

# Student Company Secretary

(e-bulletin for Executive & Professional Students)

*September 2017*



## Message From The President

Dear Students

तमसो मा ज्योतिर्गमय  
(Brihadaranyaka Upanishad)

**O Lord Keep me not in the Darkness of Ignorance, but lead me towards the Light of Knowledge.**

I am pleased to share with you that in line with the Shaloka from Brihadaranyaka Upanishad, ICSI has embarked on an innovative journey of 'digital transformation' by coming up with one of its kind '24x7 e-learning platform'. The ever dynamic educational environment requires that focus of delivery of education should shift to bringing 'learning to people' instead of bringing 'people to learning'. Therefore, ICSI has attempted integrating boons of technology to the CS curriculum. The first phase of E-learning has been already launched on 15th August 2017, specifically catering to the requirements of the Foundation student registered under New Syllabus (2017). I urge all learners to reap the maximum fruit of this out of the box initiative of ICSI to reach pinnacle of success in your professional journey in the sphere of Corporate Governance.

Youth is the most precious asset of any country. Youth is often envisioned to represent the future as they bring new ideas and energy and add to the pool of knowledge that exists currently. The role of CS youth in shaping Good Governances environment in any nation is also undeniable. They are the ones who will be guards of Governance in any sphere from Corporate Governance to National Governance. Keeping this in mind, ICSI is organizing its 18<sup>th</sup> All India Students' Conference at Jaipur on a very dynamic theme "CS Youth: Shaping New Paradigms in Governance". I urge all my dear students to actively participate in this conference and deliberate upon new ideas to shape such new paradigms in Governance.

The ICSI will also be embarking upon the beginning of its Golden Jubilee year on 4<sup>th</sup> of October 2017, you are welcome to send your innovative ideas and creative suggestions for the same to my Office.

On a signing off note, I wish you all a very **Happy Teachers Day** on September 5, the birth anniversary of **Dr. Sarvepalli Radhakrishnan**, the Second President of India. It is said that when Dr Radhakrishnan became the president, his students and friends urged him to celebrate his birthday. Known for his humble and modest nature, he implored, "Instead of celebrating my birthday, it would be my proud privilege if September 5 is observed as Teachers' Day." Since then from 1962, his birthday has been observed as "Teacher's Day" in the country. In India, the importance of Guru has been recognized since ages, Sant Kabir has emphasized the significance of Guru as

गुरु गो वन्द दुरु खडे, काके लागू पांय।  
ब लहारी गुरु अपने गो वन्द दियो बताय।।

(गुरु और गोविंद (भगवान) एक साथ खड़े हों तो कसे प्रणाम करना चाहिए - गुरु को अथवा गोविन्द को? ऐसी स्थिति में गुरु के श्रीचरणों में शीश झुकाना उत्तम है जिनके कृपा रूपी प्रसाद से गो वन्द का दर्शन करने का सौभाग्य प्राप्त हुआ।)

Best wishes.

सी एस (डॉ.) श्याम अग्रवाल  
अध्यक्ष, भारतीय कंपनी सचिव संस्थान

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## *Academic Guidance*

### **Smart Cities: A Road Ahead For Inclusive Development**

Dr. Gargi Rajvanshi\*

#### **Introduction**

In today's life, everything is getting smart. We start our day, continue it and end our day with the use of various smart and efficient gadgets and technologies. In our day to day life we have smart watches to update our time, smart phones to settle high quality communications, smart education filled with colossal exposure to competitive technologies, smart professional environment to work with, smart television to entertain, vehicle installed with smart gadgets like GPS and so on. With all these smart technologies which people use in their life, one question is truly critical "are we really heading towards a smart life with all these technologies". To some extent we have accepted some smart technologies; yet we have not reached to the target of a fully equipped smart life for us.

Keeping the concept of smart life and smart governance of citizens in mind, Ministry of Urban Development, Government of India has launched the Smart City Mission, 2015. The Smart Cities Mission is an innovative and new initiative by the Government of India to drive economic growth and improve the quality of life of people by enabling local development and harnessing technology as a means to create smart outcomes for citizens.

Since the Prime Minister Narendra Modi outlined his vision for creating a hundred Smart cities in India, "Smart city" is rising as catchphrase in India.

To discuss more under the shadow of the objectives, the concept of smart city is launched with some of the major objectives:

1. To develop cities with high-tech digital technologies;
2. To ensure inclusive development of the country at global platform;
3. To provide quality life and governance to citizens of country and alike.

The attainment of these objectives is not free from challenges. There are various challenges involved in the accomplishment of Smart City Mission like diverse stake-holders, installation of technologies, availability of funds, clear project of the concept, capacity assistance for policy makers, implantation, legal regulation and legal scrutiny of rights and duties, so on and so forth. Therefore for the successful and aimed achievement of Smart City Mission, 2015, it is essential to understand and solve these challenges at precedence.

#### **Meaning and Definition of Smart City**

To understand the opportunities, challenges and regulation of smart cities, the first thing one has to understand is the meaning of a 'smart city'. To characterize the meaning of Smart City, there is no universally accepted definition of a smart city. Smart City means different things to different people.

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\* Dr. Gargi Rajvanshi, Assistant Director, ICSI.

*The views expressed are personal views of the author and do not necessarily reflect those of the Institute.*

The conceptualisation of Smart City is depending on the level of development, willingness to change and reform, resources and aspirations of the city residents and therefore it varies from city to city and country to country.

A smart city would have a different connotation in India than to Europe. Even in inter-state sanction too, there is no one way of defining a smart city. A smart city in India may vary from region to region, city to city and area to area.

Despite of all these teething troubles in providing universal definition of Smart City, Some definitional boundaries are required to guide the meaning and concept of cities in the “Mission Smart City”. Under the proposal of government of India and in the vision of Prime Minister Shri Narendra Modi, the picture of a smart city contains a wish list of infrastructure and services that describes and ensures India’s growth at the level of developed nation at global platform.

A **smart city** is one which uses digital technologies or information and communication technologies (ICT) to serve following purposes:

1. enhance quality and performance of urban services,
2. to reduce costs and resource consumption, and
3. to engage more effectively and actively with its citizens.

Sectors which develop smart city technology include government services, transport and traffic management, energy, health care, water and waste.

Major technological, economic and environmental changes have generated interest in smart cities, including climate change, economic restructuring, move to online retail and entertainment, ageing populations, and pressures on public finances. Hence, Smart city applications are developed with the goal of improving the management of urban flows and allowing for real time responses to challenges. A smart city may therefore be more prepared to respond to challenges than one with a simple 'transactional' relationship with its citizens.

To provide for the aspirations and needs of the citizens, the government plan of smart city ideally aims at developing the entire urban eco-system, which is represented under the four pillars of inclusive development. These four pillars of inclusive development focus on four level developments: institutional, physical, social and economic infrastructure. These developments are planned under a long term goal so that the cities can work towards developing such comprehensive infrastructure incrementally, adding on layers of 'smartness' year by year; stage by stage.

### **Smart City vis-a-vis Inclusive Development**

India is drawing on the development of smart cities at the global level. Prime Minister Narendra Modi’s vision of ‘Digital India’ has a plan to build 100 smart cities across the country. The Prime Minister while inaugurating Mission Smart Cities, 2015 in his speech said, “Cities in the past were built on riverbanks. They are now built along highways. But in the future, they will be built based on availability of optical fibre networks and next-generation infrastructure.”

Digital India envisages making India a leader in digitally delivering services in the health, education, banking sectors. The Prime Minister announced an investment of \$1.2 billion in smart cities with more funding coming from private sectors and abroad. The Smart City Mission of Indian Government is designed with several focused elements to ensure inclusive development of India. These elements have their own clear cut priorities and objects. The elements of smart city ensuring inclusive development are discussed as follows:

## 1. Smart Governance

1. Housing for all by 2022: Around USD 1 billion funds have been allocated for smart cities. Out of which USD 696 million will be spent for building 20 million houses in urban areas and USD 1.67 billion will be used to construct 40 million houses in rural areas;
2. Smart City projects to create 10-15% rise in employment.
3. Ministry of Urban Development has plans to develop at least two smart cities in each of India's 29 states;
4. Delhi Mumbai Industrial Corridor Development Corporation Ltd (DMICDC) plans seven "smart cities" along the 1,500 km industrial corridor across six states with a total investment of USD 100 billion.

## 2. Smart Energy

### A. Smart Grid:

1. Electrification of all households with power available for at least 8 hours per day by 2017;
2. Indigenous low cost smart meter by 2014;
3. Establish smart grid test bed by 2014 and smart grid knowledge centre by 2015;
4. Implementation of 8 smart grid pilot projects in India with an investment of USD 10 million.

### B. Energy Storage:

1. Addition of 88,000 MW of power generation capacity in the 12th Five Year Plan (2012-17);
2. India needs to add at least 250-400 GW of new power generation capacity by 2030;
3. The Power Grid Corporation of India Ltd has planned to invest USD 26 billion in the next five years

### C. Smart Meters

1. India to install 130 million smart meters by 2021.

## 3. Smart Environment

### A. Renewable Energy

1. Ministry of New and Renewable Energy has plans to add capacity of 30,000 MW in the 12th Five Year Plan (2012-17)

### B. Water and Waste Water Management

1. The Indian Ministry of Water Resources plans to invest USD 50 billion in the water sector in the coming years,
2. The Yamuna Action Plan Phase III project for Delhi is approved at an estimated cost of USD 276 million.

### C. Sanitation

1. About 67 per cent of the rural population continues to defecate in the open, and India accounts for about 50 per cent of the world's open defecation.

2. The Government of India and the World Bank have signed a USD 500 million credit for the Rural Water Supply and Sanitation (RWSS) project in the Indian states of Assam, Bihar, Jharkhand and Uttar Pradesh.

#### **4. Smart Transportation**

##### **A. Green Transport**

1. The Government of India has approved a USD 4.13 billion plan to spur electric and hybrid vehicle production by setting an ambitious target of 6 million vehicles by 2020
2. Electric vehicle charging stations in all urban areas and along all state and national highways by 2027

##### **B. Railways**

1. Metro: Ministry of Urban Development plans to invest more than USD 20 billion on the metro rail projects in coming years;
2. High Speed Rail: The proposed 534 km Mumbai-Ahmedabad high speed rail project will have an investment of around USD 10.5 billion;
3. Monorail: India's first monorail project at Mumbai will cost around USD 500 million, of which USD 183 million has been spent on phase I.

#### **5. Smart IT and Communications**

##### **A. Information and Communications Technology**

1. Cloud computing will evolve into a USD 4.5 billion market in India by 2016;
2. Broadband connections to 175 million users by 2017
3. Critical role of Information Communications Technology in smart cities
4. Cloud Computing
5. Smart metering communication requirements
6. New threats and emerging trends in cyber security
7. Smart solutions for safety & security of smart cities
8. Disaster management and communications

##### **B. Security and Surveillance**

1. Under the flagship "Safe City" project, the Union Ministry proposes USD 333 million to make seven big cities (Delhi, Mumbai, Kolkata, Chennai, Ahmedabad, Bangalore and Hyderabad) to focus on technological advancement rather than manpower Disaster Management;
2. Government of India and World Bank signed USD 236 million agreements for reducing disaster risks in coastal villages of Tamil Nadu and Puducherry.

#### **6. Smart Building**

1. India is expected to emerge as the world's 3rd largest construction market by 2020, by adding 11.5 million homes every year;
2. The Intelligent Building Management Systems market is around USD 621 million and is expected to reach USD 1,891 million by 2016;

3. Smart Buildings will save up to 30 per cent of water usage, 40 percent of energy usage and reduction of building maintenance costs by 10 to 30 per cent;
4. Future vision of smart homes and buildings;
5. Advanced HVAC systems;
6. Rain water harvesting solutions for smart cities;
7. Building automation and management systems.

## **7. Smart Health**

### **A. Hospitals**

1. Health budget up by 27 percent in FY 2014-15 to USD 5.86 billion, with special focus on improving affordable healthcare for all;
2. To establish four new AIIMS like institutes and 12 government medical colleges in the country;
3. Accessible, affordable and effective healthcare system for 1.2+ billion citizens

### **B. Insurance**

1. FDI limit in the insurance sector increased to 49 percent from 26 percent;
2. Insurance industry has potential to reach USD 1 trillion by 2020

### **C. Devices**

1. Indian medical devices market to reach USD 11 billion by 2023;
2. The industry is import driven with about 70 percent of the devices being imported  
Wellness;
3. Indian wellness industry is expected to reach around USD 16.65 billion by 2015.

## **8. Smart Education:**

1. The Government of India has allocated USD 13.95 billion in the Union Budget 2014-15 for the education sector, up by 12.3 percent from the previous year;
2. Education is the door to build Smart Cities;
3. Technology will be changing the delivery of education;
4. It is essential for understanding the needs of a quality education system;
5. e-learning is essential to build quality education;
6. There is a huge demand for technology in the Indian education sector;
7. Innovation in education (technology based teaching and learning strategies) is need of the hour;
8. Need for redesigning the classroom environment;
9. Evaluating technology rich classrooms.
10. Budget has allocated USD 81.38 million to set-up five new IITs and IIMs;
11. The Ministry of Human Resource Development plans to have 1,000 private universities for producing trained manpower to meet services and industry requirements;

12. 100 percent FDI allowed in the education sector;
13. India's online education market size expected to be USD 40 billion by 2017.

## **9. Smart Governance**

1. Ministry of Urban Development perspective on smart cities in India;
2. Key trends and outlook of smart cities;
3. Regulatory and financial framework for smart cities;
4. Financing smart city initiatives;
5. Delhi-Mumbai Industrial Corridor and smart city development

## **10. Smart Energy**

### **A. Energy management, smart grid and energy efficiency**

1. Grid stability, security and network reliability;
2. Smart metering in India and experience sharing of USA/Europe;
3. Scope of smart grid and smart meters in 12th Five Year Plan;
4. Smart Grids – roadmaps and deployments;
5. Smart Vision, Components and Roadmap of Smart Grid in India

### **B. Smart Environment**

1. Emerging trends in renewable energy;
2. Energy savings and efficiency methods;
3. Waste management and recycling technologies;
4. Biological treatment of wastewater;
5. Sustainable future for India's energy-stressed cities

### **C. Smart Transportation**

1. Reviewing green developments in India;
2. Fuel Cell development and its prospects;
3. Intelligent transport and mobility systems in India;
4. Ground transport technology: Advancements and opportunities;
5. Research & development of next generation rechargeable batteries

## **11. Smart Health**

1. Healthcare transformation with information technology;
2. Telemedicine an important technology for Smart Cities;
3. Current status of the Indian healthcare system and future strategy;
4. Use of technology in healthcare delivery

## **Conclusion**

The rapid growth of information and communication technologies has pushed a significant focus and growing interest towards developing smart cities. The development of Smart Cities is aimed with a

focus on the knowledge economy, use of sensors and mobile technologies to plan and manage cities. These smart cities will be attaining a quality and high tech life for Indian citizens. Keeping the global pace in mind, Indian Government has announced the establishment of more than 100 smart cities in India in coming decade. The proponents of Smart City Mission argue that these emerging technologies have potential application in efficiently managing the environment and infrastructure, promoting economic development and actively engaging the public, thus contributing to building safe, healthy, sustainable and resilient cities.

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## Intellectual Property Rights\*

*"Intellectual Property is a key aspect for economic development"*

**-Craig Venter**

Any rights over creations of the mind or products of the intellect are known as intellectual property rights. As the term intellectual property relates to the creations of human mind and human intellect, this property is called Intellectual property. The intellectual property rights are used as a tool to protect the creativity and generate revenue. Intellectual Property Rights are considered to be the backbone of any economy and their creation and protection is essential for sustained growth of a nation.

### TYPES OF INTELLECTUAL PROPERTY

There are several types of IPR and some of them are:-

	Copyright
	Trademarks
	Patents
	Industrial designs
	Geographical indications
	Undisclosed information, including trade secret

### Copyright:-

Copyright is a form of intellectual property protection provided for original works of authorship that are fixed in a tangible form, whether published or unpublished. The categories of works that can be protected by copyright laws include literary works, live performances, paintings, photographs, software and movies etc.

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\* Pankila Bhardwaj, Consultant, ICSI.

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**Trademarks:-**

A Trademark commonly refers to a “logo” or “brand”. A Trade Mark distinguishes the goods of one manufacturer or trader from similar goods of others and therefore, it seeks to protect the interest of the consumer as well as the trader. A trade mark may consist of a device depicting the picture of animals, human beings etc., words, letters, numerals, signatures or any combination thereof.

**Patents:-**

Patent is a monopoly grant and it enables the inventor to control the output and within the limits set by demand, the price of the patented products. Innovative technology leads to the maintenance and increase in nations stock of valuable, tradeable and industrial assets.

**Industrial designs:-**

An industrial design is the ornamental or visual aspect of a useful article, which must appeal to the sense of sight and may consist of the shape and/or pattern and/or color of article. Industrial design is a process of design applied to products that are to be manufactured through techniques of mass production. An industrial design to be protectable, must be new and original. Industrial designs are protected against unauthorised copying.

**Geographical indications:-**

Geographical Indications of Goods are that aspect of industrial property which refers to a country or to a place situated therein as being the country or place of origin of that product. Typically, such a name conveys an assurance of quality and distinctiveness which is essentially attributable to the fact of its origin in that defined geographical locality, region or country.

**Undisclosed information, including trade secret:-**

Confidential information and know-how can be protected under protection against undisclosed information including trade secret. Confidential information and know-how can be protected only so long as the owner is able to keep them secret and takes action against unlawful use of such information by others by an action for breach of confidence or contract.

**CRITICISM OF IPR**

As the creators contribute to society through their creations, the IPR laws ensure that they continue to do since society tends to benefit from such creations. Having said that, it must be noted that there are instances where the IPR laws are criticized by some as being tilted towards the interests of the developed countries. The best example of this aspect are the patents over pharmaceuticals which under the law prohibit anyone else from producing those drugs thereby giving a virtual monopoly to the Pharma majors who have patents over them. This usually makes the drug companies price their products in a manner as to shut out the poor in the developing countries since the Pharma companies want to not only recoup their investments made in the R&D (Research and Development) but also want to ensure that they make profits.

**PROBLEM OF PIRACY**

Piracy is defined as the copying, reproducing, stealing, selling and transmitting of the intellectual property (IP) of an individual without his or her consent and written approval as well as without paying that person the royalties due to him or her. The problem of piracy has become so uncontrolled that even industry leaders are showing their inability to prevent piracy. The problem of piracy that was hitherto restricted to the developing world has now spread to all corners of the world. Supporters of

piracy claim that they are merely catering to the demand for inexpensive IP products which are simply priced way too high for the customers and the consumers who cannot afford them. However the truth is, if the pirates continue their ways, the incentives for the IP creators would diminish as they can neither make money nor invest the time and effort needed to create original works.

### **CONCLUSION**

The Intellectual Property law is to ensure that the creator is encouraged to produce more and create more by protecting his or her creations from copying and imitation and hence, place him or her in a position wherein they can commercially gain from their creations. IPR is an accepted norm for all creators and hence, all stakeholders have a duty to abide by it and ensure compliance.

*Sourced from the following web links-*

<http://www.managementstudyguide.com/index.html>

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**THE INSTITUTE OF  
Company Secretaries of India**  
**IN PURSUIT OF PROFESSIONAL EXCELLENCE**  
Statutory body under an Act of Parliament

**Applicability of GST in December 2017 Examination**

**NOTIFICATION No. 7 of 2017**

**FOR STUDENTS APPEARING IN DECEMBER 2017 EXAMINATION**

**EXECUTIVE PROGRAMME**

With the implementation of Goods & Services Tax from July 1, 2017, the students of Executive Programme are hereby notified that Part B (Marks 30) of the syllabus for **Tax Laws and Practice Paper** (Module - 1 Paper - 4) has been replaced with "The Goods & Services Tax (GST)" for December, 2017 examination.

The syllabus for Part-B of **Tax Laws and Practice Paper** Module - 1 Paper - 4 (30 Marks) for Executive Programme for December, 2017 exam shall be as under:

- a) The Central GST Act, 2017
- b) The Integrated GST Act, 2017
- c) The Union Territory GST Act, 2017
- d) The GST(Compensation to States) Act, 2017

The rules relating to GST regime shall not be applicable for December 2017 exam.

*Note:*

1. Questions relating to Service Tax Laws and Value Added Tax will not be asked in December, 2017 exam.
2. *There is no change in the syllabus of Part A – Income Tax (70 Marks) of Tax Laws and Practice Paper (Module - 1 Paper – 4) of Executive Programme.*

*\*Supplement relating to Indirect Tax covering the Goods and Services Tax "GST" will be uploaded at ICSI website under academic corner shortly.*

**Dinesh Chandra Arora**  
**Secretary**



# THE INSTITUTE OF Company Secretaries of India

IN PURSUIT OF PROFESSIONAL EXCELLENCE

Statutory body under an Act of Parliament

## Applicability of GST in December 2017 Examination

### NOTIFICATION No. 8 of 2017

### FOR STUDENTS APPEARING IN DECEMBER 2017 EXAMINATION

### PROFESSIONAL PROGRAMME

With the implementation of Goods & Services Tax w.e.f July 1, 2017, the students of Professional Programme are hereby notified that the selected topics of **Part B** of the syllabus for “**Advance Tax Laws and Practice**” (Module 3 Paper 7) of Professional Programme has been replaced with **Goods and Services Tax (GST)** for December, 2017 examinations.

The syllabus of Part B (70 Marks) of Advance Tax Law and Practice Paper (Module - 3 Paper- 7) for Professional Programme for December, 2017 exam shall be as under:

### **PART B: CUSTOMS LAWS & GOODS AND SERVICE TAX (70 MARKS)**

#### **CUSTOMS LAWS**

##### **1. Introduction**

Special Features of Indirect Tax Levies – All Pervasive Nature, Contribution to Government Revenues; Constitutional Provisions Authorizing the Levy and Collection of Customs

##### **2. Customs Laws**

- Levy of Customs Duties, Types of Customs Duty Leviable, Tariff Classification & Exemptions, Valuation of Imported and Exported goods
- Provision of Assessment, Payment of Duties, Recovery and Refund of Customs Duties
- Duty Drawback
- Procedure for Clearance of Imported and Exported Goods
- Transportation and Warehousing
- Confiscation of Goods and Conveyances and Imposition of Penalties; Search, Seizure and Arrest, Offences and Prosecution Provisions
- Adjudication, Appeal and Revision; Settlement of Cases, Advance Ruling
- Other Relevant Areas and Case Studies under Custom Laws and Rules

3. **Promissory Estoppel in Fiscal Laws** – Principles and Applicability with reference to Indirect Taxes
4. **Tax Planning and Management** – Scope and Management in Customs, with Specific Reference to important Issues in the Respective Areas

### **GOODS AND SERVICES TAX**

- a.) The Central GST Act, 2017
- b.) The Integrated GST Act, 2017
- c.) The Union Territory GST Act, 2017
- d.) The GST(Compensation to States) Act, 2017

The rules relating to GST regime shall not be applicable for December, 2017 exam.

*Note:*

1. Questions relating to Central Excise Laws, Service Tax Laws and Value Added Tax will not be asked in December 2017 exam.
2. *There is no change in the syllabus of Part A – Direct Tax Management (30 Marks) of Advance Tax Laws and Practice Paper (Module - 3 Paper -7) of Professional Programme.*

*\*Supplement relating to Indirect Tax covering the Customs Law & Goods and Services Tax “GST” will be uploaded at ICSI website under academic corner shortly.*

**Dinesh Chandra Arora**  
**Secretary**

### **Educational Series on Goods and Services Tax**

With a view to equip our students and to enhance their knowledge, the Institute has started an Educational Series which is regularly uploaded on the website. Kindly click on the link below to access the information

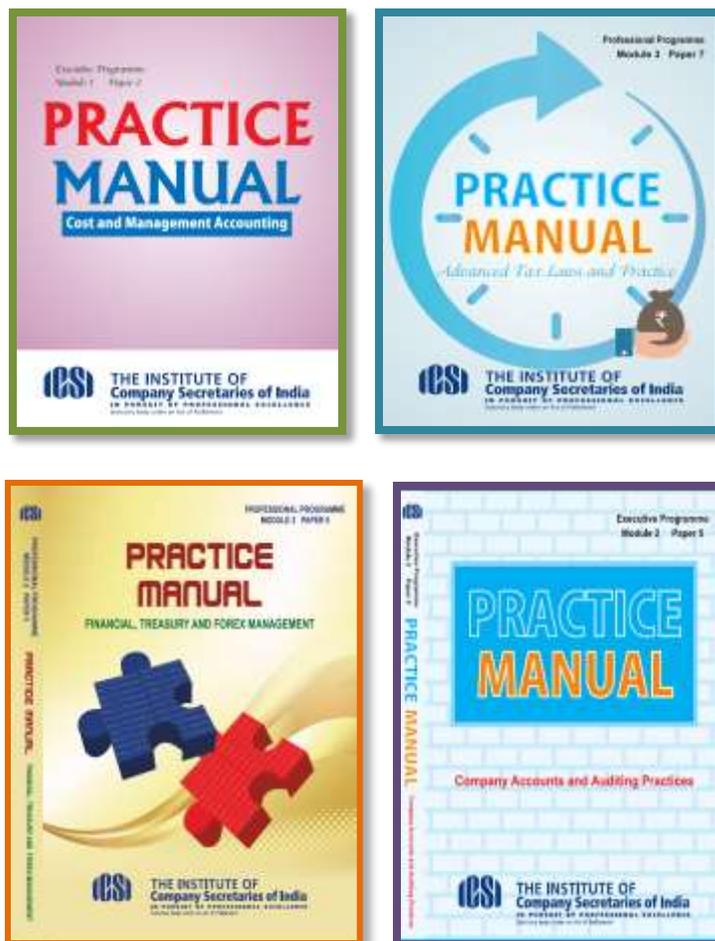
<https://www.icsi.edu/GSTEducationalSeries.aspx>

## PRACTICE MANUAL

To build competency in practical oriented subjects by providing the students with a pool of solved practical problems, **Practice Manual** for the following papers have been released by the Institute.

