

# Student Company Secretary

(e-bulletin for Executive & Professional Students)

March 2019



## Message from the President

*Exams and Grades are Temporary, But Education is Permanent*

**Dear Students,**

A race run, success in the exams, a dream job landed, a new home, a big promotion, a little victory and alike, it is all one of life's great joys to see someone you know accomplish what they've been hoping for and working towards.

In all, seeing someone to succeed in their professional exams is of paramount pleasure owing to the fact that success in exams lays down the ladder for achieving all goals with exactitude.

In this perspective of celebrating the jubilation of our recent results of CS Exams, December 2018 session. This message is a perfect way to honour our students, who accomplished success in the exams.

I would also entreat the students, who could not make their way to the next level in this session of exams, to not to lose hope and to be better equipped for the upcoming session of exams in June 2019.

Friends, never forget that Success is the result of perfection, hard work, learning from failure, loyalty, and persistence. Failure could never overtake us, if our determination to succeed is strong enough.

The recent instance of triumph through strong determinations and hard work is certainly where Securities and Exchange Board of India has reposed confidence in the profession for endorsing Secretarial Audit under the LODR Regulations through a Compliance Reporting Mechanism.

This recent feather to our golden cap reminds me of the great lines tendered by Shri Maithili Sharan Gupt Jee, where he states 'संभलो कि सुयोग न जाय चला, कब व्यर्थ हुआ सदुपाय भला'. (Be aware of perfect good time to take actions on your goals and be assured of the good results of good deeds)

Indeed, in this contemporary phase where good governance comes as a priority attainment for New India, 2022, I am sure that our dedication and hard work in serving the society with the best practices of good governance would also drive triumph through our future generations too, that is through YOU.

Last, but not the least, सुशासन के पथ पर जब देश हमारा अग्रसर है; झुकने ना देंगे देश को, रुकने ना देंगे देश को, हर कार्य हमारा तत्पर है.

Regards

**CS Ranjeet Pandey**  
President

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## Academic Guidance

### Class Action under the Companies Act, 2013\*

#### Introduction

A Class Action is one where a class or group of people with a common grievance join hands to seek relief. It is a cost effective procedural device whereby few people can sue for the advantage of a larger group. The concept of a class action has been part of the legal system of other countries since decades. However, this tool was not available to the stakeholders in India until the introduction of the Companies Act, 2013.

Inclusion of provision of class action in the Companies Act, 2013 may be attributed to the Satyam Case of 2009. Satyam, one of the country's biggest information technology company at that time, confessed to a manipulation of facts and figures worth billions in its books of accounts.

The investors of Satyam in the US were successful in claiming damages through a class action suit while the Indian laws were able to punish the wrongdoer but due to absence of a similar recourse in our statutes, the Indian investors were unable to recover their losses. As a result, an urgent need to restore the faith of the investors was felt by the Government.

This led to the long awaited legal recognition to class action in India, through the Companies Act, 2013. Introduction of this specialised remedy is in part based on recommendations from the JJ Irani Committee which recommended the development of a concept of representative action that can be initiated by one shareholder on behalf of one or more of the shareholders, on the premise that they would all have the same *locus standi* to initiate an action against an erring company.

#### Class Action – Section 245

Section 245 of the Companies Act, 2013 notified on 1<sup>st</sup> June, 2016 contains the concept of class action in Chapter XVI Prevention of Oppression and Mismanagement, wherein the neighbouring provisions have been made with a similar objective i.e. protection of interests of stakeholders. Section 245 widens the scope of the concept of "prevention of oppression and mismanagement" by providing a right to file class action suit.

The Legislature through Section 245 of the Companies Act, has given a right to members and depositors of the company to collectively approach Tribunal (NCLT) to initiate Class Action against the company, the directors, auditors, or any advisor or expert who engage in any wrongful, unlawful and fraudulent act or omission or conduct on their part in relation to a company.

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\*Manoj Kumar, Assistant Director, ICSI.

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

The inclusion of auditors and consultants of the company within the ambit of the class action suit, along with the company and its management, provides additional empowerment to stakeholders to seek action against such persons for specified wrong deeds. This provision is geared towards ensuring that experts, advisors and auditors of a company act carefully and diligently before advising the company and its management.

### **Class Action v. Oppression and Mismanagement**

The shareholders of a company can also avail a remedy under Section 241 (Application to Tribunal for relief in cases of Oppression, etc.) of the Companies Act, 2013 which allows relief in cases where the affairs of the company have been conducted in a manner prejudicial to public interest or oppressive to any other member or in a manner prejudicial to the interest of the company.

However, Section 241 limits its protection to the shareholders of a company, while Section 245 also includes depositors in its ambit. Although, as compared to Section 245, the scope of remedies available under Section 241 is much wider (such as order for purchase of shares by any member, restrictions on transfer or allotment, termination or modification of an agreement, removal or appointment of director etc.), Section 245 is much more generous with an award for damages and compensation to the applicants.

Any order made under Section 245 is in nature of *rem* and is binding even on those members or depositors who are not party to the application as opposed to an order of oppression and mismanagement which is only binding on the parties to the application. While a Class Action can be invoked in case of any act prejudicial to the interest of the members, the depositors or the company; in case of oppression and management, public interest is also taken into account.

### **Relief under Class Action**

Section 245(1) of the Companies Act, 2013 enables the following reliefs to be granted by the NCLT in a class action suit:

- An order to restrain the company from committing an act which is *ultra vires* the company's articles or memorandum.
- An order to restrain the company from committing a breach of a provision of the company's memorandum or articles.
- An order to declare a resolution altering the memorandum or articles of the company as *void* if the resolution was passed by suppression of material facts or obtained by a misstatement to the members or depositors (and to restrain the company and its directors on acting on such resolution).
- An order to restrain the company from carrying out an act contrary to the provisions of the Companies Act or any other law which is in force in India.
- An order to restrain the company from taking action contrary to any resolution passed by the shareholders.
- An order to claim damages or compensation, or demand any other suitable action, against:
  - the company or its directors for any fraudulent, unlawful or wrongful act or omission or conduct;
  - the auditor (including the audit firm of the company) for any improper or misleading statement of particulars made in his audit report or for any fraudulent, unlawful or wrongful act or conduct;

- any expert, adviser, consultant or any other person for any incorrect or misleading statement made to the company, or any fraudulent, unlawful or wrongful act or conduct.
- any other remedy that the NCLT deems fit.

Where the members or depositors seek any damages or compensation or demand any other suitable action from or against an audit firm, the liability shall be of the firm as well as of each partner who was involved in making any improper or misleading statement of particulars in the audit report or who acted in a fraudulent, unlawful or wrongful manner.

### **Who can initiate Class Action?**

Class action under the Companies Act, 2013 may be filed by such number of member or members, depositor or depositors or any class of them, as the case may be, if they are of the opinion that the management or conduct of the affairs of the company are being conducted in a manner prejudicial to the interests of the company or its members or depositors.

- (i) in case of a company having share capital, the action may be brought by:
  - Not less than 100 shareholders of the company, or not less than a prescribed percentage of the total number of its members (whichever is less).
  - Any member or members holding no less than a prescribed percentage of the issued share capital of the company, subject to the condition that the applicant or applicants have paid all calls and other sums due on his or their shares.
- (ii) in case of a company not having share capital, the action must be brought by not less than one fifth (1/5) of the total number of shareholders.
- (iii) Not less than 100 depositors of the company, or not less than a prescribed percentage of the total number of depositors (whichever is less) or any depositor or depositors to whom the company owes a prescribed percentage of total deposits of the company.

In addition to the above, section 245(10) provides that an application can be filed under section 245(1) by any person, group of persons or association of persons representing the persons affected by any act or omission which is the subject matter of complaint under section 245. However, this is subject to the requirement that the persons being represented meet the shareholder or depositor qualifications under section 245(3) of the Companies Act, 2013.

### **Right to apply**

An application under section 245(1), read with section 245(3) of the Companies Act, 2013, must be filed in Form NCLT-9 as provided in Rule 84 to the National Company Law Tribunal Rules, 2016. A copy of such application must be served on the company, other respondents and all such persons as the National Company Law Tribunal (NCLT) may direct.

### **Consideration of application by the Tribunal**

The Tribunal, before admitting an application, shall consider various factors such as:

- (a) whether the member or depositor is acting in good faith in making the application for seeking an order;
- (b) any evidence before it as to the involvement of any person other than directors or officers of the company on any of the matters provided in clauses (a) to (f) of subsection (1) of section 245;

- (c) whether the cause of action is one which the member or depositor could pursue in his own right rather than through an order under this section;
- (d) any evidence before it as to the views of the members or depositors of the company who have no personal interest, direct or indirect, in the matter being proceeded under section 245;
- (e) where the cause of action is an act or omission that is yet to occur, whether the act or omission could be, and in the circumstances would be likely to be—
  - (i) authorised by the company before it occurs; or
  - (ii) ratified by the company after it occurs;
- (f) where the cause of action is an act or omission that has already occurred, whether the act or omission could be, and in the circumstances would be likely to be, ratified by the company.

## **Provisions of National Company Law Tribunal Rules, 2016**

### **Conducting a class action suit (Rule 85)**

- (1) Without prejudice to the generality of the provisions of sub-section(4) of section 245 of the Act, the Tribunal may, while considering the admissibility of an application under the said section, in addition to the grounds specified therein, take into account the following:
  - (a) whether the class has so many members that joining them individually would be impractical, making a class action desirable;
  - (b) whether there are questions of law or fact common to the class;
  - (c) whether the claims or defences of the representative parties are typical of the claims or defences of the class;
  - (d) whether the representative parties will fairly and adequately protect the interests of the class.
- (2) For the purposes of clause (c) of sub-section (4) of section 245, while considering the desirability of an individual or separate action as opposed to a class action, the Tribunal may take into account, in particular, whether admitting separate actions by member or members or depositor or depositors would create a risk of:
  - (a) inconsistent or varying adjudications in such separate actions; or
  - (b) adjudications that, as a practical matter, would be dispositive of the interests of the other members;
  - (c) adjudications which would substantially impair or impede the ability of other members of the class to protect their interests.

### **Rule of opt-out (Rule 86)**

A member of a class action is entitled to opt-out of the proceedings at any time after the institution of the class action, with the permission of the NCLT, as under Form No. NCLT-1 provided under Annexure A of the NCLT Rules 2016. Any member opting out must not be precluded from pursuing a claim against the company on an individual basis under any other law where a remedy may be available, subject to the conditions imposed by the NCLT.

### **Publication of Notice (Rule 87)**

At the time of admission of an application under section 245 of the Companies Act, 2013, the NCLT is required to give notice in Form No. NCLT-13 by:

- Publishing in a vernacular newspaper in the principal vernacular language of the state in which the registered office of the company is situated and circulating in that state, and at least once in English in an English newspaper circulating in that state within seven days of admission.
- Placing the public notice on the website of such company (if any), in addition to publication of the public notice in a newspaper.
- Placing the notice on the following:
  - the website of the NCLT;
  - the website of Ministry of Corporate Affairs;
  - the website of concerned Registrar of Companies;
  - for listed companies, on the website of the related stock exchanges where the company has any of its securities listed, until the application is disposed of by the NCLT.
- The date of the newspaper in which the notice appears will be taken as the date of serving the public notice to all the members of the class.
- The public notice shall, inter alia, contain the following-
  - (a) name of the lead applicant;
  - (b) brief particulars of the grounds of application;
  - (c) relief sought by such application;
  - (d) statement to the effect that application has been made by the requisite number of members/depositors;
  - (e) statement to the effect that the application has been admitted by the Tribunal after considering the matters stated under sub-section (4) of section 245 and these rules and it is satisfied that the application may be admitted;
  - (f) date and time of the hearing of the said application;
  - (g) time within which any representation may be filed with the Tribunal on the application;
  - (h) the details of the admission of the application and the date by which the form of opt-out has to be completed and sent as per Form NCLT-1 and shall be accompanied with such documents as are mentioned in Annexure-B, and such other particulars as the Tribunal thinks fit.

### **Other points relating to Class Action Suits**

- All similar applications prevalent in any jurisdiction should be consolidated into a single application and the class members or depositors should be allowed to choose the lead applicant and in the event the members or depositors of the class are unable to come to a consensus, the Tribunal shall have the power to appoint a lead applicant, who shall be in charge of the proceedings from the applicant's side.
- Two class action applications for the same cause of action shall not be allowed.
- Fee prescribed for filing a class action suit is five thousand rupees.
- The cost or expenses connected with the publication of the public notice under this rule shall be borne by the applicant and shall be defrayed by the company or any other person responsible for any oppressive act in case order is passed in favour of the applicant.
- An order passed by the NCLT is binding on the company and its shareholders, depositors, auditors (including audit firm), consultants, advisers, or any other person associated with the company.
- Provisions relating to class action suits do not apply to a banking company.
- Section 125(3)(d) of the Companies Act, 2013 provides that the Investor Education and Protector Fund can be utilized (among other things) for the reimbursement of legal expenses incurred in pursuing class action suits under sections 37 and 245 by members, debenture-holders or depositors, as sanctioned by the National Company Law Tribunal.
- Rule 113 of the National Company Law Tribunal Rules, 2016 also authorises the NCLT to award costs incidental to any proceedings before it, as it deems fit.

