

STUDENT COMPANY SECRETARY

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**THE INSTITUTE OF
Company Secretaries of India**

IN PURSUIT OF PROFESSIONAL EXCELLENCE

Statutory body under an Act of Parliament

GUIDELINES FOR SEEKING EXTENSION OF REGISTRATION

EXECUTIVE PROGRAMME EXAMINATION

No extension of registration will be allowed to any student if he/she has not passed/completed the Executive Programme (Inter) examination during the validity of registration period. All such students will have to seek registration *de novo* only.

PROFESSIONAL PROGRAMME EXAMINATION

- Students whose registration expires between 28th/29th February and 31st May and between 31st August and 30th November will be allowed extension of time without payment of extension of registration fee for the limited purpose of appearing in the ensuing June or December examination, respectively, as the case may be.
- Registration of a student may be extended beyond a period of five years on year-to-year basis for appearing in the Professional Programme (Final) examination:
 - if he/she has completed postal/oral coaching and has been issued with coaching completion certificate for all **modules** (groups) of the Professional Programme examination (Final) under new syllabus during the validity of the previous registration period or has passed at least **one module** (group) of the Professional Programme (Final) examination under the New Syllabus during the validity of the previous registration period as the case may be; and
 - makes an application for extension of registration period along with requisite fee within six months from the date of expiry of registration or within six weeks of the declaration of results of the last examination in which he/she appeared, whichever is later.
- Extension of registration shall be granted for one year at a time on payment of extension of registration fee of Rs. 500 per annum, arrears of fee, if any, under the previous registration and service charges @ Rs. 150 per module (group) for which the student has not been issued with the coaching completion certificate for the Professional Programme (Final).
- On the student's application for extension of registration being accepted by the Institute, the extended period will be counted in continuation of his previous registration. He/she will also continue to bear the same registration number.
- No candidate will be allowed more than two extensions including the extension, if any, already availed under old/new syllabus for completing Professional Programme (Final) examination under the new syllabus.
- A student who completes the Professional Programme (Final) examination (of the Institute) during the extended period of registration will be required to comply with the practical experience and practical training requirements as stipulated under Company Secretaries Regulations, 1982 and guidelines framed there under in this regard.
- Study material will not again be supplied on seeking extension of registration. However, it can be had on payment of Rs. 160 per subject.
- A student, on being granted extension of registration, shall be eligible to get the 'Student Company Secretary' from the month next to the month in which his application for extension of registration is accepted by the Institute.
- The Secretary - on being satisfied that application of any of the guidelines cause undue hardship to a candidate - may relax any of the said guidelines by recording reasons in writing.

GUIDELINES FOR REGISTRATION DE NOVO

(Registration *de novo* pursuant to regulation 22 read with sub-regulation (2) of regulation 24.)

(A) Guidelines for candidates seeking registration *de novo* within two years of the expiry of previous registration.

- A person whose registration has been cancelled on expiry of five-years period or otherwise may within two years of cancellation of former registration seek registration *de novo* on payment of the following fees:
 - Registration fee: Rs.1500 (w.e.f. 1.4.2008)
 - (a) Where a student has not completed coaching for both modules (Group) of Executive Programme (Intermediate) all modules (Group) of Professional Programme (Final), balance of Rs.5,000 of the postal tuition fee if enrolled for

Executive Programme (Intermediate) or balance of Rs. 7,500, if enrolled for Professional Programme (Final), as the case may be, after adjusting the amount paid on this account earlier. However, credit for having completed coaching in a particular module (Group) may be given if the coaching completion certificate has not been issued due to invalid registration or any other reason.

- Postal tuition fee of Rs 5,000 in the case of students who have passed the Executive Programme (Intermediate) examination but not enrolled for the Professional Programme (Final).
 - Arrears of postal tuition fee, if due, under former registration where the students have been issued with coaching completion certificate(s) for both modules (Group) of Executive Programme (Intermediate) all modules (Group) of Professional Programme (Final) as the case may be.
- On the student being registered *de novo* he will be given credit for the oral or postal tuition completed during the validity of his previous registration in the corresponding paper(s) of the new syllabus. Such a student shall not be supplied with the study material afresh. Study material can however be obtained on payment of Rs. 160 per subject. Student Company Secretary will be sent free of cost during the validity period of registration *de novo* from the month subsequent to the month in which the student was registered *de novo*.
- ### (B) Guidelines for candidates seeking registration *de novo* after two years of the expiry of previous registration.
- A person whose registration has been cancelled or has terminated on expiry of five-year period and has not sought registration *de novo* within two years of the expiry of former registration may seek registration *de novo* within 5 years of the cancellation/termination of his former registration on payment of the following fees:
 - Registration fee Rs. 1500
 - Exemption fee for
 - Foundation Programme Rs. 500
 - Executive Programme (Inter) Examination (if already passed) Rs. 500
 - Paperwise exemption fee
 - Executive Programme (Inter) Rs. 100 per paper
 - Professional Programme (Final) Rs. 100 per paper
 - Where a student has not completed coaching for both modules (Groups) of Executive Programme (Inter) all modules of Professional Programme (Final), balance of Rs. 5,000 of the postal tuition fee, if enrolled for Executive Programme (Inter) or balance of Rs. 7,500 if enrolled for Professional Programme (Final), as the case may be. However, credit for having completed the coaching in a particular module may be given if the coaching completion certificate has not been issued due to invalid registration or any other reason.
 - Rs. 7,500 in the case of students who have passed the Executive Programme (Inter) but not enrolled for the Professional Programme (Final).
 - Arrears of postal tuition fee, if due, under former registration where the students have been issued with coaching completion certificates for both modules (Group) of Executive Programme (Inter) all modules (Group) of Professional Programme (Final).
 - On the student being registered *de novo*, he will be given credit for the oral or postal tuition completed during the validity of his previous registration in the corresponding paper(s) at the new syllabus. Such a student shall not be supplied with the study material afresh. Study material can however be obtained on payment @ Rs. 160 per subject. Student Company Secretary will be sent free of cost during the validity period of registration *de novo* from the month subsequent to the month in which the student was registered *de novo*.
 - The registration *de novo* will be valid for a period of five years from the month in which the student has been registered *de novo*.

(C) No candidate shall be registered as a student *de novo* if he applies after five years of the expiry of the former registration. He may seek fresh registration as a student and no credit for the fees paid or examination passed under the former registration will be admissible on his registration as a fresh student under any circumstances.

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ATTENTION STUDENTS SCHEDULE OF FEES

PARTICULARS	FEES (RS.)	REMARKS
FOUNDATION PROGRAMME		
Admission Fee	1200	
Postal Tuition Fee	2400	Total Fees 3600
EXECUTIVE PROGRAMME		
Registration Fee	1500	Total Fees 7000 (For commerce graduates)
Foundation Examination Exemption Fee	500	
Postal Tuition Fee for Executive Programme	5000	
Postal Tuition 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)	750	Total Fees 7750 (For others)
PROFESSIONAL PROGRAMME		
Postal Tuition Fee	7500	
DE-NOVO REGISTRATION		
Registration <i>De-Novo</i> Fee	1500	
Exemption from Foundation Examination Fee	500	
Exemption from Executive Programme Examination Fee	500	
EXTENSION OF REGISTRATION		
Extension of Registration Fee	500	
Service Charges for Extension of Registration	150	
EXAMINATION FEE		
Foundation Programme	875	
Executive Programme	900 (Per Module)	
Professional Programme	750 (Per Module)	
Late Fee for receipt of Examination Application	100	
Change of Examination Center/Module/Medium	100	
OTHER FEES		
Paper-wise Exemption Fee	100	
Issue of Duplicate Identity Card Fee	50	
Issue of Duplicate Pass Certificate Fee	50	
Verification of Marks Fee	100 (Per Subject)	

From the President



Seek out that particular mental attribute which makes you feel most deeply and vitally alive, along with which comes the inner voice which says, "This is the real me," and when you have found that attitude, follow it.

-William James

Dear Students,

Maintaining positive attitude is one of the most important keys to success. Speaking on attitude Charles Swindoll, an evangelical Christian pastor, author and educator says: "The longer I live, the more I realize the impact of attitude on life. Attitude, to me, is more important than facts. It is more important than the past, the education, the money, than circumstances, than failure, than successes, than what other people think or say or do. It is more important than appearance, giftedness or skill. The remarkable thing is we have a choice everyday regarding the attitude we

will embrace for that day. We cannot change our past... we cannot change the fact that people will act in a certain way. We cannot change the inevitable. The only thing we can do is play on the one string we have, and that is our attitude. I am convinced that life is 10% what happens to me and 90% of how I react to it. And so it is with you... we are in charge of our Attitudes."

The right approach to life can help you create a full and vibrant existence. Many create internal barriers for themselves that stifle their positive attitudes. Let me point out that everything seems to be difficult before it becomes easy. If you look at things in a positive manner, you will respond to things in a positive way. Your negative energy gets transformed into positive energy enabling you to persevere and be a winner even when things are not going well. Management experts have given a comprehensive list of attitudes that winners and losers have. As for instance, winners see the potential; losers see the past. Winners see the gain; losers see the pain. The winner is always part of the solution; the loser is always a part of the problem. Positive attitude will enable you to look forward to challenges with anticipation, eagerly awaiting whatever life throws at you, bursting to make the best out of yet another opportunity. You'll feel better within yourself and confident to make changes, always looking on the bright side.

I would like to congratulate those students who have been successful in the December, 2009 examinations, the results of which were declared by the Institute on 25th of February all over India. Those of you who have not been able to clear the examinations this time should not feel discouraged. The best thing is to try to learn from each event and capitalize on it. Mistakes lead to future growth. It is useful admitting why things went wrong and thinking about what I am going to do to stop it happening again. Success is not measured by our position in life but by the obstacles we overcame to get there. People who have overcome obstacles are more secure than those who have never faced them. Be optimistic and as stated above, maintain a positive attitude. This will help you capture your positive spirit again. Success requires focussed practice. Such practice is directed not only on improving performance but also aims at preparing oneself for higher goals and involves repeating the same set of actions again and again till one attains perfection.

While preparing for the examination, your endeavour should be to perform the best. This requires diligence, in-depth study followed by constant updating of your knowledge. Apart from reading Study Material, Bare Acts and References, you are also advised to read regularly Chartered Secretary, Student Company Secretary Bulletin, Economic dailies and other professional journals to supplement and update your knowledge. Reference to questions asked in the previous examinations would also be beneficial. Guideline Answers and Suggested Answers published by the Institute will certainly help you to have an idea as to how the answers are to be presented.

That apart, as you are aware, the Institute has set up Oral Coaching Centers at almost all important cities /towns of our country to provide classroom teaching facilities. I advise you to join Oral Coaching Classes to supplement your home study

From the President

programme. Further, attending Oral Coaching Classes will provide you an opportunity to interact with the faculties and help you to improve your communication skills through interactive learning. Furthermore, you should also avail of the library facilities provided at the Regional Councils and Chapters.

Further, you should not ignore the importance of training. Training, I would like to emphasize, is equally important as it helps in enhancing the knowledge and skills of the students so that they can effectively handle various organizational positions in their professional career. In this context, I am pleased to inform you that the Council of the Institute has approved new training structure for the students pursuing the CS Course. The new revised training structure will be applicable to the students who have registered for the Company Secretaryship Course on or after 1st September, 2009.

The New Training Structure includes conducting 7 days Student Induction Programme (SIP), 8 days Executive Development Programme (EDP), 25 hours compulsory attendance of Professional Development Programme (PDP), and 15 days Management Skills Orientation Programme. The details of the new training structure are available on the website of the Institute.

The students registered prior to 1st September, 2009 will continue to be governed by the old training structure.

I would also like to mention that the Council being alive to the training requirements of increasing number of students and in order to increase the training base of companies for imparting training to the students, has decided to register the eligible companies for imparting training even if there is no full time Company Secretary, but the Company Secretary in Practice is attached to such company. The Council has also decided to provide trainees equal to the number of years of practice of the Company Secretary in Practice subject to a maximum of 10 trainees. However, only one trainee will be sponsored with the Company Secretary in practice in the first two years of his continuous practice.

I am pleased to inform you that as part of brand building and with a view to creating media visibility, the Institute has secured telecast spot in leading TV Channels/FM Radio, for Company Secretaryship course. The CS advertisements were first aired in the last week of February and will continue to be aired till the last week of March, 2010 on Aaj Tak, Delhi Aaj Tak, TEZ, NDTV 24x7, CNBC TV18, CNBC Awaaz, IBN 7, Red FM 93.5 and AIR National Channel, at different times and dates. The detailed schedule regarding telecast spot is available on the website of the Institute. I appeal to all of you to view/listen to these TV spots/Radio Spots. The TV spots/Radio spots may also be viewed/listened on Homepage of ICSI website at

<http://www.youtube.com/watch?v=xbLOfcoMCM0> (TV Spot)

<http://www.youtube.com/watch?v=HOa7R8a-8qs> (Radio Spot- Red FM 93.5)

<http://www.youtube.com/watch?v=0SCUeH8vfzw> (Radio Spot 1- AIR National)

<http://www.youtube.com/watch?v=EqMHVjyf96I> (Radio Spot 2- AIR National)

I am pleased to inform you that the 38th National Convention of Company Secretaries will be held in September, 2010. I invite you to suggest suitable theme and sub-themes for deliberation at the ensuing National Convention. An announcement to this effect has been published in March 2010 issue of Chartered Secretary.

Before concluding, I would like to mention that only through experiences of trial and suffering can the soul be strengthened, vision cleared, ambition inspired and success achieved. Management experts say "winners don't do different things. They do things differently."

With best wishes,

Yours sincerely,



(VINAYAK S KHANVALKAR)

president@icsi.edu

March 15, 2010

UNION BUDGET 2010-11 – HIGHLIGHTS

N.K. JAIN, FCS, SECRETARY & CEO, THE ICSI

The Hon'ble Union Finance Minister presented Union Budget 2010-11 on 26th February, 2010 in the Parliament. The Budget is progressive and carries forward the reform process. The challenges are clearly defined and the strategies laid out in the budget are expected to put the Indian economy on the 'double digit' growth track sooner than later. Inclusive growth has been interwoven in the whole budget document. The major highlights of the Budget are as under :

Tax reforms

The Finance Minister stated in his budget speech that the Government will be in a position to implement the Direct Tax Code (DTC) from April 1, 2011 and endeavour is to introduce Goods and Services Tax (GST) also by April, 2011.

Fertiliser subsidy

A Nutrient Based Subsidy policy for the fertiliser sector has been approved by the Government and will become effective from April 1, 2010. This will lead to an increase in agricultural productivity and better returns for the farmers. The policy is expected to reduce the volatility in demand for fertiliser subsidy and contain the subsidy bill. Government will ensure that nutrient based fertiliser prices for the transition year 2010-11 will remain around Maximum Retail Prices currently prevailing. The new system will move forward direct transfer of subsidies to the farmers.

Petroleum and Diesel pricing policy

Expert Group to advise the Government on a viable and sustainable system of pricing of petroleum products has submitted its recommendations. Decision on these recommendations will be taken in due course.

Improving Investment Environment

Foreign Direct Investment (FDI)

Number of steps have been taken to simplify the FDI regime to make it easily comprehensible to the foreign investors. Methodology for calculation of indirect foreign investment in Indian companies has been clearly defined. Another major initiative has been the complete liberalisation of pricing and payment of technology transfer fee and trademark, brand name and royalty payments. These payments can now be made under the automatic route.

Government also intends to make the FDI policy user friendly by consolidating all the prior regulations and guidelines into one comprehensive document to enhance clarity and predictability of the FDI policy to the foreign investors.

Financial Stability and Development Council

An apex level Financial Stability and Development Council would be set up with a view to strengthen and institutionalise the mechanism for maintaining financial stability. This Council would monitor macro-prudential supervision of the economy, including the functioning of large financial conglomerates, and address inter-regulatory coordination issues. It will also focus on finance literacy and financial inclusion.

Banking Licences

RBI is considering giving additional banking licenses to private sector players. Non Banking Financial Companies could also be considered, if they meet the RBI's eligibility criteria.

Public Sector Bank Capitalisation

Rs.16,500 crore provided to ensure that the Public Sector Banks are able to attain a minimum 8 per cent Tier-I capital by March 31, 2011.

Recapitalisation of Regional Rural Banks (RRB)

Government to provide further capital to strengthen the RRBs so that they have adequate capital base to support increased lending to the rural economy.

Corporate Governance

Government has introduced the Companies Bill, 2009 in the Parliament to replace the existing Companies Act, 1956, which will address issues related to regulation in corporate sector in the context of the changing business environment.

Exports

Interest subvention of 2 per cent on pre-shipment export credit available up to March 31, 2010 for export in certain sectors is proposed to be extended for one more year for exports covering handicrafts, carpets, handlooms and small and medium enterprises.

The Government is committed to ensuring continued growth of SEZs to draw investments and boost exports and employment.

Agriculture Growth

Government will follow a *four-pronged strategy*, covering :

(a) Agricultural production:

Rs. 400 crore provided to extend the green revolution to the eastern region of the country comprising Bihar, Chattisgarh, Jharkhand, Eastern UP, West Bengal and Orissa. Rs. 300 crore provided to organise 60,000 "pulses and oil seed villages" in rain-fed areas during 2010-11 and provide an integrated intervention for water harvesting, watershed management and soil health, to enhance the productivity of the dry land farming areas. Rs. 200 crore provided for sustaining the gains already made in the green revolution areas through conservation farming, which involves concurrent attention to soil health, water conservation and preservation of biodiversity.

(b) Reduction in wastage of produce :

Government will address the issue of opening up of retail trade. It will help in bringing down the considerable difference between farm gate, wholesale and retail prices. Deficit in the storage capacity met through an ongoing scheme for private sector participation – FCI to hire godowns from private parties for a guaranteed period of 7 years.

(c) Credit support to farmers

Banks have been consistently meeting the targets set for agriculture credit flow in the past few years. For the year 2010-11, the target has been set at Rs.3,75,000 crore. In view of the recent drought in some States and the severe floods in some other parts of the country, the period for repayment of the loan amount by farmers extended by six months from December 31, 2009 to June 30, 2010 under the Debt Waiver and Debt Relief Scheme for Farmers. Incentive of additional one per cent interest subvention to farmers who repay short-term crop loans as per schedule, increased to 2% for 2010-11.

(d) Impetus to the food processing sector

In addition to the ten mega food park projects already being set up, the Government has decided to set up five more such parks. External Commercial Borrowings to be available for cold storage or cold room facility, including for farm level pre-cooling, or preservation or storage of agricultural and allied produce, marine products and meat.

Infrastructure

Rs 1,73,552 crore provided for infrastructure development which accounts for over 46 per cent of the total plan allocation. Allocation for road transport increased by over 13 per cent from Rs. 17,520 crore to Rs 19,894 crore. Rs 16,752 crore provided for Railways, which is about Rs.950 crore more than last year.

India Infrastructure Finance Company Limited (IIFCL)

IIFCL's disbursements are expected to touch Rs 9,000 crore by end March 2010 and reach around Rs 20,000 crore by March 2011. IIFCL has been authorised to refinance bank lending to infrastructure projects of Rs. 3,000 crore during the current year and is expected to more than double that amount in 2010-11. The take-out financing scheme announced in the last Budget is expected to initially provide finance for about Rs. 25,000 crore in the next three years.

Energy

Plan allocation for power sector doubled from Rs.2230 crore in 2009-10 to Rs.5,130 crore in 2010-11. Government proposes to introduce a competitive bidding process for allocating coal blocks for captive mining to ensure greater transparency and increased participation in production from these blocks. A "Coal Regulatory Authority" to create a level playing field in the coal sector proposed to be set up. Plan outlay for the Ministry of New and Renewable Energy increased by 61 per cent from Rs.620 crore in 2009-10 to Rs.1,000 crore in 2010-11. Solar, small hydro and micro power projects at a cost of about Rs.500 crore to be set up in Ladakh region of Jammu and Kashmir.

Environment and Climate change

National Clean Energy Fund for funding research and innovative projects in clean energy technologies to be established. One-time grant of Rs.200 crore is proposed to the Government of Tamil Nadu towards the cost of installation of a zero liquid discharge system at Tirupur to sustain knitwear industry. Rs.200 crore provided as a Special Golden Jubilee package for Goa to preserve the natural resources of the State, including sea beaches and forest cover. Allocation for National Ganga River Basin Authority (NGRBA) doubled in 2010-11 to Rs.500 crore. Schemes on bank protection works along river Bhagirathi and river Ganga-Padma in parts of Murshidabad and Nadia district of West Bengal included in the Centrally Sponsored Flood Management Programme. A project at Sagar Island to be developed to provide an alternate port facility in West Bengal.

INCLUSIVE DEVELOPMENT

Education

Plan allocation for school education increased by 16 per cent from Rs.26,800 crore in 2009-10 to Rs.31,036 crore in 2010-11. In addition, States will have access to Rs.3,675 crore for elementary education under the Thirteenth Finance Commission grants for 2010-11.

Health

An Annual Health Survey to prepare the District Health Profile of all Districts shall be conducted in 2010-11. Plan allocation to Ministry of Health & Family Welfare increased from Rs 19,534 crore in 2009-10 to Rs 22,300 crore for 2010-11.

Financial Inclusion

Appropriate Banking facilities to be provided to habitations having population in excess of 2000 by March, 2012. Insurance and other services to be provided using the Business Correspondent model. By this arrangement, it is proposed to cover 60,000 habitations. Augmentation of Rs.100 crore each for the Financial Inclusion Fund (FIF) and the Financial Inclusion Technology Fund, which shall be contributed by Government of India, RBI and NABARD.

Rural Development

Rs. 66,100 crore provided for Rural Development. Allocation for Mahatma Gandhi National Rural Employment Guarantee Scheme stepped up to Rs.40,100 crore in 2010-11. An amount of Rs.48,000 crore allocated for rural infrastructure programmes under Bharat Nirman. Unit cost under Indira Awas Yojana increased to Rs.45,000 in the plain areas and to Rs.48,500 in the hilly areas. Allocation for this scheme increased to Rs.10,000 crore. Allocation to Backward Region Grant Fund enhanced by 26 per cent from Rs.5,800 crore in 2009-10 to Rs 7,300 crore in 2010-11. Additional central assistance of Rs 1,200 crore provided for drought mitigation in the Bundelkhand region.

Urban Development and Housing

Allocation for urban development increased by more than 75 per cent from Rs.3,060 crore to Rs.5,400 crore in 2010-11. Allocation for Housing and Urban Poverty Alleviation raised from Rs.850 crore to Rs.1,000 crore in 2010-11. Scheme of one per cent interest subvention on housing loan upto Rs.10 lakh, where the cost of the house does not exceed Rs.20 lakh — announced in the last Budget — extended up to March 31, 2011. Rs.700 crore provided for this scheme for the year

2010-11. Rs.1,270 crore allocated for Rajiv Awas Yojana as compared to Rs.150 crore last year.

Micro, Small & Medium Enterprises

High Level Council on Micro and Small Enterprises to monitor the implementation of the recommendations of High-Level Task Force constituted by Prime Minister. Allocation for this sector to be increased from Rs.1,794 crore to Rs.2,400 crore for the year 2010-11. The corpus for Micro-Finance Development and Equity Fund doubled to Rs.400 crore in 2010-11.

Unorganised Sector

National Social Security Fund for unorganised sector workers

National Social Security Fund for unorganised sector workers to be set up with an initial allocation of Rs.1000 crore. This fund will support schemes for weavers, toddy tappers, rickshaw pullers, bidi workers etc. Rashtriya Swasthya Bima Yojana benefits extended to all such Mahatma Gandhi NREGA beneficiaries who have worked for more than 15 days during the preceding financial year. A new initiative, "Swavalamban" will be available for persons who join New Pension Scheme (NPS), with a minimum contribution of Rs.1,000 and a maximum contribution of Rs.12,000 per annum during the financial year 2010-11, wherein Government will contribute Rs.1,000 per year to each NPS account opened in the year 2010-11. Allocation of Rs.100 crore made for this initiative.

Skill development

National Skill Development Corporation has approved three projects worth about Rs 45 crore to create 10 lakh skilled manpower at the rate of one lakh per annum. An extensive skill development programme in the textile and garment sector to be launched by leveraging the strength of existing institutions and instruments of the Textile Ministry to train 30 lakh persons over 5 years.

Social Welfare

Plan outlay for Women and Child Development stepped up by almost 50 per cent. The ICDS platform being expanded for effective implementation of the Rajiv Gandhi Scheme for Adolescent Girls. "Saakshar Bharat" to further improve female literacy rate launched with a target of 7 crore non-literate adults which includes 6 crore women. Mahila Kisan Sashaktikaran Pariyojana to meet the specific needs of women farmers to be launched with a provision of Rs 100 crore as a sub-component of the National Rural Livelihood Mission. Plan outlay of the Ministry of Social Justice and Empowerment enhanced by 80 per cent to Rs.4500 crore. With this enhancement, the Ministry will be able to revise rates of scholarship under its post-matric scholarship schemes for SC and OBC students. Plan allocation for the Ministry of Minority Affairs increased by 50 per cent from Rs.1,740 crore to Rs.2,600 crore for the year 2010-11.

STRENGTHENING TRANSPARENCY & PUBLIC ACCOUNTABILITY

Financial Sector Legislative Reforms Commission to be set up to rewrite and clean up the financial sector laws to bring them in line with the requirements of the sector. Rs 1,900 crore have been allocated to the Unique Identification Authority of India (UIDAI) for 2010-11. UIDAI will be able to meet its commitments of issuing the first set of UID numbers in the coming year. A Technology Advisory Group for Unique Projects (TAGUP) to be set up to look into various technological and systemic issues for effective tax administration and financial governance. Independent Evaluation Office (IEO) chaired by the Deputy Chairman, Planning Commission to be set up to evaluate the impact of flagship programmes.

Security and Justice

Allocation for Defence increased to Rs. 1,47,344 crore including Rs 60,000 crore for capital expenditure. About 2,000 youth to be recruited as constables in five Central Para Military Forces from Jammu and Kashmir in the year 2010. Planning Commission to prepare an integrated action plan for the thirty-three left wing extremism affected districts. Adequate funds will be made available to support the action

plan. Government has approved the setting up of the National Mission for Delivery of Justice and Legal Reforms to help reduce legal backlog in courts from an average of 15 years at present to 3 years by 2012.

TAX PROPOSALS

The Centralized Processing Centre at Bengaluru is now fully functional and is processing around 20,000 returns daily. This initiative will be taken forward by setting up two more Centres during the year. The Income Tax department has introduced "Sevottam", a pilot project at Pune, Kochi and Chandigarh through Aayakar Seva Kendras, which provide a single window system for registration of all applications including those for redressal of grievances as well as paper returns. The scheme will be extended to four more cities in the year. Automation of Central Excise & Service Tax, has already been rolled out throughout the country this year. Similarly, a Mission Mode Project for computerization of Commercial Taxes in States has been approved recently. With an outlay of Rs. 1133 crore of which the Centre's share is Rs. 800 crore, the project will lay the foundation for the launch of GST. The income tax department to notify SARAL-II form for individual salaried taxpayers for the coming assessment year. Scope of cases which may be admitted by the Settlement Commission expanded to include proceedings related to search and seizure cases pending for assessment. Scope of Settlement Commission also expanded in respect of Central Excise and Customs to include certain categories of cases that hitherto fell outside its jurisdiction. Bi-lateral discussions commenced to enhance the exchange of bank related and other information to effectively track tax evasion and identify undisclosed assets of resident Indians lying abroad.

Direct Taxes

Income tax slabs for individual taxpayers are proposed to be as follows:

Income upto Rs 1.6 lakh	Nil
Income above Rs 1.6 lakh and upto Rs. 5 lakh	10 per cent
Income above Rs.5 lakh and upto Rs. 8 lakh	20 per cent
Income above Rs. 8 lakh	30 per cent

- Deduction of an additional amount of Rs. 20,000 is proposed to be allowed, over and above the existing limit of Rs.1 lakh on tax savings, for investment in long-term infrastructure bonds as notified by the Central Government
- Besides contributions to health insurance schemes which is currently allowed as a deduction under the Income-tax Act, contributions to the Central Government Health Scheme also proposed to be allowed as a deduction under the same provision.
- Current surcharge of 10 per cent on domestic companies is proposed to be reduced to 7.5 per cent. Rate of Minimum Alternate Tax (MAT) is proposed to be increased from the current rate of 15 per cent to 18 per cent of book profits.
- To further encourage R&D across all sectors of the economy, weighted deduction on expenditure incurred on in-house R&D is proposed to be enhanced from 150 per cent to 200 per cent. Weighted deduction on payments made to National Laboratories, research associations, colleges, universities and other institutions, for scientific research also proposed to be enhanced from 125 per cent to 175 per cent.
- Benefit of investment linked deduction under the Act is proposed to be extended to new hotels of two-star category and above anywhere in India to boost investment in the tourism sector.
- It is proposed to allow pending projects to be completed within a period of five years instead of four years for claiming a deduction of their profits, as a one time interim relief to the housing and real estate sector. Norms for built-up area of shops and other commercial establishments in housing projects proposed to be relaxed to enable basic facilities for their residents.
- Limits for turnover over which accounts need to be audited is

proposed to be enhanced to Rs. 60 lakh for businesses and to Rs. 15 lakh for professions.

- Limit of turnover for the purpose of presumptive taxation of small businesses is proposed to be enhanced to Rs. 60 lakh.
- If tax has been deducted on payment by way of any expense and is paid before the due date of filing the return, such expenditure to be allowed for deduction. Interest charged on tax deducted but not deposited by the specified date to be increased from 12 per cent to 18 per cent per annum.
- To facilitate the conversion of small companies into Limited Liability Partnerships, transfer of assets as a result of such conversion not to be subject to capital gains tax subject to compliance with specified conditions.
- "The advancement of any other object of general public utility" to be considered as "charitable purpose" even if it involves carrying on of any activity in the nature of trade, commerce or business provided that the receipts from such activities do not exceed Rs.10 lakh in the year .

Indirect Taxes

Rate reduction in Central Excise duties to be partially rolled back and the standard rate on all non-petroleum products enhanced from 8 per cent to 10 per cent ad valorem. The specific rates of duty applicable to portland cement and cement clinker also adjusted upwards proportionately.

The *ad valorem* component of excise duty on large cars, multi-utility vehicles and sports-utility vehicles increased by 2 percentage points to 22 per cent.

The basic duty of 5 per cent on crude petroleum, 7.5 per cent on diesel and petrol and 10 per cent on other refined products restored. Central Excise duty on petrol and diesel enhanced by Re.1 per litre each.

Structural changes in the excise duty on cigarettes, cigars and cigarillos to be made coupled with some increase in rates. Excise duty on all non-smoking tobacco such as scented tobacco, snuff, chewing tobacco etc to be enhanced. Compounded levy scheme for chewing tobacco and branded unmanufactured tobacco based on the capacity of pouch packing machines to be introduced.

Agriculture & Related Sectors

Project import status with a concessional import duty of 5 per cent for the setting up of mechanised handling systems and pallet racking systems in 'mandis' or warehouses for food grains and sugar as well as full exemption from service tax for the installation and commissioning of such equipment.

Project import status at a concessional customs duty of 5 per cent with full exemption from service tax to the initial setting up and expansion of

- Cold storage, cold room including farm pre-coolers for preservation or storage of agriculture and related sectors produce ; and

- Processing units for such produce.

Full exemption from customs duty to refrigeration units required for the manufacture of refrigerated vans or trucks.

Concessional customs duty of 5 per cent to specified agricultural machinery not manufactured in India;

Central excise exemption to specified equipment for preservation, storage and processing of agriculture and related sectors and exemption from service tax to the storage and warehousing of their produce;

Full exemption from excise duty to trailers and semi-trailers used in agriculture. Concessional import duty to specified machinery for use in the plantation sector to be, extended up to March 31, 2011 along with a CVD exemption. Exemption to the testing and certification of agricultural seeds from service tax.