- Cost and Management Accounting (Executive Programme)
- Company Accounts and Auditing Practices (Executive Programme)
- Advanced Tax Laws and Practice (Professional Programme)
- Financial Treasury and Forex Management (Professional Programme)

Soft copies of the Practice Manuals are available on ICSI website under the head Academic corner at the link : <https://www.icsi.edu/AcademicCorner.aspx>. The students, who wish to procure printed copies, may purchase from sale counters at ICSI Regional offices/ Chapter offices or order it online through e-cart on ICSI website.



*For any feedback / queries, students may please write at [academics@icsi.edu](mailto:academics@icsi.edu).*

## Hindi Books relevant for CS Course Curriculum

### From Shree Mahavir Publications:

- Vyavsayik Arthshashtra, Part – I, by M D Aggarwal
- Vyavsayik Vatavaran Avem Udhamitta by Gupta & Chaturvedi
- Vyavasayik Prabandh, Neeti shastra Avem Sanchar, by Sharma & Chaturvedi,
- Vyavasayik Arthashashtra Part – II, by S C Sharma,
- Lekhankan Ke Mool tatv Avem Ankenshan, by P C Gupta & C L Chaturvedi
- Aarthik Avem Samanaye Vidhi, by Jain & Gupta
- Prabhandh Lekhanken by M D Aggarwal & N P Aggarwal
- Lagat Lekhanken by S N Maheshwari & S N Mittal
- Cost Accounting – Theory & Problems by Maheshwari SN & Mittal SN
- Cost Accounting & Financial Management, by S N Maheshwari & S N Mittal
- Audhyogik, Shram Avem Samanye Vidhi by Jain & Gupta
- Pratibhouthi Sanniyam Avem Anupalan, by Jain & Gupta
- Adhunik Bhartiya Company Adhinyam by M C Kuchhal
- Adhunik Bhartiya Company Law by M C Kuchhal

### From Taxmann Publications:

- Vyaparik Evam Samanya Vidhi by Shubham Aggarwal

### Bharat Law House:

- Systematic Approach to Taxation Containing Income Tax & Indirect Taxes by Dr. Girish Ahuja & Dr. Ravi Gupta

### Eastern Book Company:

- Administrative Law (Prashasanik Vidhi) by C K Tekwani
- Consumer Protection Law (Upbhokta Sanrakshan Vidhi) by S P Gupta
- Company Law (Company Vidhi) by Avtar Singh
- Constitution of India (Bharat KaSamvidhan) by EBC
- Art of Conveyancing and Pleading (Abhivachonon ke Prarooparn aur Abhihastantarn - lekhan ki kala) by Murli Manohar
- Systematic Approach to Income Tax, Service Tax & VAT (Hindi Edn.) by Dr. Girish Ahuja

## CORPORATE LAWS

### Land mark Judgement

**MADANLAL FAKIRCHAND DUDHEDIYA v. SHREE CHANGDEO SUGAR MILLS LTD [SC]**

**Civil Appeal No. 64 of 1959**

**P.B.Gajendragadkar, A.K.Sarkar, K.N.Wanchoo, JJ. [Decided on 20/03/1962]**

**Equivalent citations: 1962 AIR SC 1543; 1962 SCR Supl (3) 973; (1962) 32 Comp Cas 604 (SC).**

**Companies Act, 1956 - section 76 - payment of commission - restriction/prohibition to pay commission - agreement to pay commission was entered into before the commencement of 1956 Act - whether the agreement is hit by the restriction/prohibition- Held, Yes. Whether commission paid out of profits hit by the restriction/prohibition - Held, Yes.**

**Brief facts:** The principal question which arises in this appeal relates to the construction of section 76(1) and (2) of the Companies Act, 1956 (1 of 1956) (hereinafter called the Act) before the amendment of sub-section (2) in 1960. That question arises in this way.

The appellant was one of the promoters of the respondent Company, which was incorporated in 1939 as a Private Limited Company and later converted into a Public Ltd Company in 1944. At the time of the original incorporation of the Company a Promoter's Agreement was arrived at whereby the Company agreed to pay a sum equal to 12.5% of its net profits to the four promoters (i.e. 3.125% each). In 1941, this agreement was modified and the said commission payable to the promoters was reduced to 6-1/4%. This payment of commission was authorised by article 3 of the articles of Association [AoA].

After the Act came into force on the 1st of April, 1956, the respondent company informed the appellant that as from the date of the commencement of the, Act, the agreement between the parties as to the payment of the promoters' commission had become illegal and void and it would not, therefore, pay any more, commission and sought to pass a resolution for deleting article 3 from its AoA.

The appellants filed a suit to restrain the company from passing any resolution deleting Article 3 of the AoA or from taking any action on the basis that the said agreement had become illegal and void. The trial Judge dismissed the suit and the High court also confirmed the same. Hence the present appeal before the Supreme Court.

**Decision:** Appeal dismissed by 2:1 majority.

**Reason:** In construing section 76 (1) and (2), it would be necessary to bear in mind the relevant rules of construction. The first rule of construction which is elementary, is that the words used in the section must be given their plain grammatical meaning. Since we are dealing with two sub-sections of section 76, it is necessary that the said two sub-sections must be construed as a whole "each portion throwing light, if need be, on the rest." The two sub-sections must be read as parts of an integral whole and as being inter-dependent; an attempt should be made in construing them to reconcile them if it is reasonably possible to do so, and to avoid repugnancy. If repugnancy cannot

possibly be avoided, then a question may arise as to which of the two should prevail. But that question can arise only if repugnancy cannot be avoided.

The important part in section 76(1) with which we are directly concerned is the one that provides that the commission paid or agreed to be paid does not exceed the limit therein prescribed. One of the conditions which has to be satisfied in the matter of payment of commission to a person subscribing for any shares is that the said commission shall not exceed 5% of the price at which the shares are issued or the amount or rate authorised by the articles, whichever is less. It is significant that this provision seeks to place an absolute ceiling on the payment of commission and in doing so, it refers to the commission generally as such and does not refer to the commission paid either out of capital or out of profits, so that section 76(1) read by itself unambiguously and clearly prescribes a ceiling on the payment of commission whatever may be the source from which the said commission may be paid. We have already seen that section 76(1) cannot be treated merely as an enabling section. This position has been conceded by the appellant before us, and so there can be no doubt that the ceiling placed on the payment of commission is intended to act as a prohibition against the payment of any commission beyond the said ceiling. Since the payment of commission, which is referred to in this clause is commission payable either for the shares or for the debentures, it may be relevant to consider whether the commission here referred to can be commission only out of capital. Ordinarily, commission paid for debentures would be commission out of debenture money or profit though, of course it is conceivable that the commission on debenture may also be paid out of capital. But if commission on debentures can be paid out of profits, then it would not be unreasonable to assume that the said provision refers to commission payable not only out of capital but out of profits as well. The inclusion of debentures within the scope of section 76 suggests that the commission mentioned in the scope of section 76(1)(c)(i) would not, on a reasonable construction, be confined to a commission payable out of capital alone.

Clause (iii) of section 76 (1) (b) seems to suggest the same conclusion. Under this clause, the condition imposed is that the amount or rate per cent of the commission paid or agreed to be paid is in the case of shares or debentures not offered to the public for subscription, disclosed in the statement in lieu of prospectus, or in a statement in the prescribed form signed in like manner as a statement in lieu of prospectus and filed before the payment of the commission with the Registrar.

The prohibition imposed by section 76(1) is in general terms and it includes payments from any source or fund. The Legislature knew that payment of commission may be made by adopting several devices and what sub-section (2) intends to achieve is to prohibit the adoption of such devices by making it clear that whatever be the nature of the device adopted, if the object of the device is to pay commission, then it must conform to the limit prescribed by section 76(1). It is well-known that sometimes shares or debentures are allotted or capital money is applied in payment of commission. Similarly, under the garb of what may ostensibly be lawful payments, for instance, in respect of purchase money of any property acquired by the company or the contract price of any work to be executed for the company, commission may be paid; the purchase price of any property or the contract price of any work may be fixed so as to include something more than its real value the difference being intended to be paid as commission. It was in view of these devices which the Legislature knew were being adopted for the payment of commission that section 76(2) has been inserted in the form which it has taken.

In other words, in order to clarify the position in regard to the devices which may be adopted to defeat the limit imposed by section 76 (1), the Legislature has provided by section 76 (2) that these devices are also subject to section 76(1) and payments can be made under those garbs or devices,

provided they do not exceed the limit prescribed by section 76(1). In our opinion, therefore, far from there being any conflict or repugnancy between section 76(1) and section 76(2) they constitute one integrated provision, one of the objects of which is to impose a limit on the payment of commission either in respect of shares or in respect of debentures. The anxiety to save the profits of the company is as much in evidence in section 76(1) as it is in other sections to which we have already referred.

Therefore, in our opinion, the learned Judges of the High Court were right when they held that a claim for commission out of the profits of the company which the appellant seeks to make in the present suit is hit by section 76(1) and cannot be entertained.

That leaves one minor point-still to be considered. It was urged in the Courts below that the provisions of section 76 cannot be invoked against the appellant because the agreement on which the appellant rests his claim was made prior to the 1st April, 1956 when the Act came into force. The contention appears to have been that in invoking the provisions of section 76, respondent No. 1 was seeking to make the said provision retrospective which it is not. In our opinion, there is no substance in this argument. Section 9 of the Act is a clear answer to this contention. Under section 9(a) any agreement executed by the company cannot prevail if it is inconsistent with the provisions of the Act and under section 9(b) the articles shall likewise not prevail if they are inconsistent with the provisions of the Act.

The result is, the appeal fails and is dismissed with costs.

***LAUREL ENERGETICS PVT LTD v. SEBI [SC]***

**Civil Appeal No.5675 of 2017 with Civil Appeal No.5694 of 2017**

**R.F. Nariman & S.K. Kaul, JJ. [Decided on 13/07/2017]**

**SEBI Act, 1992 read with Regulation 10 of the SEBI Takeover Regulations, 2011 - shares of target company - interse transfer between promoters in July 2014 at Rs.6.20 per share - acquirer promoters of the target company are the promoters of parent company also - public announcement for open offer made in 2015 at Rs.3.20 per share - SEBI rejected the offer price and directed to increase it to Rs.6.20 - whether corporate veil could be lifted to avail exemption under section 10 of the Regulations - Held, No.**

**Brief facts:** Indiabulls Real Estate Ltd (“IBREL”), a listed company, had two lines of business viz. real estate and power generation. The target Company “Rattan India Infrastructure Ltd [“Rattan Company]” is the WoS of IBREL. The Appellant (“Laurel”) is the WoS of Nettle Construction Pvt. Ltd, which was wholly owned by one Rajiv Rattan. Appellant company and Rajiv Rattan have been listed as promoters of IBREL in the year 2009-10.

In 2011, IBREL demerged its power business to Rattan Company i.e. target company. The target company was listed in BSE and NSE in July 2012. The appellant acquired 18% of the equity share holding of the target company at a price of Rs.6.30 per share sometimes in July, 2014. It made certain other purchases with which we are not concerned, because the price paid for those acquisitions was less than Rs.6.30 per share.

On 20th October, 2015 Laurel and Arbutus Consultancy LLP along with various other entities, who were persons acting in concert, made a public announcement under Regulation 15(1) of the SEBI Substantial Acquisition of Shares and Takeover Regulations, 2011 when an open offer was made for acquisition of 35,93,90,094 equity shares of the Target Company from the equity shareholders of the Target Company at the price of Rs.3.20 per share.

SEBI observed, by an order, that the exemption provisions contained in Regulation 10 would not apply to the 2014 acquisition, as a result of which the price of Rs.3.20 per share was not accepted and the higher price of Rs.6.30 was stated to be an amount that would have to be paid to the equity shareholders of the Target Company.

From the aforesaid order, the Appellate Tribunal dismissed an appeal on 5th April, 2017, holding that Regulation 10 did not exempt the acquisitions of 2014, as a result of which the price payable per share necessarily became Rs.6.30 instead of Rs.3.20 per share. The correctness of the aforesaid order is now before the Supreme Court.

**Issue:** Whether the appellant could be considered as the promoter of the target company also being the promoter of the parent company so as to consider it as a promoter for more than 3 years in the target company also by lifting the corporate veil of the parent company and the target company?

**Decision:** Appeal dismissed.

**Reason:** When we come to Regulation 10 itself, and we see some of the other clauses contained in the regulation, with which we are not directly concerned, the corporate veil is lifted in certain specified circumstances.

A reading of sub regulation (iii) would show that holding companies and their subsidiaries are treated as one group subject to control over such companies being exclusively held by the same persons. This shows that it has been statutorily recognized in sub regulation (iii) that in a given situation viz. holding subsidiary relationship, the corporate veil would be lifted.

When we come to sub regulations (iv) and (v), it is clear that these two sub regulations follow the pattern contained in sub regulation (ii) in as much as when it comes to persons acting in concert, the period should be not less than three years prior to the proposed acquisition, and disclosed as such pursuant to filings under the listing agreement. Also, when it comes to shareholders of a target company who have been persons acting in concert for a period of not less than three years prior to the proposed acquisition and are disclosed as such pursuant to filings under the listing agreement, the corporate veil is not lifted. The difference between sub regulations (ii), (iv) and (v) on the one hand, and sub regulation (iii) on the other, again shows us that it is impermissible for the court to lift the corporate veil, either partially or otherwise, in a manner that would distort the plain language of the regulation. Where the corporate veil is to be lifted, the regulation itself specifically so states.

In the factual scenario before us, it is not possible to construe the regulation in the light of its object, when the words used are clear. This statement of the law is of course with the well known caveat that the object of a provision can certainly be used as an extrinsic aid to the interpretation of statutes and subordinate legislation where there is ambiguity in the words used.

As has already been stated by us, we find the literal language of the regulation clear and beyond any doubt. The language of sub regulation (ii) becomes even clearer when it is contrasted with the language of sub regulation (iii), as has been held by us above.

Having gone through the appellate tribunal's judgment, we find that, for the reasons stated by us, we cannot fault its conclusion and accordingly the appeals stand dismissed.

## COMPETITION LAW

### *SHRI RATHI STEEL (DAKSHIN) LTD. v. GAIL (INDIA) LTD. [CCI]*

Case No. 2 of 2017

D.K.Sikri, S. L. Bunker, Sudhir Mital, Augustine Peter, U. C. Nahta, G. P. Mittal. [Decided on 14/07/2017]

**Competition Act, 2002 - Section 4 - abuse of dominance - premier gas supplier having 60% market share - imposition of take or pay liability -whether triggers abuse of dominance provision - Held, Yes.**

**Brief facts:** The Informant has alleged abuse of dominant position by the Opposite Party on account of incorporation of unfair terms and conditions in the GSA and for imposition of take or pay liability (hereinafter referred to as "ToP liability") by it despite intimation to it by the Informant that due to regular increase in the prices of Re-gasified Liquefied Natural Gas (hereinafter referred to as 'RLNG'), the Informant has been forced to reduce its daily contracted quantity.

**Decision:** Investigation ordered.

**Reason:** As per the GSA, the Informant is required to take 90% of the contracted quantity every year failing which it will be obliged to pay for the quantities not taken. Such liability is termed as ToP liability. With experience from the earlier cases [Cases No. 16 to 20 of 2016], the Commission notes that the GSAs of the Opposite Party largely envisage such liability upon all customers located across different regions. All these GSAs examined by the Commission are long term contracts with a term of 20 years. This would mean that: (a) potential buyers have to estimate their demand for gas for the next two decades to procure gas from the Opposite Party; (b) a contracted buyer has limited flexibility of 10% and it has to pay Take or Pay charges if consumption of gas by it is less than 90% of the contracted quantity although the buyer could request for the unlifted quantity later as Make Good Gas; and (c) a buyer who is locked into a contract with the Opposite Party cannot terminate the contract if the price of gas becomes economically unviable for it or it wants to shift to other cheaper alternatives as breach of obligation under the GSA would trigger ToP liability.

It has already been noted by the Commission in its earlier order dated 3rd October, 2016 passed in Cases No. 16 to 20 of 2016 that take or pay liability has been imposed by the Opposite Party only from the year 2015 and there was no such imposition earlier. In the case of the Informant, the Opposite Party, vide letter dated 27th February, 2015, has demanded Rs. 6.39/- crores as ToP charges for the calendar year 2014 as against ToP liability of Rs.16.7 crores. In 2015, the Opposite Party issued another letter dated 31st August, 2015 to the Informant demanding Rs.10.3 crores as ToP charges for the period January 2015 to July 2015. This time, full charges were demanded from the Informant and strangely, the demand seems to have been raised for a part of the year and even before issuing the annual statement of settlement.

The conduct of Opposite Party in implementing such ToP liability from the year 2015 appears to be a modus to ensure de facto exclusivity of the contractual arrangement. This, besides prohibiting the buyers from shifting to alternatives or terminating the GSA in the event of closure of their business, also appears to create entry barriers for alternative suppliers to enter the market or build up a viable customer base. It is observed that while imposition of ToP liability as per contractual terms cannot per se be regarded as abuse of dominant position, the same being imposed in an exploitative manner without justification or to ensure de facto exclusivity thereby hurdling potential entries or expansion of competitors warrants investigation under the provisions of the Act prohibiting abuse of dominant

position. The Commission is, hence, convinced that the facts presented in the instant information prima facie suggest contravention of [Section 4\(2\) \(a\)](#) and [Section 4\(2\) \(c\)](#) of the Act.

The Commission is already seized with the issue of unfair imposition of ToP liability by the Opposite Party in Cases No. 16 to 20 of 2016. In those cases, the Opposite Party's stand was that take or pay liability, as imposed on the customers, was only to neutralize the losses borne by the Opposite Party due to non off-take or under-drawal by the customers as per the respective GSAs, and was not to make any profits on account of take or pay deficiency. The same also formed basis of reduction in the take or pay claim by the Opposite Party. However, in the instant matter, full ToP liability has been imposed on the Informant for the calendar year 2015. In the earlier cases, the Opposite Party also contended that it faces ToP obligation under its contracts with certain upstream suppliers. In this regard, the Commission finds it relevant to inquire into: the different sources of gas procurement by the Opposite Party and the nature of arrangements with each supplier including price and ToP liability under each such arrangement; whether the gas supplied to the customers of the Opposite Party is supplied from a commingled stream, in which case, what is the basis for price determination/revision from time to time; whether ToP liability was imposed on the Opposite Party by its upstream suppliers for the contract year 2015; whether the Opposite Party has suffered any loss on account of non off-take or under-drawl of gas by its contracted customers during the contract year 2015; what were the total ToP liabilities levied by the Opposite Party on all its customers located across India for the contract year 2015; whether the Opposite Party had adopted any discriminatory practice in imposition of ToP liability upon its customers located across India; whether the Opposite Party imposed full ToP liability only in cases where the concerned buyer contested the legality of the ToP claim or resorted to litigation/ arbitration proceedings; and the policy, if any, of the Opposite Party regarding imposition of different liability upon different class of customers. It would also be relevant to appreciate the rationale behind the Opposite Party committing ToP liability to its upstream suppliers for a long period i.e. whether the Opposite Party took into consideration the potential inclusions and exclusions in its customer base, fluctuations in prices, different modes of risk management etc.

In view of the above, the Commission deems it fit to order an investigation in the present case.

## TAX LAWS

### *HONDA SIEL CARS INDIA LTD. v. COMMISSIONER OF INCOME TAX [SC]*

**Civil Appeal No. 4918 of 2017 Arising out of SLP(C) No. 2140 of 2017)**

**A Bhushan & A Sikri, JJ. [Decided on 09/06/2017]**

**Income tax Act,1961 - technical fee - payment of lump sum royalty - new joint venture to manufacture products in India - whether capital expenditure - Held, Yes.**

**Brief facts:** The assessee is a joint venture between Honda Motors Company Limited, Japan ("HMCL") and SEIL Ltd. After getting necessary approval from the Government of India, a joint venture company in the name of the assessee was incorporated. After incorporation of the assessee as a joint venture, several agreements were executed between HMCL and assessee, including a Technical Collaboration Agreement (for short, 'TCA'), under which the assessee was to pay a lump sum royalty terms as technical fee over a period of 5 years and a running royalty on the basis of actual production each year.

The dispute which has arisen is as to whether the said technical fee of 30.5 million US Dollar payable in five equal instalments on yearly basis is to be treated as revenue expenditure or capital

expenditure. The assessee claimed it as revenue expenditure but the Revenue rejected the claim and considered it as capital expenditure. On appeal ITAT favoured the assessee and on appeal by Revenue, the High Court held the expenditure to be of capital nature. Hence the present appeal before the Supreme Court.

**Decision:** Appeal dismissed.

**Reason:** We have considered the respective submissions of counsel for the parties on either side. First thing which is discernible in the impugned judgment of the High Court is that the High Court has proceeded entirely on the basis that technical know-how was used for setting up of a plant for manufacture of automobiles. Judgment of the ITAT, on the other hand, reveals that it had arrived at a contrary conclusion.

Distinction between capital and revenue expenditure with reference to acquisition of technical information and know-how has been spelled out by this Court as well as High Courts in series of cases. Primary test which is adopted to differentiate between capital and revenue expenditure remains the same, namely, the enduring nature test. It means where the expenditure is incurred which gives enduring benefit, it will be treated as capital expenditure. In contradistinction to the cases where expenditure of concurrent and reoccurring nature is incurred and the later would belong to revenue field. Technical information and know-how are intangible. They have different and distinct character from tangible assets. When the expenditure is incurred to acquire a tangible asset, determination as to whether the said acquisition of tangible asset is of capital nature or the expenditure is of revenue nature, may not pose a problem. However, in case of technical information and know-how, having regard to their unique characteristic, the questions that need to be posed for determining the nature of such an expenditure are also of different nature. In case where there is a transfer of ownership in the intellectual property rights or in the licences, it would clearly be a capital expenditure.

When we apply the aforesaid parameters to the facts of the present case, the conclusion drawn by the High Court that expenditure incurred was of capital nature, appears to be unblemished. Admittedly, there was no existing business and, thus, question of improvising the existing technical know-how by borrowing the technical know-how of the HMCL, Japan did not arise. The assessee was not in existence at all and it was the result of joint venture of HMCL, Japan and M/s. HSCIL, India. The very purpose of Agreement between the two companies was to set up a joint venture company with aim and objective to establish a unit for manufacture of automobiles and part thereof. As a result of this agreement, assessee company was incorporated which entered into TCA in question for technical collaboration. This technical collaboration included not only transfer of technical information, but, complete assistance, actual, factual and on the spot, for establishment of plant, machinery etc. so as to bring in existence manufacturing unit for the products. Thus, a new business was set up with the technical know-how provided by HMCL, Japan and lump sum royalty, though in five instalments, was paid therefor.

No doubt, this technical know-how is for the limited period i.e. for the tenure of the agreement. However, it is important to note that in case of termination of the Agreement, joint venture itself would come to an end and there may not be any further continuation of manufacture of product with technical know-how of foreign collaborator. The High Court has, thus, rightly observed that virtually life of manufacture of product in the plant and machinery, establishes with assistance of foreign company, is co-extensive with the agreement. The Agreement is framed in a manner so as to given a colour of licence for a limited period having no enduring nature but when a close scrutiny into the said Agreement is undertaken, it shows otherwise. It is significant to note in this behalf that the Agreement provides that in the event of expiration or otherwise termination, whatsoever, licensee,

i.e., joint venture company/ Assessee shall discontinue manufacture, sale and other disposition of products, parts and residuary products. All these things then shall be at the option of licensor. In other words, licensee in such contingency would hand over unsold product and parts to licensor for sale by him. In case licensor does not exercise such an option and the product is allowed to be sold by licensee, it would continue to pay royalty as per rates agreed under the agreement. Clauses 19 and 21, in our view, make the Agreement in question, i.e., establishment of plant, machinery and manufacture of product with the help of technical know-how, co-extensive, in continuance of Agreement. The Agreement also has a clause of renewal which, in our view, in totality of terms and conditions, will make the unit continue so long as manufacture of product in plant and machinery, established with aid and assistance of foreign company, will continue. Since, it is found that the Agreement in question was crucial for setting up of the plant project in question for manufacturing of the goods, the expenditure in the form of royalty paid would be in the nature of capital expenditure and not revenue expenditure.