### **Penalties**

Any company which fails to comply with an order passed by the Tribunal shall be punishable with fine which shall not be less than five lakh rupees but which may extend to twenty-five lakh rupees and every officer of the company who is in default shall be punishable with imprisonment for a term which may extend to three years and with fine which shall not be less than twenty-five thousand rupees but which may extend to one lakh rupees.

However, there is no provision dealing with default or violations of the orders passed under section 245 of the Companies Act by the officers, directors, majority shareholders or experts or professional consultants.

If any application filed before the Tribunal is found to be frivolous or vexatious, it shall, for reasons to be recorded in writing, reject the application and make an order that the applicant shall pay to the opposite party such cost, not exceeding one lakh rupees, as may be specified in the order.

Under Section 425 of the Companies Act, 2013 the Tribunal has also been conferred the same jurisdiction, powers and authority in respect of contempt of its orders as conferred on High Court under the Contempt of Courts Act, 1971.

### **Appeals**

An order from the National Company Law Tribunal (NCLT) can be appealed to the National Company Law Appellate Tribunal (NCLAT). Any person aggrieved by an order of the Appellate Tribunal can file an appeal before the Supreme Court of India.

### **Conclusion**

The concept of class action is at a very nascent stage in India. The concept is yet to be evolved and adapted as per the practical application and the changing market trends. Although other remedies under the Companies Act have plethora of precedents to guide the applicants, India is yet to develop its own repository of judgments of Class Action.

As of now, incorporation of the concept of class action suit is a highly welcomed step for the betterment of the Indian society in general and Indian corporate industry in particular barring the exclusion of key class of stakeholders mainly creditors, bankers and debenture holders. Other reasons which have acted as a hindrance is the elimination of banking companies from its scope. Further, even the regulatory authorities have been kept out of the ambit of class action suit as they are not entitled to file a class action suit.

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## RECENT AMENDMENTS MADE IN THE CGST RULES\*

1.	<b>Amendment in Rule 45(3)</b>
	<p>The details of challans in respect of goods dispatched to a job worker or received from a job worker <del>[or sent from one job worker to another]</del> during a quarter shall be included in FORM GST ITC-04 furnished for that period on or before the twenty-fifth day of the month succeeding the said quarter.</p> <p><i>This implies, now details of the challans in respect of goods sent from one job worker to another during a quarter not required to be included in FORM GST ITC-04 furnished for that period.</i></p>
2.	<b>Amendment in Rule 101(1)</b>
	<p>The period of audit to be conducted under sub-section (1) of section 65 shall be a financial year <del>[or part thereof]</del> or multiples thereof.</p> <p><i>This implies, the Commissioner or any officer authorised by him, by way of a general or a specific order, may now undertake audit of any registered person for part of financial year also.</i></p>
3.	<b>Newly inserted Rule 138E</b>
	<p><b>138E. Restriction on furnishing of information in PART A of FORM GST EWB-01</b></p> <p>Notwithstanding anything contained in sub-rule (1) of rule 138, no person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in PART A of FORM GST EWB-01 in respect of a registered person, whether as a supplier or a recipient, who,—</p> <p>(a) being a person paying tax under section 10, has not furnished the returns for two consecutive tax periods; or</p> <p>(b) being a person other than a person specified in clause (a), has not furnished the returns for a consecutive period of two months:</p> <p>Provided that the Commissioner may, on sufficient cause being shown and for reasons to be recorded in writing, by order, allow furnishing of the said information in PART A of FORM GST EWB 01, subject to such conditions and restrictions as may be specified by him:</p> <p>Provided further that no order rejecting the request of such person to furnish the information in PART A of FORM GST EWB 01 under the first proviso shall be passed without affording the said person a reasonable opportunity of being heard:</p>

	<p>Provided also that the permission granted or rejected by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be granted or, as the case may be, rejected by the Commissioner.</p> <p>Explanation:- For the purposes of this rule, the expression –"Commissioner" shall mean the jurisdictional Commissioner in respect of the persons specified in clauses (a) and (b).</p>
<b>4.</b>	<b>Newly inserted Rule 109B</b>
	<p><b>109B. Notice to person and order of revisional authority in case of revision</b></p> <p>(1) Where the Revisional Authority decides to pass an order in revision under section 108 which is likely to affect the person adversely, the Revisional Authority shall serve on him a notice in FORM GST RVN-01 and shall give him a reasonable opportunity of being heard.</p> <p>(2) The Revisional Authority shall, along with its order under sub-section (1) of section 108, issue a summary of the order in FORM GST APL-04 clearly indicating the final amount of demand confirmed.</p>
<b>5.</b>	<b>Newly inserted Rule 12(1A)</b>
	<p>A person applying for registration to collect tax in accordance with the provisions of section 52, in a State or Union territory where he does not have a physical presence, shall mention the name of the State or Union territory in PART A of the application in FORM GST REG-07 and mention the name of the State or Union territory in PART B thereof in which the principal place of business is located which may be different from the State or Union territory mentioned in PART A.</p>
<b>6.</b>	<b>Major Changes in Annual Return Forms GSTR-9 and GSTR-9A</b>
	<p>The words "as declared in returns filed during the year" have been substituted with "made during the year" in headings wherever appearing. Accordingly, the Taxpayer is required to disclose the figures as per Accounts even though not declared in Return Forms GSTR-3B and GSTR-1.</p> <p>The Instructions given in the Form requires that all returns viz. Form GSTR-1 and Form GSTR-3B or Form GSTR-4, as applicable, for the FY 2017-18 are filed before filing this return.</p> <p>The Instructions also states that Additional Liability for the FY 2017-18 not declared in Form GSTR-1 and Form GSTR-3B or Form GSTR-4 may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return.</p>

	<p>Taxpayers will have an option to pay any additional liability declared in this form, through FORM DRC-03 and for the same, Taxpayers shall select "Annual Return" in the drop down provided in Form DRC-03 and the taxpayer can pay such liability through electronic cash ledger only.</p> <p>HSN wise summary of inward supplies in Form GSTR-9 are required to be declared only for those inward supplies which in value independently account for 10% or more of the total value of inward supplies.</p> <p>Part II consists of the details of all outward supplies and advances received during the FY 2017-18 for which payment has been made through FORM GSTR-3B between July 2017 to March 2018 and particulars of transactions for the FY 2017-18 but paid in the FORM GSTR-3B of April to September 2018 or date of filing of Annual Return for previous financial year, whichever is earlier, will be reported in Part V.</p>
<b>7.</b>	<b>Amendment in Rule 46 (Tax Invoice), Rule 49 (Bill of Supply), Rule 54(2) (invoice for banking companies), Rule 54(4) (invoice for passenger transportation)</b>
	Signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of an electronic invoice, bill of supply, consolidated tax invoice or any other document in lieu thereof by insurer or a banking company or a financial institution, ticket by passenger transportation service provider in accordance with the provisions of the Information Technology Act, 2000.
<b>8.</b>	<b>Amendment in Rule 89(5) Inverted Duty Structure:</b>
	<p>For the purposes of this sub-rule, the expressions -</p> <p>The "Relevant period" shall be as per the Sub rule 4, i.e. "the period for which the claim has been filed".</p> <p>The "Adjusted Total turnover" shall also be as per the Sub rule 4, i.e. "the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period."</p>
<b>9.</b>	<b>Substitution and Insertion of new forms</b>
	<p><b>Substituted following FORMS-</b></p> <p>FORM GST RFD-01  FORM GSTRFD-01A  FORM GSTR-9  FORM GSTR-9A  FORM GSTR-9C</p>

	<p><b>Inserted following FORMS-</b>          FORM GST RVN-01          FORM GST APL-04</p>
<b>10.</b>	<b>Substituted Explanation 1 to Rule 138 (1)</b>
	<p>Handicraft goods has the meaning as assigned to it in NN-56/2018-Central Tax, dated 23-Oct-2018.</p> <p>Note: NN-56/2018-CentralTax, dated 23-Oct-2018 superseded NN-32/2018-Central Tax, dated 15-Sep-2018 to increase the scope of handicraft goods.</p>
<b>11.</b>	<b>Amendment in Rule 96(1)(a)</b>
	<p>96. Refund of integrated tax paid on goods or services exported out of India.</p> <p>(1) The shipping bill filed by an exporter of goods shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when:-</p> <p>(a) the person in charge of the conveyance carrying the export goods duly files [a departure manifest or] an export manifest or an export report covering the number and the date of shipping bills or bills of export; and</p> <p>(b) the applicant has furnished a valid return in FORM GSTR-3 or FORM GSTR-3B, as the case may be.</p>

*\*Compiled by Richa Gupta, Consultant, ICSI on the basis of information available.*

## **Aadhaar-PAN linking is mandatory now which has to be completed till 31.3.2019 by the PAN holders requiring filing of Income Tax Return**

Every person who is eligible to obtain Aadhaar number shall, on or after the 1st day of July, 2017, quote Aadhaar number in the application form for allotment of permanent account number and in the Income Tax Return.

However, in cases where the person does not possess the Aadhaar Number, the Enrolment ID of Aadhaar application form issued to him at the time of enrolment shall be quoted in the application for permanent account number or, as the case may be, in the Income Tax Return furnished by him.

The above provisions of this section shall not apply to such person or class or classes of persons or any State or part of any State, as may be notified by the Central Government in this behalf, in the Official Gazette.

*The linking of PAN with Aadhaar, while filing Income Tax Return, has been **extended till 31<sup>st</sup> March, 2019** vide order under section 119 of the Income Tax Act, 1961 dated 30<sup>th</sup> June, 2018.*

*Constitutional validity of Aadhaar has been upheld by the Hon'ble Supreme Court of India in September 2018. Consequently, in terms of Section 139AA of Income Tax Act, 1961 and order dated 30.6.2018 of the Central Board of Direct Taxes, Aadhaar-PAN linking is mandatory now which has to be completed till 31.3.2019 by the PAN holders requiring filing of Income Tax Return.*

Procedure for Aadhaar PAN linking has been published vide notification no. 7 dated 29.6.2017 and is available at the following weblink:

[https://www.incometaxindia.gov.in/communications/notification/not\\_7\\_2017\\_new\\_pan.pdf](https://www.incometaxindia.gov.in/communications/notification/not_7_2017_new_pan.pdf)

Further, the advertisements were also published in leading news papers for information of PAN holders :

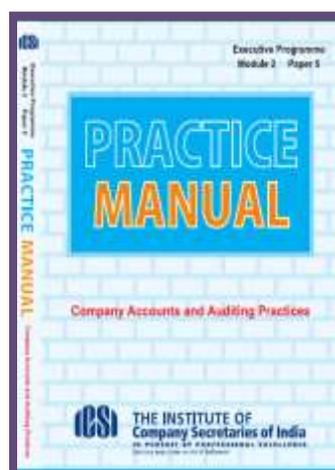
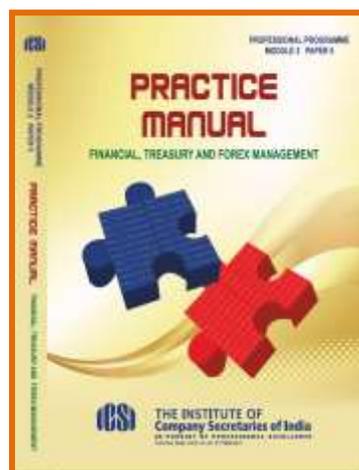
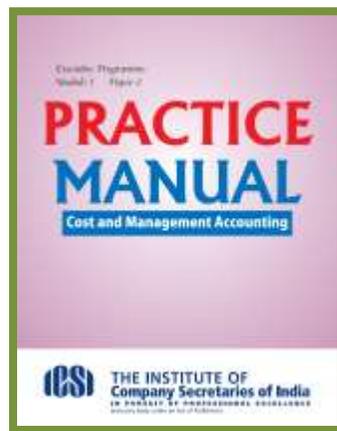
**<https://www.incometaxindia.gov.in/Publicity%20Campaign/Advertisement/Aadhaar-PAN-AD-19-06-2017-English.jpg>**

## PRACTICE MANUAL

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

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

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



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

## Hindi Books relevant for CS Course Curriculum

### From Shree Mahavir Publications:

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

### From Taxmann Publications:

- Vyaparik Evam Samanya Vidhi by Shubham Aggarwal

### Bharat Law House:

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

### Eastern Book Company:

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



**THE INSTITUTE OF  
Company Secretaries of India**

**भारतीय कम्पनी सचिव संस्थान**

**IN PURSUIT OF PROFESSIONAL EXCELLENCE**

Statutory body under an Act of Parliament

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PD, PP&S/BM/14

Dear Student,

**Sub: GST Accounts Assistant Course**

Hon'ble Prime Minister, Shri Narendra Modi while inaugurating Golden Jubilee Year Celebrations, addressed the CS fraternity and conveyed the need of the hour for the Company Secretaries to play an active role in producing a new business culture. Shri Narendra Modi shared that nearly 19 lakh new citizens have come under the scope of indirect taxes following the implementation of GST. He emphasized that a small trader or a big trader, everyone should adopt the honest tax system inbuilt in the GST and it was also the duty of Company Secretaries to encourage the business community in this regard. The Prime Minister reposed confidence that ICSI would shoulder the responsibility to train One Lakh youth about minutest nuances related to GST to build their capacities and hone up their skills so that they can help small businesses and traders in their area linking them with GSTN, in filing returns after receiving a short term training and earning their livelihood in return.