The transportation by road of cereals, and pulses to be exempted from service tax. Transportation by rail to remain exempt.

To ease the cash flow position for small-scale manufacturers,

they would be permitted to take full credit of Central Excise duty paid on capital goods in a single installment in the year of their receipt. Secondly, they would be permitted to pay Central Excise duty on a quarterly, rather than monthly, basis.

Environment

To build the corpus of the National Clean Energy Fund, clean energy cess on coal produced in India at a nominal rate of Rs.50 per tonne to be levied. This cess will also apply on imported coal.

Concessional customs duty of 5 per cent to machinery, instruments, equipment and appliances etc. required for the initial setting up of photovoltaic and solar thermal power generating units and also exempt them from Central Excise duty. Ground source heat pumps used to tap geo-thermal energy to be exempted from basic customs duty and special additional duty.

Exempt a few more specified inputs required for the manufacture of rotor blades for wind energy generators from Central Excise duty.

Central Excise duty on LED lights reduced from 8 per cent to 4 per cent at par with Compact Fluorescent Lamps.

To remedy the difficulty faced by manufacturers of electric cars and vehicles in neutralising the duty paid on their inputs and components, a nominal duty of 4 per cent on such vehicles imposed. Some critical parts or sub-assemblies of such vehicles exempted from basic customs duty and special additional duty subject to actual user condition. These parts would also enjoy a concessional CVD of 4 per cent.

A concessional excise duty of 4 per cent provided to "soleckshaw", a product developed by CSIR to replace manually-operated rickshaws. Its key parts and components to be exempted from customs duty.

Import of compostable polymer exempted from basic customs duty.

Infrastructure

Project import status to 'Monorail projects for urban transport' at a concessional basic duty of 5 per cent granted.

To allow resale of specified machinery for road construction projects on payment of import duty at depreciated value.

To encourage the domestic manufacture of mobile phones accessories, exemptions from basic, CVD and special additional duties are now being extended to parts of battery chargers and hands-free headphones. The validity of the exemption from special additional duty is being extended till March 31, 2011.

Medical Sector

Uniform, concessional basic duty of 5 per cent, CVD of 4 per cent with full exemption from special additional duty prescribed on all medical equipments. A concessional basic duty of 5 per cent is being prescribed on parts and accessories for the manufacture of such equipment while they would be exempt from CVD and special additional duty.

Full exemption currently available to medical equipment and devices such as assistive devices, rehabilitation aids etc. retained. The concession available to Government hospitals or hospitals set up under a statute also retained. Specified inputs for the manufacture of orthopaedic implants exempted from import duty.

Infotainment

To address the difficulties experienced by film industry in importing digital masters of films for duplication or distribution loaded on electronic medium vis-a-vis those imported on cinematographic film, owing to a differential customs duty structure, customs duty to be charged only on the value of the carrier medium. The same dispensation would apply to music and gaming software imported for duplication. In all such cases the value representing the transfer of intellectual property rights would be subjected to service tax.

Provide project import status at a concessional customs duty of 5 per cent with full exemption from special additional duty to the initial setting up "Digital Head End" equipment by multi-service operators.

Precious Metals

Rates on precious metals indexed as follows

- On gold and platinum from Rs.200 per 10 grams to Rs.300 per 10 grams
- On silver from Rs.1,000 per kg to Rs.1,500 per kg.

Basic customs on Rhodium – a precious metal used for polishing jewellery reduced to 2 per cent.

Basic customs duty on gold ore and concentrates reduced from 2 per cent ad valorem to a specific duty of Rs.140 per 10 grams of gold content with full exemption from special additional duty. Further, the excise duty on refined gold made from such ore or concentrate reduced from 8 per cent to a specific duty of Rs.280 per 10 grams.

Other Proposals

Full exemption from import duty available to specified inputs or raw materials required for the manufacture of sports goods expanded to cover a few more items.

Basic customs duty on one of key components in production of micro-wave ovens, namely magnetrons, reduced from 10 per cent to 5 per cent.

Value limit of Rs. 1 lakh per annum on duty-free import of commercial samples as personal baggage enhanced to Rs. 3 lakh per annum.

Outright exemption from special additional duty provided to goods imported in a pre-packaged form for retail sale. This would also cover mobile phones, watches and ready-made garments even when they are not imported in pre-packaged form. The refund-based exemption is also being retained for cases not covered by the new dispensation.

Toy balloons fully exempted from Central Excise duty.

Reduction in basic customs duty on long pepper from 70 per cent to 30 per cent;

Reduction in basic customs duty on asafoetida from 30 per cent to 20 per cent;

Reduction in central excise duty on replaceable kits for household type water filters other than those based on RO technology to 4 per cent;

Reduction in central excise duty on corrugated boxes and cartons from 8 per cent to 4 per cent;

Reduction in central excise duty on latex rubber thread from 8 per cent to 4 per cent; and

Reduction in excise duty on goods covered under the Medicinal and Toilet Preparations Act from 16 per cent to 10 per cent.

Service Tax

Rate of tax on services retained at 10 per cent to pave the way forward for GST.

Certain services, hitherto untaxed, to be brought within the purview of the service tax levy. These services will be notified separately.

Process of refund of accumulated credit to exporters of services, especially in the area of Information Technology and Business Process Outsourcing, made easy by making necessary changes in the definition of export of services and procedures.

Accredited news agencies which provide news feed online that meet certain criteria, exempted from service tax.

CHALLENGES

The Hon'ble Finance Minister rightly stated that the economy has the following challenges:

1. To quickly revert to the high GDP growth path of 9 per cent and then find the means to cross the 'double digit growth barrier'.
2. To harness economic growth to consolidate the recent gains in making development more inclusive.
3. To address the weaknesses in government systems, structures and institutions at different levels of governance.

The Budget has set in motion the process of meeting the above challenges, boldly and confidently. □

TAXATION

AMENDMENTS MADE BY FINANCE ACT, 2009*

(Relevant for June, 2010 Examination)

DIRECT TAXES

Deduction in respect of Interest on loan taken for higher education – Section 80E

Section 80E of the Income-tax Act provides for a deduction to an assessee, being an individual, on account of any amount paid by him in the previous year by way of interest on loan taken from any financial institution or any approved charitable institution for the purpose of pursuing higher education in specified fields of study. Under the existing provisions, the deduction is available only for pursuing full time studies for any graduate or post-graduate course in engineering, medicine, management or for post-graduate course in applied sciences or pure sciences including mathematics and statistics.

Section 80E has been amended so as to extend its scope to cover all fields of studies (including vocational studies) pursued after passing the Senior Secondary Examination or its equivalent from any school, board or university recognised by the Central Government or State Government or local authority or by any other authority authorized by the Central Government or State Government or local authority to do so.

This amendment will take effect from 1st day of April, 2010 and shall accordingly, apply in relation to assessment year 2010- 11 and subsequent years.

Deduction for medical treatment of a dependant suffering from disability – Section 80DD

Section 80-DD provides for a deduction to an individual or HUF, who is a resident in India, in respect of the following:—

(a) Expenditure for the medical treatment (including nursing), training and rehabilitation of a dependant, being a person with disability; and

(b) Amount paid to LIC or other insurance in respect of a scheme for the maintenance of a disabled dependant.

The present limit for deduction is Rs.50,000 if the dependant is suffering from disability and Rs.75,000 if the dependant is suffering from severe disability.

The limit for severe disability has been increased to Rs.1 lakh. The amendment shall be effective from the 1st day of April, 2010 and will accordingly apply in respect of assessment year 2010-11 and subsequent years.

Enhancement of the limit for payment of advance tax – Section 208

Under the existing provisions of section 208 the Income-tax Act, liability for payment of advance tax during a financial year arises when the amount of such tax payable during that year is five thousand rupees or more. The threshold limit for payment of advance tax has been raised from the present five thousand rupees to ten thousand rupees. The amendment is applicable with effect from the 1st April, 2009. Accordingly, advance-tax for the financial year 2009-2010 would be payable only if the advance tax liability is Rs. 10,000/- or more.

Enhancement of limit for disallowance of expenditure made in the case of transporters

Under the existing provisions of the Income-tax Act, where an assessee incurs any expenditure, in respect of which payment in excess of Rs 20,000 is made otherwise than by an account payee cheque or account payee bank draft, such expenditure is not allowed as a deduction. Given the special circumstances of transport operators for incurring expenditure on long haul journeys, the limit of payment to such transport operators otherwise than by an account payee cheque or account payee bank draft has been raised to Rs 35,000/- from the existing limit of Rs 20,000/-. For this purpose a new proviso has been inserted after the proviso in sub-section (3A) of section 40A of the

Income-tax Act. The amendment will apply to transactions effected on or after the 1st October, 2009.

Enlargement of scope to include certain activities within the ambit of provisions relating to 'charitable purpose' in the Income Tax Act – Section 2(15)

For the purposes of the Income-tax Act, "charitable purpose" has been defined in section 2(15) of the Income-tax Act to include (a) relief of the poor, (b) education, (c) medical relief and, (d) the advancement of any other object of general public utility. The Section 2(15) has been amended so as to separately list the preservation of environment (including watersheds, forests and wildlife) and preservation of monuments or places or objects of artistic or historic interest. The amendment shall be applicable with retrospective effect from 1st April, 2009 and will accordingly apply in respect of assessment year 2009-2010 and subsequent years.

Tax relief on anonymous donations in certain cases – Section 115BBC

Under the current provisions of section 115BBC, wholly religious entities are outside the purview of taxation of anonymous donations. Partly religious and partly charitable entities have also been exempted from the taxation of anonymous donations, except where the anonymous donation is made to an educational or medical institution run by such entity in which case such donations are taxed at the rate of 30 per cent. In the case of wholly charitable entities, all anonymous donations are taxed at the rate of 30 per cent. In order to mitigate the compliance burden, it is provided to provide relief to such organizations by exempting a part of the anonymous donations from being taxed. The amendment will result in the following:—

1. Anonymous donations received by wholly religious institutions shall remain exempt from tax.
2. In the case of partly religious and partly charitable institutions, anonymous donations directed towards a medical or educational institutions run by such entities shall be taxable only to the extent such donations exceed 5 per cent of total income of such trust or institution or a sum of Rs.1 lakh, whichever is more.
3. In the case of wholly charitable institutions, anonymous donations shall be taxable to the extent such donations exceed 5 per cent. of total income of such trusts/institution or a sum of Rs.1 lakh, whichever is more.

The amendments will be applicable with effect from the 1st day of April, 2010 and will accordingly apply in relation to assessment year 2010-11 and subsequent years.

Remuneration to partners in a firm – Section – 40(b)(v)

Under the existing provisions of the Income-tax Act, the payment of salary, bonus, commission or remuneration (hereinafter referred to as "remuneration") to a working partner of a partnership firm is allowed as deduction if it is authorised by the partnership deed and subject to the overall ceiling of monetary limits prescribed under sub-clause (v) of clause (b) of section 40. The existing limits of the remuneration have been revised upward and uniform limits for both professional and non professional firms have been prescribed for simplicity and administrative ease. The revised limits are as under:

- (a) on the first Rs. 3,00,000 of the book-profit or in case of loss - Rs. 1,50,000 or at the rate of 90 per cent of the book-profit, whichever is more;
- (b) on the balance of the book-profit at the rate of 60 per cent;

The amendment will take effect from 1st April, 2010 and will, accordingly, apply in relation to assessment year 2010-11 and subsequent years.

* Prepared by M.K. Gupta, Joint Director, The ICSI

Weighted deduction for in-house research and development – Section 35(2AB)

Under the existing provisions of sub-section (2AB) of section 35, weighted deduction of 150 per cent. is allowed to a company engaged in the business of biotechnology or in the business of manufacture or production of drugs, pharmaceuticals, electronic equipments, computers, telecommunication equipments, chemicals or any other article or thing notified by the Board and which has incurred expenditure (excepting on land and building) on in-house scientific research and development facility approved by the prescribed authority.

With a view to promoting research and development in all sectors of the economy, Section 35(2AB) has been amended so as to extend the benefit of weighted deduction to companies engaged in the business of manufacture or production of an article or thing except those specified in the Eleventh Schedule of the Income-tax Act. The amendment will take effect from 1st April, 2010 and will, accordingly, apply in relation to assessment year 2010-11 and subsequent years.

Power to withdraw approvals – Section 293C

Under the existing provisions of Income-tax Act, an approval is required to be granted by income-tax authority for availing of various incentives by the assessee. While some provisions of Income-tax Act specifically contain provisions for withdrawal of approval but in many cases there is no such specific provisions containing power of withdrawal. In order to provide explicit provisions for power to withdraw of approval, a new section 293C has been inserted to provide that an approval granting authority shall also have the powers to withdraw the approval at any time. However, such withdrawal can be made only after giving a reasonable opportunity of showing cause against be proposed withdrawal to the concerned assessee. This amendment will take effect from 1st October, 2009.

Power to issue Zero Coupon Bonds – Section 2(48)

Under the existing provision of clause (48) of section 2, only infrastructure capital company or infrastructure capital fund or public sector company are empowered to issue zero coupon bonds when they are authorized to do so. With a view to empower the scheduled banks including nationalized banks to issue zero coupon bonds to source their long term funds, Section 2(48) has been amended so as to include the scheduled banks as an eligible person to issue zero coupon bonds. Further, consequential amendments have been made in Explanation to clause (iiia) of sub-section (1) of section 36 and in clause (x) of sub-section (3) of section 194A of the Income-tax Act. These amendments will take effect from 1st April, 2009.

Deduction in respect of contributions to political parties – Section 80GGB and 80GGC

Section 80GGB and section 80GGC of the Income-tax Act, 1961 provide for deduction in respect of contributions given to political parties by companies and any person respectively.

With a view to reforming the system of funding of political parties section 80GGB and section 80GGC have been amended so as to provide that donations to electoral trusts shall be allowed as a 100 percent deduction in the computation of the income of the donor. Consequently sub-clause (iia) of clause (24) of section 2 has also been amended to provide that donations to such electoral trusts shall be treated as income of the trusts which will be specifically exempt as per the newly inserted section 13B and not included in the total income of the previous year if:-

- (a) the electoral trust distributes to any political party, registered under section 29A of the Representation of the People Act, 1951, during previous year 95 percent of the aggregate donations received by it during the said previous year along with the surplus, if any, brought forward from any earlier previous years
- (b) the electoral trust functions in accordance with the rules made in this regard by the Central Government.

Further, "electoral trust" has been defined in the new clause (22AAA) of section 2 as a trust so approved by the Board in accordance with the scheme made in this regard by the Central Government.

These amendments will take effect from 1st day of April, 2010 and shall accordingly, apply in relation to assessment year 2010-11 and subsequent years.

Investment-linked tax incentive for specified business – Section 35AD

The Income-tax Act provides for a number of profit-linked exemptions/deductions. Such benefits are inefficient, inequitable, impose higher compliance and administrative burden, result in revenue loss, increase litigations and lead to competitive demand for similar tax benefits. Further, these benefits also encourage diversion of profits from the taxed sector to the exempt / untaxed sector. However, investment-linked incentives are relatively less distortions in their impact.

With a view to creating rural infrastructure and environment friendly alternate means of transportation for bulk goods, it has been provided to provide investment-linked tax incentive by inserting a new section 35AD in the Income-tax Act for the following businesses:—

- (a) setting up and operating cold chain facilities for specified products;
- (b) setting up and operating warehousing facilities for storage of agricultural produce;
- (c) laying and operating a cross-country natural gas or crude or petroleum oil pipeline network for distribution, including storage facilities being an integral part of such network.

The salient features of the new regime of investment-linked tax incentives are the following:—

- (i) 100 per cent. deduction would be allowed in respect of the whole of any expenditure of capital nature incurred, wholly and exclusively, for the purposes of the specified business during the previous year in which such expenditure is incurred.
- (ii) The expenditure of capital nature shall not include any expenditure incurred on acquisition of any land or goodwill or financial instrument.
- (iii) The benefit will be available—
 - (a) in a case where the business relates to laying and operating a cross country natural gas pipeline network for distribution, if such business commences its operations on or after the 1st day of April, 2007 and
 - (b) in any other case, if such business commences its operation on or after the 1st day of April, 2009.
- (iv) The assessee shall not be allowed any deduction in respect of the specified business under the provisions of Chapter VIA;
- (v) No deduction in respect of the expenditure in respect of which deduction has been claimed shall be allowed to the assessee under any other provisions of the Income-tax Act.
- (vi) Any sum received or receivable on account of any capital asset, in respect of which deduction has been allowed under section 35AD, being demolished, destroyed, discarded or transferred shall be treated as income of the assessee and chargeable to income tax under the head "Profits and gains of business or profession".
- (vii) Any loss computed in respect of the specified business shall not be set off except against profits and gains, if any, of any other specified business. To the extent the loss is unabsorbed the same will be carried forward for set off against profits and gains from any specified business in the following assessment year and so on.

Further, profit-linked deduction provided under section 80-IA to the business of laying and operating a cross country natural gas distribution network will be discontinued. As a result, any person availing of this incentive can avail of the benefit under the new section 35AD. All capital expenditure (other than on land, goodwill and financial instrument), to the extent capitalized in the books as on

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1st April, 2009 will be fully allowed as a deduction in the computation of total income of the said business for the previous year 2009-2010. This will be available in addition to any other capital expenditure (excluding land, goodwill and financial instrument) incurred during such previous year.

The provisions of section 43 and section 50B have also been amended to make consequential changes.

These amendments will be effective from the 1st day of April, 2010 and will accordingly apply in respect of assessment year 2010-11 and subsequent assessment years.

Extension of sunset clause for tax holiday under section 80-IA

Under the existing provisions of clause (v) of sub-section (4) of section 80-IA, an undertaking owned by an Indian company and set up for reconstruction or revival of a power generating plant is eligible for 10 year tax benefit if it fulfils the following conditions:-

- (i) such company is formed before 30.11.2005 with majority equity participation by public sector companies for enforcing the security interest of the lenders to the company owning the power generating plant;
- (ii) such Indian company is notified by the Central Government before 31.12.2005; and
- (iii) the undertaking begins to generate or transmit or distribute power before 31st March, 2008.

Sub-clause (b) of clause (v) of sub-section (4) of section 80-IA has been amended to extend the terminal date for commencing the activity of generation, transmission or distribution of power in case of such undertaking from 31.3.2008 to 31.3.2011.

This amendment will take effect retrospectively from 1st day of April, 2008 and shall accordingly, apply in relation to assessment year 2008-09 and subsequent years.

Further, under section 80-IA, the provisions of clause (iv) of sub-section (4) provides for a deduction of profits and gains of an undertaking,—

- (a) which is set up for the generation and distribution of power if it begins to generate power at any time during the period beginning on 1-4-1993 and ending on 31-03-2010;
- (b) which starts transmission or distribution by laying a network of new transmission or distribution lines at any time during the period beginning on 1-4-1999 and ending on 31-03-2010;
- (c) which undertakes substantial renovation and modernization of existing network of transmission or distribution lines at any time during the period beginning on 1-4-2004 and ending on 31-03-2010.

The clause (iv) of sub-section (4) of section 80-IA has been amended to extend the terminal date for a further period of one year upto 31-03-2011.

This amendment will take effect retrospectively from 1st day of April, 2009 and shall accordingly apply in relation to assessment year 2009-10 and subsequent assessment years.

Amendment in Chapter VIA to prevent abuse of tax incentives

The provisions of section 80A have been amended so as to provide the following, namely:-

- (i) deduction in respect of profits and gains shall not be allowed under any provisions of section 10A or section 10AA or section 10B or section 10BA or under any provisions of Chapter VIA under the heading "C.-Deductions in respect of certain incomes" in any assessment year, if a deduction in respect of same amount under any of the aforesaid has been allowed in the same assessment year;
- (ii) the aggregate of the deductions under the various provisions referred to in (i) above, shall not exceed the profits and gains of the undertaking or unit or enterprise or eligible business, as the case may be;

- (iii) no deductions under the various provisions referred to in (i) above, shall be allowed if the deduction has not been claimed in the return of income;

These amendments will take effect retrospectively from the 1st April, 2003, and will accordingly apply in relation to assessment year 2003-2004 and subsequent years.

Further amendments have been made in section 80A to provide that the transfer price of goods and services between the undertaking or unit or enterprise or eligible business and any other undertaking or unit or enterprise or business of the assessee shall be determined at the market value of such goods or services as on the date of transfer. Further, the expression "market value" has been defined to mean,-

- (a) in relation to any goods or services sold or supplied, means the price that such goods or services would fetch if these were sold by the undertaking or unit or enterprise or eligible business in the open market, subject to statutory or regulatory restrictions, if any;
- (b) in relation to any goods or services acquired, means the price that such goods or services would cost if these were acquired by the undertaking or unit or enterprise or eligible business from the open market, subject to statutory or regulatory restrictions, if any.

This amendment will take effect from 1st April, 2009 and will accordingly apply to all cases where the proceeding are pending before any authority on or after such date.

Further, with a view to preventing the misuse of the tax holiday under section 80-IA, the Explanation to the said section has been amended to clarify that nothing contained in the said section shall apply in relation to a business referred to in sub-section (4) of the said section which is in the nature of a works contract awarded by any person (including the Central or State Government) and executed by an undertaking or enterprise referred to in sub-section (1) thereof.

This amendment will take effect retrospectively from 1st April, 2000 and will, accordingly, apply in relation to assessment year 2000-2001 and subsequent years.

Deduction in respect of profits and gains from undertakings engaged in commercial production of mineral oil and natural gas

Sub-section (9) of section 80-IB of the Income Tax Act, 1961 provides for deduction in respect of profits and gains derived from commercial production or refining of mineral oil. The deduction under this sub-section is available to an undertaking for a period of seven consecutive assessment years including the initial assessment year-

- (i) in which the commercial production under production sharing contract has first started; or
- (ii) in which the refining of mineral oil has begun.

However, no deduction under this sub-section is available to an undertaking which begins refining of mineral oil on or after the 1st day of April, 2009 unless such undertaking fulfils all the following conditions as provided in the third proviso to this subsection, namely:-

- (i) It is wholly owned by a public sector company or any other company in which a public sector company or companies hold at least forty-nine percent of the voting rights;
- (ii) It is notified by the Central Government in this behalf on or before the 31 day of May, 2008; and
- (iii) It begins refining not later than the 31st day of March, 2012.

Under the existing provisions, it is incumbent on refineries in the private sector to commence refining of mineral oil on or before the 31st March, 2009. The notice given to private sector entrepreneurs to complete the execution of their refinery project was extremely short. As a result, entrepreneurs who had undertaken substantial investment in anticipation of the tax holiday suffered serious financial setback.

Therefore, the provisions of sub-section (9) of section 80IB have been amended so as to allow them a further period of three years i.e.

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up to the 31st March, 2012 to begin refining of mineral oil and avail of the tax benefit. The new terminal date will be the same for both the public and the private sector.

Further, it is provided to extend the tax holiday under sub-section(9) of section 80-IB of the Income Tax Act, which was hitherto available in respect of profits arising from the commercial production or refining of mineral oil, also to natural gas from blocks which are licensed under the VIII Round of bidding for award of exploration contracts (hereafter referred to as "NELP-VIII") under the New Exploration Licencing Policy announced by the Government of India vide Resolution No.O-19018/22/95-ONG.DO.VL, dated 10th February, 1999 and begin commercial production of natural gas on or after the 1st day of April, 2009.

The term "undertaking" in sub-section (9) has not been defined. Therefore, in the context of mineral oil, the meaning of the term "undertaking" has been the subject matter of considerable dispute. The tax payers have been holding the view that every well in a block licensed constitutes a single "undertaking" and accordingly the tax holiday is available separately for each such well. However, this view is against the legislative intent. Accordingly, an Explanation has been inserted in sub-section (9) so as to clarify that for the purposes of claiming deduction under sub-section (9), all blocks licensed under a single contract, which has been awarded under the New Exploration Licencing Policy announced by the Government of India vide Resolution No. O-19018/22/95-ONG.DO.VL, dated 10th February, 1999 or has been awarded in pursuance of any law for the time being in force or has been awarded by Central or a State Government in any other manner, shall be treated as a single "undertaking".

This amendment will take retrospective effect from the 1st April, 2000 and will, accordingly, apply in relation to assessment year 2000-2001 and subsequent years. This definition of "undertaking" will be applicable both in relation to mineral oil and natural gas.

Rationalising the provisions of deduction under sub-section (10) of section 80-IB

Sub-section (10) of section 80-IB of the Income-tax Act, 1961 provides for 100 per cent deduction of the profits derived by an undertaking from developing and building housing projects. This benefit is available subject to the following conditions:—

- (a) The project is approved by a local authority before the 31st day of March, 2007.
- (b) The project is constructed on a plot of land having a minimum area of one acre.
- (c) The built-up area of each residential unit should not exceed 1,000 sq.ft. in the cities of Delhi and Mumbai (including areas falling within 25 kms. of municipal limits of these cities) and 1,500 sq.ft. in other places.
- (d) The built-up area of the shops and other commercial establishments included in the housing project should not exceed 5 per cent of the total built-up area of the housing project or 2,000 sq.ft. whichever is less.
- (e) The project has to be completed within 4 years from the end of the financial year in which the project is approved by the local authority.

The objective of this tax concession is to provide tax benefit to the person undertaking the investment risk i.e. the actual developer. However, any person undertaking pure contract risk is not entitled to the tax benefits. With a view to clarify accordingly, an Explanation has been inserted after sub-section (10) of section 80-IB so as to provide that nothing contained in this sub-section shall apply to any undertaking which executes the housing project as a works contract awarded by any other person (including Central or State Government).

This amendment will take effect retrospectively from the 1st day of April, 2001 and shall accordingly, apply in relation to assessment year 2001-02 and subsequent assessment years.

Further, the objective of the tax benefit for housing projects is to build housing stock for low and middle income households. This has been ensured by limiting the size of the residential unit. However, this

is being circumvented by the developer by entering into agreement to sell multiple adjacent units to a single buyer. Accordingly, new clauses have been inserted in the said subsection to provide that the undertaking which develops and builds the housing project shall not be allowed to allot more than one residential unit in the housing project to the same person, not being an individual, and where the person is an individual, no other residential unit in such housing project is allotted to any of the following person:-

- (i) Spouse or minor children of such individual;
- (ii) the Hindu undivided family in which such individual is the karta;
- (iii) any person representing such individual, the spouse or minor children of such individual or the Hindu undivided family in which such individual is the karta.

This amendment will take effect from the 1st day of April, 2010 and shall accordingly, apply in relation to assessment year 2010-11 and subsequent years.

Extension of sunset clause for units in free trade zone under section 10A and for export oriented undertakings under section 10B

Under the existing provisions, the deductions under section 10A and section 10B of the Income Tax Act are available only upto the assessment year 2010-11. Sections 10A and 10B have been amended so as to extend the tax benefit under both these sections by one year i.e., the deduction will be available upto assessment year 2011-12.

Definition of the term "manufacture"

A number of tax concessions under the Income-tax Act are provided for encouraging manufacture of articles or things. However, the term "manufacture" has not been defined in the statute. Therefore, it has been the subject matter of dispute and resultant judicial review in a number of cases. In order to remove any kind of ambiguity which may still persist in this regard, a new clause (29BA) has been inserted in section 2 so as to provide that 'manufacture', with all its grammatical variations, shall mean a change in a non-living physical object or article or thing,—

- (a) resulting in transformation of the object or article or thing into a new and distinct object or article or thing having a different name, character and use; or
- (b) bringing into existence of a new object or article or thing with a different chemical composition or integral structure.

This amendment will take retrospective effect from the 1st day of April, 2009 and will, accordingly, apply in relation to assessment year 2009-2010 and subsequent years.

Clarification regarding computation of exempted profits in the case of units in Special Economic Zones (SEZs)

Under sub-section (7) of section 10AA of the Income-tax Act, the exempted profit of a SEZ unit is the profit derived from the export of articles or things or services and same is required to be calculated as under:

"the profit derived from the export of articles or things or services (including computer software) shall be the amount which bears to the profits of the business of the undertaking, being the Unit, the same proportion as the export turnover in respect of such articles or things or services bears to the total turnover of the business carried on by the assessee."

This method of computation of the profits of business with reference to the total turnover of the assessee is perceived to be discriminatory in so far as those assesseees are concerned who were having multiple units in both the SEZ and the domestic tariff area (DTA) vis-a-vis those assesseees who were having units in only the SEZ. With a view to removing the anomaly, the provisions of sub-section (7) of section 10AA have been amended so as to provide that the deduction under section 10AA shall be computed with reference to the total turnover of the undertaking.

This amendment will take effect from the 1st day of April, 2010 and will accordingly, apply to assessment year 2010-11 and subsequent assessment years.

Clarificatory amendment in respect of reassessment proceeding under section 147

The existing provisions of section 147 provides, inter alia, that if the Assessing Officer has reason to believe that any income chargeable to tax has escaped assessment for any assessment year, he may assess or reassess such income after recording reasons for re-opening the assessment. Further, he may also assess or reassess such other income which has escaped assessment and which comes to his notice subsequently in the course of proceedings under this section.

Some Courts have held that the Assessing Officer has to restrict the reassessment proceedings only to issues in respect of which the reasons have been recorded for reopening the assessment. He is not empowered to touch upon any other issue for which no reasons have been recorded. The above interpretation is contrary to the legislative intent.

With a view to further clarifying the legislative intent, an Explanation has been inserted in section 147 to provide that the assessing officer may assess or reassess income in respect of any issue which comes to his notice subsequently in the course of proceedings under this section, notwithstanding that the reason for such issue has not been included in the reasons recorded under sub-section (2) of section 148.

This amendment will take effect retrospectively from 1st April, 1989 and will, accordingly, apply in relation to assessment year 1989-1990 and subsequent years.

Definition of written down value under section 43(6)

Clause (ii) of sub-section (1) of section 32 provides that depreciation is to be allowed and computed at the prescribed percentage on the written down value (WDV) of any block of assets. Sub-clause (b) of clause (6) of section 43 provides that WDV in the case of assets acquired before the previous year shall be computed by taking the actual cost to the assessee less all depreciation "actually allowed" to him under the Income-tax Act.

Rules 7A, 7B and 8 of the Income tax Rules, 1962, deal with the computation of composite income where income is derived in part from agricultural operations and in part from business chargeable to tax under the Income tax Act, 1961 under the head "Profits & Gains of Business". These rules prescribe the method of computation in the case of manufacture of rubber, coffee and tea. In such cases, the income which is brought to tax as "business income" is a prescribed fixed percentage of the composite income.

It is has been provided that in the cases of 'composite income', notwithstanding that the assessee was not required to compute a part of his income for the purposes of Income-tax Act for any previous year, depreciation shall be computed as if the total composite income of the assessee is chargeable under the Income-tax Act and such depreciation shall be deemed to have been "actually allowed" to the assessee.

This amendment will take effect from the 1st April, 2010 and will, accordingly, apply in relation to assessment year 2010- 11 and subsequent years.

Fringe Benefit Tax

The Finance Act, 2005 introduced a new levy, namely, Fringe Benefit Tax (FBT) on the value of certain fringe benefits. The provisions relating to levy of this tax are contained in Chapter XII-H (sections 115W to 115WL) of the Income Tax Act, 1961.

A new section 115WM has been inserted to abolish the fringe benefit tax. Consequently, it is provided to restore the taxation of the fringe benefits as perquisites in the hands of the employees. Therefore, clause (2) of section 17, has been amended —

- (a) by substituting sub-clause (vi) so as to provide that perquisite shall include the value of any specified security or sweat equity shares allotted or transferred, directly or indirectly, by the employer, or former employer, free of cost or at concessional rate to the assessee. For this purpose, the value of any specified security or sweat equity shares shall

be the fair market value of the specified security or sweat equity shares, as the case may be, on the date on which the option is exercised by the assessee as reduced by the amount actually paid by, or recovered from, the assessee in respect of such security or shares. The "fair market value" will mean the value determined in accordance with the method as may be prescribed by the Board.