As a consequence, we find no merit in these appeals which are dismissed with cost.

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Details of Fee paid

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The screenshot shows a user profile page with a navigation bar at the top containing 'HOME', 'HELP +', 'MODULE -', 'PROFILE +', and 'LOGOUT'. On the left, there is a 'Welcome' message and a list of user details: Name, Programme, Qualification, Registration No, Valid Upto, Email Address, Mobile Number, Phone Number, and Date Of Birth. A dropdown menu is open under the 'MODULE' tab, listing several options: STUDENT SERVICES, ENROLLMENT, COMPLAINT MANAGEMENT, SUBJECT EXEMPTION, STUDENT REGISTRATION, STUDY DISPATCH, and SWITCH OVER. The 'EXEMPTED SUBJECTS' option is highlighted with a red box. To the right of the dropdown, there are three links: 'APPLY FOR QUALIFICATION BASED EXEMPTION REQUEST', 'QUALIFICATION BASED EXEMPTION REQUESTS', and 'QUALIFICATION BASED EXEMPTION CANCELLATION REQUESTS'.

**Step 2:** Select the Check Box of the Subject the student want to cancel for the current syllabus and then click on Cancel Exemption

The screenshot shows a table of exempted subjects. The table has columns for various details including subject name, registration number, and status. A red box highlights a checkbox in the first column of the third row. Below the table, a button labeled 'Cancel Your Exemption' is highlighted with a red box.

Subject Name	Registration No	Year	Level	Subject Code	Subject Name	Switchover	Switchover Date	Status	
<input type="checkbox"/>	Professional	2012	3	335	FINANCIAL TREASURY AND FOREX MANAGEMENT SECRETARIAL AUDIT	ICAcad	44	24/03/2017	Approved
<input type="checkbox"/>	Professional	2012	1	332	COMPLIANCE MANAGEMENT AND DUE DILIGENCE	SWITCHOVER	777	23/08/2016	Approved
<input checked="" type="checkbox"/>	Professional	2012	2	335	FINANCIAL TREASURY AND FOREX MANAGEMENT GOVERNANCE	SWITCHOVER	777	23/08/2016	Approved
<input type="checkbox"/>	Professional	2007	4	238	BUSINESS ETHICS AND SUSTAINABILITY	SWITCHOVER	777	23/08/2016	Approved
<input type="checkbox"/>	Professional	2007	2	233	FINANCIAL TREASURY & FOREX MANAGEMENT	SWITCHOVER	777	23/08/2016	Approved
<input type="checkbox"/>	Professional	2007	4	347	DUE DILIGENCE & CORPORATE	SWITCHOVER	777	23/08/2016	Approved

### Step 3:

THE INSTITUTE OF  
Company Secretaries of India  
IN PURSUIT OF PROFESSIONAL EXCELLENCE  
Statutory body under an Act of Parliament

Welcome: 31 Home Logout

HOME MODULE + PROFILE + LOGOUT

### Change Communication Details

Current Mobile Number 917777777777

Update New Mobile Number 81

Current Email Address abc@gmail.com

Update New Email Address

Save

Enter your new mobile number

Enter your new email address

After Updating Communication detail, click on "Save" button

### Process to change correspondence/permanent address

#### Step 1: After Log in

THE INSTITUTE OF  
Company Secretaries of India  
IN PURSUIT OF PROFESSIONAL EXCELLENCE  
Statutory body under an Act of Parliament

HOME MODULE + PROFILE - LOGOUT

Welcome To SMA

- CHANGE PASSWORD
- BASIC INFORMATION
- DOCUMENT DETAILS
- EDUCATION DETAILS
- CHANGE ADDRESS
- CHANGE COMMUNICATION DETAILS
- CHANGE PHOTO/SIGNATURE

1st Click

2nd Click

### Step 2: To change Correspondence address

The screenshot shows the 'Change Address' page with a navigation bar (HOME, MODULE +, PROFILE +, LOGOUT). Under 'Search Criteria', there is a search box with 'Address Type' set to '--All--' and 'Search' and 'Clear' buttons. The 'Search Result' section shows 'Total Records: 2' and 'Page Size: 20'. A table lists two address types: 'Correspondence Address' and 'Permanent Address', both with the same full address and PIN code (600041). A green box highlights the 'Correspondence Address' row, and a green arrow labeled '1st Click' points to the checkbox in the 'SELECT' column. Below the table is an 'Update' button, with a green arrow labeled '2nd Click' pointing to it.

SELECT	ADDRESS TYPE	FULL ADDRESS	PIN CODE
<input checked="" type="checkbox"/>	Correspondence Address	D-49, Anand Apartments, D 49, Anand apartments, 50 LB road, Thiruvanniyur	600041
<input type="checkbox"/>	Permanent Address	D-49, Anand Apartments, D 49, Anand apartments, 50 LB road, Thiruvanniyur	600041

### Step 3:

The screenshot shows the 'Change Address' form with the following fields: Country (dropdown), State/Province (dropdown), District (dropdown), City (dropdown), Address Line 1 (text), Address Line 2 (text), Address Line 3 (text), and Postal Code (text). At the bottom are 'Save' and 'Close' buttons. A green text annotation on the right says: 'After Updating new address, click on "Save" button.'

Note: Same process will be for changing permanent address.

## Change/Reset Password

**Step 1: Log in with valid credentials on [smash.icsi.in](http://smash.icsi.in)**

Step 2: Click on Profile > Change Password



The screenshot shows the 'Change Password' form. It has three input fields: 'Old Password\*', 'New Password\*', and 'Confirm Password\*'. The 'New Password' and 'Confirm Password' fields have a note '(Minimum 8 Characters)'. Below the fields are 'Submit' and 'Reset' buttons. At the bottom, there are four red asterisked requirements:
 

- \* Password need at least one Uppercase.
- \* Password need at least one Lowercase.
- \* Password need at least one Special Characters @ # \* ~ ! % ^ \$ & \* ( ) + - \_ |.
- \* Password need at least one Number.

## Updation of E-Mail Address/ Mobile Number

Students are advised to update their E-Mail Id and Mobile Numbers timely so that important communications are not missed as the same are sent through bulk mail/SMS nowadays. Students may update their E-mail Id/ Mobile Number instantly after logging into their account at [www.icsi.edu](http://www.icsi.edu) at request option.

**Student Identity Card** Identity Card can be downloaded after logging into the Student Portal at [www.icsi.edu](http://www.icsi.edu). After downloading the Identity card, students are compulsorily required to get it attested by any of the following authorities with his/her seal carrying name, professional membership No., designation and complete official address:

1. Member of the Institute, with ACS/FCS No.
2. Gazetted Officer of the Central or State Government.
3. Manager of a Nationalised Bank.
4. Principal of a recognized School/College.
5. Officer of ICSI

Unattested Identity Cards are not valid and the students are advised to carry duly attested Identity Card for various services during their visits to the offices of the Institute, Examination Centres, etc.

### Registration to Professional Programme

Students who have passed/completed **both** modules of Executive examination are advised to seek registration to Professional Programme through online mode. The prescribed fee is Rs.12,000/-.Eligibility of students registered to professional programme for appearing in the Examinations shall be as under: -

<i>Students Registered During</i>	<i>Will be eligible for appearing in</i>
1st December, 2016 to 28th February, 2017	All Modules in December, 2017 Session
1st March, 2017 to 31st May, 2017	Any One Module in December, 2017 Session
1st June, 2017 to 31st August, 2017	All Modules in June, 2018 Session
1 <sup>st</sup> September 2017 to 30 <sup>th</sup> November 2017	Any One Module in June 2018 Session

While registering for Professional Programme, students are required to submit their option for the Elective Subject under Module 3 as per details given below:-

Electives subject 1 out of below 5 subjects
1. Banking Law and Practice
2. Capital, Commodity and Money Market
3. Insurance Law and Practice
4. Intellectual Property Rights - Law and Practice
5. International Business-Laws and Practices

Notwithstanding the original option of Elective Subject, students may change their option of Elective Subject at the time of seeking enrolment to the Examinations. There will be no fee for changing their option for elective subject, but the study material if needed will have to be purchased by them against requisite payment. Soft copies of the study materials are available on the website of the Institute.



## ATTENTION STUDENTS!!

*WHO HAVE PASSED/COMPLETED EXECUTIVE PROGRAMME IN  
JUNE 2017 SESSION OF EXAMINATION*

**REGISTER ONLINE FOR PROFESSIONAL  
PROGRAMME ON OR BEFORE 31<sup>st</sup> AUGUST, 2017  
TO BECOME ELIGIBLE FOR APPEARING IN ALL  
MODULES OF PROFESSIONAL PROGRAMME IN  
JUNE 2018 SESSION OF EXAMINATION.**

### Clarification Regarding Paper wise Exemption

- (a) Paperwise exemption is granted only on the basis of specific request received online through website [www.icsi.edu](http://www.icsi.edu) from a registered student and complying all the requirements. There is one time payment of Rs. 1000/- (per subject).
- (b) Last date of for submission of requests for exemption, complete in all respects, is 9th April for June Session of examinations and 10th October for December session of Examinations. Requests, if any, received after the said cut-off dates will be considered for the purpose of subsequent sessions of examinations only. For example, if a student requests for exemption(s) after 10th October, 2017, even if he/she is eligible for such exemption(s), the same will NOT be considered for the purpose of December, 2017 Session of Examinations.
- (c) The paperwise exemption once granted holds good during the validity period of registration or passing/completing the examination, whichever is earlier.
- (d) Paper-wise exemptions based on scoring 60% marks in the examinations are being granted to the students automatically and in case the students are not interested in availing the exemption they may seek cancellation of the same by sending a formal request through the Online facility available. For the purpose, please submit the Online Request by logging into your account at <https://smash.icsi.in> 15 days before commencement of examination. The User Manual for submitting the request for cancellation of exemption is furnished below for ready reference :-

**USER MANUAL FOR CANCELLATION OF EXEMPTION**

**Step - 1**

After Login with your registration no.

Click on Module-----> Subject Exemption-----> Exempted Subjects

**Step - 2**

Select the Check Box of the Subject the student want to cancel for the current syllabus and then click on Cancel Exemption :



If any student appears in the examinations disregarding the exemption granted on the basis of 60% marks and shown in the Admit Card, the appearance will be treated as valid and the exemption will be cancelled.

- (e) It may be noted that candidates who apply for grant of paper wise exemption or seek cancellation of paper wise exemption already granted, must see and ensure that the exemption has been granted/cancelled accordingly. Candidates who would presume automatic grant or cancellation of paper wise exemption without obtaining written confirmation on time and absent themselves in any paper(s) of examination and/or appear in the exempted paper(s) would do so at their own risk and responsibility and the matter will be dealt with as per the above guidelines.
- (f) Exemption once cancelled on request in writing shall not be granted again under any circumstances.
- (g) Candidates who have passed either module of the Executive/Professional examination under the old syllabus shall be granted the paper wise exemption in the corresponding subject(s) on switchover to the new/latest syllabus.
- (h) No exemption fee is payable for availing paper wise exemption on the basis of switchover or on the basis of securing 60% or more marks in previous sessions of examinations.

### **Important**

**Paper-wise Exemptions are available only on the basis of passing (i) ICAI (The Institute of Cost Accountants of India) Final Examinations (ii) LL.B. Examinations (with 50% marks) or (iii) Members of ICSA-UK in selected subjects of Executive Programme & Professional Programme and no other exemptions are admissible on the basis of any other higher qualifications.**

### **Attention Students !!!**

There is no provision for submitting the exemption at the time of submitting the examination form.

If you have already been granted the exemption, it is reflected in your online account under "Programme Info", Examination Enrollment Status and Admit Card issued for examination through online mode.

It may be noted that in some cases, the exemptions granted in accordance with the various provisions contained under the regulations are inter-related with other exemptions granted and cancellation (or appearance) in any one of the papers may result in cancellation of exemptions in all the inter-related papers. For example, if a candidate has been granted paper-wise exemptions in three papers on the basis of scoring 60, 62, 58 & 10 Marks respectively in the four papers contained under Module-I of Executive Programme in previous session and in case he/she appears or cancels the exemption in any one out of the three exempted papers, all the three exemptions shall be cancelled since the exemption criteria in this case is applicable only if all the three papers are taken together. Candidates are, therefore, advised to be extremely careful while seeking cancellation or while appearing in the exempted papers, as the final result will be computed considering the actual marks scored on reappearance and/ or the deemed absence in the papers as the case may be. In other words, candidates appearing in the exempted papers despite an endorsement to the effect in the Admit Card shall be doing so at their own risk and responsibility and the Institute may not be held responsible for any eventuality which may arise at a later date. In case of any doubt regarding the applicability of rules regarding the exemptions, it would be better if the candidates seek prior clarifications from the Institute by writing at [exemption@icsi.edu](mailto:exemption@icsi.edu) before appearing in the examination of exempted subjects or seeking cancellation of exemptions granted.

## Schedule of Fees

A.) The details of fee applicable for availing various services are as under:-

<b>PARTICULARS</b>	<b>FEE (Rs.)</b>
<b>A. FOUNDATION PROGRAMME</b>	
(i) Admission Fee	1500
(ii) Education Fee	3000
Total	4500
<b>B. *EXECUTIVE PROGRAMME</b>	
(i) Foundation Examination Exemption Fee	500 (Commerce and non-commerce graduates) 4000 (ICAI-CPT/ICAI (Cost) Foundation Pass Students)
(ii) Registration Fee	2000
(iii) Education Fee for Executive Programme	6500
(iv) Education fee for Foundation Programme payable by non-commerce graduates who are seeking exemption from passing the Foundation Programme examination under clause (iii) of Regulation 38	1000
Total	8500 (CS Foundation Pass Students) 9000 (Commerce Graduates) 12500 ICAI-CPT/ICAI(Cost) Foundation Pass Students) 10000 (Other Graduates)
<b>C. *PROFESSIONAL PROGRAMME</b>	
Education Fee	12000
<b>D. OTHER FEES</b>	
Registration De-novo Fee <ul style="list-style-type: none"> <li>Students may apply for Registration de-novo within two years of the expiry of former registration</li> </ul>	2000
<ul style="list-style-type: none"> <li>If students fail to apply for Registration de-novo within two years of expiry of Registration, they may still seek Registration de-novo within a maximum period of five years from the expiry of former registration.</li> </ul>	3000

Extension of Registration Fee	1000
Paper-wise Exemption Fee Per Paper	1000
Issue of Duplicate Pass Certificate Fee	200
Verification of Marks Fee (Per Paper)	250
Certified Copy of Answer Book (Per Paper)	500
Issue of Transcripts (excluding Service Tax)	250
Duplicate Result-cum-Marks Statement	100
Prospectus	200
<b>E. EXAMINATION FEES</b>	
Foundation Programme	1200
Executive Programme(Per Module)	1200
Professional Programme (Per Module)	1200
Surcharge for appearing in Examinations from Overseas Centre (Dubai) (over and above normal Examination Fee)	US\$ 100 (or equivalent amount in Indian Rupees)
Late Fee for Submission of Examination Application	250
Change of Examination Centre/ Medium/ Module	250

Concession in fee for the widows and wards of martyrs of the military and para-military forces

Registration to Foundation Programme, Executive Programme & Professional Programme Stages	50% of the fee applicable to general category students
Examination Fee	50% of the fee applicable to general category students

### **Discontinuation of Public Private Partnership Scheme for Class Room Teaching**

The Public Private Partnership Scheme for conducting Class Room Teaching has been discontinued and presently no Centres are authorized to conduct the classes under the Scheme. Students registering at these centres will be doing so at their own risk and responsibility. Students are advised to approach the nearest Regional and Chapter Offices of the Institute for availing the Class Room Teaching facility.

### **Discontinuation of Requirement of Coaching Completion Certificate**

The requirement of coaching completion certificate has been discontinued. This would make students eligible for enrolment to Executive / Professional Programme examinations after expiry of six months or nine months as the case may be, from the date of registration to the respective stage.

Henceforth, students of Executive Programme and Professional Programme are not required to:

- a) submit response sheets to test papers on various subjects to the Institute under Postal Tuition Scheme, or
- b) obtain coaching completion certificate from the Institute or from Class Room Teaching Centres of the Institute, or
- c) submit coaching completion certificate for enrollment to examinations of Executive and Professional Programmes.

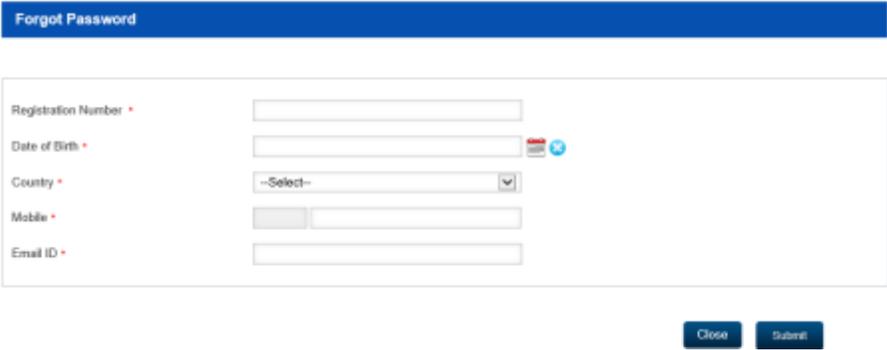
### **Re-Registration to Professional Programme**

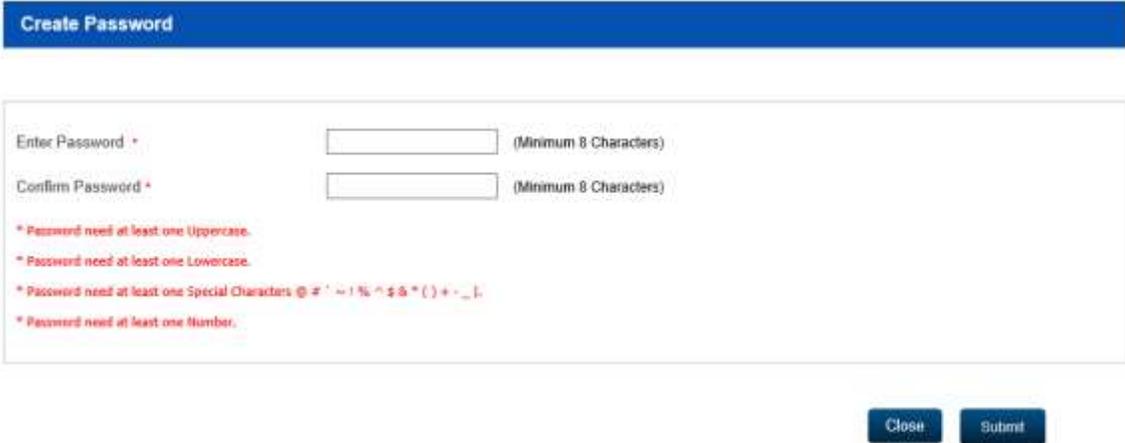
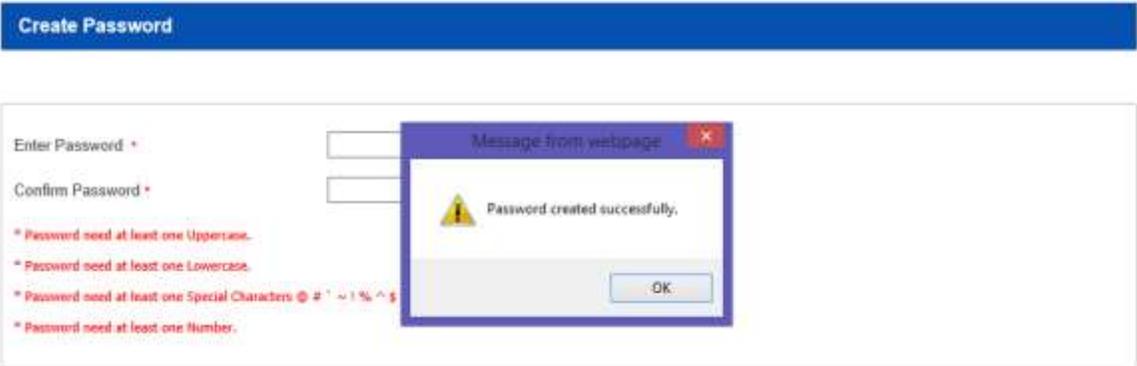
The Institute has introduced a Re-registration Scheme, whereby students who have passed Intermediate Course/ Executive Programme under any old syllabus but not eligible for seeking Registration Denovo may resume CS Course from Professional Programme Stage. It is an opportunity to come back to the profession for those students who had to discontinue the CS Course due to compelling reasons. Detailed FAQ, Prescribed Application Form, etc. may be seen at “for students” option at home page of Institute’s website [www.icsi.edu](http://www.icsi.edu).

Please check FAQ & Application Form for Re-Registration at <http://www.icsi.edu/docs/Webmodules/REREGISTRATION.pdf>

**ATTENTION STUDENTS !****PROCEDURE TO CREATE / RESET PASSWORD**

Students are advised to follow the steps as given below for creating/ resetting password for the New Portal launched by the Institute :

<p><b>Step-1</b></p>	<p>Click on the following link to visit the SMASH Portal :</p> <p><b><u>SMASH PORTAL</u></b></p> <p>The following screen opens :</p> 
<p><b>Step-2</b></p>	<p>Students may directly visit the Reset/ Create Password link :</p> <p><b><u>RESET OR CREATE PASSWORD</u></b></p> <p>The following screen opens :</p>  <p>Enter the Registration Number and Verification Code</p>
<p><b>Step-3</b></p>	<p>The following screen opens :</p>  <p>Enter Registration Number, Date of Birth, Country, Mobile Number and E-Mail Id (the details should exactly match with those appearing in the Old System) and click on the Submit Button</p>

<p><b>Step 4</b></p>	<p>On entering the correct details, a One Time Password is automatically sent by the system to the registered E-Mail Id and Mobile Number. Also, the following screen opens :</p>  <p>Click directly on submit screen in case you have not received the OTP. System will automatically take you to the password screen on clicking on submit button.</p>
<p><b>Step-5</b></p>	<p>On entering the One Time Password, the following screen opens :</p>  <p>Enter the New Password and Confirm the same. While entering new password, please ensure that the password contains atleast one character in Uppercase, one character in Lowercase, one Special Character and one Numerical character. For example Student@123.</p>
<p><b>Step 6</b></p>	<p>The following screen opens :</p>  <p>Password is created, say, Student@123</p>

Note on Step 6 : If the 'Popup' is disabled in your browser, the window "Password created successfully" will NOT open. Therefore, please enable the 'Popup' Window in the browser (Internet Explorer/ Chrome, etc.) as per the image given below to enable the system to reset your password:



Please follow the criteria of password One Upper Case, One Lower Case, One Numeric and One Special Character in the password entered by you. For example, Student#4078, ICSI\*2136, etc.

**Step 7**

Click on OK button, you are now you are ready to login to the new portal and avail the Online Services.

Visit the SMASH portal and login to your Online Account by entering your User Id (Registration Number) and the newly created password.

## **REVISED PROCEDURE FOR EFFECTING CHANGE OF NAME IN THE INSTITUTE'S RECORDS**

In order to ensure uniformity in the procedure for effecting change of name on the basis of specific requests from students, it has been decided that henceforth request for change of name of students in the Institute's records would be accepted only on receipt/ submission of either of the following documents : -

- (i) Gazette Notification
- (ii) Publication in Newspaper for change of name alongwith an Affidavit
- (iii) Copy of Marriage Certificate (in case of Female candidates after marriage)
- (iv) Copy of PAN Card / Aadhaar Card / DIN supporting change of name.

Students may send any such request at [dss@icsi.edu](mailto:dss@icsi.edu) alongwith the requisite supporting documents as mentioned above while quoting their Registration Numbers. It may be further noted that no request would be accepted without registration number.

## **UPDATES /NOTIFICATIONS FROM THE INSTITUTE ARE NOW AVAILABLE ON SOCIAL NETWORKING SITES**

Students can now visit the webpage of the Institute on the following Social networking sites to get details regarding various notifications and updates of the Institute.

1. Facebook
2. Twitter

Click on appropriate links on home page of ICSI website to get access to these webpages.

[https://twitter.com/icsi\\_cs](https://twitter.com/icsi_cs)

<https://www.facebook.com/ICSI>

**ATTENTION STUDENTS!****DEDUCTION OF 30% OF THE TOTAL FEE REMITTED BY THE APPLICANT IN RESPECT OF REGISTRATIONS LYING PENDING FOR MORE THAN A YEAR**

The Institute has decided to reject the applications of such students who do not submit the documents within one year after their registration in Foundation and Executive programme by deducting 30% of the fee remitted by them towards administrative charges after expiry of one year. Therefore it is advised that all such students may submit their documents in the stipulated time period failing which their registration applications would be rejected

**ATTENTION STUDENTS !****ISSUE OF STUDY MATERIALS COMPULSORILY TO ALL THE STUDENTS REGISTERING FOR THE CS COURSE**

It is informed that henceforth the study materials will be issued compulsorily to all students registering for different stages of CS Course.

It has been decided to discontinue the system of granting concession to the students of Executive/ Professional Programme Stages not opting for the study materials at the time of registration.