The Institute took up this opportunity endowed by the Hon'ble Prime Minister and joined hands with National Skill Development Corporation (NSDC) to organize a Training Program on GST for students. The Institute is inviting students for taking up this Training Programme being organized all across the nation through the Skill Development Centres empanelled with NSDC.

**GST Accounts Assistant**

The Course trains candidates for the job of a "Goods & Services Tax (GST) Accounts Assistant", in the "BFSI" Sector/Industry and aims at building the key competencies amongst the learners about GST. With access to around 500 Training Centres, the course is accessible across India and is **'Free of Cost'**. The course enables the students to help the small/big size business entities, traders and others in understanding GST and help them in filing their taxes and maintaining the proper systems/data for the same.

**Deliverables**

- Compute Tax Liabilities namely GST, Filing of Returns and maintaining records of the same for audit purpose
- Fill the form and register under GST
- Make payment electronically of such amount of tax liability
- Fill-up the tax return form in the prescribed format with relevant transaction details
- File periodic GST Returns independently

We enclose the course detail and request interested students to confirm their willingness for the GST Course by filling up the form at: [https://www.icsi.edu/GST\\_AAC.aspx](https://www.icsi.edu/GST_AAC.aspx)

For more information please write to [gstcourse@icsi.edu](mailto:gstcourse@icsi.edu) or speak to the following helpline number: 88000-55555 (NSDC) (Toll-free)

We look forward to your enrollment to enhance your skills and abilities and get benefitted from the same.

Best Regards,

CS Makarand Lele,

President

**PS: All candidates successfully completing the training should send their details to the Institute to [gstcourse@icsi.edu](mailto:gstcourse@icsi.edu) for hosting the same on the ICSI website and dissemination amongst the prospective employers and other stakeholders.**



# Goods & Services Tax (GST) Accounts Assistant

## Curriculum

This program is aimed at training candidates for the job of a "Goods & Services Tax (GST) Accounts Assistant", in the "BFSI" Sector/Industry and aims at building the following key competencies amongst the learner.

<b>Program Name</b>	<b>Goods &amp; Services Tax (GST) Accounts Assistant</b>		
<b>Qualification Pack Name &amp; Reference ID. ID</b>	BSC/Q0910		
<b>Version No.</b>	1.0	<b>Version Update Date</b>	20 <sup>th</sup> June, 2017
<b>Pre-requisites to Training</b>	Graduation in commerce or allied subject		
<b>Training Outcomes</b>	<p><b>After completing this programme, participants will be able to:</b></p> <ul style="list-style-type: none"> <li>• Compute tax liabilities namely GST, making to the Government, filing of returns and maintaining records of the same for audit purpose.</li> <li>• Fill the form and register under GST</li> <li>• Make payment electronically of such amount of tax liability.</li> <li>• Fill-up the tax return form in the prescribed format with relevant transaction details.</li> <li>• File periodic GST Returns independently</li> </ul>		



This course encompasses 2 out of 2 National Occupational Standards (NOS) of "Goods and Services Tax (GST) Accounts Assistant" Qualification Pack issued by "BFSI".

Sr. No.	Module	Key Learning Outcomes	Equipment Required
1	<p><b>Understanding GST Concepts</b></p> <p>Theory Duration (hh:mm) 09:00</p> <p>Practical Duration (hh:mm) 06:00</p> <p>Corresponding NOS Code BSC/N0910</p>	<ul style="list-style-type: none"> <li>Describe Goods &amp; Services with their cross linkages</li> <li>Identify the Fundamental Concepts of GST</li> <li>Identify cases where CGST and SGST will work simultaneously</li> <li>Explain how IGST is levied</li> <li>Identify whether a transaction is taxable under CGST, IGST or SGST</li> </ul>	White board, Marker, Overhead projector, Laptop, Internet access
2	<p><b>Incidence of Taxation</b></p> <p>Theory Duration (hh:mm) 06:00</p> <p>Practical Duration (hh:mm) 04:00</p> <p>Corresponding NOS Code BSC/N0910</p>	<ul style="list-style-type: none"> <li>Identify the Incidence of Taxation</li> <li>Learn about Time of Supply of Goods</li> <li>Learn on Purpose of place of supply</li> <li>Define Location of supplier of goods</li> <li>Define the recipient with respect to supplies involving payment and supplies not involving payment</li> </ul>	White board, Marker, Overhead projector, Laptop, Internet access
3	<p><b>Registration</b></p> <p>Theory Duration (hh:mm) 06:00</p> <p>Practical Duration (hh:mm) 04:00</p> <p>Corresponding NOS Code BSC/N0911</p>	<ul style="list-style-type: none"> <li>Outline the PAN based Registration Process, its rules, and the Purpose of registration</li> <li>Explain single or separate registration for business vertical</li> <li>Identify whether registration should be done centrally or selectively in each state</li> <li>List the details to be furnished during registration</li> <li>Identify common mistakes made during registration</li> <li>Differentiate between Taxable Person vs. Registered Person</li> <li>Identify the Registration Timelines – Migrations</li> <li>Explain the benefits of registration</li> <li>Demonstrate form filling with case studies</li> </ul>	White board, Marker, Overhead projector, Laptop, Internet access
4	<p><b>Calculation of Tax Liability</b></p>	<ul style="list-style-type: none"> <li>Define Input Credit</li> <li>Identify Input Tax Credit eligibility using case studies</li> <li>Explain the concept of reversal of VAT</li> <li>Define tax liability for Goods in Transit</li> </ul>	White board, Marker, Overhead projector, Laptop,



Sr. No.	Module	Key Learning Outcomes	Equipment Required
	<p><b>Theory Duration</b> (hh:mm) 19:00</p> <p><b>Practical Duration</b> (hh:mm) 14:00</p> <p><b>Corresponding NOS Code</b> BSC/N0911</p>	<ul style="list-style-type: none"> <li>Define Consideration</li> <li>Value transactions having non-monetary consideration</li> </ul>	Internet access
5	<p><b>Maintenance of Books &amp; Records</b></p> <p><b>Theory Duration</b> (hh:mm) 09:00</p> <p><b>Practical Duration</b> (hh:mm) 15:00</p> <p><b>Corresponding NOS Code</b> BSC/N0911</p>	<ul style="list-style-type: none"> <li>Maintain different types of ledgers</li> <li>Prepare documents such as Invoice, Credit Note and Debit Note.</li> <li>Identify the different types of returns and their applicability to the business- Monthly Returns, Quarterly Returns</li> <li>Navigate the GST Websites-GSTN, CBEC etc.</li> <li>File periodic returns online</li> </ul>	Marker, Overhead projector, Laptop, Internet access
6	<p><b>Payment under GST</b></p> <p><b>Theory Duration</b> (hh:mm) 04:00</p> <p><b>Practical Duration</b> (hh:mm) 04:00</p> <p><b>Corresponding NOS Code</b> BSC/N0911</p>	<ul style="list-style-type: none"> <li>Identify the Types of Payment, Modes of Payment, Rules of Collection of Tax</li> <li>Prepare different Challans, CPIN &amp; CIN</li> <li>Distinguish between TDS and TCS</li> <li>Identify cases for reversal of credit</li> <li>Calculate tax based on various Case studies</li> <li>Memorize the due dates for payment</li> <li>List the Penalties for late payments</li> <li>Demonstrate the process of online payment</li> </ul>	Marker, Overhead projector, Laptop, Internet access
	<p><b>Total Duration</b></p> <p><b>Theory Duration</b> 53:00</p> <p><b>Practical Duration</b> 47:00</p>	<b>Unique Equipment Required:</b> Laptop, white board, marker, projector, Internet Access	

Grand Total Course Duration: 100 Hours, 0 Minutes



## Criteria For Assessment Of Trainees

**Job Role** :GST Accounts Assistant

**Qualification Pack** :BSC/0910

**Sector Skill Council** BFSI Sector Skill Council

### Guidelines for Assessment

1. Criteria for assessment for each Qualification Pack will be created by the Sector Skill Council. Each Performance Criteria (PC) will be assigned marks proportional to its importance in NOS. SSC will also lay down proportion of marks for Theory and Skills Practical for each PC.
2. The assessment for the theory part will be based on knowledge bank of questions created by the SSC.
3. Assessment will be conducted for all compulsory NOS, and where applicable, on the selected elective/option NOS/set of NOS.
4. Individual assessment agencies will create unique question papers for theory part for each candidate at each examination/training centre (as per assessment criteria below).
5. Individual assessment agencies will create unique evaluations for skill practical for every student at each examination/training centre based on this criterion.
6. To pass the Qualification Pack, every trainee should score a minimum of 70% of aggregate marks to successfully clear the assessment.
7. In case of *unsuccessful completion*, the trainee may seek reassessment on the Qualification Pack.

Compulsory NOS				Marks Allocation	
Total Marks: GST Account Assistant - 150					
BSC/N0910 : Identifying GST Taxable Event – 50					
BSC / N0911: Maintaining GST Records and Filing GST Returns - 100					
Assessment outcomes	Assessment Criteria for outcomes	Total Marks (150)	Out Of	Theory	Skills Practical
1. BSC/N0910: <b>Identifying GST Taxable Event</b>	PC1. Recognise the applicability of SGST, CGST and IGST		50	20	30
	PC2. Define the concept of supply				
	PC3. Differentiate between taxable and non-taxable supply				
	PC4. Define the taxable event with respect to supply of goods				
	PC5. Identify the place of supply so as to decide the applicability of the tax				
	PC6. Define what is meant by the location of supplier of goods				
2. BSC / N0911	PC1. List down the registration process for single or separate business		25	10	15



<b>Maintaining GST Records and Filing GST Returns:</b>	PC2. Note down the details to be furnished during the registration				
	PC3. Differentiate between taxable person verses registered person				
<b>Registration under GST</b>	PC4. Understand the benefits of registration				
	PC5. Register an Assessee under GST Independently				
3. BSC/N0911 <b>Maintaining GST Records and Filing Returns: Calculation of Tax Liability</b>	PC6. Identify instances for eligibility of input credit				
	PC7. Identify set-offs under GST wherever applicable	25	10	15	
	PC8. Identify in detail carry over credit, capital goods credit, embedded credits etc.				
	PC9. Differentiate between consideration and valuation				
4. BSC/N0911 <b>Maintaining GST Records and Filing Returns: Maintenance of Books and Records and Filing of Returns</b>	PC10. Maintain the different types of ledgers				
	PC11. Prepare different types of periodic returns to be filed	25	10	15	
	PC12. File Returns Online				
5. BSC/N0911 <b>Maintaining GST Records and Filing Returns: Payment under GST</b>	PC13. List the different types of payment, due dates, modes of payment with rules and collection of tax, penalties etc.				
	PC14. Differentiate on TDS versus TCS	25	10	15	
	PC15. Calculate the amount of tax payable				
	PC24. Make the payment online				
	<b>Total</b>	<b>150</b>	<b>150</b>	<b>60</b>	<b>90</b>

## Attention Students

The academic guidance for June, 2019 examinations of the Institute, pertaining to the subjects covered under Executive Programme (Old and New Syllabus) and Professional Programme has been uploaded on the website of the Institute in the Academic Corner section and can be accessed at the web link

<https://www.icsi.edu/guidance-june-2019-examination/>

The students appearing in June, 2019 exams may refer the same in addition to the prescribed Study material of the subjects.

## Attention Students!!

The Institute has uploaded the soft copy of the Study Material of the subjects of the Professional Program of ICSI Syllabus, 2017 at the website of the Institute at the following link:

<https://www.icsi.edu/study-material-professional-programme-new-syllabus-2017>

We request your valuable academic views/suggestions/inputs on the study material at [academics@icsi.edu](mailto:academics@icsi.edu)



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## Student-ICSI Academic CONNECT

Students may clarify their subject specific academic queries related to study material between 2.00 p.m. to 3.00 p.m. on all working days (Monday - Friday) at 0120-4082125

Students may also write their academic queries on [academics@icsi.edu](mailto:academics@icsi.edu)

*Dear Students,*

We are pleased to share that with a view to update the students on important developments on daily basis, the Institute has initiated 'Info Capsules' on the Institute's website [www.icsi.edu](http://www.icsi.edu).