- (b) by inserting sub-clause (vii) to provide that perquisite shall also include the amount of any contribution to an approved superannuation fund by the employer in respect of the assessee, to the extent it exceeds one lakh rupees.
- (c) by inserting sub-clause (viii) to provide that perquisite shall also include the value of any other fringe benefit or amenity as may be prescribed.

These amendments will take effect from 1st April, 2010 and will accordingly, apply to the assessment year 2010-11 and subsequent assessment years.

Consequently, section 49 has also been amended to provide that Where the capital gain arises from the transfer of specified security or sweat equity shares referred to in sub-clause (vi) of clause (2) of section 17, the cost of acquisition of such security or shares shall be the fair market value which has been taken into account for the purposes of the said sub-clause.

This amendment will take effect from the 1st April, 2010 and will accordingly apply to assessment year 2010-11 and subsequent assessment years.

Tax benefits for New Pension System

The New Pension System (NPS) has become operational since 1st January, 2004 and is mandatory for all new recruits to the Central Government service from 1st January, 2004. Since then it has been opened up for employees of State Government, private sector and self employed (both organised and unorganized). NPS Trust has been set-up on 27th February, 2008 as per the provisions of the Indian Trust Act, 1882 to manage the assets and funds under the NPS in the interest of the beneficiaries.

With a view to ensure that tax treatment of savings under this system is in synchronised with the "exempt-exempt-taxed" (EET) method and that there is no incidence of taxation at the accumulation stage, it is proposed to make the NPS Trust a complete pass-through in so far as taxation is concerned. Therefore, it has been provided to,—

- (i) insert a new clause (44) in section 10 of the Income-tax Act so as to provide that any income received by any person on behalf of the New Pension System Trust established on 27th day of February, 2008 under the provisions of the Indian Trust Act of 1882 shall be exempt from income tax;
- (ii) amend section 115-O to provide that any dividend paid to the NPS Trust shall be exempt from Dividend Distribution Tax;
- (iii) amend Chapter VII of Finance (No.2) Act, 2004 to provide that all purchases and sales of equity and derivatives by the NPS Trust will also be exempt from the Securities Transaction Tax; and
- (iv) amend section 197A to provide that the NPS Trust shall receive all income without any tax deducted at source.

The tax benefit under section 80CCD of the Income-tax Act, 1961 was hitherto available to "employees" only. However, the NPS now has been extended also to "self-employed". Therefore, sub-section (1) of section 80CCD has been amended so as to extend the tax benefit thereunder also to "self-employed" individuals. The Explanation to the said section has also been amended to provide that for the purposes of the said section the assessee shall be deemed not to have received any amount in the previous year if such amount is used for purchasing an annuity plan in the same previous year.

These amendments will take effect retrospectively from 1st April, 2009 and will, accordingly, apply in relation to assessment year 2009-2010 and subsequent years.

Taxation of certain transactions without consideration or for an inadequate consideration as income from other sources – Section 56

Sub clause (vi) of section 56 provide that any 'sum of money' (in excess of the prescribed limit of Rupees fifty thousand) received without consideration by an individual or HUF will be chargeable to income tax in the hands of the recipient under the head 'income from other sources'. However, receipts from relatives or on the occasion of marriage or under a will are outside the scope of the provisions of clause (vi) of sub-section (2) of section 56 of the Income-tax Act. Similarly, anything which is received in kind having 'money's worth' i.e. property is also outside the purview of the existing provisions.

Section 56 has been amended to provide that the value of any property received without consideration or for inadequate consideration will also be included in the computation of total income of the recipient. Such properties will include immovable property being land or building or both, shares and securities, jewellery, archaeological collections, drawings, paintings, sculptures or any work of art.

In a case where an immovable property is received without consideration and the stamp duty value of such property exceeds fifty thousand rupees, the whole of the stamp duty value of such property shall be taxed as the income of the recipient. If an immovable property is received for a consideration which is less than the stamp duty value of the property and the difference between the two exceeds fifty thousand rupees (inadequate consideration), the difference between the stamp duty value of such property and such consideration shall be taxed as the income of the recipient. If the stamp duty value of immovable property is disputed by the assessee, the Assessing Officer may refer the valuation of such property to a Valuation Officer. In such cases, the provisions of existing section 50C and sub-section (15) of section 155 shall, as far as may be, apply for determining the value of such property.

In a case where movable property is received without consideration and the aggregate fair market value of such property exceeds fifty thousand rupees, the whole of the aggregate fair market value of such property shall be taxed as the income of the recipient. If a movable property is received for a consideration which is less than the aggregate fair market value of the property and the difference between the two exceeds fifty thousand rupees, the difference between the fair market value of such property and such consideration shall be taxed as the income of the recipient.

It has been provided that,—

- (i) the value of moveable property shall be the fair market value as on the date of receipt in accordance with the method prescribed; and
- (ii) in the case of immovable property, the value of the property shall be the 'stamp duty value' of the property.

This amendment will take effect from 1st October, 2009 and will accordingly apply for transactions undertaken on or after such date.

Minimum Alternate Tax

Under the existing provisions of section 115JB of the Income Tax Act, a company is required to pay a minimum tax on its book profits, if the income-tax payable on the total income, as computed under the Act in respect of any previous year relevant to the assessment year commencing on or after the 1st day of April, 2007, is less than such minimum. The rate of the minimum tax is ten per cent of the book profit. Sub-section (1) of section 115JB has been amended to increase the MAT rate to fifteen per cent. from the existing level of ten per cent. However, with a view to provide relief to the assessee, being companies, who pay Minimum Alternate Tax under section 115JB for any assessment year beginning on or after the 1st day of April, 2006, it has also provided to amend the provisions of sub-section (3A) of section 115JAA so as to provide that the amount of tax credit determined under sub-section (2A) of section 115JAA shall be allowed to be carried forward and set off upto the tenth assessment year immediately succeeding the assessment year in which the tax credit becomes allowable under sub-section (1A) of the said section.

These amendments will take effect from 1st day of April, 2010 and shall accordingly, apply in relation to assessment year 2010-11 and subsequent years.

Clarification regarding add back of 'provision for diminution in the value of asset', while computing book profits

Section 115JB of the Income-tax Act provides for levy of minimum alternate tax (MAT) on the basis of book profits of a company. As per Explanation 1 after sub-section (2), the expression "book profit" means net profit as shown in the profit and loss account prepared in accordance with the provisions of Part-II and Part-III of Schedule-VI to the Companies Act, 1956 as increased or reduced by certain adjustments, as specified in that section.

A new clause (i) in Explanation 1 after sub-section (2) of the said section has been inserted so as to provide that if any provision for diminution in the value of any asset has been debited to the profit and loss account, it shall be added to the net profit as shown in the profit and loss account for the purpose of computation of book profit. Similar amendment has also been made in section 115JA of the Income-tax Act by way insertion of a new clause (g) in the Explanation after sub-section (2) of the said section.

The amendment to section 115JA will be effective retrospectively from 1st day of April, 1998 and will, accordingly, apply in relation to assessment year 1998-99 and subsequent years.

The amendment to section 115JB will be effective retrospectively from 1st day of April, 2001 and will, accordingly, apply in relation to assessment year 2001-02 and subsequent assessment years.

Taxation of investment income/loss of Non life insurance business

The profits and gains of non-life insurance business is computed under section 44 read with Rule 5 of the First Schedule. As per Rule 5, profits and gains of non-life insurance business is taken to be profits disclosed in the annual account, copies of which are required under the Insurance Act, 1938 (4 of 1938), to be furnished to the Controller of Insurance, subject to adjustments for unexpired risk and disallowances under section 30 to Section 43B.

It has been provided that any increase in respect of any amount taken credit for in the accounts on account of appreciation of or gains on realisation of investments in accordance with the regulations prescribed by IRDA shall be treated as income and included in the computation of the total income. Similarly, deduction shall be allowed in respect of any amount either written off or provided in the accounts to meet diminution in or loss on realisation of investments in accordance with the regulations prescribed by IRDA.

This amendment will be effective from the 1st day of April, 2011 and will accordingly apply in relation to assessment year 2011-12 and subsequent years.

Provisions for deemed valuation in certain cases of Transfer

The existing provisions of section 50C provide that where the consideration received or accruing as a result of the transfer of a capital asset, being land or building or both, is less than the value adopted or assessed by an authority of a State Government (stamp valuation authority) for the purpose of payment of stamp duty in respect of such transfer, the value so adopted or assessed shall be deemed to be the full value of the consideration received or accruing as a result of such transfer for computing capital gain. However, the present scope of the provisions does not include transactions which are not registered with stamp duty valuation authority, and executed through agreement to sell or power of attorney. With a view to preventing the leakage of revenue, section 50C has been amended so as to provide that where the consideration received or accruing as a result of transfer of a capital asset, being land or building or both is less than the value adopted or assessed or assessable by an authority of a State Government for the purpose of payment of stamp duty in respect of such transfer, the value so adopted or assessed or assessable shall be deemed to be the full value of the consideration received or accruing as a result of such transfer for computing capital gain.

Further, a new explanation has been inserted so as to clarify the meaning of the term 'assessable'.

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This amendment will take effect from 1st October, 2009 and shall accordingly apply in relation to transactions undertaken on or after such date.

Compensation received on voluntary retirement or termination of service under a scheme of voluntary separation

Very often, a person receives arrears or advance of salary due to him. Since arrears and advance salary is liable to tax, the total income (including such arrears and advance) is assessed at a rate higher than that at which it would otherwise have been assessed if the total income did not include arrears and advance of salary. In other words, arrears and advance salary result in bracket creeping and higher tax burden. With the view to mitigating this excess burden, the provisions of section 89 provide for backward spread of the arrears and forward spread of the advance.

Under the voluntary retirement scheme, the retiree employee receives lump-sum amount in respect of his balance period of service. Such amount are in the nature of advance salary. Clause (10C) of section 10 provides for an exemption of Rs. 5 lakhs in respect of such amount. This exemption is provided to mitigate the hardship on account of bracket creeping as a result of the receipt of the amount in lump-sum upon voluntary retirement. However, some tax payers have claimed both the benefit under clause (10C) of section 10 and section 89. The courts have also upheld their claims. With the view to preventing the claim of double benefit, a proviso to section 89 has been inserted to provide that no relief shall be granted in respect of any amount received or receivable by an assessee on his voluntary retirement or termination of his service, in accordance with any scheme or schemes of voluntary retirement or in case of a public sector company referred to in sub-clause (i) of clause (10C) of section 10, a scheme of voluntary separation, if an exemption in respect of such voluntary retirement or termination of his service or voluntary separation has been claimed by the assessee under clause (10C) of section 10 in respect of such, or any other, assessment year.

Correspondingly, a third proviso to clause (10C) of section 10 has been inserted to provide that where any relief has been allowed to any assessee under section 89 for any assessment year in respect of any amount received or receivable on his voluntary retirement or termination of service or voluntary separation, no exemption under clause (10C) of section 10 shall be allowed to him in relation to such, or any other, assessment year.

These amendments will take effect from 1st day of April, 2010 and will, accordingly, apply in relation to assessment year 2010-11 and subsequent years.

Rationalisation of provisions relating to penalty for concealment of income

The Explanation 5A to sub-section (1) of section 271 has been substituted so as to provide that where in the course of a search initiated under section 132 on or after the 1st day of June, 2007, the assessee is found to be the owner of –

- (i) any money, bullion, jewellery or other valuable article or thing (hereinafter referred to as assets) and the assessee claims that such assets have been acquired by him by utilizing (wholly or in part) his income for any previous year; or
- (ii) any income based on any entry in any books of account or other documents or transactions and he claims that such entry in the books of account or other documents or transactions represents his income (wholly or in part) for any previous year, which has ended before the date of search and,—
 - (a) where the return of income for such previous year has been furnished before the said date but such income has not been declared therein; or
 - (b) the due date for filing the return of income for such previous year has expired but the assessee has not filed the return, then, notwithstanding that such income is declared by him in any return of income furnished on or after the date of the

search, he shall, for the purposes of imposition of a penalty under clause

- (c) of sub-section (1) of this section, be deemed to have concealed the particulars of his income or furnished inaccurate particulars of such income.

This amendment will take effect retrospectively from 1st day of June, 2007 and apply in cases where search under section 132 is initiated on or after 1st June, 2007.

Introduction of Document Identification Number and facility for electronic communication

A computer based system of allotment and quoting of Document Identification Number (DIN) in each correspondence sent or received by Income Tax Department has been introduced so as to enable tracking of documents and minimize taxpayers grievances. For this purpose a new section 282B has been inserted so as to provide that every income tax authority shall allot a computer generated Document Identification Number in respect of every notice, order, letter or any correspondence issued by him to any other income-tax authority or assessee or any other person and such number shall be quoted thereon. It is further provided that where the notice, order, letter or any correspondence issued by any income-tax authority does not bear a Document Identification Number, such notice, order, letter or any correspondence shall be treated as invalid and shall be deemed never to have been issued. It is also provided that every document, letter or any correspondence, received by an income-tax authority or on behalf of such authority, shall be accepted only after allotting and quoting of a computer generated Document Identification Number. It is also proposed to provide that where the document, letter or any correspondence received by any income-tax authority or on behalf of such authority does not bear Document Identification Number, such document, letter or any correspondence shall be treated as invalid and shall be deemed never to have been received. This amendment will take effect from 1st October, 2010.

Under the existing provisions of section 282 a notice or requisition under the Act may be served on the person therein named either by post or as if it were a summons issued by a court. The said provisions have been amended to provide that the service of notice or summon or requisition or order or any other communication may be made by delivering or transmitting a copy thereof by post or courier service or in such manner as provided in the Code of Civil Procedure, 1908 (5 of 1908) for the purposes of service of summons; or in the form of any electronic record as provided in Chapter IV of the Information Technology Act, 2000; or by any other means of transmissions as may be provided by rules made by the Board in this behalf.

It is also provided that the Board may make rules providing for the addresses (including the address for electronic mail or electronic mail message) to which such communication may be delivered.

This amendment will take effect from 1st October, 2009

Rationalization of provisions for taxation of interest received on delayed compensation or enhanced compensation

Section 145A has been amended to provide that the interest received by an assessee on compensation or enhanced compensation shall be deemed to be his income for the year in which it is received, irrespective of the method of accounting followed by the assessee.

Further, clause (viii) in sub-section (2) of section 56 has been inserted to provide that income by way of interest received on compensation or on enhanced compensation referred to in sub-section (2) of section 145A shall be assessed as "income from other sources" in the year in which it is received.

This amendment will take effect from 1st April, 2010 and shall accordingly apply in relation to assessment year 2010-11 and subsequent assessment years.

Empowering Central Government to enter into agreement with specified non-sovereign territories

Section 90 of the Income-tax Act empowers the Central Government to enter into Double Taxation Avoidance Agreement ('DTAA') with the Government of any other country outside India for granting double-

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taxation relief and facilitate exchange of information concerning avoidance or evasion of tax. The government now wishes to expand the scope of this cooperation by entering into a DTAA or TIEA (Tax Information Exchange Agreement) with non-sovereign jurisdictions. In order to enable the government to enter into agreements with non-sovereign territories, suitable amendments have been made in section 90 of the Income Tax Act, 1961 and to the corresponding provisions under section 44A of the Wealth Tax Act so as to enable the government to notify such specified territories outside India.

The amendment will be effective from 1st October, 2009.

Determination of arm's length price in cases of international transactions

Section 92C of the Income-tax Act provides for adjustment in the transfer price of an international transaction with an associated enterprise if the transfer price is not equal to the arm's length price. As a result, a large number of such transactions are being subjected to adjustment giving rise to considerable dispute. Therefore, the Board has been empowered to formulate safe harbour rules i.e. to provide the circumstances in which the Income-tax authorities shall accept the transfer price declared by the assessee.

This amendment will take effect from 1st April, 2009.

Further, the proviso to sub-section (2) of section 92C provides that where more than one price is determined by the most appropriate method, the arm's length price shall be taken to be the arithmetical mean of such prices, or, at the option of the assessee, a price which may vary from the arithmetical mean by an amount not exceeding five per cent of such arithmetical mean. This provision has been subject to conflicting interpretation by the assessee and the Income Tax Department.

Therefore the proviso to section 92C has been amended to provide that where more than one price is determined by the most appropriate method, the arm's length price shall be taken to be the arithmetical mean of such price. However, if the arithmetical mean, so determined, is within five per cent of the transfer price, then the transfer price shall be treated as the arm's length price and no adjustment is required to be made.

This amendment will take effect from 1st October, 2009 and shall accordingly apply in relation to all cases in which proceedings are pending before the Transfer Pricing Officer (TPO) on or after such date.

Provision for constitution of alternate dispute resolution mechanism

The dispute resolution mechanism presently in place is time consuming and finality in high demand cases is attained only after a long drawn litigation till Supreme Court. Flow of foreign investment is extremely sensitive to prolonged uncertainty in tax related matter. Therefore, provisions of the Income-tax Act have been amended to provide for an alternate dispute resolution mechanism which will facilitate expeditious resolution of disputes in a fast track basis.

The salient features of the alternate dispute resolution mechanism are as under:—

- (1) The Assessing Officer shall, forward a draft of the proposed order of assessment (hereinafter in this section referred to as the draft order) to the eligible assessee if he proposes to make, on or after the 1st day of October, 2009, any variation in the income or loss returned which is prejudicial to the interest of such assessee.
- (2) On receipt of the draft order, the eligible assessee shall, within thirty days of the receipt by him of the draft order,—
 - (a) File his acceptance of the variations to the Assessing Officer; or
 - (b) File his objections, if any, to such variation with,—
 - (i) The Dispute Resolution Panel; and
 - (ii) The Assessing Officer.
- (3) The Assessing Officer shall complete the assessment on the basis of the draft order, if —

- (a) The assessee intimates to the Assessing Officer the acceptance of the variation; or
- (b) No objections are received within the period specified in sub-section (2).
- (4) The Assessing Officer shall, notwithstanding anything contained in section 153, pass the assessment order under sub-section (3) within one month from the end of the month in which,—
 - (a) The acceptance is received; or
 - (b) The period of filing of objections under sub-section (2) expires.
- (5) The Dispute Resolution Panel shall, in a case where any objections are received under sub-section (2), issue such directions, as it thinks fit, for the guidance of the Assessing Officer to enable him to complete the assessment.
- (6) The Dispute Resolution Panel shall issue the directions referred to in sub-section (5), after considering the following, namely:—
 - (a) Draft order;
 - (b) Objections filed by the assessee;
 - (c) Evidence furnished by the assessee;
 - (d) Report, if any, of the Assessing Officer, Valuation Officer or Transfer Pricing Officer or any other authority;
 - (e) Records relating to the draft order;
 - (f) Evidence collected by, or caused to be collected by, it; and
 - (g) Result of any enquiry made by, or caused to be made by it.
- (7) The Dispute Resolution Panel may, before issuing any directions referred to in sub-section (5), -
 - (a) Make such further enquiry, as it thinks fit; or
 - (b) Cause any further enquiry to be made by any income tax authority and report the result of the same to it.
- (8) The Dispute Resolution Panel may confirm, reduce or enhance the variations proposed in the draft order so, however, that it shall not set aside any proposed variation or issue any direction under sub-section (5) for further enquiry and passing of the assessment order.
- (9) If the members of the Dispute Resolution Panel differ in opinion on any point, the point shall be decided according to the opinion of the majority of the members.
- (10) Every direction issued by the Dispute Resolution Panel shall be binding on the Assessing Officer.
- (11) No direction under sub-section (5) shall be issued unless an opportunity of being heard is given to the assessee and the Assessing Officer on such directions which are prejudicial to the interest of the assessee or the interest of the revenue, respectively.
- (12) No direction under sub-section (5) shall be issued after nine months from the end of the month in which the draft order is forwarded to the eligible assessee.
- (13) Upon receipt of the directions issued under sub-section (5), the Assessing Officer shall, in conformity with the directions, complete, notwithstanding anything to the contrary contained in section 153, the assessment without providing any further opportunity of being heard to the assessee, within one month from the end of the month in which the direction is received.
- (14) The Board may make rules for the efficient functioning of the Dispute Resolution Panel and expeditious disposal of the objections filed, under sub-section(2), by the eligible assessee.
- (15) For the purposes of this section,—
 - (a) "Dispute Resolution Panel" means a collegium comprising of three commissioners of Income-tax constituted by the Board for this purpose;

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- (b) "eligible assessee" means,-
- (i) any person in whose case the variation referred to in sub-section (1) arises as a consequence of the order of the Transfer Pricing Officer passed under sub-section (3) of section 92CA; and
- (ii) any foreign company.

Further, consequential amendments have been made —

- (i) in sub-section (1) of section 131 so as to provide that "Dispute Resolution Panel" shall have the same powers as are vested in a Court under the Code of Civil Procedure, 1908 (5 of 1908);
- (ii) in clause (a) of sub-section (1) of section 246 so as to exclude the order of assessment passed under sub-section (3) of section 143 in pursuance of directions of "Dispute Resolution Panel" as an appealable order and in clause (c) of sub-section (1) of section 246 so as to exclude an order passed under section 154 of such order as an appealable order;
- (iii) in sub-section (1) of section 253 so as to include an order of assessment passed under sub-section (3) of section 143 in pursuance of directions of "Dispute Resolution Panel" as an appealable order.

These amendments will take effect from 1st October, 2009.

Special provision for computing profits and gains of business on presumptive basis – Section 44AD

The existing provisions of the Income-tax Act, provide for taxation of income on presumptive basis in the case of construction business, income from goods carriages and business of retail trade. Section 44AD prescribes a method of presumptive taxation for assessee engaged in the business of civil construction or supply of labour for civil construction in which a sum equal to eight percent of the gross receipts is deemed to be the profits and gains from business. Section 44AE provides presumptive provisions for the assessee engaged in the business of plying, hiring or leasing up to ten goods carriages in which a prescribed sum per vehicle is deemed to be the presumptive income of the assessee. Section 44AF prescribes a method of presumptive taxation for retail trade, under which the presumptive income is computed at the rate of a sum equal to five per cent of the total turnover.

The scope of presumptive taxation has been expanded to all businesses by substituting a new section

44AD. The salient features of the proposed presumptive taxation scheme are as under:

- (a) The scheme shall be applicable to individuals, HUFs and partnership firms excluding Limited liability partnership firms. It shall also not be applicable to an assessee who is availing deductions under sections 10A, 10AA, 10B, 10BA or deduction under any provisions of Chapter VIA under the heading "C.—Deductions in respect of certain incomes" in the relevant assessment year.
- (b) The scheme is applicable for any business (excluding a business already covered under Sec. 44AE) which has a maximum gross turnover /gross receipts of 40 lakhs.
- (c) The presumptive rate of income is prescribed at 8% of gross turnover /gross receipts.
- (d) An assessee opting for the above scheme shall be exempted from payment of advance tax related to such business under the current provisions of the Income-tax Act.
- (e) An assessee opting for the above scheme shall be exempted from maintenance of books of accounts related to such business as required under section 44AA of the Income-tax Act.
- (g) An assessee with turnover below Rs 40 lakhs, who shows an income below the presumptive rate prescribed under these provisions, will, in case his total income exceeds the taxable limit, be required to maintain books of accounts and also get them audited.

- (h) The existing section 44AF is proposed to be made inoperative for the assessment year beginning on or after 1st day of April, 2011.

The amendment will take effect from 1st April, 2011 and will, accordingly, apply in relation to the assessment year 2011-12 and subsequent years

Presumptive income for truck owners under section 44AE

Under the existing provisions of section 44AE, a presumptive scheme is available to assessee engaged in business of plying, hiring or leasing goods carriages. The scheme applies to an assessee, who owns not more than 10 goods carriages at any time during the previous year.

Under this scheme, which is optional to the assessee, a fixed amount of income per vehicle is taken at the rate of Rs.3,500/- per month per vehicle for owners of heavy goods vehicle, and Rs.3,150/- per month per vehicle for the owners of light goods vehicles. An assessee opting for this scheme is exempted from maintaining books of account to substantiate the income.

The presumed income per vehicle has been enhanced for the owners of—

- (i) heavy goods vehicle to Rs.5,000/- per month; and
- (ii) other than heavy goods vehicles to Rs.4,500/- per month.

It is further proposed to provide an anti-avoidance clause stating that a prescribed fixed sum or a sum higher than the aforesaid sum claimed to have been earned by the assessee shall be deemed to be profits and gains of such business.

The amendment will take effect from the 1st April, 2011 and will, accordingly, apply in relation to assessment year 2011-12 and subsequent years.

Taxation of Limited Liability Partnership (LLP)

The Limited Liability Partnership Act, 2008 has come into effect in 2009. LLP Rules (except some rules dealing with conversion) and forms have been notified w.e.f. 1st of April, 2009. Taxation scheme has been incorporate for LLPs in the Income Tax Act on the same lines as the taxation scheme currently prevalent for general partnerships, i.e. taxation in the hands of the entity and exemption from tax in the hands of its partners. A "limited liability partnership" and a general partnership will be accorded the same tax treatment.

It is also provided that the word 'partner' shall include within its meaning a partner of a limited liability partnership, the word 'firm' shall include within its meaning a limited liability partnership and the word 'partnership' shall include within its meaning a limited liability partnership as these terms have been defined in the Limited Liability Partnership Act, 2008.

The LLP Act provides for nomination of "designated partners" who have been given greater responsibility. It is proposed that the designated partner shall sign the income tax return of an LLP, or, where, for any unavoidable reason such designated partner is not able to sign the return or where there is no designated partner as such, any partner shall sign the return. It is proposed to provide that in case of liquidation of an LLP, every partner will be jointly and severally liable for payment of tax unless he proves that non-recovery cannot be attributed to any gross neglect, misfeasance or breach of duty on his part. As an LLP and a general partnership is being treated as equivalent (except for recovery purposes) in the Act, the conversion from a general partnership firm to an LLP will have no tax implications if the rights and obligations of the partners remain the same after conversion and if there is no transfer of any asset or liability after conversion. If there is a violation of these conditions, the provisions of section 45 shall apply.

The amendments will be effective from the 1st day of April 2010 i.e. assessment year 2010-11.

Rationalisation of provisions relating to tax deduction at source (TDS)

The following amendments have been made to rationalise the provisions of TDS :

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a. Rationalisation of TDS rates:

A. Under the existing provisions of section 194-I of the Income-tax Act, TDS on rental payments is prescribed at the rate of—

- 10% for the use of any machinery or plant or equipment,
- 15% for the use of any land or building or furniture or fittings, if the payee is an individual or HUF and
- 20% if the payee is other than an individual or HUF.

The TDS rates on rental payments have been revised as under:

- 2% for the use of any machinery or plant or equipment,
- 10% for the use of any land or building or furniture or fittings for all persons.

* *The rate of TDS will be 20 per cent in all cases, if PAN is not quoted by the deductee w.e.f. 1.04.2010.*

B. Under the existing provisions of section 194C of the Income-tax Act, TDS at the rate of 2% is deducted on payment for a contract. However, in the case of a sub-contract, TDS is deducted at the rate of 1%. Further, in the case of payment for an advertising contract, TDS is required to be deducted at the rate of 1%. In order to reduce the scope for disputes regarding classification of contract as sub contract, the same rate of TDS for payments to both contractors as well as sub-contractors has been prescribed. To rationalise the TDS rates and to remove multiple classifications it is also provided to provide the same rate of TDS in the case of payment for advertising contracts. The revised rates are as follows:

- 1% where payment for a contract are to individuals/HUF
- 2% where payment for a contract are to any other entity.
- Nil where payment for a contract / Sub-contractor in transport business

* *The nil rate will be applicable if the transporter quotes his PAN. If PAN is not quoted the rate will be 1% for an individual/ HUF transporters and 2% for other transporters upto 31.3.2010.*

** *The rate of TDS will be 20 per cent in all cases, if PAN is not quoted by the deductee w.e.f. 1.04.2010.*

C. Further some of the rates of TDS specified for resident taxpayers have been reduced and converged to 10 per cent.

D. In order to ease the computation of TDS, surcharge and cess on tax deducted on non-salary payments made to resident taxpayers have been removed.

b. Provisions for payments and tax deducted at source to transporters:

Payments to transport operators (as defined in section 44AE) have been exempted from the purview of TDS. Further under the existing provisions of sections 40A(3) the Income-tax Act, if an assessee incurs any expenditure in respect of which payment in excess of Rs 20,000 is made otherwise than by an account payee cheque or account payee bank draft, such expenditure is not allowed as a deduction. This limit of cash payment to transport operators has been raised to Rs 35,000/- from the existing limit of Rs 20,000/-.

These amendments will take effect from the 1st day of October, 2009 and will accordingly apply to transaction on or after such date.

c. Clarification regarding “work” under section 194C.

To bring clarity, it has been provided that “work” shall not include manufacturing or supplying a product according to the requirement or specification of a customer by using raw material purchased from a person other than such customer as such a contract is a contract for ‘sale’. This will however not apply to a contract which does not entail manufacture or supply of an article or thing (e.g. a construction contract). It is provided to include manufacturing or supplying a product according to the requirement or specification of a customer by using material purchased from such customer, within the definition of ‘work’. It is further provided that in such a case TDS shall be deducted on the invoice value excluding the value of material purchased from such customer if such value is mentioned separately in the invoice. Where the material component has not been separately mentioned in the invoice, TDS shall be deducted on the whole of the invoice value.

The amendments will be effective from the 1st day of October, 2009. Accordingly, the proposed amendments will apply to credits or payment effected on or after 1st October, 2009.

d. Improving compliance with provisions of quoting PAN through the TDS regime

In order to strengthen the PAN mechanism, amendments in the Income Tax Act have been made to provide that any person whose receipts are subject to deduction of tax at source i.e. the deductee, shall mandatorily furnish his PAN to the deduct or failing which the deduct or shall deduct tax at source at higher of the following rates :

- the rate prescribed in the Act;
- at the rate in force i.e., the rate mentioned in the Finance Act; or
- at the rate of 20 per cent.

TDS would be deductible at the above-mentioned rates will also apply in cases where the taxpayer files a declaration in form 15G or 15H (under section 197A) but does not provide his PAN. Further, no certificate under section 197 will be granted by the Assessing Officer unless the application contains the PAN of the applicant.

These provisions will also apply to non-residents where TDS is deductible on payments or credits made to them. To ensure that the deduct or knows about the correct PAN of the deductee it is also proposed to provide for mandatory quoting of PAN of the deductee by both the deductor and the deductee in all correspondence, bills and vouchers exchanged between them.

This amendment will take effect from 1st April, 2010.

e. Providing time limits for passing of orders u/s 201(1) holding a person to be an assessee in default

It is provided that an order u/s 201(1) for failure to deduct the whole or any part of the tax as required under this Act, if the deductee is a resident taxpayer shall be passed within two years from the end of the financial year in which the statement of tax deduction at source is filed by the deductor. Where no such statement is filed, such order can be passed up till four years from the end of the financial year in which the payment is made or credit is given. To provide sufficient time for pending cases, it is provided that such proceedings for a financial year beginning from 1st April, 2007 and earlier years can be completed by the 31st March, 2011.

However, no time-limits have been prescribed for order under sub-section(1) of section 201 where—

- the deductor has deducted but not deposited the tax deducted at source, as this would be a case of defalcation of government dues,
- the employer has failed to pay the tax wholly or partly, under sub-section (1A) of section 192, as the employee would not have paid tax on such perquisites,
- the deductee is a non-resident as it may not be administratively possible to recover the tax from the non-resident.

These amendments will be effective from 1st April, 2010. Accordingly it will apply to such orders passed on or after the 1st April, 2010.

Aligning the definition of “block of asset”

The Explanation 3 of sub-section (1) of Section 32 of the Income-tax Act has been amended so as to delete the definition of “block of assets” provided therein. Consequently, “block of assets” will derive its meaning only from clause (11) of section 2.