**STUDY CENTERS**

ICSI is setting up Study Centres in cities/ locations where the Regional/ Chapter Office of the Institute does not exist to facilitate the students.

The details of study centers are given below.

**DETAILS OF ICSI - STUDY CENTRE**

	Study Centre	Name of the University/College	Full Address	Contact Person with Designation	Mobile	E-Mail Id	Website
1	Jalgaon	G. H. Raison Institute of Business Management, Jalgaon	Gat No 57/1, Sirsoli Road, Mohadi, Jalgaon, Maharashtra 425001	Dr. Preeti Aggarwal, Director / Mr. Raj Kumar A Kankaria-	09604010444/ 0257-2264884 / 9011768391	<a href="mailto:preeti.aggarwal@raisoni.net">preeti.aggarwal@raisoni.net</a>	<a href="http://www.raisoni.net">www.raisoni.net</a>
2	Bilaspur	Drona College of IT Applied Social Science, Bilaspur	In front of Kanan Zoo, Pendari, Sakri, Bilaspur-495001, Chhatisgarh	Mr. Akash Pandey, Chairman	07752-214336/ 09425535514	<a href="mailto:dronacollege@gmail.com">dronacollege@gmail.com</a> / <a href="mailto:info@dronacollege.com">info@dronacollege.com</a>	<a href="http://www.dronacollege.com">www.dronacollege.com</a>
3	Shillong	Shillong College, Shillong	Laitumkhrh, Shillong, Meghalaya 793003	Prof Shankar Sharma,	9436335399/	<a href="mailto:shankar.ssharma@gmail.com">shankar.ssharma@gmail.com</a>	<a href="http://www.shillongcollege.ac.in/">http://www.shillongcollege.ac.in/</a>

4	Bhilai	G D Rungta College of Science & Technology, Bhilai	Rungta Education Campus, Kohka Road, Kurud-490024(C.G)	Dr. Manoj Verghese	09229155538/ 0788-6666666	<a href="mailto:dr.manoj.verghese@rungta.ac.in">dr.manoj.verghese@rungta.ac.in</a>	<a href="http://www.rungta.ac.in">www.rungta.ac.in</a>
5	Hubli - Dharwad	DR. D.G Shetty Educational Society's RS Shetty College of Commerce, Dharwad	"Jnana Degula", Near K.M.F. Lakammanhalli Industria Area, P.B.Road, Dharwad-580004, Karnataka	Dr. D.G.Shetty, Principal/	0836-2465327/2465105/09343400038	<a href="mailto:drdgshetty@yahoo.in">drdgshetty@yahoo.in</a>	<a href="http://www.dgses.org">www.dgses.org</a>
6	Moradabad	Teerthankar Mahaveer Institute of Management & Technology, Moradabad	TMMIT, Opp. Parshavnath Plaza, D-203, TMU Campus, Delhi Road, Moradabad-244001, Uttar Pradesh	Prof. Vipin Jain, Principal/Director	<a href="tel:09917200216">09917200216/</a> <a href="tel:09829574261">09829574261</a>	<a href="mailto:ed.tmimt@tmu.ac.in">ed.tmimt@tmu.ac.in</a>	<a href="http://www.tmu.ac.in">www.tmu.ac.in</a>
7	Solapur	Hirachand Nemchand College of Commerce, Solapur	S W H Marg, Ashowk Chowk New Pacha Peth, Walchand Collage Campus, S W H Marg, Solapur, Maharashtra 413006	Mrs. Sarika Mahindra Kar	9370323585	<a href="mailto:sarikamahindrakar33@gmail.com">sarikamahindrakar33@gmail.com</a>	<a href="http://www.hncc.org">www.hncc.org</a>
8	Srikakulam	Sri sai Krishna Junior College, Srikakulam	Onway Traffic, Day & Night Junction, Plot No-12, Nehru Nagar, Near Shanti Nagar Colony, Srikakulam-532001, Andhra Pradesh	Dr. N.Appanna, Principal & Coordinator	8942-2253042/09440315789	<a href="mailto:pvrm.patnaik@yahoo.com">pvrm.patnaik@yahoo.com</a>	-
9	Vizianagaram	Sri Boddu Krishna Degree College, Vizianagaram	Dr. No-4-7-7, Kothagraharam, Near ICICI Bank, Vizianagaram-535001, Andhra Pradesh	Mr. B.M.M Krishna Rao	08922-226454/09440824742	<a href="mailto:boddukrishna.226454@gmail.com">boddukrishna.226454@gmail.com</a>	-
10	Ujjain	Lokmanya Tilak Science & Commerce College, Ujjain	Neelganga Road, Near Railway Station, Madhav Nagar, Ujjain-456010, Indore	Dr. Govind Gandhe	0734-2563833/09425335568	<a href="mailto:itssccollegeujja@rediffmail.com">itssccollegeujja@rediffmail.com</a>	-
11	Rourkela	Municipal College, Rourkela	Udit Nagar, Dist: Sundergarh, Rourkela - 769012, Odisha	Mr. G.B. Dalabehera, HOD	0661-2501838/9437085393	<a href="mailto:municipalcollege@yahoo.co.in">municipalcollege@yahoo.co.in</a> ; <a href="mailto:golakbihari.dalabehera@gmail.com">golakbihari.dalabehera@gmail.com</a>	<a href="http://www.municipalcollegerkl.com/default.asp">http://www.municipalcollegerkl.com/default.asp</a>
12	Siliguri	Silliguri College of Commerce, Silliguri	P.O. : SILIGURI, DARJEELING-734001, West Bengal	Dr. Asim Kumar Mukerjee, Principal	0353-2432594/2436817		<a href="http://www.siliguricollegeofcommerce.org">www.siliguricollegeofcommerce.org</a>
13	Tirunelveli	J.P College of Arts & Science, Tirunelveli	Agarakattu, Tenkasi, Tirunelveli,-627852, Tamilnadu	Dr. A.J.Ranjith Singh, Principal	04633-268321,267123/9443451076	<a href="mailto:iparts12@gmail.com">iparts12@gmail.com</a>	<a href="http://www.jpartscollege.org/">http://www.jpartscollege.org/</a>
14	Rohtak	G B Degree College, Rohtak	Gau karan Road, Near Gau Karan Tank, Rohtak, Haryana 124001	Dr. J N Sharma, Principal	01262-235831/09355676558	<a href="mailto:gbdcrtk@yahoo.com">gbdcrtk@yahoo.com</a>	<a href="http://www.gbyps.org/degreecollege.php">http://www.gbyps.org/degreecollege.php</a>

15	Mathura	R C A Girls (PG) College, Mathura	Vrindavan Gate, Masani, Mathura, 12, Aakash Nagar, Vishwa Laxmi Nagar, Mathura, Uttar Pradesh - 281003	Dr. Preeti Johari, Principal	0565-2505956/09412777091	<a href="mailto:principal@rcagirlscollege.org">principal@rcagirlscollege.org</a>	<a href="http://www.rcagirlscollege.org">www.rcagirlscollege.org</a>
16	Tirupati	Seicom Degree & PG College, Tirupati	9-66/14A, New Maruthi Nagar Extension, Tirupati-517501	Mr.T.Praneeth Swaroop, Director/ Mr Pranit Saurabh	9949032949, 7799045454/(0877)-2241094	<a href="mailto:seicom1997@gmail.com">seicom1997@gmail.com</a>	<a href="http://seicom.ac.in/">http://seicom.ac.in/</a>
17	Jhansi	Hari Singh Arya Degree college	Railway Dam road, Rajiv Nagar, Nagra, Jhansi - 284003, Uttar Pradesh	Mr. Bharat Singh Yadav	7617077770	<a href="mailto:bharatsinghavad@hotmail.com">bharatsinghavad@hotmail.com</a>	
18	Rampur	St. Anthony's School for Girls, Rampur	Rahe-Murtaza Civil Lines MSA road, F-10, Officer Bungalow, Raza, Rampur, Uttar Pradesh - 244901	Mr. Ali Siddiqui	0595-2350320 / 9897499919	<a href="mailto:ali9897499919@gmail.com">ali9897499919@gmail.com</a>	
19	Erode	Kongu arts and Science College	Nanjanapuram, Kathirampatti post Erode-638107	Dr. N Raman	0424-2242888/9942452528	<a href="mailto:konguarts@kasc.ac.in;corpkongu@gmail.com">konguarts@kasc.ac.in;corpkongu@gmail.com</a>	<a href="http://www.kasc.ac.in">www.kasc.ac.in</a>
20	Jorhat	The Assam Kaziranga University	Koraikhowa, NH-37, Jorhat- 785006, Assam	Dr. Manish Srivastava	7576888760	<a href="mailto:manish@kazirangauniversity.in">manish@kazirangauniversity.in</a>	
21	Gorakhpur	Marwar Business School	Naseerabad, Near Jhankar Cinema, Gorakhpur-273001	Dr. Santosh Kumar Tripathi	09415857694, 0551-2290845	<a href="mailto:marwarbusinessschool@gmail.com">marwarbusinessschool@gmail.com</a>	-
22	Muzaffarnagar	D A V (P.G.)College, Muzaffarnagar	Arya Samaj Road, Muzaffarnagar-251001, Uttar Pradesh	Dr. P K Gupta, Principal	0131-2622667	<a href="mailto:davcollege066@gmail.com;info@davcollege.mzn.org">davcollege066@gmail.com; info@davcollege.mzn.org</a>	<a href="http://www.davcollege.mzn.org">www.davcollege.mzn.org</a>
23	Udupi	Trisha College, Udupi	Tulasikatte Road, Santekatte, Kallianpura, Near T.M.A Pai High School, Udupi-5762114	Mr Satish Nagodde	09620929337/0820-2580181	<a href="mailto:principaltrisha@gmail.com">principaltrisha@gmail.com</a>	<a href="http://www.trishacollege.org">www.trishacollege.org</a>
24	Chennai	Shrirmathi Devkunvar Nanalal Bhatt Vaishnav College for women, Chennai	Shanti Nagar, Chromepet, Chennai- 600044	Dr. V Varalakshmi Principal	09940337470/044-22655450	<a href="mailto:info.sdnbvc@gmail.com">info.sdnbvc@gmail.com</a>	<a href="http://www.sdnbvc.com">www.sdnbvc.com</a>
25	Jamnagar	Shri Gosar Hansraj Gosrani Commerce & Sri Dharamshi Devraj Nagda B.B.A College, Jamnagar	Shah Bhagwanji Kachra Education complex, Near Octroi Post- Indira Gandhi Marg, Jamnagar-361004	Mrs. Snehal Kotal Palan	9998001596/02882563885	<a href="mailto:snehal.kotak@oshwaleducationtrust.org">snehal.kotak@oshwaleducationtrust.org</a>	<a href="http://www.ghgddn.oshwaleducationtrust.org/">http://www.ghgddn.oshwaleducationtrust.org/</a>
26	Chennai-I	Dharmamurthi Rao Bahadur Calavala Cunan Chetty's Hindu College, Chennai	DRBCC Hindu college, Pattabiram, Chennai-72	Prof M Jawaharlal Nehru	9444678613	<a href="mailto:mjawaharlalnehru1964@gmail.com">mjawaharlalnehru1964@gmail.com</a>	<a href="http://www.drbcchinducollege.ac.in">www.drbcchinducollege.ac.in</a>
27	Durgapur	DSMS College of Tourism & Management, Durgapur	Dr Zakir Hussain Avenue, Bidhannagar Durgapur-713206,	Mrs. Siuli Mukherjee	0343-2533198/2532213/14/15,	<a href="mailto:siulimukherjee.dsms@gmail.com">siulimukherjee.dsms@gmail.com</a>	<a href="http://dsmsindia.org/gro/up.aspx">http://dsmsindia.org/gro/up.aspx</a>

			West Bengal, India		0993331 1180		
28	Tinsukia	Women's College, Tinsukia	Near Durgabari Hall, rangagora road, Tinsukia-Assam- 786125	Dr. Rajib Bordoloi, Principal	0374-2332680	<a href="mailto:nehalchhalani81@gmail.com">nehalchhalani81@gmail.com</a> / <a href="mailto:karuna.goenka@gmail.com">karuna.goenka@gmail.com</a>	<a href="http://www.wimcol.org/">www.wimcol.org/</a>
29	Ahmednagar	New Law College, Ahmednagar	Laltaki Road, Ahmednagar-414001	Dr A S Raju, Principal	0241-2325019/09822631844	<a href="mailto:nlc.ahmednagar@gmail.com">nlc.ahmednagar@gmail.com</a> ; <a href="mailto:professor.dr.asraju@gmail.com">professor.dr.asraju@gmail.com</a>	<a href="http://www.newlawcollege.org">www.newlawcollege.org</a>
30	Puducherry	Bharathidasan Govt College for Women, Puducherry	Ananda Inn, Thiruvalluvar Nagar, Puducherry, 605001	Dr. R Srinivasan	0413-2213504/09787703173	<a href="mailto:bgcwoffice@yahoo.com">bgcwoffice@yahoo.com</a>	<a href="http://bgcw.puducherry.gov.in/">http://bgcw.puducherry.gov.in/</a>
31	Kharupetia	Kharupetia College, Darrang	Vill. Bologarah, P.O. Kharupetia, Dist. Darrang, Pin-784115, Assam	Mr. Abdul Azia	9854165424	<a href="mailto:aaziz485@gmail.com">aaziz485@gmail.com</a>	<a href="http://www.kharupetiacollege.org/">http://www.kharupetiacollege.org/</a>
32	Gangtok	Sikkim University, Gangtok	6th Mile Samdur, P.O, Tadong, Gangtok-737102, Sikkim	Dr. S S Mahapatra	9821024283	<a href="mailto:contactus@cus.ac.in">contactus@cus.ac.in</a>	<a href="http://www.cus.ac.in">www.cus.ac.in</a>
33	Dimapur	Unity College, Dimapur	Residency Colony, Near Nagaland University, Residential Campus, Dimapur	Dr. Sanjay Chhabra	03862-283589/09436004436	<a href="mailto:unitycollegedimapur@gmail.com">unitycollegedimapur@gmail.com</a>	<a href="http://www.unitycollegedimapur.com">www.unitycollegedimapur.com</a>
34	Itanagar	Rajiv Gandhi University, Itanagar	Rono Hills, Doimukh, Pin-791112, Arunachal Pradesh	Dr. Sanjeeb K Jena	9402081875	<a href="mailto:sanjeebjena1309@yahoo.ac.in">sanjeebjena1309@yahoo.ac.in</a>	<a href="http://www.rgu.ac.in/">http://www.rgu.ac.in/</a>
35	Tiruchirappalli	National College, Tiruchirappalli	Dindigul Main Road, Karumandapam, Tiruchirappalli-620001	Dr K Kumar	9443548859	<a href="mailto:kumark1965@yahoo.com">kumark1965@yahoo.com</a>	-
36	Perumbavoor	Jai Bharth Arts & Science College, Perumbavoor	Vengola PO, Arackapady, Perumbavoor, Pin-683556, Ernakulam District, Kerela	Dr. K.X Varhese	9446491047	<a href="mailto:k.x.varghese@gmail.com">k.x.varghese@gmail.com</a>	<a href="http://www.jaiharathcollege.com">www.jaiharathcollege.com</a>
37	Akola	Shri Shivaji College of Arts, Commerce & Science, Akola	Near Shivaji Park, Akola-444003	Dr. S G Bhadange	09960296138/07242410438	<a href="mailto:principal@shivajiakola.org">principal@shivajiakola.org</a>	<a href="http://www.shivajiakola.ac.in">www.shivajiakola.ac.in</a>
38	Agartala	Bir Bikram Memorial College, Agartala	College Tila, Agartala-799004, Tripura	Dr. Pallab Kanti Ghosal	9436120241	<a href="mailto:ghosalpk@rediffmail.com">ghosalpk@rediffmail.com</a>	
39	Vaniyambadi, Vellore District	Marudhar Kesari Jain College for women	Marudhar Nagar, Chinnakallupalli, Vaniyambadi-635751, Tamilnadu	Ms. M Ashtalakshmi	09789566557/04174-224300/225300	<a href="mailto:hod.commerce@mkic.in">hod.commerce@mkic.in</a>	<a href="http://www.mkic.in">www.mkic.in</a>
40	Shivamogga	Edurite College of Management Studies	Savlanga Road, Ravindra Nagara, Shivamogga, Karnataka 577201	Dr. Shankar Narayan	08182-402541/09343310847	<a href="mailto:shankar_narayan@yahoo.com">shankar_narayan@yahoo.com</a>	
41	Satara	Ismailsaheb Mulla Law College	Karmaveer Samadhi Parisar, Ravivar Peth, Powai Naka, Satara	Dr Sujata Sanjay Pawar	02162-234138/09422400917	<a href="mailto:imlcsatara@gmail.com">imlcsatara@gmail.com</a>	<a href="http://www.imlc.ac.in">www.imlc.ac.in</a>

			415002				
42	Alibag	Janata Shikshan Mandal's Sau. Janakibai Dhondo Kunte Commerce College (JSM College)	Behind State Bank of India At & Post - Alibag, Dist Raigad, Maharashtra - 4044011	Prof Datar Surendra Bhagwan	2141-222036,28361/09270600370	ismalibag.edu.in	
43	Kottayam	Baselius College	Manorama Junction, Near Malayala Manorama, K K Rd, Kottayam Kerala-686001	Prof Alexander V George	04812563918	<a href="mailto:baseliuscollege@gmail.com">baseliuscollege@gmail.com</a>	<a href="http://www.baselius.ac.in">www.baselius.ac.in</a>
44	Aizwal	Pachhunga University College	College Veng, Aizwal Mizoram-796005	Dr. Vanlal Thlona	9436365274	<a href="mailto:math.lana9@gmail.com">math.lana9@gmail.com</a> <a href="http://pucollege.edu.in">pucollege.edu.in</a>	
45	Imphal	D M College of Commerce	DM College Campus, Imphal, Manipur 795001	Dr. Md Kheiruddin Shah	9774935464	<a href="mailto:dr.kheiruddinshah@gmail.com">dr.kheiruddinshah@gmail.com</a>	
46	Roorkee	Coer- SM	NH-58, Vardhaman puram, 7th KM, Roorkee, - 247667, Uttarakhand	Dr Veeralakshmi	9997239017	<a href="mailto:veeralakshmi@yahoo.co.in">veeralakshmi@yahoo.co.in</a>	coer.ac.in
47	Chamoli	Himalayan Institute of Education & Technology (HIET)	Village & Post- Jilas, Via- Langasu, Karnpriyag Dist. Chamoli- 246446, Uttarakhand	Dr.Surendra Prasad Dimri	09412082143/01363-241596	<a href="mailto:hitetchamoli@gmail.com">hitetchamoli@gmail.com</a> <a href="mailto:dpsdimri@gmail.com">dpsdimri@gmail.com</a>	www.hiet-chamoli.com
48	Silchar	Lalit Jain College	Meherpur, Silchar, Silchar - 788001	Sri Amar Nath Singh	9435173805	<a href="mailto:lccassam@rediffmail.com">lccassam@rediffmail.com</a>	
49	Khed (Ratnagiri)	Dnyandeep College of Science & Commerce	At Post Morvande-Boraj, Tal. Khed Dist- Ratnagiri-415709, Maharashtra	Ms. Pradnya Prakash Kambli	08082656430/07719810000	dnyandeepcollege@gmail.com	
50	Dadra & Nagar Haveli	KBS Commerce & NATARAJ Professional Sciences College	Shree Kaushik Haria Educational Foundation, Chand Colony Naka, Silvassa Road, Dadra and Nagar Haveli 396195	Dr. Poonam B. Chauhan	0260 245 0577	kbs_vapi@rediffmail.com	

**\*\*For any clarification/Assistance/Guidance you may contact to shalini@icsi.edu**

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[GUIDELINES FOR ICSI STUDY CENTRE](#)

## CLASS ROOM TEACHING Through Regional Councils/Chapters

The Institute provides facility of classroom teaching also. The Regional Councils/Chapters of the Institute are authorized to impart classroom teaching subject to availability of necessary facilities and sufficient number of students and charge the fee which may vary from place to place. Students interested in having further details may contact any Regional Council/Chapter Office of the Institute. Attending classroom teaching is optional.

Address and contact details of Regional /Chapter Office & Module/Subject wise details for running batches are given below :-

### Details Regarding conduct of Class Room Teaching Centres at Regional Councils/Chapters.

Number of Class Room Teaching Centres at Regional Councils/Chapters.

SL NO	REGION	CHAPTER	ADDRESS OF CLASS ROOM TEACHING CENTRE	STAGE	NAME OF THE CO-ORDINATOR	E-MAIL ID OF THE CO-ORDINATOR	CONTACT No. OF THE CO-ORDINATOR
1	EIRC	BHUBANESWAR	ICSI BUILDING PLOT NO 70, VIP COLONY IRC VILLAGE BHUBANESWAR - 751015	Foundation	Mr. P.C. Swain	pratap.swain@icsi.edu	9040679085
				Executive			
2	EIRC	DHANBAD	B-14,OLD DOCTORS COLONY,JAGJIVAN NAGAR DHANBAD- 826003	Foundation	Mr. Govind Kumar Tiwari	dhanbad@icsi.edu	9631149991
				Executive			
3	EIRC	GUWAHATI	GUWAHATI CHPTER, HOUSE NO 7, RODALI PATH, HEAR JONALI BUIST STAND RG BARUAH ROAD GUWAHATI - 24	Executive	Mr. Chiranjeeb Sarma roy	guwahati@icsi.edu	9435191229
4	EIRC	KOLKATA	ICSI-EIRO, 3A, AHIRIPUKUR 1ST LANE KOLKATA-700019	Foundation	Ms. Rukmini Nag	rukmini.nag@icsi.edu	033-22832973
				Executive			
5	EIRC	PATNA	B-27, 2nd Floor, LUV KUSH TOWER, EXHIBITION ROAD PATNA - 1	Foundation	Mr. Ratnesh Kumar	patna@icsi.edu	9835042476/0612-2322405
				Executive			
6	EIRC	RANCHI	ICSI CHAPTER,2C, OM SHANTI APPARTMENT, O C C BANGLA SCHOOL LANE MAIN ROAD,RANCHI-834001	Foundation	Sumanta Dutta	ranchi@icsi.edu	0651-2223382
				Executive			
7	NIRC	ALWAR	42, RAGHU COMPLEX, SCHEME NO.-10, VIJAY MANDIR MARG, ALWAR	Foundation	Mr. Anand Kumar Arya	alwar@icsi.edu	9413740652
				Executive			
				Professional			

8	NIRC	ALLAHABAD	30-A / 9 /2A COOPER ROAD NEAR HARI MAZID, INFRONT OF HP MEDIA, 2ND FLOOR, CIVIL LINES ALLAHABAD - 211001	Foundation	Mr. Amitabh Shukla	Amitabh.Shukla@icsi.edu	9415351209
				Executive			
9	NIRC	BAREILLY	ICSI CHAPTER BAREILLY, 182, NAI BASTI, NARKULGANJ (NEAR UTSAV BARAT GHAR), BAREILLY - 243122	Foundation	Mr. Amit Kumar & Mr. Sanjeev Kumar Sharma	cs_bly@rediffmail.com/ amitkumarb@icsi.edu	8755755741/ 9458821397
				Executive			
10	NIRC	BIKANER	ICSI HOUSE, IN FRONT OF CMHO OFFICE BISCUIT GALL, TYAGI VATIKA STATION ROAD BIKANER (RAJ.)-334001	Executive	Mr.Mahesh Kumar Swarnkar	<a href="mailto:bikaner@icsi.edu">bikaner@icsi.edu</a>	7568556111
11	NIRC	DELHI	ICSI-NIRC BUILDING 4, PRASAD NAGAR INSTITUTIONAL AREA NEW DELHI- 110 005	Foundation	Ms. Beena	beena@icsi.edu	011 49343009
				Executive			
12	NIRC	FARIDABAD	Institutional Plot No.-1A, Sector-16A, (Near Sai Baba Temple), Faridabad-121002	Foundation	Mr. Makhan Lal	faridabad@icsi.edu	0129-4003761
				Executive			
13	NIRC	GHAZIABAD	GHAZIABAD CHAPTER, 23-B, NEHRU NAGAR, NEHRU APARTMENT GHAZIABAD	Foundation	Mr. Anil Kumar Upadhyay	ghaziabad@icsi.edu	0120-4559681, 9716011634
				Executive			
				Professional			
14	NIRC	JAIPUR	A-5/A, ICSI HOUSE, JHALANA DOONGRI, INSTITUTIONAL AREA, JAIPUR (Raj.)	Foundation	Mr. Animesh Shrivastav	<a href="mailto:jaipur@icsi.edu">jaipur@icsi.edu</a>	0141-2707236, 2707736
				Executive			
15	NIRC	JALANDHAR	DAV COLLEGE, DAYANAND NAGAR, JALANDHAR- 144008	Foundation	Mr. Vinay Kumar	vinay.kumar@icsi.edu	9041040129
				Executive			
16	NIRC	JAMMU	213 A (1st Floor), Shastri Nagar , Jammu-180004	Foundation	Mr. Rishi Prakash	jammu@icsi.edu	0191-2439242
				Executive			
17	NIRC	KANPUR	118/90, GUMTI PLAZA , KAUSHALPURI,KANPUR- 208012	Foundation	Ms. Uma Devi gupta	uma.gupta@icsi.edu	8687116064
				Executive			
18	NIRC	LUCKNOW	1/157, VIVEK KHAND-I, GOMTI NAGAR LUCKNOW - 226010	Foundation	Mr. Shiv Moorthi Tiwari, Mr. Sandeep Rapra	shiv.tiwari@icsi.edu, raju.kumar@icsi.edu	9450465499 05224109382
				Executive			
19	NIRC	NOIDA	C-37, SECTOR - 62, NOIDA - 201309	Foundation	Mr. Kushal Kumar	<a href="mailto:noida@icsi.edu">noida@icsi.edu</a>	01204522058
				Excutive			
20	NIRC	VARANASI	F BLOCK IIND FLOOR GURU KRIPA	Foundation	Mr. Ashish	varanasi@ic	7800937000