Students are requested to take advantage of this initiative.

Our best wishes for all your endeavors.

**Team ICSI**

## Legal World

### CORPORATE LAWS

#### Landmark Judgement

**M/S. BSI LTD. & ANR v. GIFT HOLDINGS PVT. LTD. & ANR [SC]**

**Appeal (Crl.) 847 of 1999**

**K.T. THOMAS & D.P. MOHAPATRA, JJ. [Decided on 15/02/2000]**

**Equivalent citations: (2000) 1100 Comp Cas 436.**

**Negotiable Instruments Act, 1881 read with SICA- offence of cheque dishonour-whether covered under the protective umbrella of SICA-Held,No.**

**Brief facts :** Some companies and their Directors are now frantically struggling to get themselves extricated from the catch of prosecution proceedings pitted against them, consequent to non-payment of amounts covered by cheques issued by such companies. All the companies involved in this batch of appeals have a common cause now in that those companies have, subsequent to the filing of complaints against them, approached the Board for Industrial Finance and Reconstruction ('BIFR' for short) and sought for declaration that those companies became sick as envisaged in the Sick Industrial Companies (Special Provisions) Act, 1985, ('SICA' for short). They maintained the stand that when proceedings are pending before the BIFR no prosecution can be maintained under law against those companies. But the plea so made by such companies was not found favour with the trial courts, nor with the revisional courts nor even with the High Courts before which the companies approached. All these appeals have been filed by special leave against the orders passed by the High Courts by which the aforesaid plea was discountenanced.

It is sufficient to set out the facts from one of these appeals in this batch. Answers given to the questions raised in that appeal would apply to all the connected appeals now being heard along with that appeal. Facts in Criminal Appeal No.847 of 1999 are the following: Cheques issued by the appellant therein were dishonoured by the drawee bank on 27.12.1996 on the ground of insufficiency of amount in the account concerned, and the payee thereof issued a notice on 2.1.1997, demanding payment of the amount covered by such cheques. As the drawer of the cheques failed to make the payment as per demand, within 15 days of receipt of the notice, a complaint was filed on 29.1.1997 against the company and its Directors for the offence under Section 138 of the Negotiable Instruments Act ('NI Act' for short). The magistrate before whom the complaint was filed issued process against the accused who were arrayed therein.

**Decision :** Appeal dismissed.

**Reason :** A criminal prosecution is neither for recovery of money nor for enforcement of any security etc. Section 138 of the NI Act is a penal provision the commission of which offence entails a conviction and sentence on proof of the guilt in a duly conducted criminal proceedings. Once the offence under Section 138 is completed the prosecution proceedings can be initiated not for recovery of the amount covered by the cheque but for bringing the offender to the penal liability. What was considered in Maharashtra Tubes Ltd. (supra) is whether the remedy provided in Section 29 or 31 of the State Finance Corporation Act, 1951 could be pursued notwithstanding the ban contained in Section 22 of the SICA. Hence the legal principle adumbrated in the said decision is of no avail to the appellants.

In the above context it is pertinent to point out that Section 138 of NI Act was introduced in 1988 when SICA was already in vogue. Even when the amplitude of the word "company" mentioned in Section 141 of the NI Act was widened through the Explanation added to the section, Parliament did not think it necessary to exclude companies falling under Section 22 of SICA from the operation thereof. If Parliament intended to exempt sick companies from prosecution proceeding, necessary provision would have been included in Section 141 of the NI Act. More significantly, when Section 22(1) of SICA was amended in 1994 by inserting the words ["and no suit for the recovery of money or for enforcement of any security against industrial company or of any guarantee in respect of any loans or advance granted to industrial company"] Parliament did not specifically include prosecution proceedings within the ambit of the said ban.

The conclusion which we have to draw is that if commission of the offence under Section 138 of the NI Act was completed before the commencement of proceedings under Section 22(1) of SICA there is no hurdle in any of the provisions of SICA against the maintainability and prosecution of a criminal complaint duly instituted under Section 142 of the NI Act. The decisions rendered by the High Courts, which are assailed before us in this batch of appeals, are therefore not liable to be interfered with. Appeals are accordingly dismissed. Special Leave Petitions heard along with the above appeals are also hence dismissed.

***BANK STREET SECURITIES PVT LTD & ORS v. REGIONAL DIRECTOR, NORTHERN REGION [NCLAT]***

**Company Appeal (AT) No.340 of 2018**

**A.I.S. Cheema & Balvinder Singh. [Decided on 17/01/2019]**

**Companies Act,2013- amalgamation- petition filed under old Act transferred to NCLT-based on the report of the RD amalgamation was rejected- whether correct- Held,Yes.**

**Brief facts :** It appears that the appellants had filed first motion before the Hon'ble High Court of Delhi and the Court was pleased to dispense with the requirement of convening meetings of equity shareholders, secured and unsecured creditors of the Companies in view of their consent being obtained. The appellant then filed joint petition for sanction of scheme of amalgamation before the Court vide second motion under Section 391 to 394 of Companies Act, 1956 ("Old Act" in short). Notice was issued to the Registrar of Companies/Regional Director and Official Liquidator. Notice by newspaper publication was also directed. The second motion petition, before it could be decided came to be transferred to the Learned NCLT in view of the powers getting vested with NCLT.

It is stated that when the matter came up before NCLT, NCLT heard the same and considered report of the Regional Director and concluded that certain companies in the scheme were carrying on NBFC activities and approval of Reserve Bank of India had not been taken and the petition required to be rejected.

**Decision :** Appeal dismissed.

**Reason :** We have heard the learned counsel for the appellant and perused the record. A copy of the report of Regional Director has been filed at Annexure-21. The report shows that the Regional Director had issued query to the appellant company by letter dated 8th March, 2016 and the letters returned undelivered. Then one Advocate Mr. Ashish Middha by letter dated 15th March, 2016 filed reply with the Regional Director on behalf of the company. The impugned order shows that the ROC during the pendency of the matter before NCLT took action under Section 12(1) r/w Section 12(4) of the Companies Act, 2013 and imposed penalty which came to be reduced by Regional Director in an appeal and which penalty was paid by the appellants. This relates to not giving notice of change of the registered office to the Registrar of Companies. This should reflect on working of these appellant companies with regard to how bona fide their actions are.

It is apparent, from paras 7, 8 and 9 of the report of the Regional Director, that the appellants who had made their submissions to the Regional Director through letter dated 15.03.2016 were unable to convince the Regional Director regarding the issue of NBFC. Report shows that Regional Director was satisfied that the appellant companies were prima facie engaged in investment activities or extending loans and advances to certain parties like corporate bodies and there was no mention that these companies are registered with RBI as NBFC to carry on such business.

The learned counsel for appellants argued that if the appellant company No.1,2,4,5,6 had 'zero' income and transferee company also had 'zero' income and so it cannot be said that both the conditions i.e. more than 50% of assets should be invested in financial activities and more than 50% of income should be from financial activities were satisfied.

Having gone through the matter if the transferor companies show 'zero' income from operations and still show huge investments to be their assets, the Regional Director rightly observed that the intrinsic value of these investment (assets) is not known and the reasonableness of the proposed exchange ratio could not be ascertained. Such accounts showing 'zero' income and showing huge investments as assets must be said to be not inspiring confidence. If there are huge investments as assets and it shows that financial assets are more than non-financial assets and income from operation is zero without its break up between financial income and non-financial income, the required criteria to determine the principal business of the company being finance company gets met. The NCLT not being satisfied from the case put up by the appellant declined to accept the scheme and we find it difficult to interfere with the impugned order.

Looking to these definitions as mentioned above, when the report of the Regional Director shows that the appellant companies were engaged in investment activities or extending loans and advances, these above provisions would be attracted. Even with or without the circular of Reserve Bank of India dated 19th October, 2006, keeping in view the above legal provisions, the appellants have not been able to satisfy the Regional Director or the NCLT that they are not involved in NBFC activities. The counsel for the appellants has not been able to satisfy us also. The appeal does not even plead that the appellants are not indulging in NBFC activities. The appeal memo while referring to the appellant companies merely stated that the objects of the companies were as amended from time to time and which have been set out in Memorandum of Association of the different companies. No such Articles of Association or Memorandum of Association have been produced before us to show what are aims and objects of these companies. No documents are shown as to what are the activities of these companies. Thus no material has been brought to satisfy that the impugned order is erroneous and deserves to be interfered with.

## GENERAL LAWS

***M/S. SICAGEN INDIA LTD. v. MAHINDRA VADINENI & ORS [SC]***

**Criminal Appeal Nos. 26-27 of 2019 (Arising out of SLP (Crl.) Nos. 6789-6790 of 2015)**

**R Banumathi & Indira Banerjee, JJ. [Decided on 08/01/2019]**

**Negotiable Instruments Act,1881- section 138- dishonour of cheque- complaint filed on the basis of second notice- whether maintainable-Held, Yes.**

**Brief facts :** Case of the appellant-complainant is that they had business dealings with the respondents and in the course of business dealings, the respondents had issued three cheques, which when presented for collection were dishonoured and returned with the endorsement "insufficient funds". The appellant-complainant had issued first notice to the respondent(s) on 31.08.2009 demanding the repayment of the amount. The cheques were again presented and returned with the endorsement

“insufficient funds”. The appellant had issued a statutory notice on 25.01.2010 to the respondent(s). Since the cheque amount was not being paid, the appellant-complainant had filed the complaint under Section 138 of the Negotiable Instruments Act based on the second statutory notice dated 25.01.2010.

The respondent(s)-accused filed petition before the High Court under Section 482 Cr.P.C. seeking to quash the criminal complaint filed by the appellant-complainant on the ground that the complaint was not filed based on the first statutory notice dated 31.08.2009 and the complaint filed based on the second statutory notice dated 25.01.2010 is not maintainable. The High Court quashed the complaint by holding that “the amount has been specifically mentioned in the first notice and, thereafter, the complainant himself has postponed the matter and issued the second notice on 25.01.2010 and the complaint filed on the same cause of action was not maintainable.

**Decision :** Appeal allowed.

**Reason :** The issue involved whether the prosecution based upon second or successive dishonour of the cheque is permissible or not, is no longer *res integra*. In *Sadanandan’s case* [(1998) 6 SCC 514] it was held that while second and successive presentation of the cheque is legally permissible so long as such presentation is within the period of six months or the validity of the cheque whichever is earlier, the second or subsequent dishonour of the cheque would not entitle the holder/payee to issue a statutory notice to the drawer nor would it entitle him to institute legal proceedings against the drawer in the event he fails to arrange the payment. The correctness of the decision in *Sadanandan’s case* was doubted and referred to the larger bench.

Three-Judge Bench of this Court in *MSR Leathers v. S. Palaniappan & Anr 2013 ((1) SCC 177* held that there is nothing in the provisions of Section 138 of the Act that forbids the holder of the Cheque to make successive presentation of the cheque and institute the criminal complaint based on the second or successive dishonour of the cheque on its presentation.

In the present case as pointed out earlier that cheques were presented twice and notices were issued on 31.08.2009 and 25.01.2010. Applying the ratio of *MSR Leathers* (supra) the complaint filed based on the second statutory notice is not barred and the High Court, in our view, ought not to have quashed the criminal complaint and the impugned judgment is liable to be set aside.

The Complaint CC No. 4029 of 2010 before the Court of XVIII, Metropolitan Magistrate at Saidapet, Chennai is restored to the file of the Trial Court and the Trial Court shall proceed with the matter in accordance with law after affording sufficient opportunity to both the parties.

**UNION OF INDIA v. KHAITAN HOLDINGS (MAURITIUS) LTD & ORS [DEL]**

**CS (OS) 46/2019, I.As. 1235/2019 & 1238/2019**

**Prathiba M. Singh, J. [Decided on 29 /01/2019]**

**Arbitration under bilateral investment treaties - BIT between India and Mauritius- investment in India by Mauritius entity- dispute - arbitration proceedings initiated under BIT by investor- government of India sought anti-arbitration injunction - whether grantable- Held, No.**

**Brief facts :** Arbitration as a means for resolution of disputes is well entrenched in most judicial systems. In the context of commercial arbitration, there are two types - domestic arbitration and international commercial arbitration. In all these disputes, minimum judicial interference in the conduct of arbitral proceedings is the norm. There is yet another species of arbitration which is the subject matter of the present case i.e., Arbitral proceedings under Bilateral Investment Treaties. While traditional arbitrations arise out of commercial contracts entered into between individuals and

companies, arbitrations under BITs arise out of agreements signed between two sovereign nations. Under these agreements, each of the States, signatory to the Agreement agrees to provide Fair and Equitable Treatment to investors from the other State, as also extend protection against arbitrary, discriminatory and unfair practices. The investments made by investors of the State are to be safeguarded against any expropriation and remedies are also provided for adjudication of disputes through international dispute settlement mechanisms. The dispute settlement mechanisms can be triggered both by the aggrieved State as also an aggrieved investor from a State which is party to the Agreement, against the other State. Interference by domestic courts in arbitral proceedings that may be commenced under BITs is permissible but only in "compelling circumstances", in "rare cases". Courts are hesitant to interfere in the arbitral process once the Tribunal is constituted and is seized of the dispute.