The amendments effective from the 1st day of April, 2010 and will, accordingly, apply in relation to assessment year 2010-11 and subsequent years.

Rates of Income-tax

A. Individual, Hindu undivided family, association of persons, body of individuals, artificial juridical person

The basic exemption is proposed to be increased from Rs. 1,50,000/- to Rs. 1,60,000/-. The new rates of income-tax on total

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income in such cases shall be as under—

Upto Rs. 1,60,000/-	Nil.
Rs. 1,60,001/- to Rs. 3,00,000/-	10 per cent.
Rs. 3,00,001/- to Rs. 5,00,000/-	20 per cent.
Above Rs. 5,00,000/-	30 per cent.

In the case of every individual, being a woman resident in India, and below the age of sixty-five years at any time during the previous year, the exemption limit is proposed to be raised from Rs. 1,80,000/- to Rs. 1,90,000/-. The new rates of income-tax on total income in such cases will be as under—

Upto Rs. 1,90,000/-	Nil.
Rs. 1,90,001/- to Rs. 3,00,000/-	10 per cent.
Rs. 3,00,001/- to Rs. 5,00,000/-	20 per cent.
Above Rs. 5,00,000/-	30 per cent.

In the case of every individual, being a resident in India, who is of the age of sixty-five years or more at any time during the previous year, the exemption limit is proposed to be raised from Rs. 2,25,000/- to Rs. 2,40,000/-. The new rates of income-tax on total income in such cases will be as under—

Upto Rs. 2,40,000/-	Nil.
Rs. 2,40,001/- to Rs. 3,00,000/-	10 per cent.
Rs. 3,00,001/- to Rs. 5,00,000/-	20 per cent.
Above Rs. 5,00,000/-	30 per cent.

B. Co-operative Societies

The rates will continue to be the same as those specified for assessment year 2009-10. No surcharge will be levied.

C. Firms

The rate will continue to be the same as that specified for assessment year 2009-10. However, now no surcharge shall be levied in the case of a firm.

D. Local authorities

The rate will continue to be the same as that specified for the assessment year 2009-10. No surcharge will be levied.

Wealth Tax Act

Enhancement of the limit for payment of wealth tax

Under the existing provisions of section 3 of the Wealth-tax Act, wealth tax is charged every year in respect of net wealth, on the valuation date, of every individual, Hindu undivided family and company at the rate of one per cent. of the amount by which the net wealth exceeds fifteen lakh rupees. With a view to providing for inflation-adjustment, the threshold limit for payment of wealth tax has been raised from fifteen lakh rupees to thirty lakh rupees.

The amendment will apply for the valuation of net wealth as on 31st March, 2010 and will, accordingly, apply in relation to assessment year 2010-11 and subsequent years.

INDIRECT TAXES

AMENDMENTS MADE BY FINANCE ACT, 2009

Central Excise Act, 1944

1. Section 9A

Section 9A has been amended with a view to provide the manner of compounding of offences and further provided that in certain offences and circumstances wherein the offences shall not be compounded.

Hence, the following amendments been made:

- For the words "such compounding amount", the words "such compounding amount and in such manner of compounding" shall be substituted.
- Certain offences and circumstances wherein the offences shall not be compounded:
 - A person who has been allowed to compound once in respect of any of the offences under the provisions of clause (a), (b), (bb), (bbb), (bbbb) or (c) of sub-section

(1) of section 9.

- A person who has been accused of committing an offence under this Act which is also an offence under the Narcotic Drugs and Psychotropic Substances Act, 1985.
- A person who has been allowed to compound once in respect of any offence under this Chapter for goods of value exceeding rupees one crore.
- A person who has been convicted by the court under this Act on or after the 30th day of December, 2005.

2. Section 14A

Section 14A has been amended to empower the Chief Commissioner of Central Excise to nominate chartered accountant or cost accountant for special audit under this section.

For the words "cost accountant," the words "cost accountant or chartered accountant" shall be substituted.

3. Section 14AA

Section 14A has been amended to empower the Chief Commissioner of Central Excise to nominate chartered accountant or cost accountant for special audit under this section.

For the words "cost accountant", the words "cost accountant or chartered accountant" shall be substituted.

4. Section 23A

To authorise the Authority for Advance ruling constituted under the Income Tax Act, 1962 to act as authority under this section. Hence, for clause (e), the following clause shall be substituted:

'(e) "Authority" means the Authority for Advance Rulings, constituted under sub-section (1), or authorised by the Central Government under sub-section (2A), of section 28F of the Customs Act, 1962.

5. Section 35G

By amending the said section the High Court has been empowered retrospectively to condone the delay in filing of appeals beyond the specified period of 180 days.

The following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2003,

"(2A) The High Court may admit an appeal after the expiry of the period of one hundred and eighty days referred to in clause (a) of subsection (2), if it is satisfied that there was sufficient cause for not filing the same within that period.

6. Section 35H

By amending the said section the High Court has been empowered retrospectively to condone the delay in filing of application or memorandum of cross objections beyond the specified period of 180 days.

The following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 1999 (3A) The High Court may admit an application or permit the filing of a memorandum of cross objections after the expiry of the relevant period referred to in sub-section (1) or sub-section (3), if it is satisfied that there was sufficient cause for not filing the same within that period.

Customs Act, 1962

1. Section 26A- Refund of import duty in certain case

Insert a new section 26A in the Customs Act to provide for refund of import duty paid at the time of clearance for home consumption on imported goods capable of being easily identified if, the goods have been found to be defective or otherwise not in conformity with the specifications agreed upon between the importer and the supplier of goods, the goods are identified to the satisfaction of the officer of customs, the goods have been exported or the importer has relinquished his title to the goods, etc., so as to comply with the standards under the International Convention on the Simplification and Harmonisation of Customs Procedure (Revised Kyoto Convention).

- Where on the importation of any goods capable of being easily identified as such imported goods, any duty has been paid on clearance of such goods for home consumption,

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such duty shall be refunded to the person by whom or on whose behalf it was paid, if

- (a) The goods are found to be defective or otherwise not in conformity with the specifications agreed upon between the importer and the supplier of goods:

Provided that the goods have not been worked, repaired or used after importation except where such use was indispensable to discover the defects or non-conformity with the specifications;

- (b) The goods are identified to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs as the goods which were imported;
- (c) The importer does not claim drawback under any other provisions of this Act; and
- (d) (i) The goods are exported; or
(ii) The importer relinquishes his title to the goods and abandons them to customs; or
(iii) Such goods are destroyed or rendered commercially valueless in the presence proper officer, in such manner as may be prescribed and within a period not exceeding thirty days from the date on which the proper officer makes an order for the clearance of imported goods for home consumption under section 47.

Provided that the period of thirty days may, on sufficient cause being shown, be extended by the Commissioner of Customs for a period not exceeding three months:

Provided further that nothing contained in this section shall apply to the goods regarding which an offence appears to have been committed under this Act or any other law for the time being in force.

- (2) An application for refund of duty shall be made before the expiry of six months from the relevant date in such form and in such manner as may be prescribed.

Explanation: "relevant date" means

- (a) In cases where the goods are exported out of India, the date on which the proper officer makes an order permitting clearance and loading of goods for exportation under section 51;
- (b) In cases where the title to the goods is relinquished, the date of such relinquishment; (c) in cases where the goods are destroyed or rendered commercially valueless, the date of such destruction or rendering of goods commercially valueless.
- (3) No refund under sub-section (1) shall be allowed in respect of perishable goods and goods which have exceeded their shelf life or their recommended storage-before-use period.
- (4) The Board may, by notification in the Official Gazette, specify any other condition subject to which the refund under subsection (1) may be allowed.

2. Section 28F

Amended with a view to provide that the Central Government may, by notification, authorise the Authority for Advance Ruling constituted under section 245-O of the Income-tax Act to act as an Authority under the said Act.

After sub-section (2), the following sub-sections shall be inserted with effect from such date as the Central Government may, by notification in the Official Gazette, appoint:

(2A) Notwithstanding anything contained in sub-sections (1) and (2), or any other law for the time being in force, the Central Government may, by notification in the Official Gazette, authorise an Authority constituted under section 245-O of the Income-tax Act, 1961, to act as an Authority under this Chapter.

(2B) On and from the date of publication of notification under subsection (2A), the Authority constituted under sub-section (1) shall not exercise jurisdiction under this Chapter.

(2C) For the purposes of sub-section (2A), the reference to "an

officer of the Indian Revenue Service who is qualified to be a Member of Central Board of Direct Taxes" in clause (b) of sub-section (2) of section 245-O of the Income-tax Act, 1961 shall be construed as reference to "an officer of the Indian Customs and Central Excise Service who is qualified to be a Member of the Board".

(2D) On and from the date of the authorisation of Authority under sub-section (2A), every application and proceeding pending before the Authority constituted under sub-section (1) shall stand transferred to the Authority so authorised from the stage at which such proceedings stood before the date of such authorisation.

3. Section 130

By amending the said section the High Court has been empowered retrospectively to condone the delay in filing of appeals beyond the specified period of 180 days.

The following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2003: "(2A) The High Court may admit an appeal after the expiry of the period of one hundred and eighty days referred to in clause (a) of subsection (2), if it is satisfied that there was sufficient cause for not filing the same within that period.

4. Section 130A

By amending the said section the High Court has been empowered retrospectively to condone the delay in filing of application or memorandum of cross objections beyond the specified period of 180 days.

The following sub-section shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 1999: "(3A) The High Court may admit an application or permit the filing of a memorandum of cross objections after the expiry of the relevant period referred to in sub-section (1) or sub-section (3), if it is satisfied that there was sufficient cause for not filing the same within that period.

SERVICE TAX

1. The following amendments have been made under Section 65 of the Finance Act, 1994

- Redefining "Business Auxiliary Service" so as to provide that only those processes which result in the manufacture of excisable goods as defined in Central Excise Act shall be excluded from the purview of "Business Auxiliary Service".
- Exclude sub-brokers from the purview of taxable service.
- Include imposition of service tax on transportation of goods by railways.
- For the purpose of fixing liability to pay service tax only on "provider" and not the "acquirer" of the right to use information technology software and therefore, it is proposed to substitute the word "acquiring" with the word "providing" with retrospective effect from 16th May, 2008.
- To impose service tax on services provided or to be provided to any person, by any person, in relation to cosmetic surgery or plastic surgery other than the surgery undertaken to restore or reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, degenerative diseases, injury or trauma.
- To impose service tax on services provided or to be provided to any person, by any person, in relation to transport of coastal goods and goods through inland water.
- To impose service tax on services provided or to be provided to any business entity, by any business entity, in relation to advice, consultancy or assistance in any branch of law excluding appearance before any court, tribunal or authority and the term 'business entity' has been defined to include association of persons, body of individuals, company or firm but not to include an individual.

LEGAL WORLD

CORPORATE LAWS

LW(S) 08.03.2010

TRS FORMS AND SERVICES P. LTD. v. EDUQUITY TECHNOLOGIES P. LTD [2010] 153 COMP CAS 321(KAR)]

Ram Mohan Reddy J [Decided on 11-11-2009]

Companies Act, 1956 – Section 433(e)- Winding up-Inability to pay debts--Bona fide dispute as to debt--Defence raised by company in good faith and one of substance- Whether petition can be admitted-Held, No

Brief facts: The petitioner had rendered some data entry processing to the respondent-company under a contract. The petitioner, in a petition under sections 433(e), (f) and 434 of the Companies Act, 1956, sought the winding up of the respondent-company on the ground that the respondent-company had failed to make payment despite performance of the contract by the petitioner. It was further contended that there were several creditors of the respondent-company to whom huge amounts were due and that the respondent-company was insolvent, unable to pay its debts and was not economically viable. The respondent-company denying the allegations contended that there were several defects in the work carried out by the petitioner, which was not as per its requirements and specifications, that rectification involved deployment of men and materials and that loss to its reputation had occurred due to the irresponsible conduct of the petitioner. The respondent claimed damages from the petitioner.

Decision: Petition dismissed.

Reason: There could be no dispute that the respondent was due to the petitioner for Rs. 11 lakhs. However, the claim of the respondent-company to have had to rectify the mistakes committed by the petitioner by incurring expenses to compete the assignment, was a defence offered in good faith and one of substance. The claim of the petitioner that the respondent-company was insolvent and incapable of paying its debts was not substantiated by any evidence and was not acceptable. The machinery of winding up was not to be allowed to be utilised merely as a means for realising debts due from a company. The petition was to be rejected.

LW(S) 09.03.2010

KITPLY INDUSTRIES LTD. v. CALIFORNIA PACIFIC TRADING CORPORATION [2010] 153 COMP CAS 345(GAU)]

Chelameswar J. & Sharma B. K. JJ [Decided on 23-12-2009]

Companies Act, 1956- Winding up--Winding up ordered on basis of foreign decree--Enforceability of foreign decree not examined--Presumption regarding conclusiveness of such decree rebuttable presumption--Whether company court should examine the foreign decree- Held, Yes.

Brief facts: The appellant-company was ordered to be wound up in a petition filed by the respondent on the basis of a decree obtained from an American court (see *California Pacific Trading Corporation v. Kitply Industries Ltd.* [2009] 148 Comp Cas 345 (Gauhati)). The single judge refused to examine the legality of the American court's decree and allowed the petition on the ground that the defence put forth by the company was not of any real substance. On appeal, the Division Bench rejected the preliminary objections raised by the appellant that in the absence of a notification contemplated under section 44A of the Code of Civil Procedure, 1908, the decree of the foreign court, which created the debt in favour of the respondent, could not form the basis of a petition under section 439 of the Companies Act, 1956, since the proceeding under section 439 of the 1956 Act was not a proceeding for execution of a decree; that the respondent was seeking the recognition of a debt arising out of a judgment passed by a foreign court but not its enforcement; whether such a recognition could be accorded by the winding up court and if so, what were the principles of law on the basis of which such a recognition could be accorded and whether sections 13 and 14 of the Code of Civil Procedure, 1908, would apply

to a proceeding under section 439 of the 1956 Act were questions which required a separate examination. (See *Kitply Industries Ltd. v. California Pacific Trading Corporation* [2009] 151 Comp Cas 19 (Gauhati)). On further hearing of the appeal, the appellant submitted that since the respondent never produced a certified copy of the foreign decree before the single judge, the conclusion of the single judge that there was a debt due to the respondent from the appellant was not legally tenable.

Decision: Case remanded to Company Court.

Reason: Section 14 of the Code of Civil Procedure, 1908, mandates that a court shall presume on production of any document purporting to be a certified copy of a foreign judgment that such judgment was pronounced by a court of competent jurisdiction. This presumption is a rebuttable presumption. In other words, any person seeking recognition or enforcement of a foreign decree can call in aid the presumption created under section 14 to the limited extent of saying that the decree was passed by a court of competent jurisdiction. Before such a presumption is pressed into service, section 14 requires that a certified copy of the foreign judgment must be produced before the court that is called upon to draw such a presumption. However, even after the production of a certified copy of the foreign judgment, the party resisting recognition or enforcement of such a judgment can always prove that the judgment was passed by a court which was not competent to adjudicate the dispute. Though the expression "certified copy" has not been defined under section 14 of the 1908 Code, section 86 of the Indian Evidence Act, 1872, deals with the matter.

Section 13 of the Code of Civil Procedure, 1908, embodies a rule of evidence that a foreign judgment shall be conclusive as to any matter thereby directly adjudicated. In other words once a foreign judgment is produced seeking either the recognition or enforcement of the judgment, the judgment is declared to be conclusive with regard to any matter directly adjudicated by the judgment. It shall not be open to the party resisting the recognition or enforcement of such a foreign judgment to plead that the judgment is erroneous either in fact or law. The rule of *res judicata* contained in section 11 of the 1908 Code is incorporated into section 13. However, the conclusive nature of the judgment is subject to various exceptions specified under clauses (a) to (f) of section 13. The judgment can still be resisted on grounds, such as lack of jurisdiction on the part of the court which pronounced the judgment or that there was a failure to comply with the principle of natural justice in the process of the judgment, etc.

Even in those cases where foreign decrees are executable by virtue of operation of section 44A of the 1908 Code, it is open to the judgment debtor to resist the enforcement of such a decree on the ground that the decree is unenforceable for one or some of the reasons mentioned in section 13, clauses (a) to (f). Section 44A (3) clearly recognizes such a right.

The single judge erred in not examining the foreign decree on the ground that such an examination would go beyond the decree and was not permissible for a winding up court. The objections raised by the appellants under section 13 of the 1908 Code regarding the foreign decree and non-production of the certified copy were to be examined after an appropriate opportunity to both the parties. The matter was to be remitted back to the single judge for adjudication of the issue in accordance with law.

LW(S) 10.03.2010

INDOWIND ENERGY LTD. v. ICICI BANK LTD [2010] 153 COMP CAS 394 (CLB)

Kanthi Narahari (MEMBER) [Decided on 21-10-2009]

Companies Act, 1956-Sections 397 and 398- Oppression and mismanagement-Petition for relief-Non-declaration of dividend-Whether amounts to oppression and mismanagement-Held, No.

Brief Facts: In a petition under section 397 of the Companies Act, 1956, the respondent-bank, *inter alia*, sought a direction to the applicant-company to pay the dividend in respect of its shareholding and sought a direction to deliver the bonus shares. The applicant-company contended that the shareholder status of the bank in the applicant-company had been pending in the High Court and that it had not declared any dividend or issued bonus shares after 2004 till

date and the payment of dividend would arise only if the applicant-company declared the dividend, and that since the bank was not a shareholder in the applicant-company the bank was not entitled to dividend or bonus share in the applicant-company. The applicant-company further contended that the petition was not maintainable, that the right to seek relief for non-payment of dividend under section 397 of the Companies Act, 1956, was not applicable and non-declaration of dividend would not amount to oppression.

Decision: Petition allowed.

Reason: The fact that the applicant-company had not declared any dividend would not amount to oppression. The grievance regarding non-declaration of dividends and non-issue of bonus shares could not be adjudicated. Since the dispute to the title to the shares was pending before the High Court which was filed prior in point of time. The company petition was to be dismissed as not maintainable.

LW(S) 11.03.2010

ICICI BANK LTD. v. SAURAV CHEMICALS LTD [2010] 153 Comp Cas 429 (P&H)

Surya Kant J [Decided on 5-9-2009]

Companies Act, 1956- Sections 433(e), (f), 434, 439- Winding up--Inability to pay debts--Contest on question of facts- Whether company court can resolve- Held, No.

Brief facts: There was an agreement between the petitioner-bank and the respondent-company under the international swaps and derivatives association master agreement, based on which the petitioner-bank lent large sums of money to the respondent-company for the purpose of transacting in forward contracts and other derivative transactions. The petitioner-bank in a petition for winding up the respondent-company submitted that the transaction had expired on August 7, 2006 and the respondent-company had failed to make the outstanding payment as on August 7, 2006, along with interest

at the floating rate and its failure amounted to its inability to pay the debts and therefore sought an order of winding up of the company. The respondent-company contended that the agreement was void *ab initio* as the calculations of the deal had never been confirmed and the petitioner-bank failed to perform its part of the contractual obligation and was responsible for suffering the financial loss, and that the deficiencies were communicated to the petitioner-bank to cancel the agreement on priority basis, but there was no response from the petitioner-bank.

Decision: Petition dismissed.

Reason: The acknowledgment of debt and inability to pay the debts by the company are *sine qua non* for the court to invoke the winding up jurisdiction under section 433(e) and (f) read with section 434 of the Act. Where there is a *bona fide* dispute over liability between the claimant/creditors and the company which involves serious contest on questions of facts, the winding up petition cannot be entertained as a tool of arm twisting, especially when the financial condition of the company sought to be wound up does not warrant such a punitive action in public interest.

Default in furnishing of specified information, as claimed by the respondent-company or denied by the petitioner-bank was purely a question of fact. The respondent-company had sent a communication dated December 12, 2005, demanding cancellation of the deal on "priority basis". Whether, the respondent-company could wriggle out of the contract and cancel it or whether there existed valid grounds like the alleged breach of terms and conditions of the agreement by the petitioner-bank, was a contentious issue which could not be resolved without recording evidence. Thus, the winding up petition, contained many interrogatories, which could be resolved only by a civil court. [The court upon noticing the financial soundness of the respondent, held that it would be against larger public interest to proceed with the winding up proceeding which would result in adverse publicity against the respondent-company as an insolvent company.]

Student Services

ATTENTION!

STUDENTS OF PROFESSIONAL PROGRAMME

Supplement on 'Due Diligence and Corporate Compliances Management' (Module -IV Paper -7)

Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2009 are applicable for June 2010 Examination.

Accordingly, supplement will be available free of cost to the students after 25th March 2010. Students may receive the hard copy of the supplement by sending a self addressed envelope of 25cms x 18 cms size by affixing stamps for Rs. 6/- to Shri Harish Joshi, Administrative Officer (Store), The Institute of Company Secretaries of India, C-37, Sector 62, Institutional Area, NOIDA -201301. Students may also collect the copy of supplement from headquarters at Lodi Road and Regional/Chapter offices i.e. EIRC, NIRC, SIRC, WIRC, Ahmedabad, Poona, Hyderabad, Bangalore, Jaipur & Noida.

Supplement will also be uploaded on the Institute website at www.icsi.edu so that the students may download the same from the website.

THE REGISTRATION OF NEWS PAPERS (CENTRAL) RULES, 1956 (FORM IV : RULE 8)

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I, N.K. Jain, hereby declare that the particulars given above are true to the best of my knowledge and belief.

Sd/-

N.K. JAIN

Signature of the Publisher

Date : 2nd March., 2010

NOTIFICATION

No.ICSI/CS/02/2010

In accordance with the "Merit-cum-Means Assistance (Company Secretaryship Course) Scheme, 1983", as in force, the following students have been selected for award of "Merit-cum-Means Assistance" for Executive Programme and Final/Professional Programme Courses on the basis of results of Foundation Course/ Foundation Programme and Intermediate/Executive Programme Examinations, June, 2009 and fulfilling the eligibility criteria:

Sl. No.	Name of the Student	Student Regn. No.
FOR EXECUTIVE PROGRAMME		
1.	GEMAWAT ABHISHEK KOMAL CHANDRA	420654891/08/2009
2.	MS. DEEPNA DHINGRA	220771931/08/2009
3.	K R SIVA	320515058/08/2009
4.	MS. RUCHI AGARWAL	220779405/08/2009
5.	MS. VEENASHREE K	320512851/08/2009
6.	ANU SAKSHAM CHANDRA	220759591/08/2009
7.	VISHAL KUMAR	220760310/08/2009
8.	MS. NIKITA GARG	220804867/11/2009
9.	ABHINAY NANDKISHOR SHASTRI	420659495/08/2009
10.	ASHUTOSH SHARMA	220760119/08/2009
11.	SHUBHAM SRIVASTAVA	220754463/08/2009
12.	MS. SANA AMBREEN	220783327/08/2009
13.	MS. RUKHSAR PERWEEN	120334665/08/2009
FOR FINAL COURSE / PROFESSIONAL PROGRAMME		
1.	MS. KOMAL OMPRAKASH TOSHNIWAL	420567974/08/2008
2.	MS. MANALI SHIRISHBHAI SHAH	420543562/06/2008
3.	MS. SHILPA TOSHNIWAL	220640003/08/2008
4.	MS. NEHA OBEROI	220633382/08/2008
5.	NAGARAJ B	320439057/07/2008
6.	NOBLE PARATHUVAYALIL THOMAS	320444576/08/2008
7.	MS. MUTHU LAKSHMI M	320450625/08/2008
8.	M S RAMANUJAM	320443962/08/2008
9.	SOUMYOJIT MONDAL	220640762/08/2008
10.	SUNIL KUMAR SHARMA	220616892/08/2008
11.	ALOK DUBEY	220600942/05/2008
12.	M SRIDHAR	320452331/08/2008
13.	RAVI BHANSALI	220625872/08/2008
14.	MS. SAPNA GOEL	220641334/08/2008
15.	MS. KAVITA KANTILAL ALSHI	420547709/06/2008
16.	GOURAV KUMAR	220620831/08/2008
17.	MS. ROHINI KUMARI	220623306/08/2008

BY ORDER OF THE COUNCIL

(N K JAIN)
SECRETARY & CEO

File No.207:Exams:J-2009
New Delhi 110 003
Dated the 12th February, 2010

STUDENT SERVICES

REGISTRATION AND POSTAL TUITION

1. Cancellation of Registration

Registration of students registered upto and including April, 2005 stands terminated on expiry of five-year period on **31st MARCH 2010** leading to the following immediate consequences :

- Supply of 'Student Company Secretary' bulletin will be discontinued from March, 2010 onwards.
- Response sheets will not be accepted even if submitted and coaching completion certificates will not be issued (after the expiry of registration period)

They are advised to apply for registration de-novo/ extension of registration as per the guidelines published in this bulletin.

(Students whose registration is valid upto February, 2010 are, however, eligible to appear in June, 2010 examination without seeking extension of registration/ registration de-novo subject to fulfilling other requirements laid down in the registrations.)

2. Change of Address

Change of address, if any, should be intimated to the Institute by sending a separate letter in this regard. While intimating the change in their mailing address, the students are advised to invariably quote the PIN CODE number alongwith the student registration number, name and full postal address with city, state in capital letters.

PIN CODE is required to be mentioned for quick delivery of the mail. Students may, therefore, check up the computerised mailing address as printed on the 'Student Company Secretary' bulletin. In case, it does not carry or carry the wrong PIN CODE number, the same may be intimated immediately quoting student registration number and full postal address with Postal Index Number so that it could be incorporated in the computerised mailing list.

3. E-Mail Address of the Students

Those students who are having e-mail address may communicate the same to the Student Services Section at dss@icsi.edu, which will facilitate quick and economic communication from the Institute's side. The e-mail address may be sent in the following format.

Name :
Registration No. :
E-Mail Address :

4. Students Identity Card

All the students appearing in the examination must hold Identity Card in the manner prescribed by the Institute, if not already obtained at the time of seeking registration. For obtaining the Identity Card, students are advised to obtain a proforma from the Headquarters/ Regional Offices of the Institute and send it again to the Institute duly filled up and attested as per instructions given in the prospectus/ registration letter.

Students who have so far not obtained Identity Cards are advised to write to the Institute immediately. The students should carry their Identity Cards without fail for appearing in the Institute's examination. If the Identity Card already issued has been lost or mutilated, student should send a request for obtaining duplicate Identity Card together with the mutilated Identity Card/Identity Card proforma duly filled in and attested together with Rs. 50/- towards duplicate Identity Card fee.

5. Company Secretaries Examination - June, 2010

Examination Fee:

Foundation : Rs. 875 (Lumpsum)
Executive : Rs. 900 (Per Module)
Final/ Professional : Rs. 750 (Per Group/ Module)

Student seeking paperwise exemption for the first time (on qualification basis) are required to remit the exemption fee @ Rs. 100 per subject in addition to the examination fee on or before the last date.

6. Compulsory Enrolment for Professional Programme

Students who have passed/completed both Groups/Modules of Intermediate/Executive examination are advised to seek compulsory enrolment for undergoing coaching for the Professional Programme on payment of Rs. 7500/- towards postal tuition fee.

Professional Programme Examination

Eligibility for admission/appearing in examination

Candidate will be admitted to the Professional Programme examination, if –

- He/She has registered himself/herself as a student for the Professional Programme at least nine calendar months prior to the month in which the examination commences. In other words, candidate registered as students upto and including the month of February in a year are eligible to appear in all the modules of the Professional Programme examination to be held in DECEMBER of that year, and those registered between March and August during a year are eligible to appear in all the four modules of the Professional Programme examination to be held in the month of June next year subject to satisfactory completion of compulsory coaching.
- However, a candidate registered as a student at least six calendar months prior to the month in which the examination commences may be allowed to appear in any two module(s) of the Professional Programme examination, that is to say, a candidate registered as a student upto and including the month of May in a year will be eligible for appearing in any two module(s) in DECEMBER examination and those who are registered from June onwards and upto and including the month of November in a year will be eligible to in any one or two module(s) of Professional Programme examination to be held in the month of June next year subject to satisfactory completion of compulsory coaching.

7. Uniformity in Signatures

It has been observed that some of the enrollment applications / letters received from the students are either unsigned or bear different signatures from time to time.

All the students are, therefore, advised to maintain uniformity in their signatures on all the correspondence with the Institute including students identity card, enrollment application and attendance sheet provided in the examination hall at the time of writing examinations.

8. COMPLETION OF COACHING AND FILLING UP OF EXAMINATION FORMS

At times queries are received by the Institute from the students with regard to filling up of examination forms for want of issue of coaching completion certificate. It is clarified that students (i) who are undergoing oral coaching, and (ii) students who have submitted or re-submitted their response sheets and/or would be submitting or re-submitting the response sheets within the stipulated period, are eligible to fill up the examination forms for the respective session of examination. Such students need not withhold the submission of their examination forms for want of coaching completion certificates. The students concerned are advised to make a note in the application form to the effect that they are undergoing oral coaching/have submitted response sheets and are awaiting coaching completion certificates. Since there cannot be any change with regard to the closing date for submission of examination forms, students need not wait for the issue of coaching completion certificates for filling up their examination forms. They are advised to mention against the appropriate column in the enrolment application form that coaching completion certificates are being awaited.

Students who were issued with limited permission letters, for appearing in December, 2009 examination, are advised to submit the deficient response sheets immediately as such students, if failed, will not be allowed to appear in June, 2010 examination, unless they are issued with the regular coaching completion certificates (s) for the group (s) for which limited permission letter was issued.

Students who have secured 35% or more marks in aggregate and 30% marks in individual paper in a group in December, 2009

Student Services

examination, are advised to submit photocopy of the marks sheet for the issue of Coaching Completion Certificate, if eligible.

9. Clarification Regarding Paperwise Exemption

- (a) The paperwise exemption is granted only on the basis of specific request received in writing from a registered student along with the attested photocopies of marks sheets for all parts of the Degree/examination (on the basis of which the paperwise exemption is sought) and the exemption fee @ Rs. 100/- per paper. It is one time payment and not to be remitted for availing of paper wise exemption in every session of examination during the validity of registration period.
- (b) The application for claiming paperwise exemption must reach the Institute on or before the last date for submission of enrolment application i.e. 25th March and 25th September for June and DECEMBER examinations respectively and with a late fee of Rs. 100/-, the application can be accepted upto 9th April and 10th October respectively.
- (c) The paperwise exemption once granted holds good during the validity of registration period or passing/completing the examination, whichever is earlier.
- (d) The paperwise exemption is cancelled only on receipt of a specific request in writing from the student concerned on or before the last date for submission of the enrolment application. If any candidate appears in the exempted paper(s) of examination without receiving the written confirmation from the Institute, but by making personal representation, appeal, request, etc., at the Examination Centre at the last moment, his/her appearance in such paper(s) shall automatically be treated as 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, before the last date of submission of enrolment applications for a particular examination, must see and ensure that they receive written confirmation from the Institute at least 15-20 days prior to the commencement of the examination. 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) The candidates who have passed either group of the Intermediate/Final examination under the old syllabus, may claim the paperwise exemption in the corresponding subject(s) of new syllabus indicating the basis of exemption as "APO" in the appropriate column of the enrolment application.
- (h) In case the paperwise exemption has already been granted on the basis of qualification or the candidates is eligible for grant of exemption on the basis of securing 60% or more marks, a photocopy of the letter/marks-sheet issued by the Institute should be enclosed with the enrolment application while claiming such exemption, failing which the same may not be granted for the ensuing examination.
- (i) No exemption fee is payable for availing paperwise exemption on the basis of "APO" or on the basis of securing 60% or more marks in the Institute's examination.
- (j) Paperwise exemption fee is payable only when the exemption is to be availed on the basis of qualification(s) specified for the purpose.