			COMPLEX OPP TAKSAL THEATRE NADESAR, VARANASI- 221002	Executive	Tiwari	si.edu	
21	NIRC	YAMUNA NAGAR	DAV College for Girls, Academic Block-4, Jagadhri Road, Yamuna Nagar-135001	Foundation	Mr. Upendra Kumar	yamuna.nagar@icsi.edu	9812573452
22	SIRC	AMARAVATI	Ist FLOOR HINDU COLLEGE & HIGH SCHOOL CAMPUS BESIDE CANARA BANK, GUNTUR-522003	Executive	Mr. S. Gaddam	amaravati@icsi.edu	0863-2233445
23	SIRC	BANGALORE	No-5, 1st MAIN ROAD, KSSIDC INDUSTRIAL ESTATE, 6TH BLOCK, WEST OF CHORD ROAD, RAJAJI NAGAR BANGALORE-560010	Foundation	Mr. Maitreya	bangalore@icsi.edu	7760976362
				Executive			
24	SIRC	CALICUT	CALICUT CHAPTER OF SIRC OF ICSI, A-3,29/2084, 2ND FLOOR, RAHIYAN BUILDING, K.T. GOPALAN ROAD, KOTOOLI,CALICUT - 673016	Foundation	Ms. Sheeba	calicut@icsi.edu	0495-2374702
				Executive			
				Professional			
25	SIRC	CHENNAI	"ICSI-SIRC HOUSE", 9, WHEAT CROFTS ROAD, NUNGAMBAKKAM, CHENNAI - 600 034	Foundation	Mr. C. Murugan	chelliah.murugan@icsi.edu	9443796311
				Executive			
				Professional			
26	SIRC	COIMBATORE	No. 209, KSG COMPLEX, 2ND FLOOR, SASTRI ROAD, RAM NAGAR, COIMBATORE- 641 009.	Foundation	Mr. Sreejith P, Mr. S.Ashok	sreejith.p@icsi.edu, s.ashok@icsi.edu & coimbatore@icsi.edu	0422 - 2237006 / 9486477497
				Executive			
				Professional			
27	SIRC	HYDERABAD	H.NO:6-3-609/5,ANAND NAGAR COLONY,KHAIRATABAD,HYDERABAD-500004.	Foundation	Mr. V P C Sharma	vpc.sharma@icsi.edu	9912129292
				Executive			
28	SIRC	KOCHI	KOCHI CHAPTER,ICSI HOUSE, NO 65/635, JUDGES AVENUE RBI QUARTERS ROAD, BEHIND INDIAN EXPRESS, KALOOR ERNAKULAM - 682017	Foundation	Mr Sree Kumar T S	kochi@icsi.edu	0484-4050502/2402950
				Executive			
29	SIRC	MADURAI	CHAPTER OFFICE, C3, 3rd FLOOR, A.R. PLAZA, 16/17 NORTH VELIS STREET MADUARI - 625001	Foundation	Mr. T.Raja	t.raja@icsi.edu & madurai@icsi.edu	9843155753
				Executive			
				Professional			
30	SIRC	MANGALORE	ICSI MANGALORE CHAPTER GRACE TOWER BILDING IIND FLOOR BEJAI MANGALORE 575004	Foundation	SHANKAR B	sankara.badi@icsi.edu	0824-2216482/9886400332
				Executive			
31	SIRC	MYSORE	MYSORE CHAPTER OF ICSI ICSI House, #125, NHCSL LAYOUT OFF KRS ROAD, OPP. J K TYRES, METAGALLI MYSORE- 570016	Foundation	Mr. N.Dhanabail	dhanabal.n@icsi.edu	9731242336
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32	SIRC	PALAKKAD	1st FLOOR ABOVE PNB ATM, SHREE KRISHNA BUILDING NURANI, PALAKKAD-678004	Foundation	Ms. Roby Joshep	palakkad@icsi.edu	0491-2528558
				Executive			
33	SIRC	SALEM	No-318, SRI MAHARAJ ILLAM, AZHAGU VINAYAGAR STREET NAGARAMALAL MAIN ROAD, FAIRLANDS POST ALAGAPURAM, SALEM - 636016	Executive	Mr. Sunder Swamy S	salem@icsi.edu	8754340840
34	SIRC	THRISSUR	ROOM NO. 17, THIRD FLOOR, DEVAMATHA TOWER, NEAR ST. THOMAS COLLEGE, THRISSUR	Foundation	Ms. Soumya S	soumya@icsi.edu	9495631592
				Executive			
35	SIRC	THIRUVANANTHAPURAM	TC-3/2342, PADMASREE BEHIND INDIAN BANK, POST OFFICE LANE,PATTOM, TRIVANDRUM - 695004	Foundation	Mr. S V Vinod Kumar	Vinod.Sreerama@icsi.edu	8089522663
				Executive			
36	SIRC	VISAKHAPATNAM	D.NO. 49-26-6 , IST FLOOR OPP POLLOCKS SCHOOL NEAR JK TYRE SHOWROOM SANKARAMATAM ROAD MADHURANAGAR,VISAKHAPATNAM - 530016	Foundation	Mr. Sivaramakrishna	prv.sivaramakrishna@icsi.edu	0891-2533516
				Executive			
37	WIRC	AHMEDABAD	ICSI AHMEDABAD CHPTER, S-2 B TOWER, MANEK LAL MILLS COMPLEX, CHINUBHAI TOWERS, ASHRAM ROAD, AHMEDABAD - 380009	Foundation	Mr. Rohit Khunt	rohit.khunt@icsi.edu	8905036321/ 079-30025335
				Executive			
38	WIRC	BHOPAL	BHOPAL CHAPTER OF WIRC OF ICSI, PLOT NO. 148, II FLOOR, ANCHOR MANSION, ZONE- 2, MP NAGAR, BHOPAL (M.P.) 462011	Foundation	Ms. Amita Malviya	bhopal@icsi.edu	0755-2577139
				Executive			
39	WIRC	GOA	CHAPTER OFFICE, 6TH FLOOR, INDRAPRASTH APARTMENTS OPP. GOVINDA BUILDING, MENEZES BRAGANZA ROAD, PANAJI GOA - 403001	Foundation	Vasant H Kerkar	<a href="mailto:goa@icsi.edu">goa@icsi.edu</a>	8322435033
				Executive			
40	WIRC	INDORE	B-1/2/3, ASHRAY APARTMENT , 2/1, MANORAMAGANJ, INDORE-452001	Foundation	Ms. Ankita Baldwa	indore@icsi.edu	0731-424818/2494552
				Executive			
41	WIRC	KOLHAPUR	R.S.No.1108 C/34 C, Jaduban Plaza, Office Unit No.F 4 Panch Bunglow, Shahupuri, Kolhapur-416001	Foundation	Ms. Archana Kamlakar	kolhapur@icsi.edu	0231-2526160
				Executive			
				Professional			
42	WIRC	MUMBAI	THE INSTITUTE OF COMPANY SECRETARIES OF INDIA, 13, 1ST FLOOR, JOLLY MAKER CHAMBER - II, NARIMAN POINT MUMBAI-400021	Foundation & Executive	Mr. Bannashankar Dasari	bannashankar.dasari@icsi.edu	9223542195
			MKES INSTITUTE (NAGINDAS KHANDWALA COLLEGE) S.V. ROAD, MALAD - 400064	Foundation & Executive			

43	WIRC	NAGPUR	NAGPUR CHAPTER OF ICSI, 3RD FLOOR, AVINISHA TOWERS, MEHADIA SQ, DHANTOLI, NAGPUR - 440012	Foundation	Mr. Sudhakar Aisalwaru	nagpur@icsi.edu	0712-2453276
				Executive			
44	WIRC	NASHIK	BYK COLLEGE NASHIK, COLLEGE ROAD NASHIK MAHARASHTRA-422005	Foundation	Mr. Amit Kumar	Amit.Kumar_N@icsi.edu	8796090345
45	WIRC	NAVI MUMBAI	ICSI-CCGRT, OFFICER NO-204, 2ND FLOOR, PLOT NO- 101, SEC-15 INDUSTRIAL AREA CBD BELAPUR, NAVI MUMBAI-400614	Foundation	Ms. Lachhmi Bhatt	navimumbai@icsi.edu	022-27577816
				Executive			
46	WIRC	PUNE	CHAPTER PREMISES, 23 MUKUND NAGAR CORNER OF LANE NO.1, ABOVE DR JOSHI HOSPITAL, PUNE - 411037	Foundation	MR. P.S. EMMANUEL	ps.emmanuel@icsi.edu	8149121488
				Executive			
47	WIRC	RAIPUR	H.NO C-67, SECOTR - 2 1ST FLOOR ABOVE LITTLE STAR PLAY SCHOOL, DEVENDRA NEAR GUJRATI SCHOOL, RAIPUR - 492001	Foundation	Mr. Prafulla Kumar Dash	raipur@icsi.edu	0771-2582618
				Executive			
				Professional			
48	WIRC	SURAT	TRIUPATI PLAZA NEAR COLLECTOR OFFICE ATHWAGATE SURAT- 395001	Foundation	Mr. Goutam Karmakar	goutam.karmakar@icsi.edu	8013214546
				Executive			
49	WIRC	THANE	ICSI THANE CHAPTER, 201-202 SAI PLAZA COMPLEX GODBUNDER ROAD NEAR KAPURBAWADI JN, OPP TO ORION BUSINESS PARK, ABOVE VIJAY SALES THANE (W) 400607	Foundation	Mr. Soujit Das	soujit.das@icsi.edu	7506104313
				Executive			
50	WIRC	VADODARA	ICSI VADODARA CHAPTER, OFFICE NO.1 (2ND FLOOR) STOP-N-SHOP PLAZA OFFTEL TOWER-II, R. C. DUTT ROAD VADODARA - 390007	Foundation	Mr. Amit Kumar Nagar	amit.nagar@icsi.edu	8980949075
				Executive			

\*\*For any clarification/Assistance/Guidance you may contact to [shalini@icsi.edu](mailto:shalini@icsi.edu)

## [GUIDELINES FOR CLASS ROOM TEACHING](#)

The modified scheme of corresponding paper-wise exemptions applicable to 2007 Syllabus Students Switching over to 2012 Syllabus is as under :

<i>PROFESSIONAL PROGRAMME (2007 SYLLABUS)</i>		<i>PROFESSIONAL PROGRAMME (2012 SYLLABUS)</i>	
<b>Subject Passed Under 2007 Syllabus</b>	<b>CODE</b>	<b>Exemption allowed in the Corresponding Subject Under 2012 Syllabus</b>	<b>CODE</b>
Company Secretarial Practice	231	Advanced Company Law and Practice	331
Drafting, Appearances and Pleadings	232	Drafting, Appearances and Pleadings	338
Financial, Treasury and Forex Management	233	Financial, Treasury and Forex Management	335
Corporate Restructuring & Insolvency	234	Corporate Restructuring, Valuation and Insolvency	333
Strategic Management, Alliances & International Trade	235	<b>Elective Paper under Module-3</b>	
Advanced Tax Laws and Practice	236	Advanced Tax Laws and Practice	337
Due Diligence and Corporate Compliance Management	237	Secretarial Audit, Compliance Management and Due Diligence	332
Governance, Business Ethics and Sustainability	238	Ethics, Governance and Sustainability	336
		<b>Information Technology and Systems Audit (*)</b>	334

(\*) All Students switching over from 2007 (Old) Syllabus to 2012(New) Syllabus or have already switched over from 2007(Old) Syllabus to 2012 (New) Syllabus shall be eligible for exemption in "Information Technology and Systems Audit" paper under the 2012(New) Syllabus.

*By Order of the Council*

17th September, 2016

## **FAQ on the Modified Switchover Scheme for Professional Programme 2007 (Old) Syllabus to Professional Programme 2012 (New) Syllabus as announced by the Institute on 17.09.2016**

**Question 1 Please clarify which students are covered under the modified switchover Scheme announced by the Institute on 17.09.2016 ?**

Ans. : All students registered in Professional Programme 2007 (Old) Syllabus who shall be switching over or have already switched over to 2012 (New) Syllabus shall be covered under the modified switchover Scheme announced by the Institute.

**Question 2 Please clarify whether the Professional Programme 2007 (Old) Syllabus students shall be allowed further attempts under the 2007 (Old) Syllabus ?**

Ans. : No. All Professional Programme 2007 (Old) Syllabus Students shall be required to compulsorily switchover to Professional Programme 2012 (New) Syllabus from December, 2016 Session and no further examinations will be conducted under Professional Programme 2007 (Old) Syllabus.

**Question 3 What are the steps to be taken by me now ?**

Ans. : You will have to use the online portal and use the switchover option from the dropdown Menu. Thereafter, you have to enroll for December, 2016 Session of Examinations in Professional Programme 2012 (New) Syllabus. In case you directly try to enroll, the system will automatically prompt you to submit the switchover request. After enrollment, you have to wait till the middle of October, 2016 for updated status of paper-wise exemptions in your Online Account as well as under the Preliminary Examination Enrollment Status on the website.

**Question 4 Please clarify whether all Professional Programme 2007 (Old) Syllabus students who shall be switching over or have already switched over to Professional Programme (New) Syllabus shall be eligible for exemption from the paper "Information Technology and Systems Audit" paper under Professional Programme 2012 (New) Syllabus ?**

Ans. : Yes. All 2007 Syllabus Students switching over or have already switched over to Professional Programme 2012 (New) Syllabus shall be granted exemption in "Information Technology and Systems Audit Paper". In other words, all students registered under Professional Programme 2007 (Old) Syllabus and already switched over to Professional Programme 2012 (New) Syllabus at any point of time shall be eligible for this exemption. Such students shall be eligible for exemption in the said paper even if they have already appeared in the examinations under Professional Programme 2012 (New) Syllabus.

**Question 5 Please clarify whether all Professional Programme 2007 (Old) Syllabus who have passed or having exemption in "Strategic Management, Alliances and International Trade" who shall be switching over or have already switched over shall be eligible for exemption from the Elective Paper under Module-3 under 2012 (New) Syllabus) ?**

Ans. : Yes. All those Students who have passed the "Strategic Management, Alliances and International Trade" paper under Professional Programme 2007 (Old) Syllabus shall be granted exemption in the Elective Paper under Module-3 of Professional Programme 2012 (New) Syllabus.

**Question 6 What is the meaning of the word 'cleared/exempted' in the announcement?**

Ans. : A student who has passed Module-3 under Professional Programme 2007(Old) Syllabus or is having an exemption in the paper "Strategic Management, Alliances and International Trade" on the basis of 60% Mark Criteria shall be eligible for exemption from the Elective Paper under Module-3 of Professional Programme 2012(New) Syllabus. The exemptions based on 60% Marks Criteria in any previous examinations is automatically reflected in the Online Student Account. If this exemption is reflected in Strategic Management, Alliances and International Trade paper, it will automatically convert itself to the Elective Paper after 10th October, 2016 in case you switchover now.

**Question 7 The announcement on switchover and the exemptions in Information Technology and Systems Audit paper and Elective Paper on the basis of passing Strategic Management, Alliances and International Trade are for one time (December, 2016 Session) or perpetual ?**

Ans. : Exemptions so granted as per the decision of the Institute are perpetual in nature till the time Student himself cancels this benefit.

**Question 8 I do NOT desire to claim the exemptions as above. What should be done in such cases ?**

Ans. : Please submit a formal request for cancellation of such exemptions at exemption@icsi.edu for necessary action at the end of the Institute. The exemptions so cancelled shall not be reversed under any circumstances.

**Question 9 I desire to change the Combination of Modules based on the modified switchover scheme as announced ?**

Ans. : In case the change of the Combination is directly based on the modified switchover scheme announcement, you shall have to submit additional fees or ask for refund, as the case may be, at our E-Mail id enroll@icsi.edu on or before the 10th October, 2016.

**Question 10 Please clarify from which examination session the proposed exemptions shall be applicable ?**

Ans. : These exemptions shall come into force with effect from CS December, 2016 Session of Examinations onwards.

**Question 11 Please clarify from which date the proposed exemptions shall be granted and will be reflected in the online account of the students ?**

Ans. : The exemptions to the eligible students shall be granted after 10th October, 2016 (which is the last date for enrollment to December, 2016 Session of Examination).

**Question 12 After switchover to the 2012 (New) Syllabus, I will be left with two / three / four papers spread across different modules. Shall I be eligible to get the benefit of aggregate marks by adding the marks scored by me in papers under different modules ?**

Ans. : Students who shall be enrolling and appearing in ALL the remaining papers / modules under 2012 (New) Syllabus after switchover, shall be eligible to get the benefit of aggregate marks by adding the marks scored by them in papers under different modules. For instance, if a student is required to pass three papers under 2012(New) Syllabus under three different modules and if he scores 45, 46 and 59 Marks each in the said papers shall pass the examinations on the basis of scoring 50% aggregate marks across modules and minimum 40% marks in each paper, if appears in all such remaining papers on switchover, in one sitting

**Question 13** When shall the refund of examination fee, if any, shall be processed? Do I have to claim the refund ?

Ans. : The refunds, if any, of excess examination fee after implementing the modified switchover scheme shall be processed after the December, 2016 Session of Examinations. Yes, you shall submit a formal request at enroll@icsi.edu for refund of the excess amount, if any.

**Question 14** I have cleared Strategic Management, Alliances and International Trade paper under 2007(Old) Syllabus and would be exempted in Elective Subject under 2012 (New Syllabus). During switchover which Elective Subject should I choose ?

Ans. : You may choose any Elective Subject which will be deemed as exempted as and when the exemptions as per the modified switchover scheme are incorporated in the system in the middle of October, 2016.

**Question 15** Should I wait for the exemptions as per the modified switchover scheme to be incorporated or enrolled immediately ?

Ans. : You should enroll on an immediate basis by the stipulated dates i.e. 25th September, 2016 without late fee. The refund after the incorporation of the exemptions as per the modified switchover scheme shall be made to you thereafter.

**Question 16** I have passed Module-I of the Professional Programme 2007(Old) Syllabus comprising of two papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage ?

Ans. : You will have to appear in the following six papers spread in three Modules under the Professional Programme 2012 (New) Syllabus to complete the Professional

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Subject(s) to be passed</i>
Module I	i) Secretarial Audit, compliance Management and Due Diligence. ii) Corporate Restructuring, Valuation and Insolvency.
Module II	iii) Financial, Treasury and Forex Management iv) Ethics, Governance and Sustainability
Module III	v) Advanced Tax Laws and Practice vi) Elective Paper

**Question 17 I have passed Module - II of the Professional Programme 2007 (Old) Syllabus comprising of two papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?**

Ans. : You will have to appear in the following six papers spread in three Modules under the Professional Programme 2012 (New) Syllabus to complete the Professional Programme Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module I	i) Advanced Company Law and Practice ii) Secretarial Audit, compliance Management and Due Diligence.
Module II	iii) Ethics, Governance and Sustainability
Module III	iv) Advanced Tax Laws and Practice v) Drafting, Appearances and Pleadings vi) Elective Paper

**Question 18 I have passed Module - III of the Professional Programme 2007 (Old) Syllabus comprising of two papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?**

Ans. You will have to appear in the following six papers spread in three Modules under the Professional Programme 2012 (New) Syllabus to complete the Professional Programme Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module I	i) Advanced Company Law and Practice ii) Secretarial Audit, compliance Management and Due Diligence. iii) Corporate Restructuring, Valuation and Insolvency
Module II	iv) Financial, Treasury and Forex Management v) Ethics, Governance and Sustainability
Module III	vi) Drafting, Appearances and Pleadings

**Question 19 I have passed Module - IV of the Professional Programme 2007(Old) Syllabus comprising of two papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?**

Ans. You will have to appear in the following six papers spread in three Modules under the Professional Programme 2012 (New) Syllabus to complete the Professional Programme Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module I	i) Advanced Company Law and Practice ii) Corporate Restructuring, Valuation and Insolvency
Module II	iii) Financial, Treasury and Forex Management
Module III	iv) Advanced Tax Laws & Practice v) Drafting, Appearances and Pleadings vi) Elective Paper

**Question 20 I have passed Module - I & Module - II of the Professional Programme 2007 (Old) Syllabus comprising of Four papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?**

Ans. You will have to appear in the following Four papers spread in three Modules under the Professional Programme 2012 (New) Syllabus to complete the Professional Programme Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module I	i) Secretarial Audit, compliance Management and Due Diligence.
Module II	ii) Ethics, Governance and Sustainability
Module III	iii) Advance Tax Laws & Practice iv) Elective Paper

**Question 21 I have passed Module - I & Module - III of the Professional Programme 2007 (Old) Syllabus comprising of Four papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?**

Ans. You will have to appear in the following Four papers spread in two Modules under the Professional Programme 2012 (New) Syllabus to complete the Professional Programme Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module I	i) Secretarial Audit, compliance Management and Due Diligence. ii) Corporate Restructuring, Valuation and Insolvency
Module II	iii) Financial, Treasury and Forex Management iv) Ethics, Governance and Sustainability

**Question 22 I have passed Module - I & Module - IV of the Professional Programme 2007 (Old) Syllabus comprising of Four papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?**

Ans. : You will have to appear in the following Four papers spread in three Modules under the Professional Programme 2012 (New) Syllabus to complete the Professional Programme Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module I	i) Corporate Restructuring, Valuation and Insolvency
Module II	ii) Financial, Treasury and Forex Management
Module III	iii) Advance Tax Laws & Practice iv) Elective Paper

**Question 23 I have passed Module - II & Module - III of the Professional Programme 2007 (Old) Syllabus comprising of Four papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?**

Ans. : You will have to appear in the following Four papers spread in three Modules under the Professional Programme 2012 (New) Syllabus to complete the Professional Programme Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module I	i) Advanced Company Law and Practice ii) Secretarial Audit, compliance Management and Due Diligence.
Module II	iii) Ethics, Governance and Sustainability
Module III	iv) Drafting, Appearances and Pleadings

**Question 24 I have passed Module II & Module IV of the Professional Programme 2007 (Old) Syllabus comprising of Four papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?**

Ans. : You will have to appear in the following Four papers spread in Two Modules under the Professional Programme 2012 (New) Syllabus to complete the Professional Programme Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module I	i) Advanced Company Law and Practice
Module III	ii) Advanced Tax Laws & Practice iii) Drafting, Appearances and Pleadings iv) Elective Paper

**Question 25** I have passed Module III & Module IV of the Professional Programme 2007 (Old) Syllabus comprising of Four papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?

Ans. : You will have to appear in the following Four papers spread in three Modules under the Professional Programme 2012 (New) Syllabus to complete the Professional Programme Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module I	i) Advance Company Law and Practice ii) Corporate Restructuring, Valuation and Insolvency
Module II	iii) Financial, Treasury and Forex Management
Module III	iv) Drafting, Appearances and Pleadings

**Question 26** I am left with Module I only of the Professional Programme 2007 (Old) Syllabus comprising of Two papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?

Ans. : You will have to appear in the following Two papers spread in Two Modules under the Professional Programme 2012 (New) Syllabus to complete the Professional Programme Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module I	i) Advanced Company Law and Practice
Module III	ii) Drafting, Appearances and Pleadings

**Question 27** I am left with Module II only of the Professional Programme 2007 (Old) Syllabus comprising of Two papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?

Ans. : You will have to appear in the following Two papers spread in Two Modules under the Professional Programme 2012 (New) Syllabus to complete the Final Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module I	i) Corporate Restructuring, Valuation and Insolvency
Module II	ii) Financial, Treasury and Forex Management

**Question 28 I am left with Module III only of the Professional Programme 2007 (Old) Syllabus comprising of Two papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?**

Ans. : You will have to appear in the following TWO papers under the Professional Programme 2012 (New) Syllabus to complete the Professional Programme Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module III	i) Advanced Tax Laws & Practice ii) Elective Paper

**Question 29 I am left with Module IV only of the Professional Programme 2007 (Old) Syllabus comprising of Two papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?**

Ans. : You will have to appear in the following Two papers spread in two Modules under the Professional Programme 2012 (New) Syllabus to complete the Professional Programme Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module I	i) Secretarial Audit, compliance Management and Due Diligence.
Module II	ii) Ethics, Governance and Sustainability

**Question 30 What will be the modified scheme of corresponding exemptions after switchover from 2007 (Old) Syllabus to 2012 (New) Syllabus?**

Ans.