The Union of India seeks an anti-arbitration injunction against the arbitral proceedings initiated by Defendant No.1 - M/s Khaitan Holdings (Mauritius) Ltd. a Mauritius based company, under the Agreement entered into between the Republic of India and the Republic of Mauritius for the Promotion and Protection of Investments (hereinafter "BIT agreement").

**Decision :** Injunction refused.

**Reason :** The genesis of the dispute, which has been encapsulated in the notice invoking arbitration is the judgement of the Supreme Court in CPIL (supra) of the Supreme Court by which the Supreme Court cancelled the licences granted to various companies including Loop Telecom. The judgment of the Supreme Court resulted in fresh recommendations being made by the Telecom Regulatory Authority of India, and thereafter an auction being conducted for allocation of the spectrum and award of licenses.

It can be seen that in the era of BIT agreements, even judgements of Courts could trigger investment disputes under the BITs resulting in enormous claims being raised against the Government. This is so because under public international law which primarily governs BIT agreements, the Articles of State Responsibility specifically provide that the conduct of any organ of the State can be called to question.

The grounds on which the Republic of India seeks an anti-arbitration injunction are inter alia as under:

- That Khaitan Holdings is not a genuine investor due to the clear link and control by Sh. Ishwari Prasad Khaitan and Smt. Kiran Khaitan of both Khaitan Holdings (Mauritius) and Loop Telecom;
- That the BIT cannot be invoked by an entity, though incorporated in Mauritius, but is actually controlled by Indian citizens;
- That there has been no expropriation as due process has been followed and the decision to cancel the licences was rendered by the Supreme Court of India in public interest;
- That the entire foreign investment, being through the automatic route, was subject to Indian laws under the UASL;
- That Loop Telecom has already availed of its remedies against the cancellation of its licences under Indian law and hence rights under the BIT stand waived;
- Overlapping nature of the claims raised by Loop Telecom before TDSAT and Defendant no.1 in the arbitral proceedings;

All the above grounds, are those that can be that with and decided by the Arbitral Tribunal. The arbitration having been invoked in 2013 and the Tribunal having been constituted and being seized of the dispute, it is not for this Court to adjudicate on these issues. The above issues ought to be raised by the Republic of India before the Arbitral Tribunal, which under Article 21, would rule upon the same. The proceedings which are already underway cannot be termed as being oppressive, vexatious or an abuse of process at this stage. The prayer for ad-interim relief seeking stay of the arbitral proceedings commenced by Khaitan Holdings under the BIT, is accordingly rejected, at this stage.

## Student Services

### A. SOCIAL MEDIA PLATFORMS FOR COMMUNICATING WITH THE INSTITUTE



The Institute has always been on the forefront on utilising the potential of modern day technology for serving lakhs of students on its rolls. Continuous efforts are being made by the Institute to add more and more processes in the online/ digital platform for achieving benefits of automation.

#### Updates /Notifications from the Institute are now available on Social Networking Sites

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

1. Facebook 
2. Twitter 
3. Instagram 
4. LinkedIn 

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

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

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

[https://www.instagram.com/cs\\_icsi/](https://www.instagram.com/cs_icsi/)

<https://www.linkedin.com/in/theicsi/>

## B. REGISTRATION



### 1. Renewal of Registration (Registration Denovo / Extension)



Registration of students registered upto and including March, 2014 stands terminated on expiry of five-year period on February, 2019.

Students are advised to apply for Registration De novo/ Extension of registration as per the guidelines. Students are advised to click on the following link

**<https://smash.icsi.in/Scripts/login.aspx>**

for seeking Registration Denovo or Extension subject to meeting the eligibility conditions. Students are required to seek Registration Denovo or Extension by 9th April and 10th October for appearing in June and December sessions of examinations. Detailed process for seeking Registration Denovo and Extension online is given below.

### 2. Online De novo & Extension Registration Process (for Executive Programme & Professional Programme Students)

Kindly visit the following link to check the process of Denovo and Extension

**[https://smash.icsi.in/Documents/User\\_Manual\\_forDenovoandExtension.pdf](https://smash.icsi.in/Documents/User_Manual_forDenovoandExtension.pdf)**

Note: Students whose registration is valid up to February 2019 (i.e. students registered upto & including March 2014 ) are eligible to appear in June 2019 examination without seeking extension of registration/ registration de-novo.

### 3. Re-Registration to Professional Programme



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

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

### 4. Registration to Professional Programme

Students who have passed/completed both modules of Executive examination are advised to seek registration to Professional Programme through online mode. The prescribed registration fee is Rs.12,000/- .Students are also required to remit Rs. 1000/- towards Pre-exam test at the time of registration. Eligibility of students registered to professional programme for appearing in the Examinations shall be as under: -

<i>Students registered during</i>	<i>Will be eligible for appearing in</i>
1st December, 2018 to 28th February, 2019	All Modules in December, 2019 Session
01st March, 2019 to 31st May, 2019	Any One Module in December 2019 Session

Stage of the Examination	Date of Commencement of the New Syllabus	1st Examination under the	Last Examination under the old Syllabus	All Examinations Under the New Syllabus
		New Syllabus		
Professional Programme	01.09.2018	Jun-19	Jun-20	Dec-20

While registering for Professional Programme, students are required to submit their option for the Elective Subject (syllabus 2017) under Module 3 as per details given below:-

<b>Professional Program (NEW SYLLABUS – 2017 – w.e.f. 1st September 2018 )</b>	
<b>MODULE 1 (3 Papers)</b>	
1.	GOVERNANCE, RISK MANAGEMENT, COMPLIANCES AND ETHICS
2.	ADVANCED TAX LAWS
3.	DRAFTING, PLEADINGS AND APPEARANCES
<b>MODULE 2 (3 Papers)</b>	
4.	SECRETARIAL AUDIT, COMPLIANCE MANAGEMENT AND DUE DILIGENCE
5.	CORPORATE RESTRUCTURING, INSOLVENCY, LIQUIDATION AND WINDING-UP
6.	RESOLUTION OF CORPORATE DISPUTES, NON-COMPLIANCES & REMEDIES
<b>MODULE 3 (3 Papers)</b>	
7.	CORPORATE FUNDING & LISTINGS IN STOCK EXCHANGES
8.	MULTIDISCIPLINARY CASE STUDIES (THE EXAMINATION FOR THIS PAPER WILL BE OPEN BOOK EXAMINATION)
9.	ELECTIVES 1 OUT OF BELOW 8 SUBJECTS (THE EXAMINATION FOR THIS PAPER WILL BE OPEN BOOK EXAMINATION)
9.1.	BANKING-LAW & PRACTICE
9.2.	INSURANCE-LAW & PRACTICE
9.3.	INTELLECTUAL PROPERTY RIGHTS : LAWS AND PRACTICES
9.4.	FORENSIC AUDIT
9.5.	DIRECT TAX LAWS & PRACTICE
9.6.	LABOUR LAWS & PRACTICE
9.7.	VALUATIONS & BUSINESS MODELLING
9.8.	INSOLVENCY – LAW AND PRACTICE

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

## Cut-Off Dates for the year 2019

**Note: It is clarified that on the scheduled cut-off date even if there is a holiday/Off-day, there shall be no change in the prescribed cut-off date**

Particulars of Cut-off Dates	Scheduled Cut-off Date
Receipt of Examination Enrollment application for appearing in June,2019 Examination	25.03.2019
Acceptance of Applications for Admission to Foundation Programme (for appearing in Dec 2019 Examination)	31.03.2019
Receipt of Enrolment application for appearing in June,2019 Examination (with late fee)	09.04.2019
Applying for Paper-wise Exemption on the basis of qualification for June 2019 Examination.	09.04.2019
Applying for Registration De Novo / Extension of registration (for June 2019 Examination)	09.04.2019
Acceptance of Applications for Admission to Executive/ Professional Programme (for appearing in Anyone module in Dec 2019 Examination)	31.05.2019
Declaration of Results of June 2019 Examination	25.08.2019
Acceptance of Applications for Admission to Executive/ Professional Programme (for appearing in All modules in June 2020 Examination )	31.08.2019
Receipt of Examination Enrollment Application for appearing in Dec, 2019 Examination	25.09.2019
Acceptance of Applications for Admission to Foundation Programme ( for appearing in June 2020 Examination)	30.09.2019
Receipt of Examination Enrollment application for appearing in Dec, 2019 Examination (with late fee)	10.10.2019
Applying for Paper-wise Exemption on the basis of Qualification for Dec 2019 Examination.	10.10.2019
Applying for Registration De Novo / Extension of registration (for Dec 2019 Examination)	10.10.2019
Acceptance of Applications for Admission to Executive/ Professional Programme (for appearing in Anyone module in June 2020 Examination)	30.11.2019

## C. PROCEDURAL COMPLIANCE



### 1. Cancellation of Provisional Admission



Provisional admission of the students, who fail to submit/upload the requisite proof of having passed the graduation examinations within the stipulated time period of six months shall stand cancelled and no refund of fee will be made.

### 2. Change of Address/Resetting Password



Students are advised to update their addresses instantly through online services option at [www.icsi.edu](http://www.icsi.edu). Their Registration Number shall be their user Id itself. Students can also reset their password anytime (The new password will be displayed on the screen).

### 3. Student Identity Card

## Identity Card

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

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

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

### 4. Regularisation of Executive Programme Admission

## Regularization

Students provisionally admitted to the Executive Programme are advised to upload the scanned copies of their graduation Pass Certificates or marksheets for regularizing their admission at their online account at [www.icsi.edu](http://www.icsi.edu). They are required to login at their account to upload the desired marks sheets/certificates. Students, who have already uploaded / submitted their graduation pass certificate/Marksheet and have not received any confirmation with regard to approval of their admission, must contact the Institute immediately either through online grievance Redressal module or ticketing Mechanism of the Institute quoting the following particulars through online grievance redressal module:

Name

Details of Fee paid

Admission No.

Email Address

Complete Postal Address with Pin code

## ATTENTION STUDENTS!

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

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

## D. EXEMPTIONS AND SWITCHOVER



### 1. Clarification Regarding Paper wise Exemption

- (a) Paperwise exemption is granted only on the basis of specific request received online through website [www.icsi.edu](http://www.icsi.edu) from a registered student and complying all the requirements. There is one time payment of Rs. 1000/- (per subject).
- (b) The paperwise exemption once granted holds good during the validity period of registration or passing/completing the examination, whichever is earlier.
- (c) Paper-wise exemptions based on scoring 60% marks in the examinations are being **granted to the students automatically and in case the students are not interested in** availing the exemption they may seek cancellation of the same by sending a formal request through the Online facility available. For the purpose, please submit the Online Request by logging into your account at <https://smash.icsi.in> 15 days before commencement of examination.

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

- (d) It may be noted that candidates who apply for grant of paper wise exemption or seek cancellation of paper wise exemption already granted, must see and ensure

that the exemption has been granted/cancelled accordingly. Candidates who would presume automatic grant or cancellation of paper wise exemption without obtaining written confirmation on time and absent themselves in any paper(s) of examination and/or appear in the exempted paper(s) would do so at their own risk and responsibility and the matter will be dealt with as per the above guidelines.

- (e) Exemption once cancelled on request in writing shall not be granted again under any circumstances.
- (f) Candidates who have passed either module of the Executive/Professional examination under the old syllabus shall be granted the paper wise exemption in the corresponding subject(s) on switchover to the new/latest syllabus.
- (g) No exemption fee is payable for availing paper wise exemption on the basis of switchover or on the basis of securing 60% or more marks in previous sessions of examinations.