10. Compulsory Computer Training

In terms of Company Secretaries Regulation, 1982 (as amended) all student are required to successfully undergo a compulsory Computer Training Programme for becoming eligible to seek enrolment to appear in CS executive Programme examinations.

The Institute, in compliance of the above said requirements, has tied up with M/s APTECH Limited on providing Computer Training to the Students of the Institute at subsidized rates; through which 70

hours of computer training shall be provide to the students/members of the institute in all centre of APTECH all over the country. To undergo this course, a student/member has to approach any APTECH centre recognized for ICSI-APTECH course, a student/member has to deposit the requisite fees and fulfill the formalities as per the requirements of M/s APTECH.

The list of APTECH centres including detailed course contents, module details and topic-wise time duration etc. can be had through the option Students – ICSI APTECH Course on the Institutes website i.e. www.icsi.edu / www.icsi.in

11. Exemption from Computer Training

A student can be exempted from undergoing the course on the basis of his existing qualification / degree in the computer field and qualifies the need of 'Course Contents Syllabus' as scheduled by APTECH for C.S. Students, subject to the condition that he or she enrolls himself / herself for an online exemption test (to be conducted by APTECH) from any of the APTECH Center on all India basis and successfully clears the test.

12. Student Induction Programme (SIP)

Every candidate registered for the Executive Programme w.e.f. 01.09.09 are required to undergo seven days Student Induction Programme (SIP) within 6 months of registration and before appearing for the Executive Programme examination.

13. Completion of Computer Training and Filling Up of Examination Form

Students are required to mention details of their computer training completion certificate in the examination form. In case they are presently undergoing computer training or waiting for issue of completion certificate, they are advised to fill up the examination form, writing exact status of the same. Since there can not be any change with regard to the closing dates for submission of examination forms, students need not wait for the issue of computer training completion certificates for filling up their examination forms.

In case of any specific problem/complaint regarding registration, post-registration, students services and postal/oral coaching, students may contact personally or write to SOHAN LAL, Director and for academic guidance and suggestions, if any, students may write to SUTANU SINHA, Director at the Institute's address.

ATTENTION STUDENTS !

Grant of Total Exemption in Undergoing Compulsory Computer Training Program to Physically Handicapped Students

The Institute has decided to grant total exemption in undergoing the compulsory Computer Training Program to the students belonging to the following based handicapped categories on scrutinizing and conducting assessment/evaluation of the documents submitted in this regard.

1. Physically Handicapped Students :
 - permanent physical disability of more than 50% in one limb; or
 - permanent physical disability of more than 60% in two or more limbs.
2. Visually Disabled Students :
 - 6/60 to 1/60 or field of vision 110-2;
 - 3/60 to 1/60 or field of vision 100;
 - FC at 1 foot to Nil or field of vision 100;
 - Total absence of sight.

The above said categories shall be regarded as permanent physical/ visual disability in order to be eligible for concessions/ benefits in granting total exemption from undergoing the Compulsory Computer Training Program.

For availing the aforesaid benefit, such applicants/students will be required to submit a certificate issued by the Medical Superintendent of a State/Central Government Hospital to this effect.

For further details please visit Institute's website : www.icsi.edu

Student Services

LIST OF INSTITUTES EMPANELLED IN IMPARTING THE ORAL COACHING FACILITIES TO THE CS STUDENTS UNDER PUBLIC/ PRIVATE PARTNERSHIP SCHEME.

S. No.	Name & Address of Empanelled Institutions	Validity for CS Session of Exam.
EASTERN INDIA REGIONAL COUNCIL		
1.	M/s Happy Coaching Institute Fatak, P.O. Budharaja Sambalpur-768 004, Orissa	December`09 & June`10 Session of CS Examinations.
2.	M/s JAIN Tutorials, Ganges Garden, BL: A-1 3rd Floor 106, K.C.S Road, Shibpur- Howrah-711 102 Telephone No. 033-2638 5571 Mobile No. 0-98312 55762	June`09 & December`09 Session of CS Examinations.
3.	The Director, M/s Institute for Inspiration & Self Development 1-B/200/1, Sector-III, Salt Lake City, Kolkata-700 106	June`10 and December`10 Session of CS Examinations.
4.	The Director, M/s Ambedkar Institute of Higher Education Boring Road (Dadji Lane)Patna-800 001 (Bihar)	June`09 & December`09 Session of CS Examinations.
5.	The Principal, M/s Haldia Law College, HIT Campus, Haldia Purba Medinipur 721 657 (W.B)	December`09 and June`10 Session of CS Examinations.
6.	The Principal, M/s Saptarshi College, Gandhi Nagar, First Line (Extension), Backside of Sai Complex, Berhampur (Ganjam), Odisha-760 001	June`10 and December`10 Session of CS Examinations.
NORTHERN INDIA REGIONAL COUNCIL		
1.	M/S G.G.D.S.D. Collge Distt. Kangra, Rajpur (Palampur), Himachal Pradesh	December`09 and June`10 Session of CS Examinations.
2.	M/s Springdale College of Management Studies, Madhotanda Road, Pilibhit-262 001 (U.P)	December`09 and June`10 Session of CS Examinations.
3.	M/s Delhi Institute of Professional Studies, 54, First Floor, Sukhdev Nagar, Civil Hospital Roadm Panipat-132 103 (Haryana)	December`09 and June`10 Session of CS Examinations.
4.	M/s Sainath Commerce Classes, C-20, Talwandi, Kota-324 005	December`09 and June`10 Session of CS Examinations.
5.	M/s Lucknow Commerce Academy, S-72/17, Old `C` Block Chauraha, Rajajipuram (Near Lekhraj), Lucknow-226 017	December`09 and June`10 Session of CS Examinations.
6.	The Director, M/s 1360, Staffing & Training Solutions Private Limited, 46, First Floor, Karanpur, Dehradun (U.P)	June`10 and December`10 Session of CS Examinations.
7.	M/S NGPA Taxation & Professional Services Pvt. Ltd., C-7/188, Sector-7, Rohini, Delhi-110 085	June`10 and December`10 Session of CS Examinations.
8.	M/s. Institute of Systematic Studies in Commerce, Behind Maharaja Hotel, Station Road Moradabad- 244001 (UP)	June`10 and December`10 Session of CS Examinations.
WESTERN INDIA REGIONAL COUNCIL		
1.	M/s Career Classes, 303, Shalimar Corporate Center, 8, South Tukoganj, Near Hotel Balwas, Indore (M.P)	December`09 and June`10 Session of CS Examinations.

2.	M/s Institute of Management Training & Research, Artha Complex, 2nd Floor, Near IMA House and Tapdiya Terrace, Off. Adalat Road Aurangabad-431 001 (M.S)	June`10 and December`10 Session of CS Examinations.
3.	M/s Career Consultant 3018, Trade House, Ring Road, Surat-395 002	December`08 and June`09 Session of CS Examination.
4.	M/s Madhu Jas Promotions Pvt. Ltd., 12/1, Dr. Sarju Prasad Marg, Behind Kanchan Hotel, Near Gokuldas Hospital, Indore-452 001	June`10 and December`10 Session of CS Examination.
5.	M/s Tolani Commerce College P.O. Box No.27, Adipur (Kachchh)- 370 205	June`10 and December`10 Session of CS Examination.
6.	M/s Muley Classes Shop No.14, Ashoka Gardens B-Wing, M.P. Road, Panvel-410 206	December`09 and June`10 Session of CS Examination.
7.	M/s AEC India Commerce (Lawork) 208-209, Gopal Madhav Extension Place, Above Shan Shoukat Shinde Ki Chhawani Gwalior-474 001 (M.P)	December`09 and June`10 Session of CS Examination.
8.	The PrincipalM/s D.M.`s College of Arts, Science & CommerceAssagao, Bardez GOA-403 507	June`10 and December`10 Session of CS Examination.
9.	M/s Navkar Institution 7, Pallavi Row House, Opp. Memnagar Fire Station Navrangpura Ahmedabad-380 009	December`09 and June`10 Session of CS Examinations.
10.	M/s Bhide Classes [Division of Bhide Education Pvt. Ltd.], 305, Shuamkamal, A Building, Vile Parle (East) Mumbai-400 057 [Branch: Dadar (West)]	December`09 and June`10 Session of CS Examinations.
11.	M/s Bhide Classes [Division of Bhide Education Pvt. Ltd.], 305, Shuamkamal, A Building Vile Parle (East) Mumbai-400 057, [Branch: Charni Road]	December`09 and June`10 Session of CS Examinations.
12.	M/s Bhide Classes [Division of Bhide Education Pvt. Ltd.], 305, Shuamkamal, A Building Vile Parle (East), Mumbai-400 057 [Branch: VILE PARLE (East)]	December`09 and June`10 Session of CS Examinations.
13.	M/s Bhide Classes [Division of Bhide Education Pvt. Ltd.], 305, Shuamkamal, A Building Vile Parle (East), Mumbai-400 057 [Branch: Borivali]	December`09 and June`10 Session of CS Examinations.
14.	M/s Bhide Classes [Division of Bhide Education Pvt. Ltd.],305, Shuamkamal, A BuildingVile Parle (East) Mumbai-400 057, [Branch: Andheri]	December`09 and June`10 Session of CS Examinations.
15.	The Director, M/s Geetanjali Education Systems Private Limited Geetanjali College of Computer Science & Commerce, Indian Red Cross Building Suchak Road, Opp. Shastri Medan, Rajkot-360 001	June`10 and December`10 session of CS Examinations.

Student Services

16.	The Director M/s Sukh Sagor Institute 205, Sukh Sagar, Hughes Road, Chowpatty, Mumbai-400 007 (M.S)	June`10 and December`10 session of CS Examinations.
17.	The Principal, M/s Dhananjayrao Gadgil College of Commerce Distt. Satara, Maharashtra-415 001	June`10 and December`10 session of CS Examinations.
18.	The Managing Director M/s IDEAL Classes Private Limited, 44/375, Unnat Nagar-II Opp. Patkar College, S.V. Rpad, Goregaon (West)Mumbai-400 062 [Branch: Borivali (West)]	June`10 and December`10 Session of CS Examinations.
19.	The Managing Director M/s IDEAL Classes Private Limited, 44/375, Unnat Nagar-II, Opp. Patkar College, S.V. Rpad, Goregaon (West) Mumbai-400 062 [Branch: Vile Parle (East)]	June`10 and December`10 Session of CS Examinations
20.	The Managing Director M/s IDEAL Classes Private Limited, 44/375, Unnat Nagar-II, Opp. Patkar College, S.V. Road, Goregaon (West) Mumbai-400 062 [Branch: Bhayander]	June`10 and December`10 Session of CS Examinations
21.	M/s Professional Career & Computers 106, Zonal Market, Sector-10 Bhilai (Durg)-490 006 (C.G)	June`10 and December`10 Session of CS Examinations.
22.	M/s MATS College, MATS Tower, Pandri Raipur-492 002 (C.G)	June`10 and December`10 Session of CS Examinations.
23.	The Director, M/s Toppers Classes, Opp. MCMIT College, Near Blue Diamond Hotel, T.P. Nagar Korba-495 677 (C.G.)	June`10 and December`10 Session of CS Examinations.
24.	The Director, M/s. Lex4biz5, RajnigandhaTithal Road Valsad-396001 (GJ)	June`10 and December`10 Session of CS Examinations.

SOUTHERN INDIA REGIONAL COUNCIL

1.	M/s Mohans Institute Sreyas, Chettiparambil Lane Thekkumbhagam, Tripunithura Ernakulam (Distt.), Kerala-682 301	December`09 and June`10 Session of CS Examinations.
2.	M/s St. John Foundation Little Kingdom Montessori School Compound, 338/3, West of Medical College, Nagercoil, Kanyakumari Dt. Asaripallam-629 201	June`10 and December`10 Session of CS Examinations.
3.	M/s Dr. G.G. Shetty Educational Society®, Jnana Degula, Near K.M.F., Dharwad-580 004	June`10 and December`10 Session of CS Examination.
4.	M/s Bright Academy of Excellence, Baba Foundation, Plot No.46, Door No.102, Flat No.6, 1st Floor, South West Boag Road, T. Nagar Chennai-600 017	December`09 and June`10 Session of CS Examination.
5.	M/s Prize Academy No.2, Teachers Colony (Off V.M. Street), Royapettah Chennai-600 014	December`09 and June`10 Session of CS Examination.

6.	M/s Sree Saraswathi Thyagaraja College, Palani Road, Thippampatti, Coimbatore Distt., Pollachi-642 107	December`09 and June`10 Session of CS Examination.
7.	M/s Nallamuthu Gounder Mahalingam College, 91, Palghat Road, Coimbatore Distt., Pollachi- 642 001	June`09 and December`09 Session of CS Examinations.
8.	The Principal M/s Alpha Educational Trust 41/13-A, Poonthamalli Street (Old Bus Stand Backside) Villupuram-605 602 (T.N)	June`10 and December`10 Session of CS Examinations.
9.	The Principal, M/s National College, Dindigul Road, Karumandapam Tiruchirapalli-620 001 (T.N)	June`10 and December`10 Session of CS Examinations
10.	The Principal M/s S.R. Institute of Professional Studies, Near Govt. Higher Secondary School, Karpaga Ganapathi Nagar, Perundurai Road, Distt. Erode, Thudaupathi-638 057	December`09 and June`10 Session of CS Examinations.
11.	M/s Sharda P.G. College Haricharan Complex, Besides APSRTC Bus Stand 1st Floor, Shop No.9, 10, 11 Nizamabad-503 001 (A.P)	December`09 and June`10 Session of CS Examinations.
12.	The Principal M/s P.S.G.R. Krishnammal College For men Peelamedu Coimbatore-641 004	December`09 and June`10 Session of CS Examinations.
13.	The Chairman, M/s Dr. G.R. Damodaran College of Science Civil Aerodrome Post, Avanashi Road, Coimbatore-641 014	June`10 and December`10 Session of CS Examinations
14.	The Principal M/s PSG College of Arts & Science, Avinashi Road, Civil Aerodrome Post Coimbatore-641 014	June`10 and December`10 Session of CS Examinations.
15.	Secretary, M/s Park's College Chinnakkarai, Tirupur-641 605	June`10 and December`10 Session of CS Examinations.
16.	The President, M/s MPE Society's Career Development Centre, Prabhatnagar, Honnavara-581 334	June`10 and December`10 Session of CS Examinations.
17.	The Principal M/s Cherraan's Arts Science College, Cherraan Nagar, ThittuparaiKangayam Taluk Tirupur District638 701	June`10 and December`10 Session of CS Examinations.

ATTENTION STUDENTS !

In accordance with the Guidelines for Apprenticeship Training by Company Secretaries, 1985, the Company Secretaries in Practice imparting training to the students are required to pay a minimum stipend of Rs.500/- per month. The Training & Educational Facilities Committee of the Council in its 94th Meeting held on 4th November, 2009, has increased the minimum stipend from Rs. 500/- (Rupees five hundred only) to Rs. 2000/- (Rupees two thousand only) per month.

Student Services

EXAMINATION

1. DECLARATION OF DECEMBER, 2009 EXAMINATION RESULTS

The results of the Company Secretaries' Foundation Programme, Executive Programme and Professional Programme (New Syllabus) and Intermediate and Final (Old Syllabus) examinations held from 26th December, 2009 to 03rd January, 2010 were declared at 12.00 Noon on Thursday, the 25th February, 2010, as scheduled. As in the past, the results were displayed simultaneously on the Notice Boards at the Institute's Headquarters at New Delhi and ICSI-NOIDA Office, Offices of the Regional Councils and Chapters. The results alongwith the break-up of subjectwise marks were made available on Institute's Website: www.icsi.edu on 25th February, 2010 from 12.00 Noon onwards. The Roll Numbers of successful candidates in the examinations are published elsewhere in this issue.

The result-cum-marks statements were despatched to all candidates by 05th March, 2010. Any candidate not receiving his/her result-cum-marks statement by 20th March, 2010 should immediately write to the Sr. Director (Exams.) for issuing duplicate result-cum-marks statement giving relevant particulars, i.e., his/her name, student registration number, stage of examination and group(s)/module(s) in which he/she appeared, roll number, examination centre, along with a self-addressed stamped envelope worth Rs.5/- for ordinary post and worth Rs.25/- for receiving the duplicate marks-statement through Speed Post.

2. VERIFICATION OF MARKS

As published on Page No. 13 of February, 2010 issue of the 'Student Company Secretary', a candidate can seek Verification of Marks in any subject(s) of December, 2009 examination under Regulation 46(2) of the Company Secretaries Regulations, 1982, within one month from the date of declaration of results. Accordingly, the application for Verification of Marks in respect of December, 2009 examinations should be made on a plain paper, preferably in candidate's own handwriting, together with a requisite fee @ Rs.100/- per subject upto 25th March, 2010. **Candidates are advised not to club any other remittance or query along with request for Verification of Marks to facilitate an early reply.**

The response time to candidates' requests for verification of marks is normally 2-3 weeks from the date of receipt of their applications in the Examination Deptt. of the Institute. After completion of verification process, outcome of the verification of marks is hosted on the Institute's website: www.icsi.edu and the candidate concerned by entering his/her Roll No. or Student Registration Number can see the status/outcome of his/her application. The candidates concerned are also individually informed about outcome of verification of their marks by post. However, if a candidate does not receive any communication by 30th April, 2010, he/she should write to the Sr. Director (Exams.) giving relevant details – (i) his/her name; (ii) student registration number; (iii) stage of examination and roll number; (iv) name of the subject(s) in which verification of marks was sought; (v) date of application and mode of its dispatch; (vi) amount of verification fee and mode of its remittance, viz., Bank Draft No., date of issue of Bank Draft, Name of drawee and drawer bank; and (vii) complete postal address along with PIN Code.

3. JUNE, 2010 EXAMINATION

The next examinations for Foundation Programme, Executive Programme and Professional Programme (New Syllabus) and Final Course (Old Syllabus) will be held from Wednesday, the 2nd June, 2010 to Thursday, the 10th June, 2010, at 69 examination centres, viz., 1. Agra, 2. Ahmedabad, 3. Ajmer*, 4. Allahabad, 5. Ambala, 6. Aurangabad, 7. Bangalore, 8. Bareilly, 9. Bhillwara, 10. Bhopal, 11. Bhubaneswar, 12. Calicut*, 13. Chandigarh, 14. Chennai (West), 15. Chennai (South), 16. Coimbatore, 17. Dehradun, 18. Delhi (East), 19. Delhi (North), 20. Delhi (South), 21. Delhi (West), 22. Ernakulam, 23. Faridabad, 24. Ghaziabad, 25. Gurgaon, 26. Guwahati, 27. Hubli-Dharwad, 28. Hyderabad, 29. Indore, 30. Jaipur, 31. Jammu, 32. Jamshedpur, 33. Jodhpur, 34. Kanpur, 35. Kolhapur,

36. Kolkata (North), 37. Kolkata (South), 38. Lucknow, 39. Ludhiana, 40. Madurai, 41. Mangalore, 42. Meerut, 43. Mumbai (CG), 44. Mumbai (GTK), 45. Mumbai (JOG), 46. Mysore, 47. Nagpur, 48. Nasik, 49. Noida, 50. Panaji, 51. Patna, 52. Puducherry, 53. Pune, 54. Raipur, 55. Rajkot, 56. Ranchi, 57. Shimla, 58. Srinagar, 59. Surat, 60. Thane, 61. Thiruvananthapuram, 62. Tiruchirapalli, 63. Udaipur, 64. Vadodara, 65. Varanasi, 66. Vijayawada, 67. Visakhapatnam, 68. Yamuna Nagar (Haryana) and 69 Overseas Centre — Dubai as per the Time-Table and Programme published on the last page of this issue. The last date for receipt of enrolment application for June, 2010 examinations in the Institute together with the requisite examination fee is 25th March, 2010 and with late fee of Rs.100/- upto 9th April, 2010.

NOTE:

1. ***Ajmer and Calicut Centres are on experimental basis.**
2. **The Institute reserves the right to withdraw any centre at any stage without assigning any reason.**
3. **Candidates should note that non-receipt/delayed receipt of result-cum-marks statement, response to result queries, requests for verification of marks, etc., will not be accepted as valid and sufficient reason for seeking any relaxation or not complying with the requirements of regulations and/or last dates for submission of enrolment applications for the next examinations. Therefore, the candidates in their own interest are timely advised to keep track of important announcements, last dates and observe the time schedule.**

4. USE OF CALCULATORS IN EXAMINATIONS

Candidates are allowed to use their own battery operated noiseless and cordless pocket calculators with not more than 6 functions, 12 digits and 2 memories. Exchange or lending/borrowing of calculators among students will not be allowed in the examination hall.

5. HINDI AS AN OPTIONAL MEDIUM FOR WRITING THE FOUNDATION PROGRAMME, EXECUTIVE PROGRAMME AND PROFESSIONAL PROGRAMME EXAMINATIONS UNDER NEW SYLLABUS AND FINAL COURSE EXAMINATION UNDER OLD SYLLABUS

Candidates are allowed to use Hindi as an optional medium for writing all papers of the Foundation Programme (**except the 'English & Business Communication' paper**), Executive Programme, Professional Programme (New Syllabus) examinations and Final Course (Old Syllabus) examinations on the following conditions:

- (i) option of Hindi Medium for writing the examination is to be exercised for all papers of an examination OR a particular module/group of examination, and not for any individual paper(s) in the enrolment application form each time for appearing in the examination;
- (ii) option of medium for writing examination once exercised is irrevocable for that particular session of examination;
- (iii) answer books of candidates who write part of papers/answers in one medium and the remaining part in other medium are liable to be cancelled without any notice;
- (iv) candidates who have exercised option of Hindi Medium in their examination enrolment form for writing Foundation Programme and Module-I of Executive Programme Examinations will be provided Question Papers printed both in English and Hindi versions (**except for 'English & Business Communication' paper of Foundation Programme, which will be printed/required to be answered in English only**). The Question Papers for Module-II of Executive Programme, all papers of Professional Programme and Final examinations will be printed in English version only;
- (v) if a candidate writes his/her answers in Hindi medium without exercising such an option in the enrolment application form, he/she may not be given credit for his/her answers;
- (vi) candidates opting Hindi Medium for the examination must

Student Services

write **HINDI MEDIUM** in bold letters on the top of the cover page of **Answer Book No.1, 1B**, as the case may be; and

- (vii) candidates opting Hindi Medium for examination may write answers to practical questions, headings, quotations, technical and legal terms, sections, rules, etc., in English, if they so desire.

6. AVAILING OF CONCESSION/ASSISTANCE BY PHYSICALLY DISABLED CANDIDATES FOR WRITING EXAMINATIONS

Any physically disabled student who wishes to seek some concession/assistance for the purpose of appearing or writing the examination should make a separate written request therefor to the Sr. Director (Exams.) each time while submitting his/her application form for enrolment to the examination together with the following supporting documents :

- (i) Disability Certificate issued by the Medical Board/Head of Deptt. or Sr. Medical Officer (Specialists) of a Central or State Govt. Hospital certifying the nature (permanent or temporary) and percentage of disability, and its duration affecting 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, ICAI, ICWAI, etc., granting him/her such assistance for appearing or writing the examinations.

NOTIFICATION

ICSI/CS/ 3 /2010

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 18th August, 2009, applications are invited to reach the Institute in the prescribed form on or before 25th May, 2010 for award of 25 numbers of financial assistance each for pursuing Executive Programme and Final Course/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 Groups/Both Modules of the Intermediate/Executive Programme examination without exemption in any paper, at one sitting, in the first attempt in December, 2009 examination. The income of such an applicant, if employed or is having an independent source of income, should not be more than Rs.1,50,000/- 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.2,50,000/- 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 link: <http://www.icsi.edu/Student/MeritScholarship/tabid/1768/Default.aspx>

or obtained by post from the Institute free of cost by sending a self-addressed envelope of 23 cms. x 11 cms. size duly affixed with postage stamp worth Rs.10/-. 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 25th May, 2010 are liable to be rejected.

BY ORDER OF THE COUNCIL

File No.207:Exams:2010

New Delhi – 110 003.

Dated, the 2nd March, 2010

(CS N. K. JAIN)

Secretary & CEO

ATTENTION STUDENTS

CS EXECUTIVE EXAMINATIONS AND COMPULSORY COMPUTER TRAINING PROGRAM REG:

The Institute frequently receives communications from the students seeking guidance on various matters, particularly as to how to qualify the requirements of compulsory computer training program.

In terms of Company Secretaries Regulations, 1982 (as amended) all students are required to successfully undergo a compulsory Computer Training Program for becoming eligible to seek enrolment to appear in CS Executive Program examinations.

The Institute, in compliance of the above said requirements, has tied up with M/s APTECH Limited on providing Computer Training to the students of the Institute at subsidized rates; through which 70 hours of computer training shall be provided to the students/members of the Institute in all Centers of APTECH all over the country. To undergo this course, a student/member has to approach any APTECH center recognized for ICSI-APTECH Course on all India bases. To take admission, the student/member has to deposit the requisite fees and fulfill the formalities as per the requirements of M/s APTECH.

The list of APTECH Centers including detailed course contents, module details and topic-wise time duration etc. can be had through the options Students ICSI Aptech Course on the Institute's website i.e. www.icsi.edu

Salient features of the course in brief:

Title of the Course : 'Understanding Information Technology in Corporate Environment'

Duration of the Course : 70 Hours

Fee : Rs.3000/- per participant for General Category & Rs.2500/- Per participant for SC/ST Category. [All payment will be On-line or by Credit/Debit Card or by Demand Draft (Nationalized bank and large private banks only).

Service Tax and bank charges as per the GOI rules as Applicable from time to time shall be payable by **The student. Present rate of Service Tax @ 10.3 %.**

A student can be exempted from undergoing the course on the basis of his existing qualification/degree in the computer field subject to the conditions that he/she enrolls him/herself for an online exemption test (to be conducted by APTECH) at any of the recognized Aptech Center for ICSI-Aptech Course on all India bases and successfully clears the test. TWO attempts will be allowed for the student to clear the online exemption test within a period of 30 (thirty) days against the fees of Rs.450/-. *Service Tax and bank charges as per the GOI rules as applicable from time to time shall be payable by the student. Present rate of Service Tax @ 10.3 %.* Student has to appear for the online exemption test from the respective Aptech Testing Center, which will be allocated to him/her. All payments will be made online or credit/debit card or by demand draft.

December 2009 CS Exams-Results

COMPANY SECRETARIES EXAMINATION: DECEMBER, 2009 - RESULTS

FOLLOWING ARE THE ROLL NUMBERS OF THE CANDIDATES
WHO HAVE PASSED THE EXAMINATIONS OF COMPANY
SECRETARIES HELD IN DECEMBER, 2009

STAGE : FOUNDATION PROGRAMME

15694, 95, 98, 15706, 08, 09, 12, 15, 18, 19, 21, 24, 28, 29, 30, 32, 35, 36, 37, 40, 41, 43, 44, 45, 46, 47, 48, 49, 50, 52, 53, 55, 56, 59, 60, 61, 62, 70, 71, 72, 74, 75, 77, 82, 83, 85, 92, 93, 95, 15852, 54, 57, 64, 69, 71, 72, 73, 74, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 90, 91, 92, 93, 94, 96, 98, 99, 15901, 08, 10, 11, 12, 14, 15, 16, 17, 21, 23, 25, 26, 27, 28, 30, 34, 35, 36, 37, 38, 40, 42, 43, 44, 49, 16001, 04, 06, 07, 08, 11, 12, 13, 15, 18, 22, 24, 26, 27, 45, 46, 48, 51, 52, 54, 55, 56, 57, 59, 63, 64, 65, 66, 68, 69, 70, 72, 73, 75, 80, 85, 86, 90, 91, 92, 93, 97, 99, 16101, 02, 05, 06, 07, 08, 09, 11, 12, 13, 14, 15, 16, 18, 19, 20, 22, 23, 25, 26, 27, 28, 29, 31, 32, 34, 35, 36, 37, 38, 40, 41, 42, 43, 45, 46, 47, 48, 50, 52, 53, 55, 56, 60, 61, 63, 64, 65, 66, 68, 69, 70, 71, 72, 73, 74, 75, 76, 78, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 96, 97, 99, 16200, 01, 02, 06, 07, 08, 09, 10, 13, 15, 16, 19, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 34, 35, 36, 37, 38, 39, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 53, 54, 55, 56, 57, 58, 60, 61, 62, 63, 65, 69, 70, 71, 74, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 88, 90, 91, 92, 93, 94, 95, 96, 98, 99, 16302, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 17, 18, 19, 20, 21, 22, 23, 25, 27, 28, 29, 30, 31, 32, 33, 34, 36, 37, 38, 39, 40, 43, 46, 47, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 61, 62, 63, 65, 66, 67, 68, 69, 70, 72, 74, 77, 78, 79, 80, 81, 82, 83, 84, 86, 88, 94, 96, 97, 98, 99, 16401, 02, 04, 05, 06, 08, 09, 10, 11, 12, 13, 15, 19, 21, 22, 24, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 43, 44, 45, 47, 48, 49, 50, 51, 52, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 67, 68, 69, 70, 71, 72, 73, 74, 75, 78, 82, 83, 84, 90, 92, 93, 94, 95, 96, 97, 99, 16502, 03, 04, 05, 08, 09, 10, 11, 13, 14, 16, 17, 18, 19, 20, 21, 22, 23, 24, 26, 27, 28, 29, 30, 31, 32, 34, 35, 37, 39, 40, 41, 42, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 62, 64, 65, 66, 67, 68, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 88, 89, 90, 91, 94, 95, 96, 97, 98, 99, 16603, 04, 05, 06, 07, 08, 09, 10, 13, 14, 15, 16, 17, 18, 19, 21, 22, 23, 24, 25, 26, 27, 29, 31, 32, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 53, 54, 55, 56, 57, 59, 60, 61, 62, 65, 68, 70, 71, 72, 73, 74, 75, 77, 78, 79, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 96, 97, 98, 99, 16700, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 16, 17, 18, 19, 20, 21, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 37, 38, 39, 42, 43, 44, 45, 46, 48, 50, 51, 53, 55, 56, 57, 58, 59, 60, 61, 62, 64, 65, 66, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 83, 84, 85, 86, 87, 89, 91, 92, 93, 94, 95, 96, 97, 99, 16800, 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 15, 17, 18, 19, 20, 21, 22, 23, 25, 26, 27, 28, 29, 30, 31, 32, 34, 35, 36, 37, 38, 39, 44, 46, 48, 50, 51, 52, 53, 57, 58, 59, 61, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 79, 80, 81, 82, 84, 85, 86, 87, 88, 89, 90, 91, 94, 95, 96, 97, 98, 99, 16900, 02, 03, 04, 05, 06, 07, 08, 09, 11, 12, 13, 14, 16, 17, 18, 19, 20, 23, 24, 25, 26, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 57, 58, 59, 60, 61, 62, 64, 65, 66, 67, 68, 69, 70, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 17000, 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 16, 17, 18, 20, 21, 22, 23, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 39, 40, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 54, 55, 56, 57, 58, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 76, 77, 78, 79, 80, 81, 82, 84, 85, 86, 87, 88, 89, 90, 91, 92, 94, 96, 97, 98, 17100, 01, 02, 03, 04, 05, 06, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 47, 48, 49, 50, 51, 52, 53, 55, 56, 57, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 74, 75, 78, 79, 80, 81, 82, 86, 87, 88, 90, 91, 92, 93, 94, 95, 96, 97, 99, 17200, 01, 03, 04, 05, 06, 09, 10, 11, 12, 13, 14, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 30, 31, 32, 33, 37, 38, 41, 42, 43, 44, 45, 47, 49, 50, 51, 53, 54, 55, 56, 57, 58, 59,

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**22000**, 01, 02, 03, 05, 06, 08, 09, 13, 14, 17, 19, 24, 25, 26, 27, 28, 29, 30, 33, 34, 35, 38, 40, 45, 46, 51, 52, 53, 54, 56, 59, 60, 61, 62, 64, 65, 69, 72, 73, 75, **22177**, 84, 89, 90, 94, 95, 99, **22207**, 08, 10, 13, 16, 17, 19, 20, 21, 22, 23, 24, 25, 26, 27, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 42, 45, 46, 48, 49, 50, 53, 54, 57, 58, 59, 60, 61, 63, 64, 65, 66, 68, 69, 70, 71, 72, 73, 74, 77, 78, **22303**, 24, 31, 34, 36, 41, 42, 43, 46, 47, 52, 54, 55, 56, 58, 67, 69, 72, 75, 76, 78, 79, 80, 82, 83, 84, 87, 88, 89, 90, 93, 98, 99, **22402**, 03, 04, 06, 08, 10, 11, 12, 13, 16, 17, 20, 21, 22, 24, 25, 28, 29, 31, 32, 33, 34, 35, 92, **22505**, 06, 07, 12, 14, 16, 17, 20, 21, 22, 24, 25, 30, 39, 40, 41, 44, 45, 46, 47, 48, 52, 53, 55, 56, 58, 61, 62, 64, 65, 68, 70, 72, 73, 75, 76, 79, 82, 83, 84, 87, 89, 92, 93, 94, 96, 97, **22600**, 01, 02, 08, 09, 71, 74, 77, 79, 82, 83, 85, 86, 87, 90, **22700**, 03, 04, 08, 12, 13, 15, 16, 23, 24, 25, 26, 29, 33, 38, 42, 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RESULT CANCELLED : RollNo/s 16335 , 16901 ENDS .