<b>Paper Passed Under Professional Programme 2007 (Old) Syllabus</b>	<b>Exemption allowed in the Corresponding Paper Under Professional Programme 2012 (New) Syllabus as per the modified switchover scheme</b>
Company Secretarial Practice	Advanced Company Law and Practice
Drafting, Appearances and Pleadings	Drafting, Appearances and Pleadings
Financial, Treasury and Forex Management	Financial, Treasury and Forex Management
Corporate Restructuring & Insolvency	Corporate Restructuring, Valuation and Insolvency
Strategic Management, Alliances & International Trade	<b>Elective Paper under Module-3</b>
Advanced Tax Laws and Practice	Advanced Tax Laws and Practice
Due Diligence and Corporate Compliance Management	Secretarial Audit, Compliance Management and Due Diligence
Governance, Business Ethics and Sustainability	Ethics, Governance and Sustainability
	<b>Information Technology and Systems Audit (*)</b>

**(\*) All Students switching over from Professional Programme 2007 (Old) Syllabus to Professional Programme 2012 (New) Syllabus or have already switched over from Professional Programme 2007 (Old) Syllabus to Professional Programme 2012(New) Syllabus shall be eligible for exemption in "Information Technology and Systems Audit" paper under the Professional Programme 2012(New) Syllabus.**

**Question 31 I am a student prior to introduction of 2007 (Old syllabus). I have registered to Professional Programme as per the Re-registration Scheme for dropout students. Am I eligible to get the exemption from Information Technology and Systems Audit paper covered under 2012(New Syllabus) as per the modified switchover scheme?**

Ans. : No. You are not eligible for the exemption in Information Technology and Systems Audit Paper covered under 2012(New) Syllabus as you have directly registered to 2012 (New) Syllabus.

**ATTENTION STUDENTS!****Important Announcement on Switchover from Professional Programme 2007(Old) Syllabus to 2012 (New) Syllabus**

The Council of the Institute in its meeting held on 17<sup>th</sup> September, 2016 decided as under :

1. All 2007 (Old) Syllabus Students shall be compulsorily required to switchover to 2012 (New) Syllabus from December, 2016 Session and no further examinations will be conducted under 2007(Old) Syllabus.
2. All 2007 (Old) Syllabus Students switching over/ switched over to 2012 (New) Syllabus shall be granted exemption in **Information Technology and Systems Audit Paper**. All students registered under 2007 (Old) Syllabus and already switched over to 2012 (New) Syllabus at any point of time shall be eligible for this exemption. Such students shall be eligible for exemption in the said paper even if they have appeared in the examinations under 2012 (New) Syllabus.
3. All 2007 (Old) Syllabus Students who have cleared/ exempted the **Strategic Management, Alliances and International Trade** paper shall be granted exemption in the **Elective Paper under Module-3** of 2012 (New) Syllabus.
4. These exemptions shall come into force with effect from CS December, 2016 Session of Examinations.

**International Company Secretaries Olympiad**

As you all are aware that the First International Company Secretaries Olympiad was conducted in association with Science Olympiad Foundation on 15th September, 2016 & 4th October, 2016 for XI and XII class students in India and Abroad where more than 1400 schools all over the country and more than 36000 students participated at National and International Level.

After the Grand Success of 1st ICSO , next 2nd International Company Secretaries Olympiad for Academic Year 2017-2018 is being conducted on 23rd Jan & 30th Jan, 2018.

We request you all to disseminate the details of 2nd ICSO to your friends and relatives so that they can avail this unique opportunity and win various rewards.

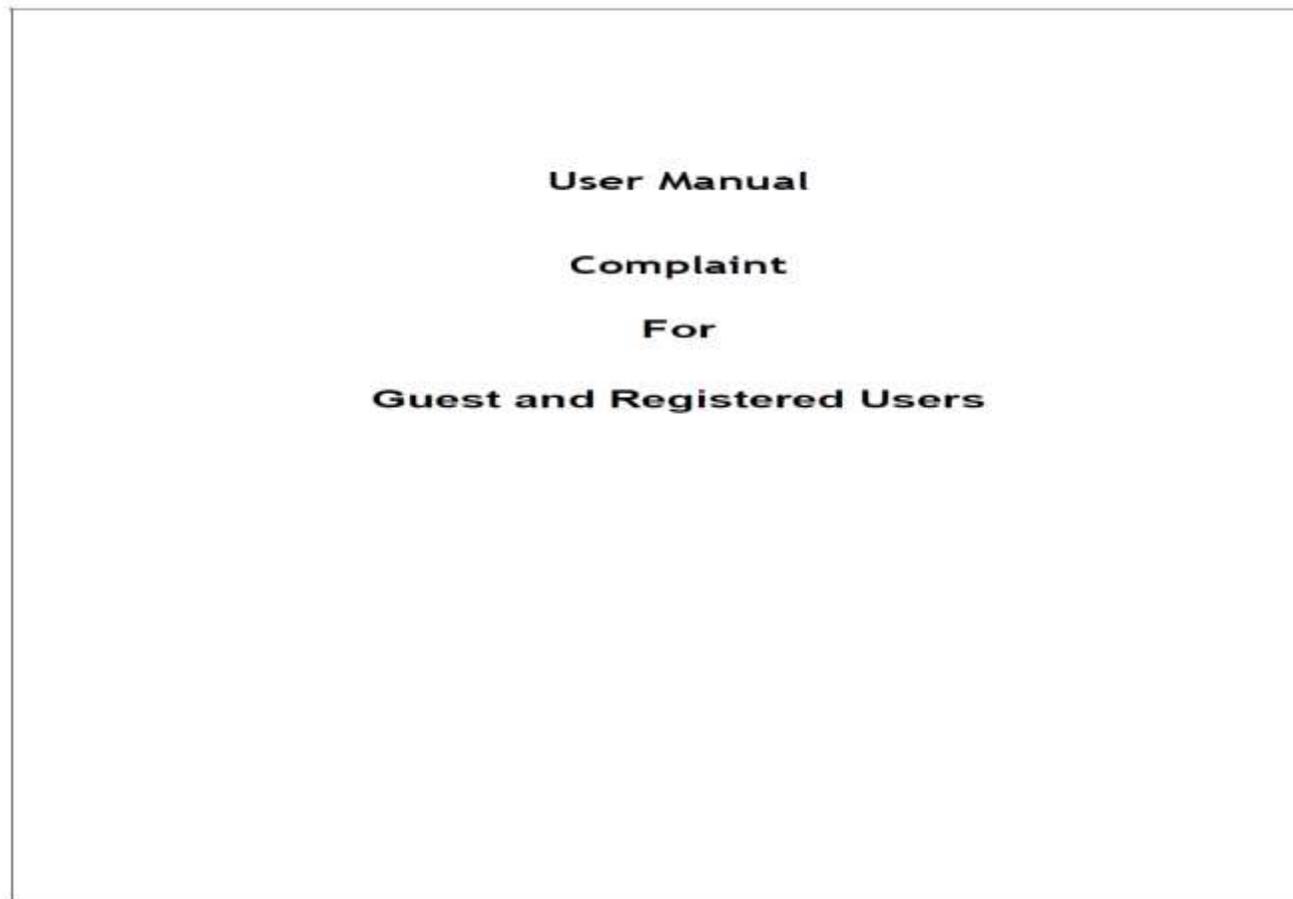
For more details, kindly visit :- <http://www.csolympiad.info> or call us Tel.Nos. 011-33132333 / 66204999

**Chartered Secretary Journal**

The "Chartered Secretary" Journal is published by the ICSI, with a view to ensure continuous up-gradation of the knowledge of the Members. The Journal is equally important for the students of the Institute. Students who are interested to purchase the journal can subscribe for the same by remitting the nominal subscription fees of Rs. 500/- per annum. Students can either subscribe for the Journal at the time of registration in each stage of CS Course or separately through our Chartered Secretary division.

## ICSI Grievance Solutions Cell

The Institute in its endeavour to improve the service delivery mechanism to the Members, Students and other stakeholders has established a Grievance Solutions Cell. In case stakeholders feel that their queries not being properly attended, they may submit their grievance online through “Grievance Portal” by following the steps given below in the user manual:-




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### ICSI-SMASH Complaint User Manual

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 ICSI-SMASH Complaint User Manual
 

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**Introduction:** User will log complaints through Complaint module as a guest or registered user and generate the complaint number against each complaint. Registered user will log complaint from their account and guest user will log complaint through public URL.

Complaint user manual is covered for below users' processes-

- Complaint: Guest or Registered User (Register and Track Complaint) and
- Complaint: Administrator (Track and Manage Complaint)

## 1. Complaint: For Guest or Registered User

### Register a Complaint

#### Screen: Log Complaint

- User double click the web browser (recommended web browser Internet explorer 9 or above, Google Chrome 39 or above, Mozilla 38 or above) to open, and type the URL <https://smash.icsi.in/Scripts/login.aspx> in the web browser address bar. Above screen will be displayed.
- User mouse over header menu link "Complaint" and click on sub menu "Register A Complaint". Page will redirect to "Register A Complaint" page.

#### 1.1 Guest User

By default "Guest User" option will be selected on Register A Complaint page. The guest user will fill the complaint form as appears in below "Register a Complaint" screen. All red asteric fields are mandatory fields.

- Guest user will enter demographic and contact information.
- Once the guest user selects the relevant topic and sub-topic, related FAQ will be displayed to the user as a link.
- The Guest user will explain complaint in the Complaint Description area box.
- The Guest user can upload supporting documents if any under Document Upload panel.
- The Guest user will submit the complaint by clicking on the "Submit" button.

ICSI-SMASH Complaint User Manual

- Upon complaint submission, a complaint number is generated and sent to the user through email or SMS.

**Register a Complaint**
\*Mandatory Fields

Guest User  Registered User

First Name \*

Middle Name

Last Name

Email Id \*

Confirm your Email Id \*

Date of Birth \*

Country \*

State/Province \*

District \*

City \*

Mobile Number \*

Topic \*

Sub Topic \*

Complaint Description \*

**User select date of birth from the date**

**User can remove entered date of birth**

**User select relevant Topic**

**User select relevant Sub Topic**

**User click on browse button and locate file**

**After browsing file user upload relevant file by clicking on Upload**

**User enter verification code in the text box as display on the screen.**

**User can refresh verification code by clicking on refresh icon.**

Document Upload

File Name

Following Document formats are allowed (pdf, png, jpg, jpeg) with maximum size limit of 1 mb.

Verification Code \*

\* File should be having extensions .pdf, .png, .jpg, .jpeg only.

\* The size of file should be less than 1 MB.

\* At the time of registering a complaint, Member of the Institute please mention his/her Membership No in complaint details text box.

### 1.2 Registered User

User select registered user radio button, page redirects to User Login page. The registered user has to enter the login credentials to login into the portal. Registered user authentication credentials are:-

- **User Id:** User enter registered User's User Id
- **Password:** User enter registered User's Password
- **Verification Code:** User enter verification code which is displayed on screen

## ICSI-SMASH Complaint User Manual

THE INSTITUTE OF  
Company Secretaries of India  
IN PURSUIT OF PROFESSIONAL EXCELLENCE  
Statutory body under an Act of Parliament

Welcome: 44050021/07/2016 Home Logout

HOME MODULE PROFILE LOGOUT

STUDENT SERVICES +

SHORT TERM TRAINING +

LONG TERM TRAINING +

TRAINING EXEMPTION +

ENROLLMENT +

COACHING MODULE +

COMPLAINT MANAGEMENT - REGISTER COMPLAINT

TRACK COMPLAINT

ETRAINING +

APPROPRIATION +

SUBJECT EXEMPTION +

STUDENT REGISTRATION +

STUDY DISPATCH +

SWITCH OVER +

- Once the authenticate credentials have been verified by the system, the system will allow the user to log into account successfully.
- After login, registered user will navigate to “Register a Complaint page” through the Complaint link. By default and fill the Register a Complaint page as in above screen. Registered users’ demographic and contact information will be pre-filled.

## 1.3 Track Complaint

THE INSTITUTE OF  
Company Secretaries of India  
IN PURSUIT OF PROFESSIONAL EXCELLENCE  
Statutory body under an Act of Parliament

HOME STUDENT COMPLAINT REGISTRATION OF COMPANY COUNSELLOR REGISTRATION PRINT RECEIPT

Track Complaint (Please enter Mobile No or EmailID or Complaint No or any combination out of three)

Search Criteria

Mobile Number: 9710000000 X Email Id

Complaint Number

Reset search filter fields.

Search Clear

User will search registered complaint by mobile number or email id or complaint number

Search Result

Total Records: 1 Page Size 20

COMPLAINT NUMBER	TOPIC	SUB TOPIC	OPENING DATE	CLOSING DATE	STATUS
0000000000	Academic	Study Material Quality Problem	23/09/2016		Open

Search result will be displayed in the Search Result grid

### ICSI-SMASH Complaint User Manual

User click on “Complaint Number” and page redirect to “Complaint/Grievance” page.

- User will view registered complaint status.
- User will download uploaded complaint supporting document detail if exist.
- User will view Remarks to Complaint History if exist.
- User will view any SMS/Email correspondence.



**Complaint / Grievance**

COMPLAINT 2020

Sl.No.	State	Topic	Sub-Topic	Comments
1	Andhra	Study Material Quality Problem		Check print quality

Uploaded Document Detail

Sl.No.	Uploaded On	Download Attachment
1	2020-10	<a href="#">Download</a> → User can download uploaded complaint

Remarks to Completed History

Sl.No.	Date	Topic	Sub-Topic	Remarks	Remarks Given By	Status
No records found						

SMS/Email

Sl.No.	Date	Type	Description
1	2020-10	SMS	Dear Candidates Considerable Complaints received from candidates regarding the quality of the study material. We will process your complaint ASAP.
2	2020-10	Email	Dear Candidates Considerable Complaints received from candidates regarding the quality of the study material. We will process your complaint ASAP.

Request History

Sl.No.	Date	Remarks
No records found		

[Close](#) → User click on Close button to close Complaint/Grievance page

## UPDATION OF DATA

The Institute in its continuous endeavour to update technology is revamping all online services. We are moving through a transition phase while implementing the flagship online platform SMASH (Student Member Application Software Hosting).

With this, the data of all students registered under old system has been migrated to new system and after this transition all students are compulsorily required to log in at the new SMASH(Student Member Application Software Hosting) system.

Further after the migration process, it has been observed that the address of some of the students are incorrect. It is therefore advised to update your address immediately.

In case you don't update your correct address, you may miss important communications, study material etc sent by the Institute by post.

Please follow the steps given below for updation of address:

- 1.) log into new system at <https://smash.icsi.in/Scripts/login.aspx>
- 2.) In case you have not logged in to SMASH before, reset your password at the following link.

<https://smash.icsi.in/Scripts/GetPassword.aspx>

- 3.) Go to your profile, click on change address
- 4.) Follow the process as per screen shot given below.

### Step 2: To change Correspondence address

Change Address

Search Criteria

Address Type: All

Search

Clear

Search Result: No Data

Total Records: 2 Page Size: 20

SELECT	ADDRESS TYPE	FULL ADDRESS	PIN CODE
<input type="checkbox"/>	Correspondence Address	G-105, 4th floor, Apartment, 2, 40, Sector 4, Gurgaon, Haryana, India	122004
<input type="checkbox"/>	Permanent Address	G-105, 4th floor, Apartment, 2, 40, Sector 4, Gurgaon, Haryana, India	122004

Update

**Step 3:**

Further it is advised to ensure that your District, State, City mentioned in your address database are in order.

**Fees Waiver Scheme for Students of State of Jammu & Kashmir and North-Eastern States**

The Institute has recently launched a Fee Waiver Scheme for students of Jammu & Kashmir and North Eastern States of India to provide an opportunity to the youth of these States to come to the mainstream. The Government of India is announcing special packages for socio-economic development of these States and the Institute is also playing a vital role in the development of society at large. The fee waiver scheme includes waiving the Fee for all students registering for the Foundation and Executive Programme Stages from North Eastern States (Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland and Tripura, Sikkim) and State of Jammu and Kashmir till 31<sup>st</sup> March, 2018. All students belonging to North Eastern States and State of Jammu and Kashmir who have passed the 10+2 Examinations and Bachelor's Degree Examinations /CPT of ICAI/Foundation pass of ICAI-COST irrespective of the percentage of marks shall be eligible for Fee Waiver while registering for Foundation Programme and Executive Programme Stage respectively.

The initiative is expected to play a significant role in empowerment of the youth of such areas.

Students are requested to disseminate this information amongst their friends or relatives who are keen to join CS Course from these states.

### **Class Room Teaching fee Waiver Scheme for the students of Union Territories of Andaman & Nicobar Islands, Dadra & Nagar Haveli, Daman and Diu, Lakshadweep and Puducherry**

Institute has come with a new scheme “ Class Roam Teaching Fee Waiver Scheme” to reach out to the students of the Union Territories excluding Delhi and Chandigarh where awareness of the Profession is insignificant. This scheme is applicable for the students registered for the Foundation or Executive Programme Stages from the Union Territories of Andaman & Nicobar Islands, Dadra & Nagar Haveli, Daman and Diu, Lakshadweep and Puducherry and subsequently undergoing Classes at the nearest Region /Chapter of the Institute. Full fee waiver against the Class Room Teaching shall be given to the students of the above mentioned Union Territories in case they attend Class Room Teaching at the Regional Council/ Chapter offices of the Institute where the class room teaching is presently organised.

### **Sampark -Missed call facility**

We are pleased to inform that the Institute has recently launched Missed Call facility under the project ICSI – Sampark.

Prospective students may give a missed call at this number “**8824401155**”. ICSI officials across India will contact to students and answer their queries pertaining to ICSI.

All students are requested to disseminate this information amongst their friends and relatives who are interested to join CS Course so that they can be guided at zero cost.

### **Schedule of Submission of Examination Form pertaining to December, 2017 Session of Examinations**

Eligible students desirous of appearing in December, 2017 Session of CS Executive and Professional Programme Examinations may please note that the last dates for submission of online examination form & changes thereof are as under :-

<b>Particulars</b>	<b>Last Date</b>
Submission of examination form and fee for appearing in Executive & Professional Programme Examinations <b>without Late Fee</b>	25 <sup>th</sup> September, 2017
Submission of examination form and fee for appearing in Executive & Professional Programme Examinations <b>with Late Fee</b>	10 <sup>th</sup> October, 2017

**!! ATTENTION STUDENTS !!****ADVISORY ON MAINTAINING CORRECT IMAGE OF PHOTOGRAPH AND SIGNATURE OF STUDENTS IN ONLINE ACCOUNT AT : <https://smash.icsi.in>**

It has been observed that the students are uploading incorrect photographs and signatures in their online account. Some of the common mistakes committed by the students while uploading the photographs and signatures are given hereunder :

1. Scanning the photograph and signature as pasted on a white paper without properly cropping the images before uploading the same.
2. Uploading illegible signatures.
3. Uploading photographs in formats other than standard passport size. For example, photographs extracted from group photographs, photographs taken in outdoor locations, selfies, etc.
4. Uploading photographs upside down/ wrong direction
5. Uploading very old photographs
6. Uploading photographs with side-view
7. Uploading photographs wearing dark glasses

The photographs and signatures can be very easily edited in 'Microsoft Paint'. Students are advised to be extremely careful while uploading the photographs and signatures since the same are printed on the Identity Card and Examination Admit Card, Attendance Sheet, etc. Any deviation/ mismatch in the photograph and signature may create complications at the time of appearing in the examinations.

Students are advised to take note and ensure that correct photographs and signatures are uploaded in the online account. In case the photographs/ signatures are not correctly uploaded or not available, students may update the photographs through 'Change Photo/Signature' link under 'Profile Menu'. Photo (.JPG Format ) size in (21 kb – to – 50 kb) & Signature (.JPG Format ) size (11 kb – to – 20 kb).



The option for changing the photograph and signature has also been provided in the Online Examination Enrolment Form. However, in case the photograph and signature is correctly being displayed in the online account, there is no need to re-upload the same during the examination enrolment process.

It is further informed that in case there is no photograph and signature of the student in the online account, it may create complications at the time of appearing in the examinations.

25.07.2017

## EXAMINATION ENROLLMENT FOR DECEMBER, 2017 SESSION OF EXAMINATIONS

**LAST DATE FOR SUBMISSION OF EXAMINATION FORM  
25<sup>TH</sup> SEPTEMBER, 2017 (23:59 HOURS)**

**(LATE FEE IS ADMISSIBLE AFTER 25<sup>TH</sup> SEPTEMBER, 2017)**

**LAST DATE FOR SUBMISSION OF EXAMINATION FORM(WITH LATE FEE )  
10<sup>TH</sup> OCTOBER, 2017 (23:59 HOURS)**

**(STUDENTS WILL NOT BE ALLOWED SUBMIT EXAMINATION  
FORM AFTER 10<sup>TH</sup> OCTOBER, 2017)**

**PLEASE SUBMIT THE EXAMINATION FORM WELL IN ADVANCE. PLEASE REFRAIN FROM DELAYING THE SUBMISSION OF THE EXAMINATION FORM TILL THE LAST DATE/ MOMENT TO AVOID COMPLICATIONS/ INCONVENIENCE**

**STUDENTS MAY CONTACT THE INSTITUTE THROUGH :**

1. Call Centre (011-33132333 / 66204999)
2. Grievance Portal at [www.icsi.edu](http://www.icsi.edu)
3. CS Touch (Mobile App)
4. E-mail id [grievance.solutions@icsi.edu](mailto:grievance.solutions@icsi.edu)

### IMPORTANT INSTRUCTIONS

1. First of all, enable the 'Popup Window' in your browser (Internet Explorer, Chrome, etc.)
2. Students are advised to select the Examination Centre, Combination of Module(s), Medium of Examination (English OR Hindi), etc. carefully. Students are advised to verify the parameters selected by them meticulously as changes are not allowed once the students submit their examination form. Even if the changes are allowed upto certain stipulated dates, additional fee as decided from time to time will be levied for all such changes.
3. **Important : Students are advised to retain a copy of the receipt for the examination fee remitted by them during the examination enrolment process. The Fee Receipt is automatically generated by the system for all successful transactions.**
4. Students may please note that for all the transactions (including failed transactions), Request Id and Transaction Id is generated by the system. Therefore, generation of Request Id and Transaction / Payment Id does not always result in a successful transaction. It is in the interest of the students to verify the payment status to avoid complications at a later stage. Please re-submit the examination forms wherever the payments are not successful.
5. All examination applications without a valid fee receipt shall be rejected without notice. In case the amount is deducted from the bank / debit/ credit card account but the acknowledgement is not automatically generated by the system, students may verify the status of payment from the following link by entering the Request Id and Transaction / Payment Id:-

<https://smash.icsi.in/Scripts/PGIntegration/GetReceipt.aspx>

6. In case of payment of examination fee through Canara Bank Challan, the date of deposit of cash with the branches of Canara Bank will be treated as the eligibility date. Students will have to wait for atleast 3-4 days from the date of deposit of cash for reconciliation & transfer of the amount into the Institute's Bank Account. They shall only be able to generate formal payment receipt / acknowledgement after realisation of the amount in the Institute's bank account.
7. **Important : Students generating the Challan upto 25<sup>th</sup> September, 2017 have to deposit the cash on or before 25<sup>th</sup> September, 2017 to avoid applicability of Late Fee failing which they will have to re-generate the Challan and deposit the cash inclusive of the late fee. Similarly, students generating Challan during the period from 26<sup>th</sup> September, 2017 to 10<sup>th</sup> October, 2017 will have to deposit the cash with the bank on or before 10<sup>th</sup> October, 2017. The examination enrollment applications in respect of students who deposit the cash with bank after 10<sup>th</sup> October, 2017 will be rejected without further notice. Please ascertain bank holidays, if any, to ensure that cash is deposited well in advance to avoid rejection of application.**
8. In every examination session, lakhs of students are expected to seek enrollment and to avoid difficulties at the online portal due to peak load, students are encouraged to submit the examination form well in advance without waiting for the last dates. The Institute may not be held responsible for failure of submission of form and/ or payment due to technical or other problems.
9. Students will not be allowed to submit the examination form and fee after the stipulated dates and such examination forms will be summarily rejected without notice.
10. Students may please note that changes in the enrollment status are not ordinarily allowed. However, in unavoidable circumstances, they may seek change of Examination Centre, Combination Module(s) and Medium of Examinations during the periods mentioned below:-

<i>Stage</i>	<i>Start Date for submission of Online Change Requests</i>	<i>Last Date for submission of Online Change Requests</i>
<b>Foundation, Executive &amp; Professional Programme Examinations</b>	<b>11<sup>th</sup> October,2017</b>	<b>5<sup>th</sup> December,2017 upto 16:00 Hours</b>
<b>Fee applicable for each change</b>	<b>Rs. 250/=</b>	

(In case of submission of request for Change of Examination Centre from any of the Centres located in India to Dubai, Surcharge of US\$ 100 or its equivalent amount in Indian rupee will be applicable in addition to the prescribed fee of Rs.250/-).