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

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

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

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

## ATTENTION STUDENTS!

### PAPERWISE EXEMPTION ON THE BASIS OF HIGHER QUALIFICATIONS (Syllabus 2017)

The Council of The Institute of Company Secretaries of India (ICSI), in its 252<sup>nd</sup> Meeting held on March 28<sup>th</sup>, 2018 and 253<sup>rd</sup> Meeting held on June 30<sup>th</sup>, 2018, has decided that the students enrolling to Company Secretary (CS) Course under New Syllabus, 2017 shall be eligible for paper-wise exemption (s) based on the higher qualifications acquired by them, as under:

<i>Basis of Exemption Qualification</i>	<i>Exemption in paper(s) covered under Executive Programme</i>	<i>Exemption in paper(s) covered under Professional Programme</i>
Passed LL.B. (Three Years Degree Course / or Five Years integrated Law Course) from a recognized University / Institute either constituted under an Act of Parliament or approved by AICTE/AIU and having secured 50% or more marks in the aggregate. (Qualification Code : 47)	<b><u>Module- 1</u></b> <b>Paper-1: Jurisprudence, Interpretation &amp; General Laws (Paper Code - 421)</b>	<b>No paper-wise exemption is available for this qualification in any paper covered under Professional Programme</b>
Final Pass Students of the Institute of Cost Accountants of India  Qualification Code : 44	<b><u>Module-1</u></b> <b>Paper 4: Tax Laws (Paper Code: 424)</b> <b><u>Module-2</u></b> <b>Paper 5 : Corporate &amp; Management Accounting (Paper Code:425)</b> <b><u>Module-2</u></b> <b>Paper 8 : Financial &amp; Strategic Management (Paper Code:428)</b>	<b><u>Module 1</u></b> <b>Paper 2: Advanced Tax Laws (Paper Code : 432)</b> <b><u>Module 3</u></b> <b>Paper 7: Corporate Funding &amp; Listing in the Stock Exchanges (Paper Code : 437)</b> <b><u>Module 3</u></b> <b>Elective Paper- 9.7: Valuation &amp; Business Modelling (Paper Code : 447)</b>

**IMPORTANT INSTRUCTIONS FOR STUDENTS FOR CLAIMING PAPER-WISE EXEMPTION:**

1. Students are required to apply for paper wise exemption in desired subject through 'Online Smash Portal on website <https://smash.icsi.in> and for procedure please follow the link [https://smash.icsi.in/Documents/Qualification\\_Based\\_Subject\\_ExemptionandCancellation\\_Student.pdf](https://smash.icsi.in/Documents/Qualification_Based_Subject_ExemptionandCancellation_Student.pdf)
2. Fee for paper wise exemption is Rs.1000/- (per subject) and is to be paid through 'Online Smash Portal <https://smash.icsi.in>' using Credit/Debit card or Net banking.
3. Students who have been granted exemption in Executive Programme Stage on the basis of having passed Final Course of The Institute of Cost Accountants of India are required to submit their request for exemptions afresh for papers covered under the Professional Programme Stage & the same are not granted automatically.
4. Students need to upload scanned attested copies of mark sheets of all parts/semesters of LLB degree or scanned attested copies of final pass certificate of the Institute of Cost Accountants of India.
5. Last date of applying for exemption is 9th April for June Session of Examinations and 10th October for December session of Examinations."

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

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

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

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

*By Order of the Council*

17th September, 2016

### 3. Important Announcement on Switchover from Professional Programme 2012 Syllabus to 2017 Syllabus

The corresponding paper-wise exemptions applicable to 2012 Syllabus Students Switching over to 2017 Syllabus is as under :

PROFESSIONAL PROGRAMME (2012 SYLLABUS)		PROFESSIONAL PROGRAMME (2017 SYLLABUS)	
331	<i>Advanced Company Law And Practice</i>	436	<i>Resolution of Corporate Disputes, Non-Compliances &amp; Remedies</i>
332	<i>Secretarial Audit, Compliance Management And Due Diligence</i>	434	<i>Secretarial Audit, Compliance Management and Due Diligence</i>
333	<i>Corporate Restructuring, Valuation And Insolvency</i>	435	<i>Corporate Restructuring, Insolvency, Liquidation &amp; Winding-up</i>
334	<i>Information Technology And Systems Audit</i>		<i>No Exemption</i>
335	<i>Financial, Treasury And Forex Management</i>	437	<i>Corporate Funding &amp; Listings in Stock Exchanges</i>
336	<i>Ethics, Governance And Sustainability</i>	431	<i>Governance, Risk Management, Compliances and Ethics</i>
337	<i>Advanced Tax Laws And Practice</i>	432	<i>Advanced Tax Laws</i>
338	<i>Drafting, Appearances And Pleadings</i>	433	<i>Drafting, Pleadings and Appearances</i>
339	<i>Elective Subject</i>	439	<i>Elective Subject</i>

#### Switchover to New Syllabus :

Revision of syllabus is a constant exercise by the Institute to ensure up-gradation of knowledge amongst the student community. If the student wish to appear under new syllabus 2017, the student have the option to switchover to professional new syllabus 2017 as per ICSI Notification No. 01 of 2018.

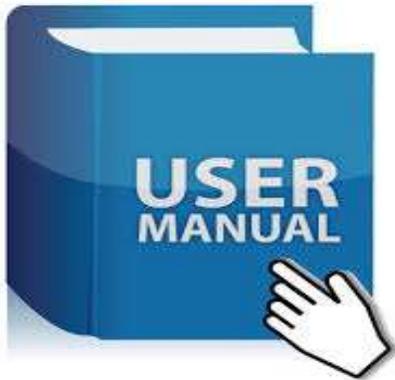
The students are requested to kindly follow the process mentioned in the link for switch over to new syllabus . Further to state that revert switchover is not permissible.

[https://www.icsi.edu/media/webmodules/switchover\\_process.pdf](https://www.icsi.edu/media/webmodules/switchover_process.pdf)

Please Note :-

1. That, all switchover students are eligible to appear Online Pre-Examination Test which is compulsory under the new syllabus 2017 before enrolling for any examinations. Process For Remitting The Fee For Pre-Examination Test is available in the URL:  
<https://www.icsi.edu/docs/webmodules/PreExamTestProcess.pdf>
2. The First Examination to appear in Professional New Syllabus 2017 will be held in June 2019
3. Professional New syllabus Study material is not supplied free of cost to the switchover students. Therefore, the student need to obtain study material, at a requisite cost.
4. Revert Switchover is not Permissible.
5. FAQs on Switchover to New Syllabus  
([https://www.icsi.edu/media/webmodules/FAQ\\_ProfProg\\_switchoverscheme.pdf](https://www.icsi.edu/media/webmodules/FAQ_ProfProg_switchoverscheme.pdf))

## E. USER MANUALS



### USER MANUAL FOR CANCELLATION OF EXEMPTION

#### Step - 1

After Login with your registration no.

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

HOME		HELP +		MODULE -		PROFILE +		LOGOUT	
<b>Welcome T</b>		STUDENT SERVICES		+					
Name :		ENROLLMENT		+					
Programme :		COMPLAINT MANAGEMENT		+					
Qualification :		SUBJECT EXEMPTION		-		APPLY FOR QUALIFICATION BASED EXEMPTION REQUEST			
Registration No :		STUDENT REGISTRATION		+		QUALIFICATION BASED EXEMPTION REQUESTS			
Valid Upto :		STUDY DISPATCH		+		QUALIFICATION BASED EXEMPTION CANCELLATION REQUESTS			
Email Address :		SWITCH OVER		+		EXEMPTED SUBJECTS			
Mobile Number :									
Phone Number :									
Date Of Birth :									

## Step – 2

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

HOME HELP + MODULE + PROFILE + LOGOUT									
<input type="checkbox"/>	Professional	2012	3	335	FINANCIAL TREASURY AND FOREX MANAGEMENT SECRETARIAL AUDIT	ICAI/CIIE	44	24/03/2017	Approved
<input type="checkbox"/>	Professional	2012	1	332	COMPLIANCE MANAGEMENT AND DUE DILIGENCE	SWITCHOVER	777	29/08/2016	Approved
<input checked="" type="checkbox"/>	Professional	2012	2	335	FINANCIAL TREASURY AND FOREX MANAGEMENT	SWITCHOVER	777	29/08/2016	Approved
<input type="checkbox"/>	Professional	2007	4	238	GOVERNANCE BUSINESS ETHICS AND SUSTAINABILITY	SWITCHOVER	777	29/08/2016	Approved
<input type="checkbox"/>	Professional	2007	2	233	FINANCIAL TREASURY & FOREX MANAGEMENT	SWITCHOVER	777	29/08/2016	Approved
<input type="checkbox"/>	Professional	2007	1	237	DUE DILIGENCE & CORPORATE	SWITCHOVER	777	29/08/2016	Approved

### 1. Change of Correspondence/Permanent Address



#### Step 1: After Log in

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

HOME MODULE + **PROFILE** – LOGOUT

Welcome To SMA

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

1st Click

2nd Click

## Step 2: To change Correspondence address

The screenshot shows a web application interface for changing an address. At the top, there are navigation links: HOME, MOBILE, PROFILE, and LOGOUT. Below this is a 'Change Address' section with a search criteria area containing a search bar and an 'Address Type' dropdown menu. A 'Search' button and a 'Close' button are also present. The search results are displayed in a table with the following columns: WADID, ADDRESS TYPE, FULL ADDRESS, and PIN CODE. The table contains two rows: one for 'Correspondence Address' and one for 'Permanent Address'. A green box highlights the 'Correspondence Address' row, and a green arrow points to the 'Update' button located below the table.

WADID	ADDRESS TYPE	FULL ADDRESS	PIN CODE
11	Correspondence Address	D-49, Anand Apartments, D-49, Anand Apartments, 10, 13 road, Thiruvananthapuram	800041
	Permanent Address	D-49, Anand Apartments, D-49, Anand Apartments, 10, 13 road, Thiruvananthapuram	800041

## Step 3:

Note: Same process will be for changing permanent address.

The screenshot shows a web application interface for changing an address. The form includes the following fields: Country (dropdown), State (dropdown), District (dropdown), City (dropdown), Address Line 1 (text input), Address Line 2 (text input), Address Line 3 (text input), and Postal Code (text input). There are 'Save' and 'Close' buttons at the bottom left. A green text box on the right side of the form says: "After Updating new address, click on 'Save' button."

## 2. Change/Reset Password

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

Step 2: Click on Profile > Change Password



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

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

## 3. Submission of Queries / Grievances





THE INSTITUTE OF  
Company Secretaries of India

भारतीय कम्पनी सचिव संस्थान

IN PURSUIT OF PROFESSIONAL EXCELLENCE

Statutory body under an Act of Parliament

[www.icsi.edu](http://www.icsi.edu)

# Any Query ? Don't Worry !



## Grievance Redressal System

Instead of placing your queries through phone calls/  
Emails/ Social Media, please register at

Single Grievance Redressal Portal

<https://support.icsi.edu>

All queries/complaints received will be closely monitored and responded to.

Follow us:



## F. IMPORTANT ALERTS FOR STUDENTS

### 1. Opportunity for Higher Education with Scholarships from Government of India

The ICSI Student Education Fund Trust is providing financial assistance / scholarships on the basis of the marks scored by them in the qualifying examinations (10+2, Bachelor' Degree, etc.). The scholarships are continued and ensure 'zero cost' education to meritorious students provided they are able to pass the different stages of examinations at the first attempt and first available opportunity.

Besides the above, Government of India and most of the State

Governments in India are providing substantial amount of Post-Matric Scholarships to the eligible students belonging to minority communities, having disability and various other categories. For details of Scholarships available, students

may please refer to the National Scholarship Portal at <http://scholarships.gov.in/>

Government of India has created the National Scholarship Portal as a Mission Mode Project under National e-Governance Plan (NeGP) to provide single-window services to the eligible students for availing scholarships against all the schemes of the Central and State Governments.

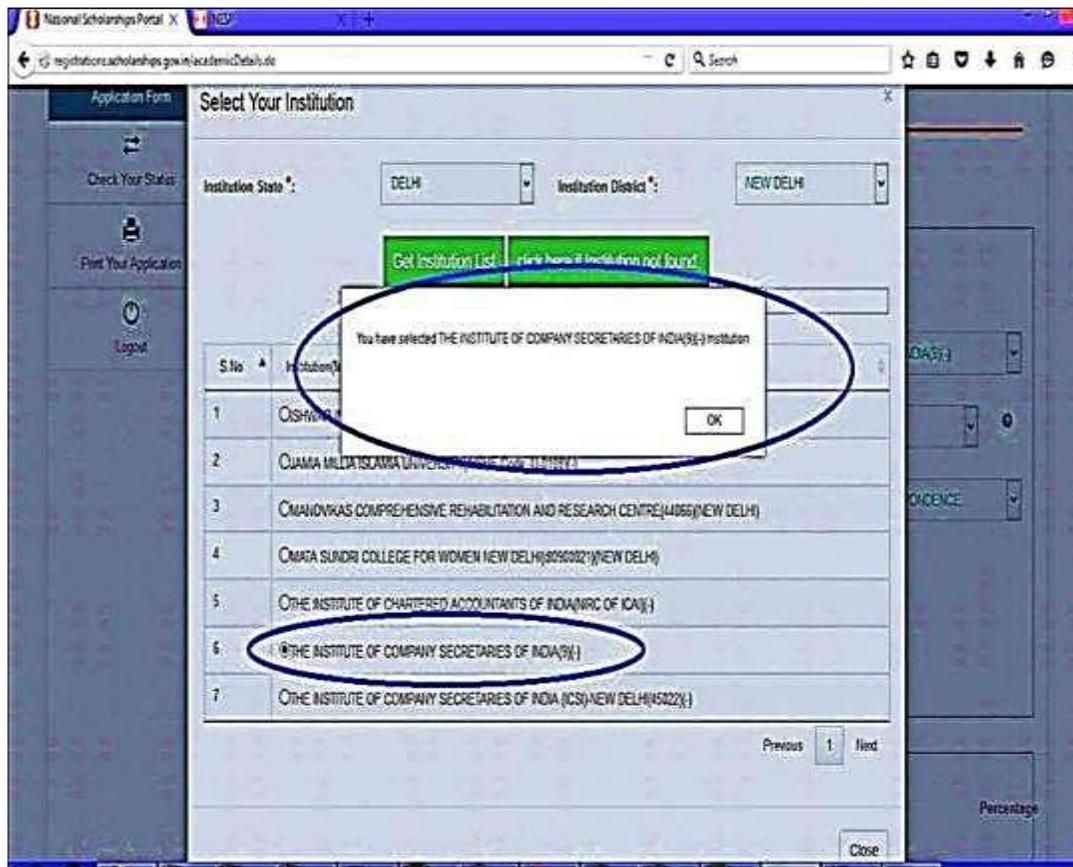
The students of CS Course are eligible to apply for scholarships provided by Central / State Governments under different schemes.

