIALIZED COURSE	YEARLY
58	Orientation course for newly promoted Administrative Officers-	As per prescribed syllabus	28.02.2025 to 13.03.2025	2	Administrative Officers	Offline /Online	Oreintation Course	Yearly
59	Out reach programme	Collaboration with other Institutions/Agencies to impart knowledge on TDS, Filing of Return etc	05.03.2025	0.5	Students/citizens/DDOs of other Dept	offline	Other Course	Yearly
60	Out reach programme	Collaboration with other Institutions/Agencies to impart knowledge on TDS, Filing of Return etc	07.03.2027	0.5	Students/citizens/DDOs of other Dept	offline	Other Course	Yearly

61	Out reach programme	Collaboration with other Institutions/Agencies to impart knowledge on TDS, Filing of Return etc	011.03.2025	0.5	Students/citizens/DDOs of other Dept	offline	Other Course	Yearly
62	Refresher course for PS	<ol style="list-style-type: none"> 1. Equip themselves with present environment of work culture. 2. Communicate effectively. 3. Improving Efficiency of secretarial work through application of IT tools. 4. Behavioral aspects of the program will make them vibrant and energetic. 5. Learn about the various facets of the office management and productivity 	17.03.2025-18.03.2025	2	PS	Online	Refresher Course	Yearly
63	NWR Zone annual Conference	Review of annual progress	26.03.2025	1	Faculty members of NADT,RC,Chd . And its MSTUs	Offline	Specialized Course	yearly