**REQUESTS FOR CHANGES, IF ANY, RECEIVED AFTER THE LAST DATES MENTIONED ABOVE WILL BE REJECTED WITHOUT FURTHER NOTICE.**

11. Students whose registrations to Foundation and Executive Programme Stages are on provisional basis are advised to upload proof of passing the 10+2 Examinations (Mark

Sheet/ Pass Certificate) or Proof of passing the Bachelor's Degree Examinations (Degree Certificate OR Mark Sheets of all the three years) or in case of any difficulty in uploading the same send at E-mail id [provisional@icsi.edu](mailto:provisional@icsi.edu) for regularizing their provisional registrations within a maximum period of six months from the date of registration failing which they shall NOT be eligible to enrol and/ or appear in the examinations.

12. Students of Professional Programme appearing in Combinations of Module-3, may please note that the Elective Subject as available in the system at the time of their submitting the examination form will be applicable for them and they shall be appearing in the examinations pertaining to such Elective Subject. Requests for change of Elective Subject will NOT be entertained after submission of examination form.
13. Students should invariably verify the photograph and signature as available in their profile which will be used for Admit Card and other examination related records. Students are advised to go through the Advisory on the website of the Institute at the following link and ensure compliance to avoid rejection of examination applications :

[https://www.icsi.edu/WebModules/advisory\\_ensuringcorrectphotoandsignofstud\\_onlineaccount.pdf](https://www.icsi.edu/WebModules/advisory_ensuringcorrectphotoandsignofstud_onlineaccount.pdf)

### **SUMMARISED CHECK POINTS FOR STUDENTS TO AVOID COMPLICATIONS IN EXAMINATION ENROLLMENT**

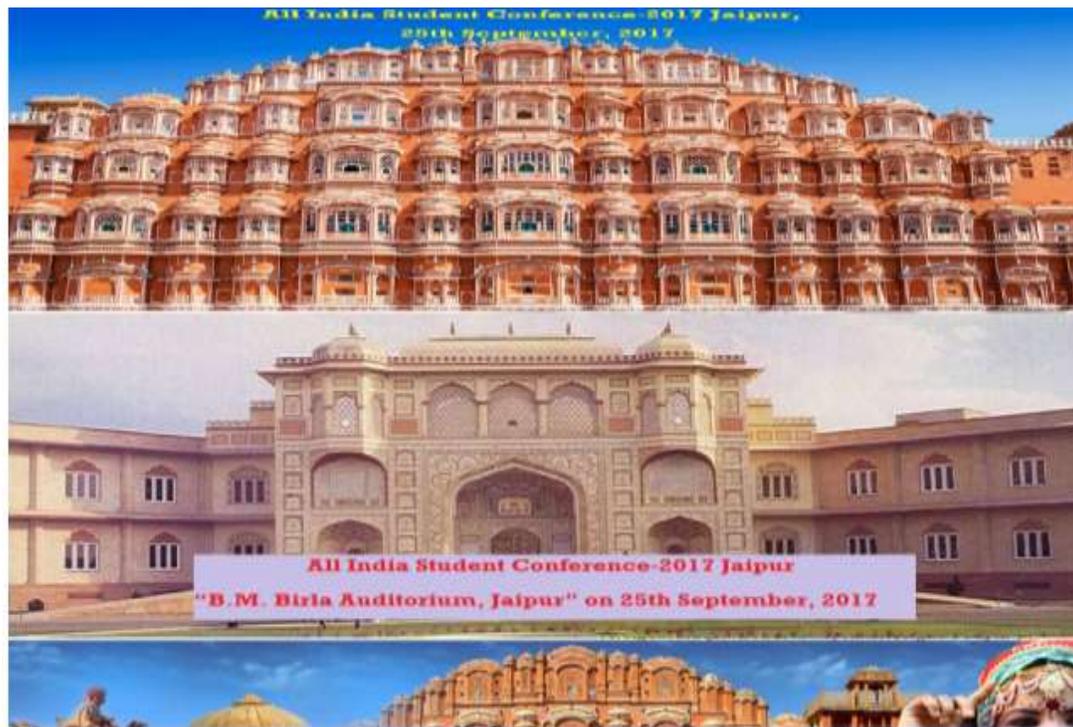
**(Please also go through the detailed instructions given above)**

- **Have you correctly filled up the following?**
  1. Examination Centre
  2. Combination of Module(s)
  3. Medium of Examination
- **Have you checked the following?**
  1. Availability of correct photograph and signature in your online account
  2. Preliminary enrollment details in your online portal on the website [www.icsi.edu](http://www.icsi.edu)
  3. Validity of your existing registration
- **Have you gone through the guidelines pertaining to Paper-wise Exemption & Switchover and complied with all the requirements ?**
- **Have you successfully remitted the examination fee and downloaded the fee receipt / acknowledgement?**
- **Have you regularised your provisional registration to Foundation Programme / Executive Programme by submitting the proof of passing 10+2 Examinations / Bachelor's Degree Examinations respectively?**

**NOTE : In case your answer to any of the questions given above is "NO", there is every chance of rejection of your examination enrollment request. Therefore, please make it a point to ensure compliance with all the check points given above to avoid complications in your examination enrollment.**

## National Student Conference

National Level Student Conference shall be held in Jaipur on 25<sup>th</sup> September 2017. Student Conferences provide the students with an opportunity to interact with their fellow students, Institute's Officers and also listening to the experts in various subjects.



## 18th All India Student Conference-2017

**Date :** 25th September, 2017

**Venue :** B.M. Birla Auditorium  
Birla Institute of Scientific Research  
Statue Circle, Jaipur-302001  
Rajasthan, INDIA

**Sh. Animesh Srivastava**

**Executive Officer**

**Contact No:**

0141-2707236,01412707736



## Examination

### 1. DECLARATION OF JUNE, 2017 EXAMINATION RESULTS

The result of Professional Programme and Executive Programme examinations held in June, 2017 were declared on August 25, 2017 at 11.00 A.M. and 2.00 P.M respectively. The result along with individual candidate's subject-wise break-up of marks was made available on the Institute's website [www.icsi.edu](http://www.icsi.edu) on 25<sup>th</sup> August, 2017 after declaration of the result.

### 2. ISSUING OF MARKS-SHEETS OF JUNE, 2017 EXAMINATION

According to the decision taken by the Institute, the dispatch of Result-cum-Marks Statement for Executive Programme Examination in physical form has been discontinued. Instead formal E-Result-cum-Marks Statement for Executive Programme Examination June, 2017 has been uploaded on the website: ([www.icsi.edu](http://www.icsi.edu)) for downloading by the students for their reference, use and records. However, the Result-cum-Marks-Statement of Professional Programme would continue to be issued in physical form.

The Result-cum-Marks-Statement of Professional Programme would be issued to the candidates concerned in physical form at their registered address immediately after declaration of the result. In case the physical copy of Result-cum-Marks Statement for Professional Programme is not received by any candidate within 30 days of declaration of result, such candidate(s) may contact the Institute at: [exam@icsi.edu](mailto:exam@icsi.edu) along with his/her particulars.

### 3. VERIFICATION OF MARKS OF COMPANY SECRETARIES EXAMINATIONS

In terms of Regulation 46 (2) of the Company Secretaries Regulations, 1982, as in force, a candidate can seek "Verification of Marks" in any subject(s) of CS examination within 30 days from the date of declaration of results. The application for verification of marks should be made by interested candidates in the prescribed mode with requisite **fee @ Rs. 250/- per subject within 30 days (one month)** from the date of declaration of results. Interested candidates can apply for verification of marks either through **on-line** mode or **off-line** mode by following the procedure hosted on the Institute's website ([www.icsi.edu](http://www.icsi.edu)) at the URL: [https://www.icsi.edu/WebModules/VOM\\_June2017.pdf](https://www.icsi.edu/WebModules/VOM_June2017.pdf)

### 4. PROVIDING INSPECTION OR SUPPLY OF CERTIFIED COPY(IES) OF ANSWER BOOK(S) TO STUDENTS

The Institute has been providing the facility of inspection or supply of certified copies of answer book(s) to the candidates on their request as per Guidelines, Rules and Procedures framed by the Institute in this regard. The "Guidelines, Rules and Procedures for Providing Inspection and/or Supply of Certified Copy (ies) of Answer Book(s) to students" and the format of the application are given below.

## GUIDELINES, RULES AND PROCEDURES FOR PROVIDING INSPECTION AND/OR SUPPLY OF CERTIFIED COPY (IES) OF ANSWER BOOK(S) TO STUDENTS

*(As modified by the Examination Committee of the Council at its 148<sup>th</sup> Meeting held on 14th August, 2013)*

1. These guidelines, rules and procedures for providing inspection and/or supply of certified copy(ies) of answer book(s) to students will be applicable beginning from June, 2013 session of examinations onwards. Under these guidelines, a student can seek inspection and/or supply of certified copy (ies) of his/her evaluated answer book(s).
2. A student who wishes to inspect and/or obtain certified copy(ies) of his/her answer book(s) of any subject(s) of a particular examination shall apply on the prescribed application form together with (a) requisite fee; and (b) self-attested photocopy of his/her Admit Card (Roll No.) or Student Identity Card so as to reach the Institute within 45 days from the date of declaration of the result.
3. Fee of Rs. 500 per subject/answer books payable for supply of certified copy(ies) of answer book(s) and Rs. 450 per answer book for providing inspection thereof respectively. The fee shall be paid through Demand Draft drawn in favour of "The Institute of Company Secretaries of India", payable at New Delhi.
4. The envelope containing student's Application Form, duly completed in all respect, together with the requisite fee and photocopies of the supporting documents, as mentioned in para 2 above, shall be superscribed "**Application for providing Inspection/Supply of Certified Copies of Answer Books**" and sent to :

**Joint Secretary  
Directorate of Examinations  
The Institute of Company Secretaries of India  
C-37, Sector 62, Institutional Area,  
NOIDA - 201 309.**

5. Application Form without requisite fee and supporting documents and complete particulars, as indicated above, shall not be entertained.
6. Before providing inspection and/or supplying certified copy(ies) of answer book(s) to a student on his/her request, if it is noticed that any sub-question/question of his/her answer book(s) has inadvertently remained unevaluated or there is some posting or totalling error, the Institute would rectify such omission and commission and communicate the revised marks/result to the student. **However, it may be noted that re-valuation of answers is not permissible under Regulation 46(2).**
7. The inspection done and/or certified copies of the answer books supplied to the student shall be for his/her exclusive self-inspection/ personal reference and guidance only.
8. **No other person except the student concerned would be allowed to inspect his/her answer book(s) on the designated date and time as communicated by the Institute. Similarly, on receipt of certified copy (ies) of the answer book(s), the applicant student shall be the sole custodian of it and he/she shall not part with the custody/possession of the same and shall not use the same for any other purpose(s).**
9. If any error is found at any point of time as provided in para 6 above, the Institute shall have  *suo motu* power to rectify the same.

**APPLICATION FORM FOR PROVIDING INSPECTION OR SUPPLY OF CERTIFIED COPY  
(IES) OF ANSWER BOOK(S)**

*(Before filling-up this form, please go through the Guidelines, Rules and Procedures)*

Joint Secretary  
Directorate of Examinations  
The Institute of Company Secretaries of India  
C – 37, Sector-62, Institutional Area  
NOIDA – 201 309 (UP)

Dear Sir,

I, the undersigned, request you to provide me inspection/certified copy(ies) of my answer book(s) as per details given below:

**PART-A**

1.	Name of Student				
2.	Student Regn. No.				
3.	Complete Correspondence Address				
		PIN CODE:			
		MOBILE :			
4.	E-mail id				
5.	Specify your request for: <b>(by ticking(√) the appropriate box)</b>	Providing inspection of my answer book(s)		Supply of certified copy(ies) of my answer book(s)	
6.	Details about appearance in the subjects of examination for which copy(ies) of answer book (s) is/are requested	<b>Stage &amp; Session of Exam.</b>	<b>Roll No.</b>	<b>Name of the Subject(s)</b>	<b>Marks Obtained</b>
7.	Details of fee remitted: Rs. 500 per subject/ answer book for supply of certified copy(ies); and Rs. 450 per answer book for seeking inspection.	<b>Demand Draft No.</b>	<b>Date</b>	<b>Name of the Issuing Bank</b>	<b>Amount (Rs.)</b>

**PART-B**

**Have you applied for Verification of Marks also? YES / NO**  
(Tick the appropriate choice)

I have read the prescribed guidelines, rules and procedures and the same are acceptable to me.

My Email-ID, Mobile Number and Correspondence Address are the same as registered on my student's portal of ICSI.

I hereby undertake that I am a *bona fide* student of the Institute and the above answer book(s) belong to me. For this purpose, I am enclosing self-attested photocopy of my Admit Card (Roll No.)/ Student Identity Card issued to me by the Institute. In case, any particulars or statement is found to be false, the Institute may take appropriate action against me, as deemed fit.

Yours faithfully,

\_\_\_\_\_  
(Signature)

Place: \_\_\_\_\_

Date: \_\_\_\_\_

Name: \_\_\_\_\_

**5. HOW TO APPLY FOR PROVIDING INSPECTION OR SUPPLY OF CERTIFIED COPY(IES) OF ANSWER BOOK(S)**

A candidate who wishes to inspect and/or obtain certified copy(ies) of his/her answer book(s) of any subject(s) of a particular examination, can apply either through **on-line mode** or **off-line mode within 45 days from the date of declaration of the result.**

**On-Line Mode Procedure:** For submitting application through on-line mode, candidates are advised to follow the procedure hosted on the Institute's website [www.icsi.edu](http://www.icsi.edu) at the link given below:

[https://www.icsi.edu/webmodules/Verification of Marks of CS Exam.pdf](https://www.icsi.edu/webmodules/Verification%20of%20Marks%20of%20CS%20Exam.pdf)

**Off-Line Mode Procedure:** In case any candidate wishes to apply for inspection or supply of certified copies of answer book(s) through off-line mode, he/she can download the Application Form available on the website and send the same duly filled in along with the requisite fee through Speed/Registered Post addressed to *The Joint Secretary, Dte. of Examinations, The Institute of Company Secretaries of India, C-37, Sector 62, Institutional Area, NOIDA – 201 309 (U.P.)*. Candidates can also submit their applications at Regional/Chapter/Head Office (Noida).

It has been observed that many a times, candidates are found confused with the procedure of inspection of their answer book(s) or getting the certified copies of their evaluated answer book(s). Thus, candidates may understand the procedures followed for inspection

and supply of certified copies of answer book(s) as detailed below before they apply for the same:

<b>S. No.</b>	<b>Inspection of answer books</b>	<b>Supply of certified copies of answer books</b>
1.	Under Inspection of answer books, candidates can physically inspect the certified true photo copies of their answer books applied for.	In the case of providing certified copies of answer books, the certified true copies of the same in <i>pdf</i> format shall be uploaded on the website of the Institute and candidates can take the print out for their reference.
2.	Candidates have to apply for seeking inspection of their answer books in the prescribed form. Online submission of forms is not available.	Candidates have to apply for certified copies of answer books in the prescribed form. Online submission of forms is not available.
3.	The prescribed fee for inspection is ₹450 per subject and is to be paid through Demand Draft drawn in favour of "The Institute of Company Secretaries of India", payable at New Delhi.	The prescribed fee for supplying certified copies of answer books is Rs. 500 per subject and is to be paid through Demand Draft drawn in favour of "The Institute of Company Secretaries of India", payable at New Delhi.
4.	Before providing inspection to the candidates, the answer book(s) shall be processed as per the prescribed Guidelines in this regard.	Before providing certified copies of answer book(s) to the candidates, the same shall be processed as per the prescribed Guidelines in this regard.
5.	Candidates have to personally visit ICSI's Noida office, located at <b>C-37, Sector-62, Institutional Area, Distt-Gautam Budh Nagar, Noida 201309, (U.P.)</b> as per the specified time and date informed to them for inspecting their answer books. They have to carry Institute's I-card, copy of the E-Admit Card of the relevant session to establish their identity for inspecting their answer books. No other person will be allowed to accompany him/her during the process of inspection.	The scanned copy of the answer book(s) in <i>pdf</i> format shall be hosted on the website which can be accessed through a secured password. Necessary communication in this regard shall be sent to the candidate concerned through e-mail and SMS as registered on student's portal. Candidates can take the print out of the scanned certified copies of their answer books for their reference.
6.	The status/outcome of the application received for providing Inspection of the answer books will be shown on the Institute's website: <a href="http://www.icsi.edu">www.icsi.edu</a> . The candidate concerned can enquire about the status/outcome of his/her application by entering his/her Roll No. or Student Registration Number.	The status/outcome of the application received for supply of certified copies of answer books will be shown on the Institute's website: <a href="http://www.icsi.edu">www.icsi.edu</a> . The candidate concerned can enquire about the status/outcome of his/her application by entering his/her Roll No. or Student Registration Number.
7.	During inspection of the answer book(s), no queries regarding answers written by the candidates or award of marks shall be entertained. Copy of the answer book(s) shall not be provided to the candidates after the completion of inspection.	Candidates can take the print out of the scanned certified copies of their answer books for their reference from the link given to this effect from the website of the Institute. No photo copies of answer book(s) in physical form shall be dispatched to the candidates. No queries regarding award of marks shall be entertained by the Institute.

## 6. CONDUCT OF CS EXAMINATIONS -DECEMBER, 2017

The next examination for Executive Programme and Professional Programme scheduled in December, 2017 will be held from 20<sup>th</sup> December, 2017 to 30<sup>th</sup> December, 2017 as per the Examination Time-Table and Programme (published elsewhere in this bulletin) at 114 examination centres, viz., 1. Agra, 2. Ahmedabad, 3. Ahmednagar, 4. Ajmer, 5. Akola, 6. Aligarh, 7. Allahabad, 8. Alwar, 9. Amravati, 10. Ambala, 11. Aurangabad, 12. Bangalore, 13. Bareilly, 14. Beawar, 15. Belgaum, 16. Bhayander, 17. Bhilai, 18. Bhilwara, 19. Bhopal, 20. Bhubaneswar, 21. Bikaner, 22. Bilaspur, 23. Calicut, 24. Chandigarh, 25. Chennai, 26. Chittorgarh, 27. Coimbatore, 28. Dehradun, 29. Delhi (East), 30. Delhi (North), 31. Delhi (South), 32. Delhi (West), 33. Dhanbad, 34. Ernakulam, 35. Faridabad, 36. Gandhinagar, 37. Ghaziabad, 38. Gorakhpur, 39. Guntur-Amaravati, 40. Gurgaon, 41. Guwahati, 42. Gwalior, 43. Hisar, 44. Hooghly, 45. Howrah, 46. Hubli-Dharwad, 47. Hyderabad, 48. Indore, 49. Jabalpur, 50. Jalgaon, 51. Jamnagar, 52. Jaipur, 53. Jalandhar, 54. Jammu, 55. Jamshedpur, 56. Jhansi, 57. Jhunjhunu, 58. Jodhpur, 59. Kanpur, 60. Kolhapur, 61. Kolkata (North), 62. Kolkata (South), 63. Kota, 64. Kottayam, 65. Lucknow, 66. Ludhiana, 67. Madurai, 68. Mangalore, 69. Meerut, 70. Moradabad, 71. Mumbai (CG), 72. Mumbai (GTK), 73. Mumbai (JOG), 74. Muzaffarnagar, 75. Mysore, 76. Nagpur, 77. Nashik, 78. Navi Mumbai, 79. Noida, 80. Palakkad, 81. Pali, 82. Panaji, 83. Panipat, 84. Patna, 85. Pimpri-Chinchwad, 86. Puducherry, 87. Pune, 88. Raipur, 89. Rajkot, 90. Ranchi, 91. Rourkela, 92. Sagar, 93. Salem, 94. Sambalpur, 95. Satara, 96. Shimla, 97. Sikar, 98. Siliguri, 99. Solapur, 100. Sonapat, 101. Srinagar, 102. Surat, 103. Thane, 104. Thiruvananthapuram, 105. Thrissur, 106. Tiruchirapalli, 107. Udaipur, 108. Ujjain, 109. Vadodara, 110. Varanasi, 111. Vijayawada, 112. Visakhapatnam, 113. Yamuna Nagar and 114. *Overseas Centre — Dubai.*

- NOTES:**
- 1. Moradabad (Uttar Pradesh); and Solapur (Maharashtra) are on Experimental Basis.**
  - 2. The Institute reserves the right to withdraw any centre at any stage without assigning any reason.**
  - 3. Please note that no request for change of examination venue will be entertained in respect of a particular city, where multiple examination venues exist.**

## 7. TIME-TABLE & PROGRAMME FOR DECEMBER, 2017 EXAMINATIONS

 <b>THE INSTITUTE OF Company Secretaries of India</b> <small>IN PURSUIT OF PROFESSIONAL EXCELLENCE</small> <small>Statutory body under an Act of Parliament</small>		
COMPANY SECRETARIES EXAMINATIONS, DECEMBER, 2017		
TIME-TABLE & PROGRAMME		
EXAMINATION TIMING : 2:00 P.M. TO 5:00 P.M.		
<i>Date and Day</i>	<i>Executive Programme</i>	<i>Professional Programme</i>
20.12.2017 Wednesday	<b>Cost and Management Accounting (Module-I)* OMR Based</b>	Advanced Company Law and Practice (Module - I)
21.12.2017 Thursday	<b>Tax Laws and Practice (Module-I)* OMR Based</b>	Secretarial Audit, Compliance Management and Due Diligence (Module - I)
22.12.2017 Friday	<b>Industrial, Labour and General Laws (Module-II)* OMR Based</b>	Corporate Restructuring, Valuation and Insolvency (Module - I)
23.12.2017 Saturday	Company Law (Module-I)	Information Technology and Systems Audit (Module - II)
<b>24.12.2017 Sunday</b>	<b>NO EXAMINATION</b>	<b>NO EXAMINATION</b>
<b>25.12.2017 Monday</b>	<b>NO EXAMINATION</b>	<b>NO EXAMINATION</b>
26.12.2017 Tuesday	Economic and Commercial Laws (Module-I)	Financial, Treasury and Forex Management (Module - II)
27.12.2017 Wednesday	Company Accounts and Auditing Practices (Module-II)	Ethics, Governance and Sustainability (Module - II)
28.12.2017 Thursday	Capital Markets and Securities Laws (Module-II)	Advanced Tax Laws and Practice (Module - III)
29.12.2017 Friday	<b>NO EXAMINATION</b>	Drafting, Appearances and Pleadings (Module - III)
30.12.2017 Saturday	<b>NO EXAMINATION</b>	<b>Elective 1 out of below 5 subjects (Module - III)</b>
		(i) Banking Law and Practice
		(ii) Capital, Commodity and Money Market
		(iii) Insurance Law and Practice
		(iv) Intellectual Property Rights - Law and Practice
(v) International Business-Laws and Practices		

\*(Examination in three papers, i.e., (i) Cost and Management Accounting; (ii) Tax Laws and Practice; and (iii) Industrial, Labour and General Laws to be held in OMR Mode on 20<sup>th</sup>, 21<sup>st</sup> and 22<sup>nd</sup> December, 2017 respectively)

## 8. ANNOUNCEMENT REGARDING 'MERIT SCHOLARSHIP' AND 'MERIT-CUM-MEANS ASSISTANCE' IN RESPECT OF JUNE, 2017 EXAMINATIONS

### ATTENTION STUDENTS APPEARED IN JUNE, 2017 EXAMINATIONS

The Institute awards "Merit Scholarships" and "Merit-cum-Means Assistance" to students for pursuing Executive Programme and Professional Programme on the basis of their meritorious performance in the examinations and on merit-cum-need basis on their passing Foundation Programme and Executive Programme examinations respectively, as per the criteria stipulated under the "Merit Scholarship (Company Secretaryship Course) Scheme, 1983" and "Merit-cum-Means Assistance (Company Secretaryship Course Scheme), 1983".

#### MERIT SCHOLARSHIP

In pursuance of para 7 of the "Merit Scholarship (Company Secretaryship Course) Scheme, 1983, 25 numbers of scholarships are awarded each for Executive Programme and Professional Programme Course per session only to registered students, purely in order of merit, from amongst the candidates who appeared and passed in all the subjects of their respective examination, at first attempt, in one sitting, without claiming exemption in any subject, on all-India basis and subject to fulfilling other terms and conditions as stipulated in the said scheme.

Accordingly, students who pass the Foundation Programme/Executive Programme Examination in June, 2017 and fulfill the conditions prescribed under the guidelines are eligible for award of Scholarship.

#### MERIT-CUM-MEANS ASSISTANCE

In pursuance of para 8 of the "Merit-cum-Means Assistance (Company Secretaryship Course) Scheme, 1983", 25 numbers of financial assistance are awarded each for Executive Programme and Professional Programme Course per session only to registered students. According to the scheme, a candidate has to apply in the prescribed form which can be downloaded from Institute's website: [www.icsi.edu](http://www.icsi.edu) OR obtained from the Institute free of cost by sending a self-addressed stamped envelope, and submit his/her application within the specified date as notified from time to time. Any candidate applying for financial assistance should have passed the Foundation Programme/Both the Modules of Executive Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject. If the candidate is employed or having an independent source of income, in that case his/her income should not be more than Rs.2,40,000 per annum and if he/she is dependent on his/her parents/guardian/spouse, then the combined income from all sources should not be more than Rs.3,60,000 per annum and also subject to fulfilling other terms and conditions as stipulated in the said scheme.

A separate notification inviting applications for award of "Merit-cum-Means Assistance" is being published elsewhere in this issue.