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83, 85, 87, 88, 89, 90, 94, 95, 96, 97, 99, **53600**, 01, 06, 07, 10, 13, 14, 16, 17, 22, 28, 31, 33, 34, 35, 36, 37, 40, 47, 48, 49, 53, 64, 66, 70, 71, 73, 74, 76, 77, 78, 79, 80, 81, 83, 84, 85, 91, 92, **53764**, **53900**, 02, 10, 19, 33, 34, 35, 39, 41, 47, **54110**, 12, 18, 19, 27, 28, 29, 36, 39, **54630**, 33, 34, 40, 44, 56, 58, 59, 60, 78, 80, 88, 94, 96, **54700**, 02, 03, 19, 35, 37, 42, 43, 51, 54, 59, 64, 67, 71, 75, 77, **54834**, 53, 61, 66, 67, 74, 85, **54907**, 08, 13, **55178**, **55205**, 08, 12, **56190**, 98, 99, **56200**, 01, 09, 25, 26, 27, 42, 62, 72, 74, 91, 93, 95, **56306**, 07, 14, 18, 21, 24, 30, 34, 36, 37, 41, 48, 55, 56, 74, 78, 90, 98, **56410**, 14, 15, 16, 17, 18, 20, 22, 28, 29, 32, 33, 35, 38, 39, 40, 41, 44, 46, 47, 48, 54, 55, 56, 60, 61, 62, 74, 77, 80, 81, 83, 96, 97, 99, **56500**, 03, 04, 07, 09, 12, 13, 21, 27, 30, 31, 33, 35, 36, 39, 45, 48, 49, 59, 65, 66, 69, 73, 78, 80, 84, 87, 93, 95, 96, 99, **56600**, 05, 06, 07, 08, 09, 11, 12, 13, 14, 15, 18, 19, 22, 23, 24, 27, 28, 29, 33, 34, 35, 38, 45, 47, 51, 57, 59, 62, 63, 69, 71, 77, 78, 84, 85, 86, 87, 89, 96, 99, **56700**, 05, 09, 15, 17, 18, 22, 24, 27, 28, 30, 32, 35, 36, 41, 46, 47, 48, 49, 60, 64, 71, 74, 76, 78, 79, 80, 83, 87, 92, **56812**, 18, 20, 22, 39, **57017**, **57547**, 50, 52, 53, 54, 55, 56, 79, 80, 87, 88, **57628**, 29, 31, 32, 41, 48, 49, 54, 55, 56, 63, 74, 85, 88, 94, 99, **57704**, 05, 06, 08, 15, 16, 19, 24, 26, 31, 33, 35, 37, 38, 39, 43, 48, 53, 57, 58, 59, 60, 62, 63, 66, 68, 70, 71, 72, 73, 74, 83, 84, 98, **57805**, 06, 08, 10, 14, 19, 23, **57915**, **58251**, 53, 57, 70, 72, 80, 82, 87, 88, 89, 91, 97, 98, 99, **58300**, 07, 09, 12, 15, 33, 41, 42, 44, 46, 47, 50, 51, 53, 54, 55, 58, 59, 61, 62, 64, 66, 69, 79, **58768**, 69, 83, 89, **58804**, 07, 09, 13, 22, 29, 30, 31, 34, 41, 43, 60, 63, 70, 71, 72, 75, 80, 82, 83, 86, 92, **58949**, **59092**, 93, 59117, 18, 21, 22, 23, 31, 35, 39, 42, 47, **59260**, 68, **60296**, 97, **60310**, 12, 20, 22, 24, 53, 54, 65, 70, 73, 82, 89, 98, **60403**, 14, 16, 28, 35, 41, 70, 86, 96, 99, **60507**, 15, 17, 25, 31, 37, 38, 42, 51, 53, 56, 60, 62, 65, 66, 74, 86, 89, 91, 93, **60602**, 13, 14, 16, 18, 29, 31, 35, 39, 43, 63, 67, 70, 71, 84, 90, 96, 97, 99, **60702**, 03, 14, 18, 24, 25, 26, 27, 29, 30, 31, 32, 35, 39, 41, 43, 47, 48, 66, 70, **61017**, 20, 37, 42, 43, 54, 57, 62, 68, 92, **61232**, 48, 53, 54, 59, 62, 65, **61521**, 25, 31, 45, 52, 58, 64, 71, 72, 73, 74, 75, 76, 80, 81, 82, 83, 93, 94, **61601**, 03, 06, **62305**, 07, 23, 28, 33, 79, 87, 90, 93, **62401**, 19, 41, 45, 48, 50, 51, 56, 61, 71, 76, 87, 92, 95, 97, 99, **62504**, 06, 14, 16, 17, 20, 35, 36, 42, 43, 44, 50, 54, 57, 58, 62, 64, 65, 71, 72, 75, 86, 87, 89, 94, **62603**, 05, 06, 07, 08, 09, 11, 12, 14, 29, 33, 34, 39, **62926**, 43, 46, 67, 71, 72, 75, 77, 87 ENDS

RESULT CANCELLED : RollNo/s 32447 , 38329 ENDS.

STAGE : PROFESSIONAL PROGRAMME -- Module-II

63064, **63161**, **63441**, 42, **63803**, 96, **63977**, **64001**, 25, **64100**, 86, **64215**, 54, 55, 62, 63, 86, 90, 92, **64308**, 09, 15, 42, 54, 58, 86, 92, 95, **64411**, 29, **64583**, 89, **64604**, 09, 12, 13, **64932**, 33, 96, **65005**, 17, 18, 47, 60, **65414**, **65528**, **65632**, 95, **65846**, **65921**, 22, 92, **66272**, 73, **66360**, **66523**, 24, **66623**, **66897**, **67129**, 30, 31, 33, 52, 70, **67240**, 76, 77, 78, 94, **67351**, **67481**, 85, **67603**, 61, 69, **67780**, **67980**, 85, **68072**, 77, **68108**, **68265**, 72, **68403**, 11, 14, 40, 68, 72, **68539**, 40, 46, **68660**, 63, 64, 70, 90, 92, 93, 95, 96, 97, 98, **68702**, 06, 29, 39, **68852**, 56, 57, 85, 87, **68906**, 11, 12, 62, 63, 65, 67, 69, 73, 74, **69033**, 44, 81, 84, 91, 93, **69173**, 74, **69259**, 64, 70, 71, 74, **69413**, 35, 56, **69511**, 17, 28, 35, 49, 71, **69665**, 94, 99, **69702**, 07, 08, **69849**, 75, **69921**, 29, 38, 39, 90, **70087**, **70110**, 12, **70207**, 26, 44, 46, 47, 86, 89, 99, **70305**, 28, 30, **70424**, 33, **70544**, **70614**, 20, 23, 25, **70852**, **70947**, 48, **71033**, 34, 35, 60, 61, 62, 82, 85, 87, **71104**, **71290**, 94, 99, **71302**, 08, 38, 39, **71403**, 44, 46, 47, **71504**, 22, 36, 48, **71890**, 91, 92, **72011**, 84, 93, **72100**, 11, 18, **72217**, 26, 33, 34, 53, **72318**, 19, 23, 43, 44, 47, **72464**, 68, **72533**, 34, 38, 61, **72653**, 59, 60, 67, 85, **72794**, 96, **72816**, 65, **73037**, 39, **73194**, **73202**, **73311**, **73608**, **73704**, 24, 75, 77, **73987**, **74020**, **74347**, 87, **74474**, **74582**, **74651**, 52, 53, 70, 72, 75, 76, **74934**, 35, 53, 54, **75125**, 26, 29, **75246**, 47, 51, 75, 79, **75391**, **75454**, 63, 76, 85, 93, **75536**, 38, 57, 64, 73, 76, **75727**, **75864**, 83, **75958**, 59, 65, 83, 84, 86, 88, 91, 92, **76011**, **76111**, 13, 14, 81, 84, **76228**, 52, 53, 54, 55, **76340**, 70, 72, 95, **76496**, 98, **76610**, 26, 45, 84, 85, **76783**, **77004**, **77198**, **77258**, 60, 61, 66, 67, **77640**, 47, 48, 69, 73, 74, **77790**, **77808**, 27, 73, 74, 82, 88, 89, **77921**, 26, 35, 41, 44, 46, **78053**, **78170**, **78317**, 19, **78474**, **78573**, **78658**, **78731**,

40, **79346**, **79751**, 57, 75, **79843**, 61, **80008**, **80120**, 48, 54, 55, 91, 95, **80283**, 86, **80308**, 11, 90, **80423**, 27, 57, 68, 84, **80785**, 90, **80802**, 04, 07, 09, 13, 30, **80917**, **81083**, 85, **81105**, 88, 89, **81211**, 12, 15, 17, 20, 42, **81339**, 42, 61, 81, 85, **81405**, 06, 07, 58, 61, 69, 76, 81, 85, **81521**, **81825**, 27, **81915**, 49, 52, 54, 55, 58, 59, 62, 66, 69, 72, 74, 75, 94, 95, 98, **82002**, 14, **82175**, 95, 97, **82200**, 02, 11, 74, 82, 90, 95, 98, **82311**, 16, 49, 54, 56, **82413**, 18, 58, 64, 70, 86, 91, **82515**, 21, 24, 33, **82661**, **82736**, 41, 63, 65, 86, 90, 91, **82889**, **82912**, 15, 91, 92, 94, **83001**, 24, 37, 39, 40, 41, 43, 94, 99, **83105**, **83233**, 58, 75, 76, **83361**, 62, 63, 64, 65, 85, **83405**, 08, 10, 47, 66, 69, 70, 73, 93, **83504**, **83613**, 14, 15, 16, 35, **83728**, 29, 48, 88, 91, 96, 97, 83815, 17, 21, **83927**, 28, 30, **84098**, **84193**, **84212**, **84360**, 61, 63, **84467**, 68, 69, 72, 75, 76, 98, **84511**, 20, **84657**, **84773**, 95, **84806**, 07, 10, 42, 69, **84909**, **85052**, **85176**, 97, **85214**, 15, 24, 26, **85330**, 31, **85423**, 98, **85612**, 13, **85770**, 91, **85814**, 17, 19, **85900**, 02, 05, 21, 22, 26, 36, 66, **86067**, 69, 92, **86186**, **86219**, 57, 59, 64, 67, 95, **86420**, 41, 43, 44, 45, 65 ENDS.

STAGE : PROFESSIONAL PROGRAMME -- Module-II

63142, 43, **63225**, **63368**, **63607**, 12, 16, 21, **63875**, 76, **63918**, 76, **64103**, **64200**, 10, 14, 17, **64319**, 27, **64436**, 96, **64501**, 23, 30, 41, 55, **64935**, 71, 93, **65024**, 35, 41, 62, **65120**, 91, **65425**, **65688**, 90, **65704**, **66460**, **67033**, **67132**, **67204**, **67312**, 15, 22, 25, 26, 31, 33, 34, 73, **67406**, **67712**, 13, **68004**, 05, 06, 07, 28, 73, 75, 80, 81, 87, **68168**, 72, 74, 75, 76, **68237**, 38, 67, **68320**, 26, 52, 70, **68407**, 42, 48, 69, **68566**, 69, 71, 72, 74, 75, 77, **68650**, 71, **68761**, 63, 64, 86, 89, 96, **69004**, 37, 46, 95, **69111**, 98, 99, **69265**, **69349**, 50, **69501**, 91, 92, 93, 97, **69600**, 68, 73, 74, 76, **69754**, **69893**, 98, **69923**, 44, 55, 76, 80, 88, 89, **70030**, 31, 85, **70150**, 67, **70287**, 91, 94, **70605**, 11, 65, **70853**, **70969**, 72, **71107**, 08, 10, 12, 31, 33, 38, 39, 40, 42, 63, **71205**, 55, 83, 89, **71333**, 57, 64, 65, 69, 75, 82, 88, 71410, 13, 23, 25, 26, 30, 39, **71508**, 26, **71835**, 70, **71951**, **72081**, 87, **72104**, 26, 51, 57, **72213**, 18, 54, 56, 57, **72408**, 09, **72580**, 81, **72711**, **72875**, 83, **72936**, 37, 93, **73056**, 57, 58, 75, **73166**, 96, **73203**, **73626**, 48, 49, **73741**, 65, **74294**, **74537**, **74602**, **74711**, 32, **75151**, 53, 56, **75305**, 06, 08, 70, **75460**, 89, 96, **75541**, 68, **75745**, **76093**, **76152**, 95, 96, **76216**, 24, 74, **76414**, 18, 51, **76594**, **76601**, 04, 05, 57, **76756**, **76839**, **76960**, **77131**, **77249**, 69, **77579**, 80, **77869**, **77914**, 15, 42, **78250**, **78300**, **78467**, **78508**, **79328**, **79503**, 37, **79754**, **80011**, 12, 54, 55, 56, 57, 58, **80123**, 24, **80214**, 20, 23, 84, **80309**, 83, 86, 89, **80400**, 11, 60, 90, **80660**, **80810**, 47, **81058**, 78, **81144**, **81210**, 67, 95, **81414**, 40, 41, 45, 47, 67, 72, 75, **81528**, **81790**, 96, 98, **81844**, 45, 47, **81913**, 20, 24, **82035**, 42, 46, 53, 72, 74, 75, 80, 86, **82141**, 43, **82236**, 64, 86, **82345**, 47, 67, 86, 97, **82424**, 27, 53, 57, 90, 95, **82501**, 27, 37, 63, 67, 72, **82680**, 82, **82739**, **82845**, 46, 47, 49, **82916**, 61, 86, **83006**, 09, 13, 33, 93, **83301**, 21, **83461**, **83503**, **83655**, 76, **83804**, **83910**, 67, **84090**, 91, **84103**, 04, 05, **84407**, **84577**, 80, 81, 82, **84601**, 52, 80, **84792**, **84816**, 19, 20, 25, 32, 39, 72, **84916**, **85365**, 82, **85441**, **85507**, 92, **85793**, **85843**, 97, 98, **85984**, 85, 86, 87, 88, 91, 92, **86012**, **86163**, 69, 80, **86214**, 18, 22, 61, **86613** ENDS.

STAGE : PROFESSIONAL PROGRAMME -- Module-III

63108, **63439**, **63939**, 40, 41, **64045**, **64253**, 58, **64317**, **64433**, **64763**, 65, 68, **64824**, 98, **64953**, 70, **65039**, **65209**, 58, **65478**, **65963**, 82, 87, 96, **66005**, **66105**, 70, **66706**, **67041**, **67239**, 75, **67329**, **67427**, 86, 90, 91, **68029**, 30, 32, 34, 52, **68107**, **68219**, **68412**, 22, 58, 64, 67, 82, **68597**, 98, **68602**, 03, 04, 06, 07, 08, **68765**, **68820**, 23, 32, **68983**, 84, **69024**, 90, 97, **69119**, **69217**, 18, 19, 20, 21, 24, **69303**, 46, 48, 53, **69459**, **69512**, **69619**, 21, 24, 26, **69755**, 56, **69870**, 92, **69935**, 47, **70048**, 49, 51, 52, **70368**, 69, 72, **70430**, **70598**, **70684**, 86, **70743**, **70888**, **70908**, 09, 11, 91, 92, 93, 95, **71012**, **71235**, **71322**, 29, 30, **71417**, 28, 31, 48, **71764**, **71894**, **71931**, 93, **72072**, 80, **72130**, 42, 56, **72275**, 76, 77, **72536**, **72617**, 55, **72710**, 14, 57, 76, **72815**, 17, 77, **72901**, 55, 56, 57, **73017**, 18, 19, 94, **73477**, **73536**, 37, **73769**, **74313**, **74529**, 32, 49, 54, 77, 80, **75088**, **75179**, **75245**, 53, **75367**, **75410**, 65, 97, **75502**, 50, **75925**, **76030**, 31, 73, 74, **76213**, 23, 93, 96, 99, **76417**, **76602**, 13, 17, 27, 32, 54, 60, **76722**, **76859**, **76929**, 75, 76, **77041**,

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77271, 77323, 25, 74, 77524, 25, 29, 34, 77600, 01, 02, 05, 06, 70, 75, 78, 77828, 77901, 78121, 78267, 78320, 78470, 78743, 79242, 79482, 80075, 76, 78, 79, 80216, 80356, 80406, 15, 41, 45, 61, 80811, 64, 66, 80918, 91, 81059, 81145, 46, 49, 50, 51, 81269, 81315, 17, 37, 83, 81448, 73, 93, 81564, 81655, 56, 81776, 77, 81864, 70, 81950, 71, 82032, 47, 49, 82150, 82271, 82321, 30, 41, 82410, 11, 42, 82520, 82702, 82811, 68, 70, 92, 82935, 53, 83010, 15, 29, 47, 83101, 96, 97, 83253, 98, 83300, 42, 83693, 83820, 84512, 74, 84622, 23, 25, 27, 29, 84783, 84861, 83, 84905, 85217, 19, 85329, 85458, 85773, 85923, 24, 29, 31, 86046, 47, 72, 86158, 66, 86209, 11, 74, 85, 86, 88, 91, 86303, 86519 ENDS.

STAGE : PROFESSIONAL PROGRAMME -- Module-IV

63124, 80, 63220, 22, 24, 74, 63331, 63511, 61, 63873, 74, 77, 63959, 64023, 82, 64120, 97, 64208, 09, 28, 30, 45, 60, 66, 67, 69, 70, 71, 73, 74, 80, 82, 98, 64329, 45, 65, 79, 64405, 12, 17, 18, 27, 47, 68, 91, 64507, 15, 61, 62, 69, 71, 73, 82, 91, 99, 64605, 06, 64991, 99, 65003, 22, 40, 42, 67, 71, 72, 73, 92, 65102, 03, 10, 65693, 65887, 65943, 84, 66410, 80, 83, 66521, 66947, 67014, 38, 67311, 67444, 67509, 10, 12, 46, 67, 67602, 04, 60, 67909, 49, 52, 54, 59, 60, 68143, 95, 68262, 68314, 16, 21, 22, 28, 59, 63, 69, 92, 96, 68418, 33, 52, 62, 68630, 31, 68727, 31, 32, 42, 90, 92, 68824, 25, 82, 68907, 14, 39, 88, 89, 93, 94, 95, 97, 69002, 07, 09, 29, 39, 62, 65, 69323, 26, 27, 87, 89, 92, 69465, 69502, 05, 21, 22, 45, 69733, 78, 98, 69873, 97, 69900, 43, 62, 63, 73, 70225, 97, 70300, 88, 89, 70561, 70719, 62, 70913, 18, 19, 25, 28, 71014, 15, 71135, 62, 68, 85, 71208, 10, 29, 31, 71359, 62, 89, 99, 71513, 24, 29, 32, 33, 35, 45, 98, 71994, 72013, 14, 34, 72132, 38, 45, 72225, 28, 98, 72365, 72406, 07, 90, 72686, 88, 72732, 33, 35, 36, 55, 58, 72819, 43, 81, 82, 91, 92, 72974, 73185, 86, 97, 73449, 67, 73554, 73646, 69, 73703, 74421, 74542, 74694, 74805, 24, 43, 44, 48, 51, 74917, 75089, 75105, 75277, 75327, 47, 48, 89, 75411, 13, 32, 35, 80, 91, 95, 75524, 25, 28, 75842, 76051, 52, 76173, 86, 76201, 05, 14, 76447, 53, 71, 77, 78, 76534, 53, 82, 85, 87, 99, 76840, 76962, 69, 70, 71, 80, 77113, 77537, 77700, 05, 11, 52, 77832, 49, 77940, 78210, 17, 78471, 78624, 78727, 78989, 79056, 79240, 79414, 81, 83, 79826, 80098, 80102, 80261, 62, 66, 80331, 35, 53, 54, 58, 60, 80425, 89, 80971, 81060, 84, 81247, 94, 81408, 10, 81637, 81786, 81891, 82006, 07, 81, 84, 88, 89, 90, 82110, 11, 12, 14, 19, 78, 82203, 42, 66, 80, 85, 82302, 51, 96, 82406, 32, 49, 50, 51, 82503, 08, 14, 25, 49, 50, 53, 54, 82719, 82844, 66, 71, 82914, 81, 83023, 83, 83107, 83319, 83, 83427, 28, 46, 55, 58, 90, 92, 94, 96, 83500, 01, 83822, 26, 27, 84038, 56, 84111, 84449, 84544, 45, 47, 52, 84624, 28, 84703, 04, 28, 32, 33, 34, 35, 84805, 12, 29, 62, 63, 86, 88, 84902, 10, 85106, 85386, 85496, 85574, 85686, 85772, 74, 85, 88, 85961, 63, 64, 86037, 39, 40, 43, 86136, 41, 67, 72, 81, 84, 89, 96, 97, 86228, 29, 31, 36, 47, 75, 86301, 86464 ENDS.

STAGE : PROFESSIONAL PROGRAMME -- Module-I & II

63257, 63603, 23, 63978, 80, 64102, 21, 64237, 64316, 22, 60, 82, 83, 64438, 41, 84, 85, 89, 64547, 50, 80, 65057, 58, 63, 65421, 65511, 65689, 96, 65792, 93, 66341, 66858, 61, 67037, 67150, 67313, 67462, 67658, 70, 74, 67958, 80076, 78, 79, 82, 68353, 56, 57, 75, 98, 68400, 56, 71, 68538, 68657, 58, 61, 68850, 54, 81, 68977, 69015, 16, 26, 34, 47, 49, 53, 68, 72, 69114, 69260, 68, 69, 72, 73, 75, 69523, 69672, 69841, 69978, 70293, 95, 70527, 70622, 71055, 71186, 87, 71204, 06, 71305, 91, 71429, 71505, 72143, 72211, 72463, 72868, 73114, 73206, 90, 91, 74348, 51, 74538, 76, 74852, 75221, 22, 75473, 75520, 42, 75966, 76175, 76222, 76339, 46, 76633, 44, 76758, 76948, 77257, 77644, 77788, 77809, 70, 77938, 78742, 79749, 80119, 21, 80418, 32, 38, 56, 80788, 81191, 81456, 59, 60, 81795, 81914, 16, 17, 22, 23, 82168, 76, 77, 82315, 29, 43, 53, 82439, 52, 82539, 66, 76, 82743, 44, 82985, 93, 95, 97, 83014, 86, 92, 83236, 83366, 83465, 83785, 95, 83803, 84474, 84653, 84756, 84821, 55, 85157, 85503, 91, 85895, 99, 85901, 03, 86162, 91, 95, 86224, 63 ENDS.

STAGE : PROFESSIONAL PROGRAMME -- Module-I & III

63437, 64000, 02, 64185, 90, 64236, 50, 64487, 64826, 27, 65429, 66006, 66358, 59, 67151, 67343, 80, 67483, 84, 67584, 67667,

68106, 09, 12, 19, 68241, 68311, 80, 68416, 70, 68694, 99, 68705, 68855, 61, 62, 69021, 23, 69116, 69293, 97, 99, 69300, 01, 02, 69457, 62, 69516, 69695, 97, 98, 69700, 03, 04, 05, 69817, 23, 70108, 70425, 28, 31, 32, 70525, 70740, 41, 42, 70871, 70924, 71058, 63, 81, 71292, 71392, 71745, 72035, 72342, 72654, 58, 61, 63, 69, 72814, 74369, 74849, 74952, 75461, 83, 75501, 75866, 76182, 89, 76211, 15, 76371, 76607, 42, 77527, 77676, 77789, 77896, 78659, 78736, 78924, 80163, 80287, 80412, 20, 49, 70, 72, 75, 80805, 81219, 23, 81338, 40, 41, 43, 81620, 81779, 81953, 61, 63, 65, 67, 68, 70, 77, 82145, 96, 82216, 82325, 28, 82400, 03, 60, 63, 71, 73, 82568, 73, 82762, 82893, 83102, 03, 83254, 55, 56, 84097, 84211, 84506, 08, 14, 16, 17, 84654, 84702, 77, 85139, 75, 85245, 85614, 85927, 30, 33, 34, 86065, 70, 71, 86112, 92, 86439, 42 ENDS.

STAGE : PROFESSIONAL PROGRAMME -- Module-I & IV

63329, 34, 63613, 64138, 41, 64211, 27, 34, 56, 91, 95, 64303, 11, 78, 64410, 43, 52, 70, 64531, 64934, 65000, 15, 16, 48, 52, 55, 69, 81, 86, 88, 65418, 27, 66479, 66522, 66777, 66980, 67171, 67623, 72, 67803, 04, 67912, 13, 55, 56, 57, 68138, 41, 68290, 92, 93, 68388, 95, 99, 68434, 37, 41, 44, 45, 60, 68728, 30, 34, 35, 36, 38, 40, 41, 60, 68879, 84, 68909, 13, 15, 61, 79, 69003, 10, 17, 27, 89, 69121, 69322, 24, 69432, 34, 36, 37, 69509, 36, 69727, 30, 31, 32, 69851, 69940, 50, 86, 70130, 32, 70224, 45, 70451, 70643, 70907, 15, 71083, 84, 86, 71307, 26, 71400, 01, 71514, 23, 39, 72017, 53, 72108, 14, 44, 72221, 27, 72366, 67, 68, 72469, 72687, 72878, 73147, 73201, 73431, 68, 74787, 88, 74850, 75481, 75574, 75, 76010, 12, 76390, 92, 93, 96, 76533, 76912, 49, 52, 55, 56, 66, 77215, 77697, 98, 77707, 10, 77807, 30, 72, 77, 92, 77900, 23, 25, 78071, 78207, 16, 80193, 80333, 36, 99, 80401, 64, 66, 80730, 48, 92, 98, 81024, 41, 82, 81243, 45, 49, 65, 81387, 81453, 81519, 81996, 82000, 08, 82198, 82201, 04, 05, 08, 10, 12, 87, 82304, 10, 12, 34, 64, 69, 73, 88, 82426, 79, 81, 82512, 69, 75, 82789, 93, 82913, 98, 83025, 83100, 04, 83278, 96, 83460, 68, 99, 83730, 31, 49, 84, 93, 99, 83947, 84325, 84541, 42, 49, 51, 84678, 82, 85, 84705, 58, 59, 89, 97, 84827, 30, 31, 47, 48, 53, 64, 71, 84904, 06, 85158, 85776, 78, 85959, 60, 86093, 86111, 14, 83, 90, 93, 86201, 02, 06, 20, 21, 39, 43, 46, 50, 86462, 63, 86573, 86612 ENDS.

STAGE : PROFESSIONAL PROGRAMME -- Module-II & III

63754, 64159, 83, 87, 64218, 23, 43, 64398, 64416, 64520, 65116, 65395, 65415, 65565, 65667, 65848, 65999, 66254, 55, 67679, 68170, 68239, 68317, 25, 51, 72, 85, 68425, 68766, 67, 69, 69345, 69504, 69820, 69979, 83, 70613, 70779, 71105, 09, 11, 32, 71254, 71343, 66, 86, 71435, 49, 71664, 71762, 72090, 72212, 72510, 72707, 08, 09, 72847, 71, 74534, 47, 74713, 14, 15, 75301, 02, 03, 04, 75499, 75503, 05, 10, 19, 22, 26, 71, 76029, 76178, 91, 76210, 76421, 22, 25, 76577, 76600, 14, 39, 77407, 77526, 77876, 80016, 80221, 85, 80416, 22, 80713, 80801, 81271, 81415, 81788, 82033, 36, 40, 41, 45, 50, 52, 82137, 82238, 40, 43, 82313, 60, 82494, 82817, 21, 90, 82957, 59, 99, 83018, 34, 53, 67, 77, 97, 83299, 83481, 83653, 83809, 83965, 84573, 75, 76, 78, 83, 85504, 85779, 80, 85989, 90, 86273, 86300, 86618 ENDS.