The Institute would like to emphasise that it is a golden opportunity to the students desirous of pursuing Company Secretaryship Course while availing scholarships from the Government. Eligible students shall be able to pursue the CS Course at subsidised/zero cost. The existing students of the Institute are advised to make use of such Scholarship Schemes apart from disseminating the details amongst their friends and relatives.



The procedure for applying for Scholarships through the portal is furnished below :

1. Visit the National Scholarship Portal <http://scholarships.gov.in/>
2. Name of Institute : “THE INSTITUTE OF COMPANY SECRETARIES OF INDIA”
3. Institute, DISE / AISHE Code No: 9
4. The ICSI Current Course Level : CERTIFICATE
5. State : DELHI
6. District : NEW DELHI
7. Course/Class Name : COMPANY SECRETARY (CS)
8. Admission Type : CORRESPONDENCE



## 2. Chartered Secretary Journal

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



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

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

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

SL NO	REGION	CHAPTER	ADDRESS OF CLASS ROOM TEACHING CENTRE	STAGE	MODULE	NAME OF THE CO-ORDINATOR	E-MAIL ID OF THE CO-ORDINATOR	CONTACT No. OF THE CO-ORDINATOR
1	EIRC	BHUBANESWAR	ICSI BUILDING PLOT NO 70, VIP COLONY IRC VILLAGE BHUBANESWAR - 751015	Foundation		Mr. P.C. Swain	pratap.swain@icsi.edu	9040679085
				Executive	I II			
2	EIRC	DHANBAD	B-14, OLD DOCTORS COLONY, JAGJIVAN NAGAR DHANBAD- 826003	Foundation		Mr. Govind Kumar Tiwari	dhanbad@icsi.edu	9631149991
				Executive	I & II			
3	EIRC	GUWAHATI I	GUWAHATI CHPATER, HOUSE NO 7, RODALI PATH, HEAR JONALI BUIST STAND RG BARUAH ROAD GUWAHATI - 24	Executive	I & II	Mr Hemant Das	guwahati@icsi.edu	9365204281

4	EIRC	KOLKATA	ICSI-EIRO, 3A, AHIRIPUKUR 1ST LANE KOLKATA- 700019	Foundation		Ms. Rukmin i Nag	rukmini.nag @icsi.edu	033- 228329 73
				Executive	I & II			
5	EIRC	PATNA	B-27, 2nd Floor, LUV KUSH TOWER, EXHIBITION ROAD PATNA - 1	Foundation		Mr. Ratnes h Kumar	patna@icsi. edu	983504 2476/0 612- 232240 5
				Executive	I & II			
6	EIRC	RANCHI	ICSI CHAPTER,2C, OM SHANTI APPARTMENT, O C C BANGLA SCHOOL LANE MAIN ROAD,RANCHI- 834001	Foundation		Sumant a Dutta	ranchi@icsi .edu	0651- 222338 2
				Executive	I & II			
7	NIRC	ALWAR	42, RAGHU COMPLEX, SCHEME NO.-10, VIJAY MANDIR MARG, ALWAR	Foundation		Mr. Anand Kumar Arya	alwar@icsi. edu	941374 0652
				Executive	I & II			
				Professional				
8	NIRC	AGRA	SILVER POINT 3/2 G, Second Floor Nehru Nagar,(Near Anjana Cinema, M.G. Road), AGRA - 282005	Foundation		Mr Ravi Krishna Srivast ava	agra@icsi.e du	0562- 403144 4 / 983922 6671
9	NIRC	ALLAHAB AD	30-A / 9 /2A COOPER ROAD NEAR HARI MAZID, INFRONT OF HP MEDIA, 2ND FLOOR, CIVIL LINES ALLAHABAD - 211001	Foundation		Mr. Amitab h Shukla	Amitabh.Sh ukla@icsi.e du	941535 1209
				Executive	I & II			
10	NIRC	BAREILLY	ICSI CHAPTER BARIELLY, 182, NAI BASTI, NARKULGANJ (NEAR UTSAV BARAT GHAR), BARIELLY - 243122	Foundation		Mr. Amit Kumar & Mr. Sanjeev Kumar Sharma	cs_bly@redi ffmail.com/ amit kumarb@ic si.edu	875575 5741/ 945882 1397
				Executive				
11	NIRC	BHILWAR A	ICSI HOUSE, SEC-8, INSTITUTIONAL AREA, RING ROAD, PATEL NAGAR, BHILWARA (RAJ.)- 311001	Professiona l		Mr.Raje ev Ranjan Jha	rajeev.jha@ icsi.edu	800399 0862
12	NIRC	DELHI	ICSI-NIRC BUILDING 4, PRASAD NAGAR INSTITUTIONAL AREA NEW DELHI- 110 005	Foundation		Mr Bhole Shanka r	niro@icsi.e du	011 493430 09
				Executive	I & II			

13	NIRC	FARIDABAD	Institutional Plot No.-1A, Sector-16A, (Near Sai Baba Temple), Faridabad-121002	Foundation		Ms Suman Iyer	faridabad@icsi.edu	0129-4003761
				Executive	I & II			
14	NIRC	GHAZIABAD	GHAZIABAD CHAPTER, 23-B, NEHRU NAGAR, NEHRU APARTMENT GHAZIABAD	Foundation		Mr. Anil Kumar Upadhyay	ghaziabad@icsi.edu	0120-4559681, 9716011634
				Executive	I & II			
				Professional				
15	NIRC	GURGAON	FIRST FLOOR, DEENBANDHU SIR CHOOTU RAM BHAWAN JHARSA ROAD BEHIND SHIV MANDIR SECTOR 32 GURGAON-122002	Foundation		Mr Amit Likhya ni	gurgaon@icsi.edu	0124-2380021
				Executive	I & II			
16	NIRC	JALANDHAR	DAV COLLEGE, DAYANAND NAGAR, JALANDHAR- 144008	Foundation		Mr. Vinay Kumar	vinay.kumar@icsi.edu	9041040129
				Executive	I & II			
17	NIRC	JAMMU	213 A (1st Floor), Shastri Nagar , Jammu-180004	Foundation		Mr. Uday Prakash	jammu@icsi.edu	0191-2439242
				Executive	I & II			
18	NIRC	KANPUR	118/90, GUMTI PLAZA , KAUSHALPURI, KANPUR- 208012	Foundation		Ms. Uma Devi gupta	uma.gupta@icsi.edu	8687116064
				Executive	I & II			
19	NIRC	LUCKNOW	1/157, VIVEK KHAND-I, GOMTI NAGAR LUCKNOW - 226010	Foundation		Mr. Shiv Moorthi Tiwari, Mr. Sandeep Rapra	shiv.tiwari@icsi.edu,	05224109382
				Executive	I & II			
20	NIRC	LUDHIANA	11B, 2nd FLOOR PHERUMAN COMPLEX, GURUDWARA, SAHEEDAN, OPP MANJU CINEMA, G.T. ROAD, LUDHIANA-141003	Foundation		Mr. Sanjay Jakhmola	ludhiana@icsi.edu	0161-2545456
21	NIRC	NOIDA	C-37, SECTOR - 62, NOIDA - 201309	Foundation		Mr Kushal Kumar	noida@icsi.edu	01204522058
				Executive	I & II			
22	NIRC	MODINAGAR	Opp. MM Printer, Near Modi Steels, Delhi-Meerut G.T. Road, Modinagar-201204	Foundation		Mr. Muneesh Bindal	modinagar@icsi.edu	01232-243048
				Executive	I & II			

23	NIRC	VARANASI	F BLOCK IIND FLOOR GURU KRIPA COMPLEX OPP TAKSAL THEATRE NADESAR, VARANASI- 221002	Foundation		Mr. Ashish Tiwari	varanasi@i csi.edu	780093 7000
				Executive	I & II			
				Professiona I				
24	NIRC	YAMUNA NAGAR	DAV College for Girls, Academic Block- 4, Jagadhri Road, Yamuna Nagar- 135001	Foundation		Mr. Upendr a Kumar	yamuna.nag ar@icsi.edu	981257 3452
25	SIRC	AMARAVA TI	Ist FLOOR HINDU COLLEGE & HIGH SCHOOL CAMPUS BESIDE CANARA BANK, GUNTUR- 522003	Executive	I & II	Mr. S. Gadda m	amaravati@ icsi.edu	0863- 223344 5
26	SIRC	BANGALO RE	No-5, 1st MAIN ROAD, KSSIDC INDUSTRIAL ESTATE, 6TH BLOCK, WEST OF CHORD ROAD, RAJAJI NAGAR BANGALORE-560010	Foundation		Mr. Maitrey a	bangalore@ icsi.edu	776097 6362
				Executive	I&II			
27	SIRC	CALICUT	CALICUT CHAPTER OF SIRC OF ICSI, A- 3,29/2084, 2ND FLOOR, RAHIYAN BUILDING, K.T. GOPALAN ROAD, KOTOOLI,CALICUT - 673016	Foundation		Ms. Sheeba	calicut@icsi .edu	0495- 237470 2
				Executive	I & II			
				Professiona I	I, II & III			
28	SIRC	CHENNAI	"ICSI-SIRC HOUSE", 9, WHEAT CROFTS ROAD, NUNGAMBAKKAM, CHENNAI - 600 034	Foundation		Mr. C. Muruga n	chelliah.mu ruga@icsi. edu	944379 6311
				Executive	I & II			
				Professiona I	I, II & III			
29	SIRC	COIMBAT ORE	No. 209, KSG COMPLEX, 2ND FLOOR, SASTRI ROAD, RAM NAGAR, COIMBATORE- 641 009.	Foundation		Mr. Sreejith P, Mr. S.Ashok	sreejith.p@i csi.edu, s.ashok@ics i.edu & coimbatore @icsi.edu	0422 - 223700 6 / 948647 7497
				Executive	I & II			
				Professiona I	I, II & III			
30	SIRC	HYDERAB AD	H.NO:6-3- 609/5,ANAND NAGAR COLONY,KHAIRATAB AD,HYDERABAD- 500004.	Foundation		Mr. V P C Sharma	vpc.sharma @icsi.edu	991212 9292
				Executive	I & II			
31	SIRC	KOCHI	KOCHI CHAPTER,ICSI HOUSE, NO 65/635, JUDGES AVENUE RBI QUARTERS ROAD, BEHIND INDIAN EXPRESS, KALOOR ERNAKULAM - 682017	Foundation		Mr Sree Kumar T S	kochi@icsi. edu	0484- 405050 2/24029 50
				Executive				

32	SIRC	MADURAI	CHAPTER OFFICE, C3, 3rd FLOOR, A.R. PLAZA, 16/17 NORTH VELIS STREET MADUARI - 625001	Foundation		Mr. T.Raja	t.raja@icsi.e du & madurai@ic si.edu	984315 5753
				Executive	I & II			
				Professional	I, II & III			
33	SIRC	MANGALORE	ICSI MANGALORE CHAPTER GRACE TOWER BILDING IIND FLOOR BEJAI MANGALORE 575004	Foundation		Mr Shanka r B	sankara.bad i@icsi.edu	0824- 221648 2/98864 00332
				Executive	I & II			
34	SIRC	MYSORE	MYSORE CHAPTER OF ICSI ICSI House, #125, NHCSL LAYOUT OFF KRS ROAD, OPP. J K TYRES, METAGALLI MYSORE- 570016	Foundation		Mr. N.Dhan abal	dhanabal.n @icsi.edu	973124 2336
				Executive	I & II			
35	SIRC	PALAKKAD	Ist FLOOR ABOVE PNB ATM, SHREE KRISHNA BUILDING NURANI, PALAKKAD-678004	Foundation		Ms. Roby Joshep	palakkad@i csi.edu	0491- 252855 8
				Executive	I & II			
36	SIRC	SALEM	No-318, SRI MAHARAJ ILLAM, AZHAGU VINAYAGAR STREET NAGARAMALAL MAIN ROAD, FAIRLANDS POST ALAGAPURAM, SALEM - 636016	Executive	I & II	Mr. Sunder Swamy S	salem@icsi. edu	875434 0840
37	SIRC	THRISSUR	ROOM NO. 17, THIRD FLOOR, DEVAMATHA TOWER, NEAR ST. THOMAS COLLEGE, THRISSUR	Foundation		Ms Soumya S	soumya@ic si.edu	949563 1592
				Executive	I & II			
38	SIRC	THIRUVANANTHAPURAM	TC-3/2342, PADMASREE BEHIND INDIAN BANK, POST OFFICE LANE,PATTOM, TRIVANDRUM - 695004	Foundation		Mr. S V Vinod Kumar	Vinod.Sreer ama@icsi.e du	808952 2663
				Executive	I & II			
39	SIRC	VISAKHAPATNAM	C/o.Dr.L.Bullayya College,Survey No:44,Block "B"Building,1st Floor,Upstairs of Andhra Bank,Resapuvanipale m,Visakhapatnam- 530013,Andhra Pradesh	Foundation		Mr. Sivara makris hna	prv.sivaram akrishana@ icsi.edu	0891- 25335 16
				Executive	I & II			