## 9. NOTIFICATION FOR INVITING APPLICATIONS FOR 'MERIT-CUM-MEANS ASSISTANCE' IN RESPECT OF INSTITUTE'S JUNE, 2017 EXAMINATIONS



**THE INSTITUTE OF  
Company Secretaries of India**  
IN PURSUIT OF PROFESSIONAL EXCELLENCE  
Statutory body under an Act of Parliament

ICSI-NOIDA  
OFFICE

File No.205:Exams:2017  
Dated, the 5<sup>th</sup> July, 2017

### NOTIFICATION

ICSI/CS/04/2017

### MERIT-CUM-MEANS ASSISTANCE SCHEME, 1983

In pursuance of para 13 of the "Merit-cum-Means Assistance (Company Secretaryship Course) Scheme, 1983", as amended upto 9<sup>th</sup> April, 2015, applications are invited to reach the Institute in the prescribed form on or before **25<sup>th</sup> November, 2017** for award of 25 numbers of financial assistance each for pursuing Executive Programme and Professional Programme of the "Company Secretaryship" from students who fulfil the eligibility criteria laid down under the said scheme.

According to the scheme, a candidate applying for assistance should have passed Foundation Programme or Both Modules of the Executive Programme examination without exemption in any paper, at one sitting, in the first attempt in June, 2017 examination. The income of such an applicant, if employed or is having an independent source of income, should not be more than Rs.2,40,000/- per annum and if he/she is dependent on his/her parents/guardian/spouse whether partially or wholly, the combined gross income from all sources should not be more than Rs.3,60,000/- per annum.

Prescribed application form together with a copy of the Merit-cum-Means Assistance (Company Secretaryship Course) Scheme, 1983 can be downloaded from the Institute's Website at <https://www.icsi.edu/Docs/Website/Application%20Form.pdf>. Applications not made on the prescribed forms and/or **without supporting documents**, incomplete applications, applications not fulfilling the eligibility criteria laid down under the scheme or applications not reaching the Institute on or before **25<sup>th</sup> November, 2017** are liable to be rejected.

BY ORDER OF THE COUNCIL

(CS DINESH CHANDRA ARORA)  
SECRETARY

New Delhi – 110 003

#### DIRECTORATE OF EXAMINATIONS

C-37, Sector 62, Institutional Area, NOIDA (U.P.) 201 309  
tel : 0120-4264447/0120-2401512 fax : 0120-2401513 email : exam@icsi.edu

Headquarters ICSI House, 22, Institutional Area, Lodi Road, New Delhi 110 003  
tel 011 - 4150 4444, 4534 1000 fax +91-11-2462 6727 email info@icsi.edu website www.icsi.edu

## 10. GRANT OF FACILITY OF WRITER'S HELP/EXTRA TIME TO PHYSICALLY DISABLED CANDIDATES IN CS DECEMBER, 2017 EXAMINATIONS

Any physically disabled/challenged candidate having a minimum of 40% physical disability or deformity of permanent nature and who wishes to seek writer's help and/or extra time for the purpose of appearing in Company Secretaries Examination is requested to submit a separate application in the prescribed format as specified below in addition to submitting his/her online enrolment application for appearing in the examination together with the attested photocopies of following documents and with full size photograph showing the disability:

- i. Disability Certificate issued by the Medical Board/doctor of not below the rank of Civil Surgeon/Medical Superintendent of a Central or State Govt. Hospital /Medical College, certifying the nature (permanent or temporary) and percentage of disability and its duration affecting his/her ability and/or the normal physical functions; and
- ii. Letter of Permission issued to him/her by Sr. Secondary Board/University and/or any other professional/educational examining body, such as — UPSC, SSC, State Public Service Commission, The Institute of Chartered Accountants of India, The Institute of Cost Accountants of India, etc., granting him/her such assistance for appearing or writing the examinations.

Physically disabled candidates who had been granted facility of writer's help/extra time in the previous CS examination(s) and wish to avail of such concession or assistance for writing the ensuing examination are required to apply again for each session of examination giving reference of communication allowing such facility granted in the past. In such cases, candidates are not required to submit the attested copies of above stated documents and full size photographs.

It is clarified that in case of disablement of temporary nature and injuries like, fracture in the arm, forearm or dislocation of a shoulder, elbow, wrist or any other illness, etc., the candidates are not eligible to seek any concession or assistance of writer and/or extra time.

The duly filled in application on the prescribed form along with the supporting documents, if any, should be sent to the Institute at the address given below at least 45 days in advance from the date of commencement of examination:

The Joint Secretary  
Directorate of Examinations  
The Institute of Company Secretaries of India  
'ICSI HOUSE', C-37, Sector 62, Institutional Area,  
NOIDA – 201 309 (U.P.)

Communication regarding grant of writer's help and/or extra time for writing the examinations is normally sent to the respective candidates 8-10 days before the commencement of each examination after the issue of Admit Cards/Roll Number.

For quick disposal, the application for grant of writer's help and/or extra time should not be clubbed with any other query or correspondence.

The prescribed applications form for availing the facility of writer's help and/or grant of extra time can be downloaded from the website of the Institute: [www.icsi.edu](http://www.icsi.edu) at the URL given below:

[https://www.icsi.edu/webmodules/applicationform\\_scribe.pdf](https://www.icsi.edu/webmodules/applicationform_scribe.pdf)

**11. ANNOUNCEMENT: OPENING OF NEW EXAMINATION CENTRES****ATTENTION STUDENTS****NEW EXAMINATION CENTRES****FOR COMPANY SECRETARIES EXAMINATION-DECEMBER, 2017**

The Institute is pleased to announce opening of new Examination Centres at the following cities on an experimental basis w.e.f. December, 2017 session of examination :

<u>S. No.</u>	<u>City &amp; State</u>	<u>Centre Code</u>
<u>1</u>	Moradabad (Uttar Pradsesh)	247
<u>2</u>	Solapur (Maharashtra)	436

Accordingly, candidates can opt for new examination centre at the aforesaid city (ies) while enrolling for December, 2017 examination in addition to the existing examination centres.

**JOINT SECRETARY  
DIRECTORATE OF EXAMINATIONS**

## 12. ADPOTION OF UNFAIR MEANS

### PUNISHMENT AGAINST ADPOTION OF UNFAIR MEANS IN JUNE, 2017 EXAMINATION

While considering matters concerning conduct of Institute's June, 2017 Examination, the Examination Committee of the Council of the Institute found the following 19 examinees guilty of adopting of unfair means :

<i>Sl No.</i>	<i>Roll Number</i>	<i>Student Registration Number</i>	<i>Stage of Examination</i>
1	604017	140131173/02/2015	Executive Programme
2	613935	250421453/07/2015	Executive Programme
3	615853	221316976/02/2012	Executive Programme
4	617603	240515648/05/2016	Executive Programme
5	619975	240238493/03/2014	Executive Programme
6.	626034	240550714/08/2016	Executive Programme
7.	644295	440089550/08/2013	Executive Programme
8.	647377	140184205/07/2016	Executive Programme
9.	650162	421277126/07/2012	Executive Programme
10	656502	440043181/02/2013	Executive Programme
11	658101	440375391/08/2015	Executive Programme
12.	802829	120659145/08/2012	Professional Programme
13.	804754	120386476/02/2010	Professional Programme
14.	821254	220842598/02/2010	Professional Programme
15.	825239	320686557/03/2011	Professional Programme
16.	828928	340103854/08/2014	Professional Programme
17.	836323	450006957/02/2013	Professional Programme
18.	839884	450075385/08/2013	Professional Programme
19.	840473	420565375/08/2008	Professional Programme

Accordingly, the Committee -cancelled the results of all the candidates mentioned above in respect of their appearances in June 2017 examinations and debarred some of them from appearing in next one or two session(s) of examination to be held in December, 2017 and June, 2018.

The Committee further observed that such an unbecoming behaviour was not befitting the aspirants intending to join the profession of 'Company Secretaryship' and, therefore, any such attempt to indulge in unfair practice by the examinee(s) shall be viewed seriously.

Sd/-  
(Dinesh Chandra Arora)  
Secretary, the ICSI

*Attention : Students*

**CORPORATE COMPLIANCE EXECUTIVE CERTIFICATE FOR STUDENTS**

The Institute launched the 'Corporate Compliance Executive Certificate' in terms of Chapter IVA (Regulation 28A & 28B) of the Company Secretaries Regulations, 1982 on 4th October, 2013.

**ELIGIBILITY FOR AWARD OF CORPORATE COMPLIANCE EXECUTIVE CERTIFICATE**

A person who –

- is currently registered as a student of the Company Secretaryship course of the Institute;
- has completed at least one group of the Intermediate/Executive Programme Examination of the Company Secretaryship Course, and
- has completed a training of Six months under Regulation 28A of the Company Secretaries Regulations, 1982, which may include skill oriented practical/class room training for two weeks.

**PROCEDURE**

An eligible student may apply for award of Corporate Compliance Executive Certificate by submitting an application in specified format (available on the website of the Institute [www.icsi.edu](http://www.icsi.edu)), after making payment of a fee of Rs. 2000 (two thousand only), either in cash (at counters of the Institute across the county) or by way of Demand Draft in favour of 'The Institute of Company Secretaries of India' payable at New Delhi.

**STATUS OF HOLDER OF CORPORATE COMPLIANCE EXECUTIVE CERTIFICATE**

- The student who is awarded **Corporate Compliance Executive Certificate** of the Institute shall be entitled to use the descriptive letters "Corporate Compliance Executive".
- The grant of Certificate of **Corporate Compliance Executive Certificate** shall not confer on the Corporate Compliance Executive the rights of a member, nor entitle him to claim membership of the Institute.

**VALIDITY OF CERTIFICATE**

- The Corporate Compliance Executive certificate is valid for a period of three years (financial years) and is renewable on completion of four Programme Credit Hours (PCH) and payment of requisite fee as the Council may determine from time to time.

**OTHER DETAILS**

- The student shall have to complete the course of Corporate Compliance Executive Certificate including the training requirements within the registration period.
- The student having awarded the Corporate Compliance Executive Certificate may continue to pursue the regular Company Secretaryship course if he so desires.
- Except to the extent provided in this Chapter IVA (Regulations 28A & 28B) of the Company Secretaries Regulations, 1982 or as decided by the Council from time to time, regulations in Chapter IV and VI relating to 'Registered Students' and 'Examinations' shall mutatis-mutandis apply to the 'Corporate Compliance Executive Certificate Course'.
- A student after having awarded the Corporate Compliance Executive Certificate shall secure four Programme Credit Hours (PCH) for renewal of Corporate Compliance Executive Certificate.
- There shall be no exemption from training.

***Brochure and application form are available at CCEC section on website of the Institute [www.icsi.edu](http://www.icsi.edu).  
For queries please write at [ccec@icsi.edu](mailto:ccec@icsi.edu) or contact on phone number 0120-4082135.***

## Attention : Students

### LICENTIATE - ICSI

Regulation 29 & 30 under Chapter-V of the Company Secretaries Regulations, 1982 provides for Licentiate ICSI.

#### ELIGIBILITY FOR AWARD OF LICENTIATE ICSI

A person who –

- has completed the Final examination or Professional Programme examination conducted by the Institute may, within six months from the date of declaration of results in which he has passed the Final examination or Professional Programme examination can apply for enrollment as a licentiate
- the Council, however, may condone the delay in applying for licentiateship by any person for reasons to be recorded in writing.

#### PROCEDURE

An eligible student may apply for enrollment as Licentiate ICSI by submitting an application in prescribed form ST-8 alongwith annual subscription of Rs. 1000/- in cash (at counters of the Institute across the country) or by way of Demand Draft in favour of 'The Institute of Company Secretaries of India' payable at New Delhi along with copies of date of birth, professional programme pass certificate and graduation certificate/foundation pass certificate duly attested by any member of the Council/Regional Council/Satellite Chapter of the Institute or any Officer of the Institute.

#### STATUS OF LICENTIATES

- The person enrolled as a Licentiate of the Institute shall be entitled to use the descriptive letters "Licentiate ICSI" to indicate that he has qualified in the Final examination or Professional Programme examination of the Institute.
- The grant of licentiateship shall not confer on such licentiate any rights of a member nor entitle him to claim any form of membership of the Institute or its Regional Council or Chapter, as the case may be.
- The licentiate may be permitted to borrow books from the library of the Institute, Regional Council or Chapter or participate in the activities of the Institute, its Regional Council or Chapter as the case may be, subject to such conditions as may be imposed by the Council, Regional Council or Chapter, as the case may be.

#### VALIDITY OF CERTIFICATE

- A licentiate shall not ordinarily be eligible to renew his enrolment for more than five years after passing the Final Examination or Professional Programme examination.

#### OTHER DETAILS

- The Licentiate will be provided Chartered Secretary Journal of the Institute free of cost.
- The student enrolled as a Licentiate ICSI may apply for ACS Membership on attaining the eligibility for ACS by surrendering his Licentiateship.
- A Licentiate may apply in the prescribed form for exemption from training requirements (except MSOP) along with the requisite documents of work experience. eMSOP can be undergone through online mode by the eligible candidates for acquiring ACS Membership.
- The annual licentiate subscription becomes due and payable on the first date of April every year and non-payment of annual subscription on or before the thirtieth of June of a year shall disentitle the person to use the descriptive letters "Licentiate ICSI" from 1st July of that year, until his annual subscription for the year is received by the Institute.
- The name of the person so disentitled shall be published in the Journal.

*For queries, please write at [licentiate@icsi.edu](mailto:licentiate@icsi.edu) or contact on phone number 0120-4082136.*

## News from Region

**ICSI** THE INSTITUTE OF  
**Company Secretaries of India**  
IN PURSUIT OF PROFESSIONAL EXCELLENCE  
Statutory body under an Act of Parliament

NORTHERN  
INDIA  
REGIONAL  
COUNCIL

**SUCCESS (don't just wish for it, work for it)**

**Award for Best Students**

**EXEMPLARY OT CLASSES THROUGH CREATIVE & EFFECTIVE LEARNING**

**50% concession in the NIRC library membership fees**

**June 2018, Examination**

**Grab opportunity for attending Oral Tuition classes organized by NIRC-ICSI for very reasonable fees with all modern facilities, Highly Qualified, Experienced, Renowned & Dedicated faculties**

- Scholarship to those who obtained Rank at Northern Region.
- Subject- wise Mock Test
- Facility for participation in Moot Court
- Subject wise special lectures by **eminent faculties**.
- Facility for participation in **Campus Placement** for training.
- Facility of Personality Grooming - Participation in Talks on Motivation, Public Speaking, Stress Management etc. and cultural activities
- Facility of providing crash courses.
- Facility for organising special revisionary batches.

**DATE OF COMMENCEMENT**  
**5<sup>th</sup> September 2017**

**05-09-2017**

**VENUE:**  
NIRC-ICSI, 4, PRASAD NAGAR  
INSTITUTIONAL AREA,  
NEW DELHI-110005  
(Walking distance)

The Schedule of the classes is as under

STAGE	DIFFERENT BATCH TIMINGS	NO. OF LECTURES	FEE (RS.)	DAYS
Professional Module I	<b>Batch 1</b> 8.00 am - 10.00 am <b>Batch 2</b> 6.00 pm - 8.00 pm	120 ( 40 lectures per subject)	8,500/- Full module Or 3000/- Subject-wise	Daily one lecture (one subject)
Professional Module II	<b>Batch 1</b> 10.00 am - 12.00 noon <b>Batch 2</b> 6.00 pm - 8.00 pm	120 ( 40 lectures per subject)	8,500/- Full module Or 3000/- Subject-wise	Daily one lecture (one subject)
Professional Module III	<b>Batch 1</b> 4.00 pm - 6.00 pm <b>Batch 2</b> 6.00 pm - 8.00 pm	120 ( 40 lectures per subject)	8,500/- Full module Or 3000/- Subject-wise	Daily one lecture (one subject)
Executive Module I	<b>Batch 1</b> 8.00 am - 10.00 am <b>Batch 2</b> 10.00 am -12.00 noon <b>Batch 3</b> 12.00 noon – 2.00pm <b>Batch 4</b> 4.00 pm to 6.00 pm	140 ( 35 lectures per subject)	8,000/- Full module Or 2,500/- Subject-wise	Daily one lecture (one subject)
Executive Module II	<b>Batch 1</b> 8.00 am - 10.00 am <b>Batch 2</b> 10.00 am -12.00 noon <b>Batch 3</b> 12.00 noon – 2.00pm <b>Batch 4</b> 6.00 pm to 8.00 pm	105 ( 35 lectures per subject)	7,000/- Full module Or 2,500/- Subject-wise	Daily one lecture (one subject)
Foundation	<b>Batch 1</b> 8.00 am - 10.00 am <b>Batch 2</b> 10.00 am -12.00 noon <b>Batch 3</b> 12.00 noon – 2.00pm <b>Batch 4</b> 4.00 pm to 6.00 pm	120 ( 30 lectures per subject)	7,000/- Full module Or 2,500/- Subject-wise	Daily one lecture (one subject)

The key features of the classes at NIRC-ICSI

- ❖ Award for meritorious students of OTC.
- ❖ Financial assistance to the students under Economically Weaker Section (EWS).
- ❖ 50% concession in the NIRC library membership fees.
- ❖ Exclusive Trainees Campus for OTC Students.
- ❖ Facility of LCD projectors in class rooms.
- ❖ Subject wise notes in soft copy may be provided to the students.
- ❖ Facility of Library with all latest books.
- ❖ Class test will be conducted and performance of the students will be evaluated.
- ❖ Guidance to students by expert faculties on giving presentations on varied topics.
- ❖ Organization of Parents'- Teachers' Meet and sharing of progress of the students.

- ❖ Facility for providing subject wise case study session.
- ❖ Facility of Guidance Program by Expert faculties for appearing in examinations.
- ❖ Facility for providing counselling session for examination pattern and amendment classes.
- ❖ Facility of interaction with faculties and senior members to clear the doubts about career prospects as Company Secretary.
- ❖ Facility for providing after class support i.e. after completion of the classes of subject.
- ❖ Student will be in touch with the Institute and will be well aware of all the information/developments at the Institute including Training Programs like EDP, PDP, 15 days Academic Programme etc., and Competitions like Elocution, Moot Court and Company Law Quiz etc.
- ❖ Opportunity to participate in varied competitions like Essay writing, Drawing/Painting, Debate, Slogan writing etc.
- ❖ Facility for knowledge updation - Participation in students' seminars/conferences/workshops/Industrial visits etc.
- ❖ Career & other guidance and direct interaction with the CS fraternity.
- ❖ Latest update.

**NOTE:**

- Each lecture is of two hours duration.
- Admissions on first come first serve basis.
- Commencement of classes is subject to availability of sufficient number of students in each batch.
- Subject-wise coaching is also provided
- Weekend batches may also be organised subject to availability of sufficient number of students in each batch

Interested students may deposit the fee at ICSI-NIRC Building, 4, Prasad Nagar Institutional Area, New Delhi-110005 by Cash/Demand Draft drawn in favour of the NIRC of the ICSI payable at New Delhi. For further details please contact:

011-49343000/3006/3021

or email at [niro@icsi.edu](mailto:niro@icsi.edu); [beena@icsi.edu](mailto:beena@icsi.edu)

or visit [www.icsi.edu/niro](http://www.icsi.edu/niro)





**EASTERN  
INDIA  
REGIONAL  
COUNCIL**

**THE INSTITUTE OF  
Company Secretaries of India**  
IN PURSUIT OF PROFESSIONAL EXCELLENCE

Statutory body under an Act of Parliament  
ICSI-EIRC Building, 3-A Ahiripukur 1 Lane, Kolkata 700019  
Phone: 033- 22816541, 22832973, 22901065, 22902178, 22902179  
Fax: 033- 22816542 E-mail: eiro@icsi.edu

## ORAL TUITION CLASSES

**For CS FOUNDATION, EXECUTIVE & PROFESSIONAL STUDENTS  
appearing in JUNE, 2017 EXAMINATIONS**

### About ICSI-EIRC Oral Tuition Class

- Excellent Classroom teaching by Experienced Faculties
- Facility of LCD Projectors in Class rooms
- Facility of Library and Reading Room for the students
- Seminars and Guidance talk by Visiting / Guest faculties
- Periodic Mock Class Tests for evaluation
- Tips and Guidance by Experts on Preparation of CS Examinations
- Facilitation for Management Training and Placement
- Parent Teacher Meet at regular intervals and Sharing of Progress of the Students
- All subjects under one roof, hence no need to run from one place to another for different subjects
- All classes will be at ICSI-EIRC House hence students will be in touch with the Institute.

**BATCHES  
Starting 2<sup>nd</sup> Week  
of SEPTEMBER**

**REGISTER  
SOON !!!**

**NO FEE FOR  
STUDENTS  
HAVING FAMILY  
ANNUAL INCOME  
OF LEES THAN  
RS.250,000**

#### EXECUTIVE

FEE: Module I – Rs. 7500  
Module II – Rs. 5900  
Both Modules – Rs.12500

#### FOUNDATION

FEE: Rs. 5000/-

#### PROFESSIONAL

FEE: Rs. 6000/- per  
module

**ADMISSION OPEN**

*Admission on First Come First Serve Basis*

For Further details contact:

**Dr. Tapas Kumar Roy, Assistant Director , ICSI-EIRO**  
**Ms. Rukmani Nag, Executive Assistant, ICSI-EIRO**  
**ICSI- EIRC HOUSE**

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Ph: 033-22832973;22902178;22901065

Email:tapas.roy@icsi.edu;rukmani.nag@icsi.edu;

*10% Discount for  
Executive OTC fee  
for students who  
cleared Foundation  
Exam with 60 %.*

## THE ICSI – SIRC

### ORAL COACHING CLASSES

for

### EXECUTIVE PROGRAMME FOR JUNE 2018 EXAMINATION

The Institute of Company Secretaries of India – Southern India Regional Office is conducting

Oral Coaching Classes for Executive Programme Both Modules for

June 2018 examination from 9<sup>th</sup> October, 2017

<b>Executive Programme:</b>	<b>Date of commencement:</b>	<b>09.10.2017</b>
Module-I (Morning)	Fees:	Rs.6100
Module-II (Evening)	Fees:	Rs.5600

#### WHY SHOULD YOU UNDERGO CLASS ROOM TEACHING [ORAL COACHING] AT ICSI-SIRC?

1. Classes are conducted exclusively for students doing CS course and the focused coaching helps the students tremendously.
2. Classes are conducted for the past several decades and thousands of Company Secretaries have passed from our oral coaching with many students getting All India Rank.
3. The faculty members are sought after professionals; they teach not only theoretically but also provide practical experience.
4. Students undergoing Classroom teaching can utilize the library and reading room (with more than 2000 books) free of cost for their reference.
5. Tests are conducted which will help the students to prepare for the examinations;
6. Students can attend all meetings organized by Students Forum of ICSI free charge which will enable them to update their knowledge, clarify doubts and improve their leadership skill.
7. Sessions on how to prepare exams and also doubt clearing session exclusively for the difficult subjects will be free for Oral Coaching Students.
8. The fees charged by ICSI is one of the lowest and the classes are conducted only for the benefit of students.
9. Special Programme on Union Budget will be organized for the students free of cost.

*For further details please contact:*

SIRC OF THE ICSI,  
9, Wheat Crofts Road,

Nungambakkam, Chennai – 600 034

Phone: (044) 28279898, 28268685 E-mail: [siro@icsi.edu](mailto:siro@icsi.edu)



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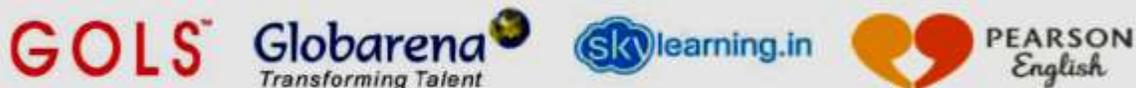
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ICSI is pleased to inform that in order to facilitate the knowledge grinding and updation of students, ICSI has launched a multi vendor e-library for its students. The student subscriber of the e-library will have access of rich contents i.e. case laws, Bare Acts, Text book, Articles etc. provided by service providers at very affordable rates. The subscription of elibrary is voluntary for the students and the students may subscribe to any e-library at their option. In order to enable that maximum number of students get benefit of e-library, the subscription charges have been capped at Rs. 500/- per annum per subscription.



### ONLINE ENGLISH LEARNING PROGRAMME

ICSI is pleased to inform that in order to upgrade the English skills of students, ICSI has launched a multi-vendor Online English Learning Programme for its students. The student subscriber of the Online English Learning Programme will have access of rich contents provided by service providers at very affordable rates. The subscription of Online English Learning Programme is voluntary for the students and the students may subscribe to any Online English Learning Programme at their option. In order to enable that maximum number of students get benefit of Online English Learning Programme, the subscription charges have been capped at Rs. 3000/- per annum per subscription.



*ICSI has arranged 7 days trial version of E-library and Online English Learning Programme for students. A student may subscribe to E-library and Online English Learning Programme with or without using the trial version.*

*The students may subscribe to the E-library and Online English Learning Programme after complete satisfaction. The details are available on ICSI website [www.icsi.edu](http://www.icsi.edu).*

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