STAGE : PROFESSIONAL PROGRAMME -- Module-II & IV

63219, 21, 23, 63880, 64206, 59, 87, 64310, 49, 72, 81, 97, 64421, 53, 66, 82, 90, 95, 97, 64502, 68, 72, 87, 65007, 66, 74, 93, 97, 98, 65104, 08, 65691, 65701, 05, 65868, 69, 67032, 67336, 67665, 67838, 39, 40, 43, 68194, 68266, 68, 68315, 18, 61, 62, 66, 90, 68449, 68787, 88, 91, 93, 94, 68937, 85, 69005, 64, 74, 69370, 69542, 69777, 69843, 99, 69924, 46, 70, 75, 84, 70488, 70615, 18, 70800, 71136, 45, 64, 71228, 76, 78, 71367, 73, 71405, 08, 09, 71956, 57, 58, 76, 72070, 71, 82, 72128, 48, 55, 72410, 72734, 37, 72888, 73076, 77, 73479, 73647, 73776, 74557, 74733, 34, 75087, 75326, 75512, 45, 60, 63, 76048, 54, 56, 76115, 76217, 76444, 46, 49, 50, 52, 76554, 74, 76, 97, 76620, 24, 72255, 77753, 77810, 68, 77913, 17, 79397, 80486, 80766, 96, 80970, 72, 81290, 97, 81450, 82077, 85, 92, 82234, 35, 41, 76, 82346, 82408, 28, 97, 82513, 52, 55, 82841, 42, 48, 82954, 55, 83005, 81, 88, 83462,

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78, 83502, 83672, 83767, **84073**, 99, 84342, **84600**, 02, 03, 04, **84737**, 88, **84845**, 81, 91, 99, 85105, 85384, 85668, **86010**, 11, 14, 15, 16, 17, **86200**, 80, 83, **86500**, 02, 91 **ENDS.**

STAGE : PROFESSIONAL PROGRAMME -- Module-III & IV

63332, **63510**, 82, 64415, 64897, **65037**, 79, 65423, 65942, 66997, 67910, **68214**, 15, 17, 18, 68393, **68427**, 31, **68815**, 21, 22, **68942**, 80, 69077, **69388**, 90, 94, 69461, 69796, 69901, 70190, 70507, 70916, **71165**, 66, 71256, 72077, **72134**, 36, 73095, **73112**, 91, 73667, **73742**, 70, 74440, **74533**, 45, 56, **74807**, 25, **75344**, 45, 46, **75487**, 98, 76187, 76229, **76474**, 75, 76, **76612**, 15, 76857, 78189, 78449, 78641, **80357**, 79, 80, 80465, 80695, 80990, 81318, 81435, **81739**, 40, 57, 58, 82249, **82407**, 33, 82507, 82867, 83340, **83483**, 85, 83812, 84092, 84631, 84736, **84828**, 33, 77, 84, 84908, 85404, 85685, 85792, **86034**, 35, 36, 42, 86139 **ENDS.**

STAGE : PROFESSIONAL PROGRAMME -- Module-I, II & III

64179, 64257, 64350, 64494, 65014, 65344, 65993, 67341, 68466, 68858, 69022, 69108, 69526, 69818, 70526, **70603**, 71284, 71346, 72074, 72537, **74456**, 57, 74531, 40, **75455**, 66, 75517, **78738**, 39, 80454, 82140, 82421, **83035**, 96, 83711, 83814, **84651**, 55, 84915, 85221, 86281 **ENDS.**

STAGE : PROFESSIONAL PROGRAMME -- Module-I, II & IV

63618, 64199, 64276, **64300**, 25, 73, 75, 76, 80, 84, 89, 90, **64408**, 20, 22, 39, 44, 73, 64574, **65043**, 49, 51, 54, 65111, **65687**, 92, 94, 97, 66525, 66723, 67673, **68260**, 63, 69, 68354, 68447, 51, 68878, **69063**, 94, **69433**, 38, **69842**, 47, 50, 69928, **70621**, 44, **71207**, 95, **71342**, 70, **71404**, 12, 32, 71519, 72123, 72214, **72465**, 66, 72535, 72896, **73189**, 98, 73471, 73705, 74581, 75108, 75390, **75513**, 70, 76581, 76656, 76894, 77197, 77530, **77902**, 04, 12, 78211, **80306**, 07, 80477, **80791**, 95, 99, **81479**, 82, 89, **82172**, 73, 74, **82301**, 57, 68, 83, **82425**, 38, **82516**, 29, 46, 79, 83057, 83497, **84676**, 77, 81, **84850**, 57, 65, 85440, 85720, 86091, 86203, 86614 **ENDS.**

STAGE : PROFESSIONAL PROGRAMME -- Module-I, III & IV

64140, 92, **64261**, 94, 65023, **66478**, 81, 82, 66520, 67621, 68294, **68364**, 65, **68421**, 28, 68910, **69011**, 86, 69463, 69506, 70617, 70870, 70912, 71233, 71443, 71534, 71783, 72095, 72135, 72489, 72540, **72818**, 21, 22, 23, **73148**, 49, 73476, 73723, 74508, 74806, 75488, **76132**, 33, 34, 71, **76536**, 88, 76611, **77829**, 78, 79, 86, 95, 77930, 78728, 80384, **80440**, 48, 81386, **82206**, 07, 14, **82317**, 18, 38, 65, **82474**, 77, **83044**, 79, 83406, 83807, 84100, **84706**, 07, 55, 70, 79, **84826**, 38, 58, 59, 78, 84903, **86113**, 16, 98, **86248**, 71, 86302 **ENDS.**

STAGE : PROFESSIONAL PROGRAMME -- Module-II, III & IV

63308, 64196, **64275**, 77, 83, 64338, 64424, **64564**, 65, 65012, 65396, 65988, 66235, 67039, 67378, 67641, 68323, 68485, 68933, **69014**, 61, **69483**, 84, 70578, **71253**, 75, 71763, 72109, **72845**, 46, 97, 74546, 76185, 77232, 79222, 80361, 80430, 80767, **81413**, 90, 95, 81792, **82245**, 77, 82363, **82958**, 62, 63, **83488**, 98, 83766, 84727, **84822**, 74, 80, **86135**, 37, **86223**, 41, 86590 **ENDS.**

STAGE : PROFESSIONAL PROGRAMME -- ALL Modules

63330, **63601**, 02, 15, 20, 22, 63879, **64176**, 77, 80, 81, 88, 91, **64207**, 21, 25, 29, 31, 33, 35, 42, 47, 48, 68, 78, 79, 81, 93, 96, **64301**, 02, 04, 05, 13, 14, 20, 23, 28, 31, 34, 35, 37, 39, 40, 41, 46, 47, 48, 51, 52, 53, 55, 56, 57, 59, 61, 62, 63, 64, 66, 67, 68, 69, 71, 77, 85, 93, 94, 96, 99, **64400**, 01, 03, 09, 19, 23, 25, 26, 28, 32, 34, 35, 37, 40, 42, 49, 51, 54, 55, 58, 61, 62, 63, 64, 65, 67, 69, 71, 72, 74, 75, 76, 77, 78, 79, 80, 81, 83, 86, 88, 92, 93, 98, 99, 64503, 05, 08, 10, 11, 16, 17, 18, 21, 22, 24, 25, 26, 27, 28, 29, 32, 33, 34, 35, 36, 37, 38, 39, 40, 42, 43, 45, 46, 48, 49, 51, 52, 53, 54, 58, 59, 60, 63, 66, 70, 75, 77, 78, 79, 86, 97, 98, **64600**, 02, 11, 64994, **65002**, 06, 08, 11, 20, 28, 31, 36, 44, 45, 50, 53, 64, 65, 68, 70, 75, 76, 78, 80, 82, 83, 84, 85, 89, 90, 91, 94, 96, 99, **65100**, 01, 06, 07, 09, 12, 13, 14, 15, **65416**, 17, 65698, 65708, **65980**, 81, 83, 90, 91, 95, 97, 98, 66000, 66519, **66773**, 74, 75, **67034**, 44, 45, **67316**, 17, 18, 21, 24,

27, 30, 35, 37, 39, 40, 42, 45, 46, 48, 49, 50, 74, 75, 76, **67675**, 77, 78, **67948**, 62, **68350**, 67, 68, 71, 81, 83, 86, 87, 89, **68401**, 02, 04, 05, 06, 08, 09, 10, 19, 20, 26, 35, 36, 43, 46, 50, 53, 54, 55, 57, 61, 63, **68968**, 90, **69008**, 13, 19, 38, 40, 41, 45, 50, 55, 56, 57, 58, 59, 60, 67, 69, 71, 73, 82, 85, 87, 88, 92, 96, 98, 99, **69101**, 02, 05, 07, 13, 20, **69508**, 10, 19, 20, 24, 25, 29, 30, 31, 33, 37, 38, 39, 41, 43, 44, **69942**, 45, 52, 53, 60, 65, 66, 67, 68, 69, 72, 74, 82, 85, 87, **70296**, **70301**, 04, 08, 09, **70612**, 19, 24, **70910**, 20, 21, 22, 26, 29, **71287**, 88, 93, **71303**, 12, 13, 14, 17, 19, 24, 25, 28, 32, 35, 36, 37, 40, 41, 44, 45, 47, 48, 49, 50, 58, 60, 61, 63, 74, 76, 78, 80, 81, 83, 87, 93, 94, 95, 96, 97, 98, **71402**, 06, 07, 11, 14, 18, 20, 21, 22, 24, 38, 40, 41, 50, 51, **71506**, 10, 16, 17, 18, 20, 21, 27, 30, 31, 38, 40, 71782, **72073**, 76, 78, 79, 83, 86, 89, 91, 94, 98, **72101**, 02, 03, 10, 20, 24, 27, 29, 33, 37, 39, 46, 49, 52, 53, 54, 58, **72207**, 10, 15, 19, 20, 22, 24, **72541**, 42, **72872**, 73, 76, 79, 80, 84, 85, 86, 90, **73187**, 88, 90, 95, 73200, **73472**, 73, 75, **73764**, 71, 72, **74526**, 27, 28, 35, 36, 39, 43, 44, 48, 52, 53, 55, **74846**, 47, 75107, **75467**, 68, 70, 82, 84, 92, **75500**, 04, 06, 11, 15, 16, 18, 21, 23, 27, 29, 30, 31, 32, 33, 35, 37, 39, 40, 43, 44, 46, 47, 48, 51, 52, 53, 54, 55, 58, **75859**, 60, 61, 62, **76172**, 74, 77, 79, 83, 90, 98, 99, **76200**, 02, 04, 07, 08, 19, 21, 25, 27, **76572**, 75, 89, 90, 91, **76606**, 08, 09, 18, 21, 22, 23, 25, 28, 29, 30, 31, 34, 35, 37, 38, 41, 43, 46, 50, 53, 55, 58, **76946**, 50, 51, 57, 59, 61, 64, 67, 72, 81, **77252**, 56, 59, **77528**, 32, 33, 36, **77880**, 83, 97, **77916**, 22, 24, 27, 28, 29, 31, 78208, **78466**, 69, 72, 73, 78737, 79243, 79504, 79756, 80009, **80378**, 81, 82, 85, 91, 93, 95, 98, **80407**, 09, 10, 13, 17, 24, 26, 29, 31, 34, 35, 37, 39, 42, 43, 47, 50, 51, 52, 53, 55, 58, 59, 62, 63, 67, 69, 71, 73, 74, 76, 78, 79, 80, 81, 82, 85, **80794**, 97, 80806, **81080**, 81, 81462, 64, 78, 80, 83, 84, 87, 88, 91, 96, **81781**, 91, 94, 97, **82265**, 67, 68, 69, 73, 75, 78, 81, 83, 96, **82322**, 27, 32, 35, 55, 66, 74, 77, 87, 90, 98, **82401**, 04, 05, 09, 12, 16, 19, 22, 23, 29, 30, 31, 35, 36, 40, 43, 45, 54, 56, 59, 61, 62, 65, 66, 69, 76, 80, 82, 83, 85, 89, 93, 98, **82500**, 05, 06, 09, 10, 11, 17, 18, 19, 22, 23, 26, 30, 31, 32, 34, 35, 40, 41, 42, 43, 44, 45, 48, 51, 56, 58, 59, 62, 65, 74, 78, **82657**, 58, **82987**, 89, 90, 96, **83000**, 07, 17, 19, 28, 31, 32, 36, 38, 42, 46, 48, 49, 54, 55, 56, 58, 59, 60, 61, 64, 65, 66, 70, 72, 73, 75, 78, 82, 85, 87, 95, 83158, **83454**, 67, 71, 72, 74, 76, 77, 80, 82, 84, 86, 87, 91, **83786**, 87, 92, 98, **83801**, 05, 08, 10, 11, 13, 16, 19, 28, **84094**, 95, 96, **84101**, 02, 08, 09, **84757**, 60, 61, 62, 63, 65, 66, 67, 86, 87, **84800**, 01, 14, 17, 35, 37, 41, 43, 46, 60, 67, 70, 75, 76, 82, 87, 92, 93, 94, 96, 97, 98, **84901**, 14, **85505**, 06, **85775**, 77, 82, 83, 84, 87, 90, 94, 85811, **86168**, 73, 75, 82, 87, 94, 99, **86207**, 15, 16, 17, 25, 32, 33, 34, 35, 38, 42, 45, 51, 54, 55, 56, 60, 66, 68, 72, 76, 77, 78, 84, 97, 98, **86608**, 09 **ENDS.**

STAGE : INTERMEDIATE -- Group-I

54, **231**, 35, 39, **240**, 43, 350, 365, 382, 495, 994, **1013**, 16, 1134, 1352, 1570, **1629**, 30, 31, 1785, 1899, 1920, **2040**, 46, 47, **2129**, 92, 94, 97, 2266, **2341**, 97, 2780, 2988, **3011**, 52, 73, 75, **3128**, 30, 88, 89, 90, 3299, **3308**, 09, 74, 97, 99, **3469**, 72, 3561, **3640**, 60, 61, 62, **3716**, 66, 86, **3942**, 46, 48, **4016**, 22 **ENDS.**

STAGE : INTERMEDIATE -- Group-II

84, **192**, 93, **270**, 73, 74, 76, 77, 78, 79, **280**, 82, 84, 85, 86, 87, **290**, 91, 93, 94, 95, 96, **322**, 24, 389, **391**, 94, 95, 96, 97, 563, **811**, 12, **866**, 68, 919, 920, 976, **993**, 95, **1035**, 37, 39, **1153**, 54, 56, 58, **1258**, 60, 61, 64, 81, **1314**, 49, 87, 89, 91, 92, 1483, **1590**, 91, **1608**, 49, 1703, **1901**, 02, 19, 56, 57, **2006**, 70, 71, 73, 74, 85, **2147**, 48, 49, 69, 70, 72, **2221**, 22, 89, 90, 91, 92, 93, 94, 2379, **2420**, 21, 22, 27, 45, **2536**, 95, 2648, 2799, **2808**, 59, 60, 61, 62, **2913**, 16, 67, 68, **3030**, 32, 51, **3169**, 71, 3210, **3332**, 37, 40, 41, 43, 44, 64, 78, **3421**, 24, 46, 90, 91, 93, 94, 96, 97, 99, 3568, **3621**, 43, 81, **3743**, 45, 46, **3803**, 20, **3904**, 71, 76, 77, 79, 80, 81, 82, 87, **4017**, 56, 57 **ENDS.**

STAGE : INTERMEDIATE -- Both Groups

326, 28, 415, **426**, 28, **2106**, 08, **2244**, 45, 46, **2311**, 80, 2444, 2559, 3109, 3228, **3369**, 73, **3445**, 48, 49, 3517, **4013**, 18, 21 **ENDS.**

STAGE : FINAL -- Group-I

4152, 57, 4295, 4314, **4427**, 97, **4554**, 71, 78, 79, 86, 87, 88, 89, 90, 92, 93, 94, 95, 97, 98, **4600**, 01, 03, 05, 07, 09, 13, 15, 16, 20,

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4837, 38, 39, 40, 41, 69, 71, 78, 84, 97, 99, 4905, **5022**, 25, 30, 32, 43, 44, 50, 51, 54, 61, 66, 68, 82, **5126**, 47, **5214**, 15, 17, 19, 21, 22, 5349, **5435**, 56, 61, 70, **5628**, 29, 30, **5700**, 01, 36, 37, 56, 57, 58, 59, 5902, 6024, **6260**, 61, 6398, **6470**, 71, **6519**, 20, 21, 88, 89, **6610**, 69, **6795**, 96, 97, 99, **6805**, 07, **6909**, 13, 14, 16, 40, **7007**, 09, 12, 39, 45, 50, 51, 52, 54, 56, **7162**, 63, 70, 95, **7215**, 56, 60, 89, 90, 92, 93, 94, 95, 96, 7389, **7407**, 81, 82, 84, 85, 86, 88, 7576, **7600**, 04, 05, 55, 57, 58, 59, 81, **7750**, 51, 52, 70, 71, 73, **7908**, 10, 11, 79, **8121**, 23, 25, 46, 49, **8230**, 31, 34, 58, 65, 67, 83, **8324**, 25, 27, 29, 30, **8480**, 97, 98, **8587**, 88, **8641**, 42, 43, 44, 45, 46, 47, 48, **8723**, 79, 80, 81, **8846**, 48, 51, 52, 53, 72, 8934, **9145**, 46, 63, **9204**, 08, 27, 73, **9587**, 90, **9645**, 62, 64, 9722, **9958**, 62, 63, 64, 69, 71, 74, **10106**, 08, 39, **10372**, 76, 78, 79, 80, 81, 82, 83, 10480, **10523**, 29, 55, 61, 63, 65, **10643**, 47, 48, 75, 78, 10772, **10922**, 23, 41, 42, 11012, **11226**, 28, **11343**, 65, **11456**, 58, 71, **11543**, 45, **11617**, 18, **11808**, 09, **12044**, 45, 47, 70, 12261, **12523**, 29, 12648, **12727**, 28, 29, 86, **12805**, 58, **12915**, 86, 89, **13008**, 09, 55, 75, 94, **13146**, 47, 48, 49, **13278**, 79, 80, 84, 85, 86, 88, 94, 95, **13301**, 02, 05, 17, 25, 27, 28, 29, 31, **13500**, 02, 07, 12, 16, 18, 37, 41, 13678, **13708**, 16, **13803**, 04, 21, 27, 75, **13903**, 05, 06, 85, 88, **14023**, 74, 75, **14136**, 59, 99, **14228**, 86, **14304**, 05, 07, 64, **14489**, 90, 97, 98, 99, **14500**, 01, **14607**, 09, 10, 11, 15, 16, 38, 39, 42, 14737, **14940**, 96, 98, **15141**, 50, 52, **15267**, 68, 71, 97, 98, **15388**, **15412**, 39, 42, 43, 44, 45, **15557**, 74, 75 **ENDS**.

STAGE : FINAL -- Group-II

4176, 82, 4276, **4332**, 35, **4409**, 28, 29, **4645**, 46, 47, 48, 49, 51, 52, 54, 57, 58, 59, 60, 62, 65, 67, 68, 69, 70, 72, 73, 75, 82, 83, 84, 88, 90, 95, **4825**, 28, 30, 42, 46, 47, **4948**, 67, 70, 77, 78, 79, 85, 88, **5070**, **5118**, 27, 33, 45, **5239**, 43, 48, 49, 52, **5316**, 89, 5441, **5518**, 19, 5683, **5779**, 97, 98, **5863**, 80, 81, **6042**, 43, 44, 6158, 6363, **6400**, 92, **6543**, 44, 46, 47, **6630**, 31, 86, 87, 88, 89, 6778, **6830**, 31, 33, 34, 35, 36, 37, 38, 39, 40, 42, 43, 44, 45, 62, **6968**, 72, 81, 82, 96, **7015**, 75, 78, 79, 82, 84, 86, 87, 89, 90, 91, 7108, **7221**, 22, **7341**, 84, **7429**, 31, 35, 36, **7507**, 08, 11, 12, 18, 20, 21, 22, 71, 73, 74, **7624**, 26, 30, 31, 33, 51, **7703**, 04, 05, 06, **7850**, 52, 53, **7932**, 35, 97, **8152**, 55, 57, 58, 59, 61, 62, 63, 64, 81, 82, **8232**, 38, 55, 89, 91, **8310**, 11, 55, **8501**, 03, 05, 06, 23, 66, 95, **8666**, 67, **8745**, 46, 99, **8800**, 02, 03, 06, 08, 91, 96, 9032, 9167, **9232**, 33, **9321**, 38, 9489, **9608**, 44, **9720**, 39, 40, 41, **9857**, 91, **9925**, 99, **10003**, 12, 13, 18, 19, 20, 21, 23, 24, 26, 27, **10104**, 72, 77, **10225**, 70, **10407**, 08, 10, 11, **10584**, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, **10640**, 51, 99, **10705**, 07, 08, 09, 92, 98, **10800**, 90, 91, 93, 95, **10901**, 63, 66, **11011**, 53, **11114**, 15, **11251**, 57, 59, 65, 68, 70, 72, **11401**, 03, 08, **11753**, 54, 55, **11997**, 99, 12000, **12278**, 80, **12403**, 04, **12546**, 51, 57, 61, **12620**, 24, 25, 73, 12747, 12875, 13026, 13240, **13354**, 56, 57, 59, 60, 62, 63, 66, 67, 69, 70, 75, 78, 81, 82, 84, 90, 92, 94, 97, 98, 99, **13400**, 01, 02, 03, 97, **13501**, 04, 05, 10, 11, 82, 84, 87, 91, 94, 98, **13612**, 15, 17, 18, 21, 22, 55, 56, 60, **13739**, 40, 47, 49, **13850**, 82, **13927**, 31, 34, 35, 37, 38, 39, 40, **14029**, 53, 14180, **14203**, 06, 46, 47, 48, 14384, **14521**, 24, 30, 32, 33, 34, 38, 39, 40, 41, 44, 45, 46, **14667**, 69, 70, 71, 72, 74, 83, 84, 87, 14757, **14832**, 86, 87, **14959**, 76, 15016, **15177**, 84, 85, 87, 88, 90, 92, 94, 95, 96, 98, 99, **15202**, 72, **15344**, 49, 52, 54, **15463**, 65, 15538 **ENDS**.

STAGE : FINAL -- Group-III

4205, 06, 12, 75, **4352**, 53, 55, 56, **4408**, 79, **4550**, 52, **4723**, 32, 33, 35, 36, 39, 40, 42, 43, 44, 45, 47, 48, 49, 50, 52, 53, 54, 56, 58, 59, 61, 63, 65, 67, 69, 70, 71, 72, 77, 79, 81, 82, 83, 84, 85, 86, 87, 89, 91, 95, 97, 98, 99, **4800**, 01, 02, 67, 72, 76, 77, 92, 96, **4903**, 26, 35, 38, 43, 45, 54, 55, 56, 57, 59, 61, 62, 63, 82, **5014**, 31, 35, 36, 42, 48, 49, 57, 86, 94, **5101**, 06, 37, 48, 49, **5277**, 78, 79, 81, 84, 89, 90, 93, 94, 95, 96, 97, **5344**, 45, 80, 81, 82, 83, 85, 87, **5400**, 01, 03, 29, 36, **5664**, 65, 66, **5800**, 01, 03, 05, 07, 44, 5935, **6001**, 02, 6176, **6344**, 47, 65, **6417**, 95, 6569, **6706**, 08, 77, **6864**, 68, 71, 72, 73, 75, 77, 79, 81, 83, **6900**, 39, 64, 74, 75, 77, 78, 7001, **7110**, 12, 17, 21, 22, 28, 29, 34, 35, 36, 37, 38, 39, 40, 87, 88, **7230**, 31, 33, 34, 65, 68, **7345**, 47, 49, 52, 53, 54, 55, 56, 57, 59, 62, 63, 64, 65, **7409**, 58, **7543**, 45, 48, 49, 50, 51, 96, **7601**, 25, 28, 54, **7723**, 25, 26, 27, 28, 30, **7871**, 72, **7909**, 34, 36, **8016**, 18, 72, 75, 77, 78, 96, **8186**, 89, 90, 91, 93, 95, 97, 98, 99, **8200**, 02, 06, 26, 61, 84, 90, **8317**, 26, **8524**, 26, 28,

46, 68, 69, 94, **8619**, 84, 86, 89, **8826**, 27, 45, 92, 93, **8968**, 69, 70, 73, 74, **9010**, 12, **9108**, 86, **9254**, 56, 95, 9319, **9625**, 26, 28, 63, 82, **9758**, 59, 9874, **10045**, 46, 47, 50, 53, 60, 62, 63, 64, 65, 66, 69, 70, 71, 72, 73, **10137**, 56, 59, 69, 71, 78, 79, 83, 85, **10206**, 15, 31, 33, 10356, **10431**, 32, 37, 81, **10500**, 01, 02, 03, 04, 35, **10614**, 15, 19, 21, 22, 71, 74, **10703**, 11, 12, 43, 51, **10823**, 31, 32, 68, 69, 71, 98, **10918**, 89, 90, 91, **11033**, 52, 56, 57, 76, 11199, **11290**, 91, 92, 95, 98, 99, **11300**, 06, 08, 10, 11, 12, 14, 15, 18, 64, 73, **11402**, 13, 61, 72, **11526**, 80, **11720**, 73, 74, 75, **11827**, 30, **12019**, 20, 22, 23, 24, 25, 26, 87, 91, **12168**, 69, 70, 71, 12223, **12495**, 96, 97, **12586**, 87, 90, 94, 96, 98, 99, **12602**, 46, 50, 68, 99, **12700**, 05, 68, 12896, **13030**, 32, 33, **13117**, 85, 87, **13239**, 59, **13418**, 20, 22, 26, 27, 28, 30, 33, 34, 36, 38, 39, 40, 42, 43, 44, 45, 46, 48, 49, 50, 51, 52, 53, 56, 57, 58, 59, 61, 63, 64, 65, 66, 70, 72, 73, 74, 75, **13542**, 44, 45, 46, 50, 51, 52, 54, 55, 58, 59, 63, 99, **13602**, 03, 04, 06, 08, 11, 23, 25, 46, 48, 62, 66, 68, 69, 83, 84, **13767**, 71, 72, 75, 76, 79, 80, 81, 82, **13844**, 47, 49, 52, 79, **13957**, 58, 59, 60, 61, 62, 63, 64, 66, 67, **14006**, 27, 30, 32, **14113**, 15, 17, 18, 19, 14269, 14343, **14403**, 71, **14568**, 69, 72, 73, 74, 77, 78, 80, 82, 83, 84, 86, 87, 88, 89, **14645**, 77, 14711, 18, 74, 75, 76, 77, **14831**, 33, **14904**, 05, **15033**, 34, **15118**, 21, 23, **15222**, 23, 27, 29, 31, 33, 36, 38, 39, 42, 50, **15302**, 03, 09, 11, 18, 40, 46, 51, 57, 59, 63, 65, 89, 91, 96, **15400**, 03, 07, 09, 10, 20, 85, **15536**, 37, 39, 15641 **ENDS**.

STAGE : FINAL -- Group-I & II

4234, 36, 4548, **4834**, 35, 36, 45, 48, **5020**, 26, 28, 39, 64, 79, 90, **5107**, 46, **5439**, 53, 63, 68, 69, **6590**, 91, **6908**, 10, **7161**, 65, 69, 7390, **7572**, 75, 7661, 8098, **8233**, 36, 54, 56, 57, **8353**, 57, 60, 8565, 8637, 8850, **9274**, 75, 9719, 10094, **10102**, 07, 10207, 10355, 10460, 10532, **10645**, 50, 10737, **11339**, 40, 44, **11444**, 64, 67, 12048, **12621**, 26, **12707**, 88, 12969, 13057, **13508**, 14, 15, 17, 19, **13805**, 76, 77, **13900**, 86, 14054, 14200, **14612**, 17, 18, 19, 14922, **15054**, 55, **15278**, 79, 15414 **ENDS**.

STAGE : FINAL -- Group-I & III

4253, 4515, **4883**, 86, 90, 95, **4901**, 04, 06, 07, 08, 09, **5058**, 80, 81, 95, **5102**, 41, 43, **5350**, 53, 54, **5433**, 49, 50, 5842, 6210, 6472, **6935**, 37, 42, 99, 7011, 7189, 7252, **7411**, 12, **7603**, 60, **8053**, 55, 95, **8259**, 62, 64, 66, 86, 8322, 8586, 8870, 9011, 9144, **9296**, 97, 9699, **10127**, 28, 29, 34, 36, **10212**, 14, 22, 10530, **10672**, 77, 80, **10736**, 42, 10870, **11029**, 34, 11165, 11375, 11462, 12066, 12205, 12367, 12498, 12643, **13539**, 56, 57, 60, 62, 66, 13670, 13826, 14055, **14160**, 97, 14470, **14637**, 44, 14706, 15112, 15296, **15304**, 06, 08, 10, 14, 16, 17, 97, **15401**, 02, 08 **ENDS**.

STAGE : FINAL -- Group-II & III

4269, 71, 73, 74, 4551, **4928**, 31, 42, 44, 49, 51, 52, 53, 66, 69, 71, 72, 73, 75, 76, 87, 90, **5092**, 93, **5128**, 30, **5394**, 96, 98, **5402**, 45, 52, **6474**, 75, 6636, 6759, **6971**, 79, 7220, **7437**, 38, 39, 7632, 7933, 8292, 8313, 8593, **8611**, 12, 8744, 8916, 9031, 9165, 9681, **10162**, 63, 70, 76, 80, 87, 10353, 10499, **10701**, 15, 41, 50, 10899, **11054**, 55, 11395, **11400**, 04, 23, 24, 11718, 11831, 12222, 12349, **12670**, 74, 78, 79, **13097**, 99, **13592**, 93, **13601**, 05, 09, 14, 24, **14031**, 33, 14181, 14326, **14665**, 75, 14717, 14978, 15090, 91, 92, **15342**, 58, 61, 64, 86, 15411 **ENDS**.

STAGE : FINAL -- ALL Groups

5029, 37, 38, 40, 45, 46, 47, 55, 56, 59, 63, 67, 74, 84, 87, 97, 98, 99, **5104**, 05, 08, 09, 10, 11, 13, 14, 15, 16, 17, 20, 21, 22, 23, 24, 29, 32, 34, 35, 36, 38, 39, 40, 42, **5438**, 42, 43, 46, 47, 48, 54, 55, 57, 58, 59, 60, 65, 66, 67, 71, 72, 74, **5735**, 6003, 6125, **6493**, 6513, 7018, 19, **7259**, 61, 63, **7649**, 56, 7955, 8318, 20, 21, 28, 32, 33, 35, **9340**, 9701, 9941, **10232**, 35, **10531**, 33, **10735**, 45, 46, 49, **10920**, 21, 11201, **11468**, 74, **12117**, 18, **12368**, 69, 12499, **13658**, 59, 61, 63, **13874**, 78, 80, 14052, **14202**, 04, 07, 14719, **15110**, 13, 14, 15, 16, 19, 20, 24, 15392, **15405**, 16, 17, 19, 21, 15556 **ENDS**.

The next examinations of Company Secretaries in Foundation Programme, Executive Programme, Professional Programme (New Syllabus) and Final (Old Syllabus), scheduled in June, 2010, will be held from Wednesday, the 02 June, 2010, to Thursday, the 10 June, 2010 for which the last date for receipt of Examination Forms together with requisite examination fee is Thursday, the 25 March, 2010 .

Announcements

ANNOUNCEMENTS

NORTHERN INDIA REGIONAL COUNCIL

ICSI – NIRC COLLABORATIVE ORAL COACHING CENTRE -
LAXMAN INSTITUTE OF PROFESSIONAL STUDIES

Oral Coaching Classes for Foundation & Executive Programme (Modules I & II*) for December 2010 Examination Classes Starting from 5th April 2010
Course Fee: Rs 4500/- [Executive Programme] & Rs 4000/- [Foundation Programme]
Class Timings: Monday – Saturday; 3:00 pm to 5:00 pm
Registration open
For further details contact:
Fee Deptt. of Laxman Public School
On all working days, between 9:00 am to 3:00 pm
Laxman Public School
Hauz Khas Enclave, New Delhi 110016
Ph: 26963240, 26865095
Fax: 26524432 email: general_ips@rediffmail.com
(*subject to enrolment of sufficient number of students for Executive Programme-Module II)

SONEPAT CHAPTER

Oral Coaching Classes
From 1.4.2010 onwards the Chapter proposes to commence Oral Coaching Classes for Foundation & Executive Programmes.
Fee: Rs.5,000/- per Module
Venue: Sonapat Chapter of the ICSI
586/24, MISSION ROAD,
OPP. Cooperative Bank
SONEPAT
Cell No. : 09416972240 email : sonepatchapter@gmail.com
Admission: First come first serve basis

SOUTHERN INDIA REGIONAL COUNCIL

HYDERABAD CHAPTER

Oral Coaching Classes Through Interactive Learning
Fresh classes for Foundation Programme and Executive Programme will be conducted for December, 2010 Examination as per the following schedule, at The ICSI- Hyderabad Chapter at 6-3-609/5, Anandnagar Colony, Khairatabad, Hyderabad – 500 004

Course	Timings	Fees Rs.	Venue	No. of Lectures
Foundation Programme	6.30 pm to 8.30 pm	3000/-	Sujatha Degree College for Women, Chapel Road, Abids, Hyd.	96 lectures each of 2 hrs duration
Executive Programme Module – I	07.00 am to 09.00 am	3500/-	The ICSI- Hyd. Chapter	72 lectures each of 2 hrs duration

Executive Programme Module – II	6.30 pm to 8.30 pm	3500/-	Sujatha Degree College for Women, Chapel Road, Abids, Hyd.	72 lectures each of 2 hrs duration
Executive Programme Module I & II	7.00 am to 11.15 am	6000/-	The ICSI- Hyd. Chapter	144 lectures each of 2 hrs duration

Date of Commencement of Classes: 14th April, 2010
Interested Candidates are advised to deposit the fee by Challan at 'The ICSI Hyderabad Chapter' by 12th April, 2010
The Students who undergo Oral Coaching, pass the Eligibility Tests and get the Coaching Completion Certificates, need not submit the response sheets under postal tuition scheme. For further details, please contact The-ICSI Hyderabad Chapter. Contact No(s) : 040-23399541, 040- 23396494, Fax:040-23325458, e-mail: hyderabad@icsi.edu

EMPANELMENT OF PRIVATE COACHING CENTRES FOR CONDUCTING ORAL COACHING CLASSES FOR CS STUDENTS ON BEHALF OF THE INSTITUTE

In a path-breaking initiative, the Council of The Institute of Company Secretaries of India has decided to empanel Private Coaching Centres for conducting the Oral Coaching Classes for the students undergoing CS Course on behalf of the Institute. At present, the Institute is conducting the Oral Coaching Classes on its own through its Regional Councils/ Chapters.

This landmark decision will undoubtedly have a far reaching impact on the entire Oral Coaching System under the Company Secretaryship Course and it provides a golden opportunity to reputed Coaching Centres in the private sector to get associated with one of the premier professional institutes in India constituted under Company Secretaries Act, 1980, functioning under the administrative jurisdiction of Ministry of Corporate Affairs, Government of India.

The Institute invites applications from interested institutions for conducting Oral Coaching Classes for CS Students under the aforesaid Scheme. The Regional Councils/ Chapters of the Institute scattered all over India have been authorized to scrutinize and forward the applications to Headquarters after preliminary assessment of infrastructure, etc. in the respective areas along with their recommendations.

For format of application, comprehensive guidelines and *modus operandi* of the Scheme, please visit the Institute's website www.icsi.edu OR send an application directly to:-

Shri Sohan Lal, Director
(Student Services)

The Institute of Company Secretaries of India
C-37, Sector-62, NOIDA-201309

Student Services

SECRETARIAL MODULAR TRAINING PROGRAMME/MANAGEMENT SKILLS ORIENTATION PROGRAMME ORGANISED BY H.Q./REGIONAL COUNCILS/CHAPTERS

ELIGIBILITY OF PARTICIPANTS: ICSI final passed candidates and have completed at least 12 months training or exempted therefrom. **SMTP COURSE CONTENTS:** Module I – MCA21, Module II – Practical & Procedural Aspects of Convening and Conducting Board Meetings & Annual General Meetings and Related Aspects, Module III – Managing Public Issues, Module IV – Loan Documentation, Joint Ventures & Foreign Collaborations, Raising Finance through EURO Issues & Export and Import Procedures and Documentation, Module V – Practical and Procedural Aspects relating to Appearance before CLB/Under SICA, Consumer Protection Act and Case Studies in RTP/UTP. In addition, the participants would be exposed to case studies and mock board/general meeting, etc.

ORGANISED BY	DURATION OF THE PROGRAMME	VENUE OF THE PROGRAMME	CONTACT
SIRC of the ICSI	MSOP 16/06/2010 to 02/07/2010	Office Premises	Joint Director, SIRC of the ICSI, ICSI-SIRC HOUSE No. 9, Wheat Crofts Road, Nungambakkam, Chennai-600034, Ph. 044-28279898 / 28222212 Telefax:28268685, E.Mail: siro@icsi.edu icisirc@md3.vsnl.net.in
NIRC of the ICSI	SMTP 05/04/2010 to 22/04/2010	Office Premises	The Executive Officer NIRC of the ICSI ICSI-NIRC Building, Plot No. 4, Prasad Nagar Institutional Area, New Delhi- 110005 Tel. 25763090/ 25767190/ 25816593 Fax: 25722662 (STD CODE:011) E-Mail: niro@icsi.edu/icsi@eth.net

The schedule of other MSOPs to be organised by SIRC is as under: 1. 15/09/2010 to 01/10/2010 2. 19/01/2011 to 05/02/2011

TRAINING ORIENTATION PROGRAMME

ORGANISED BY	DURATION OF THE PROGRAMME	VENUE OF THE PROGRAMME	CONTACT
NIRC of the ICSI	29/03/2010 to 02/04/2010 & 26/04/2010 to 30/04/2010	Office Premises	The Executive Officer NIRC of the ICSI ICSI-NIRC Building, Plot No. 4, Prasad Nagar Institutional Area, New Delhi- 110005 Tel. 25763090/ 25767190/ 25816593 Fax: 25722662 (STD CODE:011) E-Mail: niro@icsi.edu/icsi@eth.net
Chandigarh Chapter of NIRC of the ICSI	22/03/2010 to 26/03/2010	To be announced.	Chairman, Chandigarh Chapter of NIRC of the ICSI Chandigarh Chapter's Office, GGSDS College, Sector 32C, Chandigarh. Ph. 0172-2661840, E.Mail: chandigarh@icsi.edu

STUDENT INDUCTION PROGRAMME

ORGANISED BY	DURATION OF THE PROGRAMME	VENUE OF THE PROGRAMME	CONTACT
NIRC of the ICSI	22/03/2010 to 30/03/2010	Office Premises	The Executive Officer NIRC of the ICSI, ICSI-NIRC Building, Plot No. 4, Prasad Nagar, Institutional Area, New Delhi- 110005 Tel. 25763090/ 25767190/ 25816593, Fax: 25722662 (STD CODE:011), E-Mail: niro@icsi.edu/icsi@eth.net
THANE CHAPTER of WIRC of the ICSI	18/4/2010 to 24/4/2010	Office Premises	Chairman, ICSI-Thane Chapter 101, Mankame Building, 1st Floor, Opp. Saraswati Book Depot, Chendani Koliwada, Thane (W)-400601, Ph.25444478 /79, E.Mail: icsi.thanechapter@yahoo.co.in
BANGALORE CHAPTER of SIRC of the ICSI	05/4/2010 to 14/4/2010	Office Premises	Executive Officer & Programme Co-Ordinator Bangalore Chapter of the ICSI Sheriff Chambers, 3rd Floor, Rear Block, 14, Cunningham Road, Bangalore-560052, Ph.80-22286574/22287158 Tele Fax: -22261861, E.Mail: bangalore@icsi.edu

The schedule of other SIPs to be organised by NIRC, Thane Chapter & Bangalore Chapter is as under: **NIRC** 1. 24/05/2010 to 01/06/2010, **Thane Chapter** 1. 09/05/2010 to 15/05/2010 2. 13/06/2010 to 19/06/2010, **Bangalore Chapter** : 1. 03/05/2010 to 12/05/2010 2. 14/06/2010 to 23/06/2010, 3. 05/07/2010 to 14/07/2010, 4. 02/08/2010 to 14/08/2010.

Student Services

LIST OF THE COMPANIES REGISTERED FOR IMPARTING TRAINING DURING THE MONTH OF JANUARY- 2010

REGION	TRAINING TYPE	STIPEND (Rs).
NORTHERN		
Bhushan Power & Steel Limited 3, Industrial Area, Phase-I Chandigarh-160002	15 Months Training	2000
Suresh Rathi Securities Pvt. Ltd. Mahesh Hostel Complex Chopasni Road, Jodhpur-342003	15 and 03 Months Practical Training	Suitable
Divya Portfolio Pvt. Ltd. 401, Nipun Tower, 15 Community Centre, Karkardooma Delhi- 110 092	15 and 03 Months Practical Training	Suitable
ONGC Tripura Power Company Ltd., UG-Floor, Mahindra Towers 2A, Bhikaji Cama Place New Delhi-110066	03 Months Practical Training	Suitable
The Hindustan Times Ltd. Hindustan Times House 18-20, Kasturba Gandhi Marg New Delhi – 110 001	15 Months Training	Suitable
Rohde & Schwarz Land Pvt. Ltd. A-27, Mohan Co-Operative Industrial Estate, Mathura Road New Delhi-110044	15 Months Training	Suitable
Artisans Micro Finance Pvt.Ltd. 13. N Block Market, II Floor, Greater Kailash Part-1 New Delhi-110048	15 and 03 Months Practical Training	Suitable
DLF Cyber City Developers Limited, 10th Floor, Gateway Tower, DLF City, Phase-III Gurgaon-122002	15 Months Training	Suitable
Sarvodaya Suiting Limited "Sarvodaya Mansion", Plot No. 1-S-1 to 4, Opp. Mewar Mills, Basant Vihar, Bhilwara-311001	15 Months Training	Suitable
Lakshmi Energy and Foods Limited, S.C.O. 18-19, 1 st Floor, Sec. 9-D, Madhya Marg Chandigarh-160017	15 Months Training	Suitable
WESTERN		
Dharni Sampda Private Limited Hallmark Business Plaza, 5th Floor, Opp. Guru Nanak Hospital, Bandra (E), Mumbai – 400 051	15 Months Training	Suitable
Omkar Realtors & Developers Private Limited, Omkar Esquare Off. Easten Express Highway, Opp. Sion Chunnabhatti Signal Sion, Mumbai – 400 022	15 Months Training	Suitable

Kriti Industries (India) Limited Chetak Chambers, 4th floor, 14 R.N.T Marg, Indore -1(M.P)	15 Months Training	Suitable
WNS Global Services Pvt Ltd Gate 4, Godrej & Boyce Complex, Pirogshanagar, LBS Marg, Vikhroli (W) Mumbai – 400 079	15 Months Training	10,000
Saraswat Infotech Limited 3rd Floor, Madhushree Plot No.85, District Business Centre, Sector-17, Vashi Navi Mumbai-400703	15 Months Training	Suitable
Samsara Shipping Pvt. Ltd. 101/102, Technopolis Knowledge Park, Mahakali Caves Road, Chakala, Adheri (E) Mumbai – 400 093	15 Months Training	Suitable
Real Ispat and Power Limited Virindavan, Near Holy Hearts School, Civil Lines Raipur – 492 001 CG	15 Months Training	Suitable
Acrysil Limited 704, Centre Point, J.B.Nagar, Andheri- Kurla Road, Andheri (East), Mumbai-400059	15 and 03 Months Practical Training	Suitable
Raj Rayon Limited 5C/196 & 197, Akshay Mittal Industrial Estate, Sakinaka, Andheri (East), Mumbai-400059	15 Months Training	Suitable
Ess Gee Real Estate Developers Pvt. Ltd. 51, Nariman Bhavan Nariman Point, Mumbai-400021	15 Months Training	Suitable
Nomura Services India Pvt. Ltd. Winchester, Hiranandani Business Park, Powai Mumbai-400076	03 Months Practical Training	3500
Choice International Limited 202, Chartered House Dr. C.H.Street, Marine Lines Mumbai-400002	15 and 03 Months Practical Training	Suitable
Premier Proteins Ltd. 107, Chetak Centre First Floor, R.N.Tagore Marg, Indore-452001, MP	15 Months Training	Suitable
SOUTHERN		
Muthoot Capital Services Muthoot Towers, M.G Road, Kochi – 682 035, Kerala	03 Months Practical Training	Suitable
United Breweries Limited UB Tower, UB City, 24 Vittal Mallya Road, Bangalore-560 001	03 Months Practical Training	Suitable

Student Services

Kerala State Industrial Enterprises Ltd., (A Govt. of Kerala Undertaking) St. Joseph's Press Building, Cotton Hill Thiruvananthapuram-695014 Kerala	15 and 03 Months Practical Training	Suitable
S.S.D.Spinning Mills Limited 722-A, Main Road Kovalpatti-628501	03 Months Practical Training	Suitable
EASTERN		
The Peerless General Finance & Investment Company Ltd. Peerless Bhavan 3, Esplanade East, Kolkata – 700 069	03 Months Practical Training	3500
Budge Budge Refineries Ltd. 238, A. M Ghosh Road Budge Budge, Dist. 24 Parganas (S) West Bengal -700137	15 Months Training	Suitable
Vardhaman Capital Private Limited, "WARDLEY HOUSE" 25,Swallow Lane, 2nd Floor, Kolkata-700001	15 Months Training	Suitable
Foster Wheeler Bengal Pvt. Ltd. Infinity Benchmark, 13th Floor, Plot G-1, Block EP & GP, Sector-V, Salt Lake Kolkata-700091	15 Months Training	Suitable
GSB Toolcrafts Pvt. Ltd. 18, Padma Ghosh Garden Lane Liluah, Howrah-711204	03 Months Practical Training	3500

LIST OF PRACTISING MEMBERS REGISTERED FOR THE PURPOSE OF IMPARTING TRAINING DURING THE MONTH OF JANUARY, 2010

NIPUN AGARWAL Company Secretary in Practice Flat No –2E, Akash Plaza Complex Sector-5, Rajinder Nagar, Sahibabad Ghaziabad –(U.P)	PCSA –2106
ATUL VILAS KULKARNI Company Secretary in Practice Office –2, Siddheshwar Plaza Ground Floor, 602/B&602/A/2 South Kasaba, Datta Chowk Solpaur –413007	PCSA – 2107
AANCHAL JAIN Company Secretary inPractice 192, Jaipur House, Agra	PCSA – 2108
ALKA ROHIT KUMAR DOLASIA Company Secretary inPractice A 101/1, Surbhi Paradise CHS Plot No.-1, Sector –25, Juinagar (W) Navi-Mumbai - 400706	PCSA – 2109

GAURAV HARIRAM BHUTADA Company Secretary inPractice Flat No. 11b, Prasham Apartment Sr. No. 58, Nr. Lakheri Maruti Mandir Rasta Peth, Pune – 411011	PCSA – 2110
SUNITA THAKUR Company Secretary inPractice 303a, Gururam Das Nagar Laxmi Nagar, Delhi - 110092	PCSA – 2111
MONIKA GUPTA Company Secretary inPractice 'Radhika', A-38, Laxmi Narayan Puri Outside Surajpole Gate, Rajasthan Jaipur - 302003	PCSA – 2112
JYOTI AGGARWAL Company Secretary inPractice J3/26 A, Laxmi Nagar Delhi - 110092	PCSA – 2113
HEMANT H. KAPADIA Company Secretary inPractice Haridhan Apt., R-103, 1st Floor, Behind Dena Bank, Boisar, Maharashtra - 401501	PCSA – 2114
SURESH KUMAR Company Secretary inPractice 305, 3rd Floor, Manish Plaza 20, Ansari Road, Dariyaganj Delhi – 110002	PCSA – 2115
JOSHI RAGHAVENDRA JAGANNATH Company Secretary inPractice 39/68, Siddharth Apartment Bharat Kunj Society No.-2 Erandwane, Pune - 411038	PCSA – 2116
TEJASWINI AJAY JAMBHALE Company Secretary inPractice L-1, Kumar Park, Bibwewadi Lullanagar Road, Pune -411037	PCSA – 2117
APARNA MANEESH NENE Company Secretary inPractice 'Kaveri', Patrakar Nagar Senapati Bapat Road, Maharashtra Pune - 411016	PCSA – 2118
DEEPAK PRAKASH RANE Company Secretary inPractice A-616, Trimurti Krupa C.H.S. Eksar Road, Borivali (W) Mumbai - 400091	PCSA – 2119
CHITRA ANAND APTE Company Secretary in Practice 39/68, Siddharth Apartment Bharat Kunj Society No.-2 Erandwane, Pune - 411038	PCSA – 2120
PREETI BANSAL Company Secretary in Practice A-22, Ashok Vihar, Phase –1 Delhi - 110052	PCSA – 2121

Student Services

ATTENTION STUDENTS !

NEW TRAINING STRUCTURE

The Council of the Institute has approved new training structure for the students of the Company Secretaries course enrolled on or after 1st September, 2009.

The New Training Structure includes conducting 7 days Student Induction Programme (SIP), 8 days Executive Development Programme (EDP), 25 hours' compulsory attendance of Professional Development Programmes (PDP), Management Skills Orientation Programme and other requirements during training period while maintaining the existing duration of training, as under:

I. Duration of training:

The existing period of training of 15 Months will be continued and students are free to undergo training wholly or partly with a Company Secretary in Practice or a Company registered for imparting training.

Further, the existing 15 days training in a specialized agency such as the Office of the Registrar of Companies, stock exchange, financial or banking institution or management consultancy firm for another fifteen days, after passing Professional Programme (Final) exams is continued.

II. Training Programmes:

The three programmes at different stages of the course would be conducted as under:

a). **Student Induction Programme (SIP)** - Duration - 7 days, to be completed by the students within 6 months of registration to the Executive Programme (Intermediate Exams) covering the following areas:-

1. English Speaking Skills.
2. Personality Development and Life Skills – Basic Concepts.
3. Introduction to Course Contents, Electives and Opportunities both in practice and employment.
4. Communication Skills, Writing ability-drafting etc.
5. Usefulness of Reading Newspaper
6. SWOT Analysis
7. Computer Literacy (Basics)
8. Know your Institute

b). **Executive Development Programme (EDP)** - Duration 8 days, after passing the Executive Programme (Intermediate Exams) covering the following areas:-

1. Personality Development - and Life Skills – Advanced Concepts (Interpersonal Skills, Decision Making Skills, Team Spirit, Negotiating Skills)
2. Computer Literacy and Training (Advance)
3. General awareness of Indian/Global economy, business conditions, Regulatory Insight, Capital Markets, and opportunities
4. Organisation Structure, Role of ROC/CLB/SEBI/SAT /Stock Exchanges/RBI/CCI/ TRAI/NCLT/NCLAT
5. Drafting of Minutes, Notices, Resolutions, Advance business tools such as internet browsing, video conferencing etc.
6. Etiquettes, Inter personal skills, Communication skills, Office culture;
7. Significance of training and Code of conduct applicable during training period
8. Interview Techniques & How to face interviews.

c). **Management Skills Orientation Programme (MSOP)** – Duration 15 days after passing Professional Programme (Final Exams) covering:-

CORE TOPICS

1. Leadership skills, Innovation, latest trends in management thoughts.
2. Business strategy, Corporate restructuring through Mergers & Amalgamations, Take Over, Valuation, Competition Law, Consumer Protection.
3. Cross border transactions, global business scenario.
4. Major tax laws, Double Taxation Treaty Agreements, Service Tax.
5. Corporate Governance, Business Ethics, Sustainability.
6. Meetings, Secretarial Standards, Important provisions of Company Law.
7. Capital Market related topics, Regulatory insight, Exchange related issues.
8. Projects covering diverse areas including corporate laws.
9. Intellectual Property Rights
10. Arbitration, Conciliation, Alternate Dispute Redressal Mechanism
11. Corporate Compliance Management
12. Areas of Practice – Existing & Emerging
13. Understanding Financial Statements
14. Art of Advocacy, Court craft, Pleadings
15. Board Room behaviour, Drafting of Chairmen's Speech, Directors' Report
16. Networking skills and business behaviour
17. About ICSI and Code of Conduct
18. Any other Topic of Topical interest.

As far as practicable, the mechanism for MSOP would be through Case Studies, Story Telling, Group Discussions, Role Playing, simulation exercises and the like so as to provide a real-life practical exposure.

ELECTIVES

1. Behavioral Sciences

Student Services

2. Listing Compliances, Case Studies
3. Sick Companies and solvency laws
4. NGOs /Micro financing/Cooperative Societies
5. Part IX Companies
6. Practical aspects of Criminal law
7. Inspection and Investigation, Compounding of offences under various laws, Companies Act, FEMA, SEBI
8. VAT-Procedure & Practice
9. Laws relating to Intellectual Property Rights
10. Taxation – Corporate Taxation, Personal Tax Planning & Management, Filing of Returns
11. Private Equity, Venture Capital, Hedge Funds
12. International Trade & Policy
13. Banking & Insurance
14. Cyber laws
15. Stress management

III. Implementation Schedule:

Under the new training structure 7 days Student Induction Programme (SIP) & 8 days Executive Development Programme (EDP) would be implemented by Regional Councils & Chapters as under:

- i) Regional Councils 1st September, 2009
- ii) A grade Chapters 1st January, 2010
- iii) B grade Chapters 1st April, 2010

IV. Fee structure:

- a) Student Induction Programme (SIP) Rs. 1000/-
- b) Executive Development Programme (EDP) Rs. 1000/-

V. Applicability:

The new revised training structure will be applicable to the students registered on or after 1st September, 2009.

VI Attendance in 25 hours Professional Development Programme (PDP):

The students will be required to complete 25 hours of Professional Development Programme (PDP). The Regional Councils & Chapters would allow the students to attend such programmes at concessional rates.

Students may please note that, it is in their own interest to address the query to the concerned official for prompt response.

Sr. No.	Nature of Query	Contact Person	Telephone Nos.	E.Mail id
1.	Registration of Companies for 15 Months/ 3 Months and 15 days (for imparting training.) Issue of Bio-Data /Sponsorship letters in companies and to the students Queries regarding vacancy in companies / Data of Companies where vacancy of trainees exists and data of students intend to undergo training etc.	Suman Kumar	25781672 25781674 Ext.35	training@icsi.edu
2.	Query related to claiming Exemption from undergoing training. Query related to Admission as an Associate Member General Query	Amit Sircar	25781672 25781674 Ext.32	training1@icsi.edu
3.	Registration of Company Secretaries in Practice for imparting 15 months apprenticeship training Issue of Sponsorship letters to Company Secretaries in Practice / ROC and Stock Exchange for 15 months and 15 days training etc.	Anita Mehra	25781672 25781674 Ext.43	training2@icsi.edu

ACADEMIC DEVELOPMENT PROGRAMME

ORGANISED BY	DURATION OF THE PROGRAMME	VENUE OF THE PROGRAMME	CONTACT
Chandigarh Chapter of NIRC of the ICSI	27.03.2010	To be announced.	Chairman, Chandigarh Chapter of NIRC of the ICSI Chandigarh Chapter's Office, GGSDS College, Sector 32C, Chandigarh. Ph. 0172-2661840 E.Mail: chandigarh@icsi.edu

Student Services

Guidelines for Switch over to new Syllabus

The Council in exercise of the powers vested under clause (a) of Sub-section (2) of section 15 of the Company Secretaries Act, 1980 as amended by the Company Secretaries (Amendment) Act, 2006 has approved the New Syllabus and decided as under :-

The last Intermediate Examination under the existing syllabus as specified in Part II of Schedule CCB shall be held in December, 2009 and the syllabus specified in the said Part II of Schedule CCB shall cease to operate after the said examination.

Subjects under the New Syllabus are :-

CS PROFESSIONAL PROGRAMME

Module-I

1. Company Secretarial Practice
2. Drafting, Appearances and Pleadings

Module-II

3. Financial, Treasury and Forex Management
4. Corporate Restructuring and Insolvency

Module-III

5. Strategic Management, Alliances and International Trade
6. Advanced Tax Laws and Practice

Module-IV

7. Due Diligence and Corporate Compliance Management
8. Governance, Business Ethics and Sustainability

TABLE OF CORRESPONDING EXEMPTIONS (PAPERWISE)

Final Course	CS Professional Programme
Group-I	Module-I
Advanced Company Law & Practice	Company Secretarial Practice
Secretarial Practice Relating to Economic Laws & Drafting & Conveyancing	Drafting, Appearances and Pleadings
Secretarial Management & Systems Audit	Due Diligence & Corporate Compliance Mgt. (Module-IV)
Group-II	Module-II
Financial, Treasury & Forex Management	Financial, Treasury & Forex Management
Corporate Restructuring Law and Practice	Corporate Restructuring & Insolvency
Banking & Insurance Law and Practice	Governance, Business Ethics & Sustainability (Module-IV)
Group-III	Module-III
World Trade Organisation, International Trade, Joint Ventures and Foreign Collaboration	Strategic Management, Alliances and International Trade
Direct and Indirect Taxation Law and Practice	Advanced Tax Laws and Practice
Human Resources Management and Industrial Relations	Governance, Business Ethics and Sustainability (Module-IV)

Students switching over to the New Syllabus shall be eligible to seek exemption in the corresponding subject(s) of the New Syllabus on the basis of having passed/secured exemption in any individual subject/group under the Old Syllabus as per table of corresponding exemptions noted above.

Similarly, students who have partially completed coaching shall be exempted on their switchover from undergoing coaching in the corresponding subject(s) of the New Syllabus on the basis of their

having completed coaching in the individual subject(s)/ group(s) under the Old Syllabus as per the table of corresponding exemptions given in para-5 above. They shall, however, be required to undergo and complete coaching in the remaining subjects in order to become eligible to appear in a particular module under the New Syllabus. Due credit for the response sheets already submitted under the Old Syllabus for any subject shall be available where there is a corresponding subject under the New Syllabus. Such students are required to submit response sheets for the remaining subjects under the New Syllabus. Students having successfully completed the coaching for any particular group(s) under the Old Syllabus; shall be deemed to have completed the coaching for the respective module(s) under the New Syllabus.

While purchase of Study Materials under the New Syllabus is not compulsory on the part of the students who switchover to the New Syllabus - those students who require the same may obtain it by remitting Rs. 120/- per study material by hand and Rs. 160 per study material by post by way of Demand Draft drawn in favour of the institute of Company Secretaries of India, payable at New Delhi.

Please note that once a candidate has been switched over to the New Syllabus, he/she shall not be allowed to revert to the Old Syllabus under any circumstances.

Note : If interested to switch over to the New Syllabus for CS Professional Program, you are advised to opt for the same on declaration of the results for December 2009 of CS Examination vis-à-vis while seeking to appear in June 2010 session of CS Professional Program examination.

ANNOUNCEMENT PAPER-WISE EXEMPTIONS ON RECIPROCAL BASIS TO ICSI AND ICWAI STUDENTS	
The Council of the Institute has given approval that the final passed students of ICWAI can avail exemptions in the following papers of Foundation Programme, Executive Programme and Professional Programme of the Company Secretaryship Course under the New Syllabus effective from 1st November, 2007, 1st February, 2008 and 1st August, 2008 respectively.	
Scheme of Exemptions	
Exemption to CS passed candidates in papers of ICWAI.	Exemption to CWA passed candidates in Papers of ICSI.
Foundation Course (4 papers) - Complete exemption	Complete exemption Foundation Programme (4 papers) -
Intermediate Course 1. Financial Accounting (Paper 5) 2. Applied Direct Taxation (Paper 7)	Executive Programme 1. Company Accounts, Cost & Management Accounting (Module I, Paper 2) 2. Tax Laws (Module I, Paper 3)
Final Course 3. Financial Management & International Finance (Paper 12) 4. Indirect & Direct Tax Management (Paper 14)	Professional Programme 3. Financial, Treasury and Forex Management (Module II, Paper 3) 4. Advanced Tax laws & Practice (Module III, Paper 6)
Students enrolled to Company Secretaryship Course and wish to seek above said paper-wise exemption(s) - on the strength of having passed the final examination of ICWAI - may make their request in writing to Director (Students Services) at C-37, Sector-62, NOIDA-201 309 (U.P) together with the requisite exemption fee @Rs.100 per paper by way of Demand Draft drawn in favor of 'The Institute of Company Secretaries of India' payable at New Delhi and the valid document in support of having passed the Final examination of the Institute of Cost & Works Accountants of India on or before the last date of submission of enrolment application for the CS Examination. The above exemption scheme is effective from December, 2008/ June, 2009 for Foundation/Executive Programme and CS Professional Programme examination(s) respectively.	

Student Services

ATTENTION STUDENTS !!!

Rationalization of the system for issue of Coaching Completion Certificate under Postal Coaching Scheme

It has been decided to rationalize the criteria for issue of Coaching Completion Certificates vis-à-vis submission of Response Sheets with immediate effect which is as follows :-

Stage	No. of response sheets required to be submitted for each subject	
	Existing Criteria	Revised Criteria
Foundation Programme	Only one Response Sheet for each subject	No Change
Executive Programme	Three Response Sheets for each subject	Only one Response Sheet for each subject
Final Course/Professional Programme	Three Response Sheets for each subject	Only one Response Sheet for each subject

Keeping in view the above decision, the students are advised to send atleast one Response Sheet for each subject to make him/ her eligible for issue of Coaching Completion Certificate. It is further to clarify that he/ she has to secure minimum 40% marks in each subject for issue of Coaching Completion Certificate. The students who have already sent atleast one Response Sheet in each subject will also be guided by the same criteria and the Coaching Completion Certificates will be issued whoever meets the said criteria. However, students will be at liberty to send maximum response sheets to the Institute and all such response sheets will be evaluated and returned to them for their reference/ guidance. For any further information / clarification on the subject, please contact Shri Vinod Jetly, Assistant Director (Student Services) at E-Mail id ss_coach@icsi.edu or at telephone nos. 0120-4522061- 4522075

Telephone Numbers of Directorate of Student Services

To facilitate the smooth communication of students with institute, contact details of various sections of Directorate of Student Services are given below:

SI No.	Nature of Query	Telephone Numbers	E-mail IDs
1	Registration Status of Foundation Program / Executive Program, Issue of study materials	(0120) 4522061	ms.bhagawan@icsi.edu (for Foundation Programme) anju.gupta@icsi.edu (for Executive Programme)
2	De-novo / Extension / Final Enrolment	(0120) 4522072	archana.goel@icsi.edu
3	Paperwise Exemption / Switchover to New Syllabus	(0120) 4522084	bs.chopra@icsi.edu
4	Non-receipt of Registration Letter / Identity Cards / Student Company Secretary Bulletin / CS Foundation Course Bulletin /E-Mail Id Registration	(0120) 4522071	vk.ratra@icsi.edu
5	Coaching Completion Certificates / Suggested Answers and Response Sheet Status, Compulsory Computer Training	(0120) 4522075	durga.shankar@icsi.edu
6	Public Private Partnership Scheme	(0120) 4522076	vinod.jetly@icsi.edu
7	Coaching / suggested answers / oral tuition / examiners (DPTS)	(0120) 4522074	sp.singh@icsi.edu
8	Issue of Admission Certificates for Examinations	(0120) 4522085 (0120) 4522087	rahul.adhikari@icsi.edu
9	Duplicate pass certificate of Intermediate / Executive Program	(0120) 4522081	siyaram@icsi.edu
10	Duplicate pass certificate of Final / Professional	(0120) 4522082	rajesh.sharma@icsi.edu
11	Duplicate pass certificate of Foundation	(0120) 4522086	viveka.nand@icsi.edu
12	Transcript / Verification of Qualifications (only for students)	(0120) 4522082	siyaram@icsi.edu (For Intermediate/ Executive Programme) rajesh.sharma@icsi.edu (For Final / Professional Programme)

In case of any difficulty, students may contact Shri Sohan Lal, Director (Student Services) at 0120-4522014 or Write to The Director (Student Services), The Institute of Company Secretaries of India, C-37, Sector-62, Noida-201309

COMPANY SECRETARIES EXAMINATIONS – JUNE, 2010

TIME TABLE & PROGRAMME

DATE AND DAY	MORNING SESSION 9.30 AM TO 12.30 PM			AFTER-NOON SESSION 1.30 PM TO 4.30 PM		
	FINAL (OLD SYLLABUS)	EXECUTIVE PROGRAMME (NEW SYLLABUS)	FOUNDATION PROGRAMME (NEW SYLLABUS)	PROFESSIONAL PROGRAMME (NEW SYLLABUS)		
02.06.2010 Wednesday	Advanced Company Law and Practice	General and Commercial Laws	English and Business Communications	Company Secretarial Practice		
03.06.2010 Thursday	Secretarial Practice relating to Economic Laws and Drafting & Conveyancing	Company Accounts, Cost & Management Accounting	Economics and Statistics	Drafting, Appearances and Pleadings		
04.06.2010 Friday	Secretarial, Management and Systems Audit	Tax Laws	Financial Accounting	Financial, Treasury and Forex Management		
05.06.2010 Saturday	Financial, Treasury and Forex Management	Company Law	Elements of Business Laws and Management	Corporate Restructuring and Insolvency		
06.06.2010 Sunday	Corporate Restructuring – Law and Practice	Economic and Labour Laws				
07.06.2010 Monday	Banking and Insurance – Law & Practice	Securities Laws and Compliances				
08.06.2010 Tuesday	World Trade Organisation – International Trade, Joint Ventures and Foreign Collaborations					
09.06.2010 Wednesday	Direct and Indirect Taxation – Law and Practice					
10.06.2010 Thursday	Human Resources Management and Industrial Relations					
		GROUP-I	MODULE-I	MODULE-I		
		GROUP-II	MODULE-II	MODULE-II		
		GROUP-III				
					MODULE-III	
					MODULE-IV	

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FOR PROMPT REPLY
Students are requested to quote their Registration Number in all correspondence for prompt reply.


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