40	WIRC	AHMEDABAD	ICSI AHMEDABAD CHPATER, S-2 B TOWER, MANEK LAL MILLS COMPLEX, CHINUBHAI TOWERS, ASHRAM ROAD, AHMEDABAD - 380009	Foundation		Mr. Rohit Khunt	rohit.khunt @icsi.edu	89050 36321 / 079- 30025 335
				Executive	I & II			
41	WIRC	BHOPAL	BHOPAL CHAPTER OF WIRC OF ICSI, PLOT NO. 148, II FLOOR, ANCHOR MANSION, ZONE- 2, MP NAGAR, BHOPAL (M.P.) 462011	Foundation		Ms. Amita Malviya	bhopal@ics i.edu	0755- 25771 39
				Executive	I & II			
42	WIRC	GOA	CHAPTER OFFICE, 6TH FLOOR, INDRAPRASTH APARTMENTS OPP. GOVINDA BUILDING, MENEZES BRAGANZA ROAD, PANAJI GOA - 403001	Foundation		Mr. Vasant H Kerkar	<a href="mailto:goa@icsi.edu">goa@icsi.edu</a>	8322435 033
				Executive	I & II			
43	WIRC	INDORE	B-1/2/3, ASHRAY APARTMENT , 2/1, MANORAMAGANJ, INDORE-452001	Foundation		Ms. Ankita Baldwa	indore@icsi .edu	0731- 424818/ 2494552
				Executive	I & II			
44	WIRC	KOLHAPUR	R.S.No.1108 C/34 C, Jaduban Plaza, Office Unit No.F 4 Panch Bunglow, Shahupuri, Kolhapur- 416001	Foundation		Ms. Archan a Kamlak ar	kolhapur@i csi.edu	0231- 2526160
				Executive	I & II			
				Professional				
45	WIRC	MUMBAI	THE INSTITUTE OF COMPANY SECRETARIES OF INDIA, 13, 1ST FLOOR, JOLLY MAKER CHAMBER -II, NARIMAN POINT MUMBAI- 400021	Foundation & Executive		Mr. Bannas hankar Dasari	bannashank ar.dasari@i csi.edu	9223542 195
			MKES INSTITUTE (NAGINDAS KHANDWALA COLLEGE) S.V. ROAD, MALAD - 400064	Foundation & Executive				

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

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

## GUIDELINES FOR CLASS ROOM TEACHING

#### 4. **Updation of Data**

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

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

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

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

Please follow the steps given below for updation of address:

- 1.) log into new system at <https://smash.icsi.in/Scripts/login.aspx>
- 2.) In case you have not logged in to SMASH before, reset your password at the following link.<https://smash.icsi.in/Scripts/GetPassword.aspx>
- 3.) Go to your profile, click on change address
- 4.) Follow the process as per screen shot given below.

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

## Step 2: To change Correspondence address

Change Address

Search Criteria

Address Type:

Search

Close

Search Result

Total Records: 2 Page Size: 20

W/LET	ADDRESS TYPE	FULL ADDRESS	PHONE
<input type="checkbox"/>	Correspondence Address	1-45 STATE APARTMENTS 12 45 STATE APARTMENTS 12 12345 TRUCKEE RD	00000
<input type="checkbox"/>	Residential Address	1-45 STATE APARTMENTS 12 45 STATE APARTMENTS 12 12345 TRUCKEE RD	00000

Update

## Step 3:

Change Address

County:

State/Province:

District:

City:

Address Line 1:

Address Line 2:

Address Line 3:

Postal Code:

Save Close

After Updating new address, click on "Save" button.

## 5. Advisory on Maintaining Correctness in Photograph and Signature

### !! ATTENTION STUDENTS !!

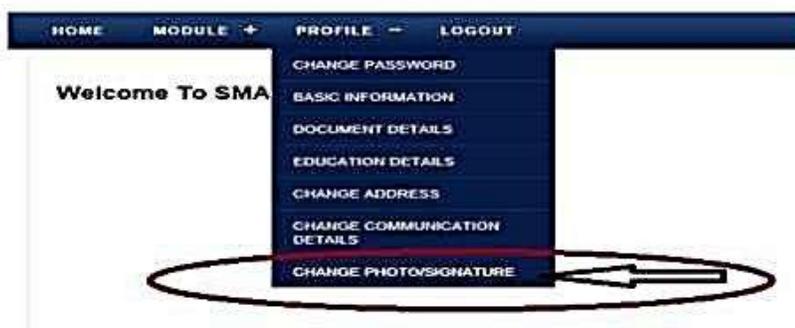
#### ADVISORY ON MAINTAINING CORRECT IMAGE OF PHOTOGRAPH AND SIGNATURE OF STUDENTS IN ONLINE ACCOUNT AT : <https://smash.icsi.in>

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

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

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

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



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

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

\*\*\*\*x\*\*\*\*

25.07.2017

## 6. Discontinuation of Public Private Partnership Scheme for Class Room Teaching

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

## 7. Revised Procedure for Effecting Change of Name in the Institute's Records

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

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

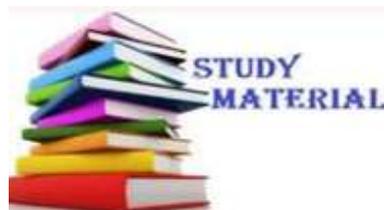
Students may send any such request at **dss@icsi.edu** along with the requisite supporting documents as mentioned above while quoting their Registration Numbers. It may be further noted that no request would be accepted without registration number.

## 8. ATTENTION STUDENTS !

### Issue of Study Materials Compulsorily to All the Students Registering for the CS Course

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

It has been decided to of granting concession to the Professional Programme study materials at the time



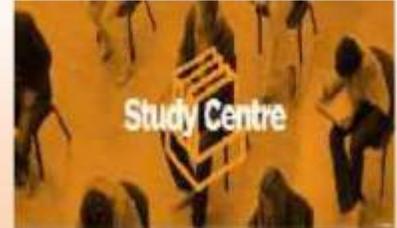
discontinue the system students of Executive/ Stages not opting for the of registration.

## G. INFORMATION ON SPECIAL INITIATIVES

### 1. Study Centres

The objective of the Study Centre Scheme is to break the distance barrier at the end of students for availing the services from the institute. Under the Scheme, Study Centers are opened in cities /areas, wherein the Institute's Offices are not in existence. Apart from providing basic services, the Study Centres also impart coaching to the students of various stages.

The details of study centres are available at the link [https://www.icsi.edu/media/webmodules/Study\\_Centre.pdf](https://www.icsi.edu/media/webmodules/Study_Centre.pdf)



### 2. Third (3<sup>rd</sup>) International Company Secretaries Olympiad for Academic Session (2018-19)

CS Olympiad has been established with the objective of enabling the student community to discover their potential in areas pertaining to Company Secretaryship and governance and identifying their interest to choose their stream of education.

As you are aware, the Second (2<sup>nd</sup>) International CS Olympiad was conducted on 23<sup>rd</sup> and 30<sup>th</sup> January, 2018 in which more than 1300 schools and about 34,000 students from different parts of the country and abroad have participated.

Students of class 11<sup>th</sup>& 12<sup>th</sup> from various locations have scored International Rank as well as Zonal Ranks in the same.

This year also various chapters of the Institute have already organized the Zonal Winners award ceremonies at Schools level.

1<sup>st</sup> phase of 3<sup>rd</sup> CS Olympiad was held on 20<sup>th</sup> Dec-2018 and 2<sup>nd</sup> Phase of 3<sup>rd</sup> CS Olympiad was held on 31<sup>st</sup> Jan, 2019.

The details of CS Olympiad is also being publicised through dedicated portal [www.csolympiad.info](http://www.csolympiad.info) .



**THE INSTITUTE OF  
Company Secretaries of India**  
भारतीय कम्पनी सचिव संस्थान  
IN PURSUIT OF PROFESSIONAL EXCELLENCE  
Statutory Body under an Act of Parliament

## “शहीद की बेटी” (Martyr's Daughter)

Dear Students,

It is indeed an honour to be a part of an Institute which has attained institutional excellence and is a torch bearer for the cause of Good Corporate Governance.

As part of social responsibility and in alignment towards the initiatives of Government of India the scheme “Shaheed Ki Beti” was launched during the Golden Jubilee ceremony and the Institute got the privilege to confer the first certificate under this scheme to the Prime Minister of India, Sh. Narendra Modi on 4<sup>th</sup> October 2017.

Under 'Shaheed Ki Beti' scheme, the Institute is providing financial support to the girl child of martyrs for her higher education.

A separate fund has been created and the amount accumulated under the Fund “Shaheed ki Beti” is donated to the concerned wing of Ministry of Defence. Institute has already donated Rs. 15 lac under the scheme in the recent past.

**The Institute acknowledges the contribution of the stakeholders who are generously donating towards the “Shaheed Ki Beti” initiative of the Institute on their Birthdays or otherwise.**

Shaheed Ki Beti scheme has given us an opportunity to support our courageous martyred soldiers and their bereaved families. Through this unique scheme, Institute will definitely bring a radical change in the life of families of the valiant martyrs who have laid their lives while upholding the sovereignty and integrity of the country.

**We request all other members and students of ICSI to come forward and contribute for this noble initiative.**

**The amount can be transferred online as per details given below.**

National Electronic Fund Transfer (NEFT) Mandate Form	
(Mandate for Receiving Payment Through NEFT/RTGS)	
Vendor Name	THE INSTITUTE OF COMPANY SECRETARIES OF INDIA
Address of Vendor	C-36-37, ICSI HOUSE, INSTITUTIONAL AREA, SECTOR 62 NOIDA UP 201309
Permanent Account Number (PAN)	AAATT1103F
Particulars of Bank Account	
A. Name of Bank	Indian Bank
B. Name of Branch	Sector 61
C. Address	D-211/2 SECTOR 61 NOIDA 201301
D. City Name	NOIDA
E. IFSC Code (11 digits)	IDIB000N106
F. 9 digit MICR Code appearing on the Cheque Book	110019035
G. Type of Account (10/11/13)	SAVINGS (10)
H Account No.	706869465

**Our small gesture can bring smile to the faces of many bereaved families**

**Team ICSI.**

## H. FEE FOR SERVICES

### 1. Schedule of Fees

#### Schedule of Fees

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

#### FEE SCHEDULE

PARTICULARS	FEE (Rs.)	REMARKS
<b>FOUNDATION PROGRAMME</b>		
Admission Fee	1,500	<b>Total Fees Rs.5,100</b>
Education Fee	3,000	
E-learning Fee	600	
<b>EXECUTIVE PROGRAMME</b>		
<i>(For Commerce Graduates)</i>		
Foundation Examination Exemption Fee	500	<b>Total Fees Rs.10,000</b>
Registration Fee	2,000	
Education Fee for Executive Programme	6,500	
Pre-Examination Test Fee	1,000	
<i>(For Non-Commerce Graduates)</i>		
Foundation Examination Exemption Fee	500	<b>Total Fees Rs.11,000</b>
Registration Fee	2,000	
Education Fee for Executive Programme	7,500	
Pre-Examination Test Fee	1,000	

<b><i>For CPT pass of the ICAI &amp; Foundation Pass of the ICAI-CMA</i></b>		
Foundation Examination Exemption Fee	4,000	
Registration Fee	2,000	
Education Fee for Executive Programme	6,500	
Pre-Examination Test Fee	1,000	<b>Total Fees Rs.13,500</b>
CS Foundation Pass Student	8,500	
Pre-Examination Test Fee	1,000	<b>Total Fees Rs.9,500</b>
<b>PROFESSIONAL PROGRAMME</b>		
Education Fee	12,000	Pre-Examination Test Fee 1000 <b>Total Fees Rs.13,000</b>
<b>DE-NOVO REGISTRATION</b>		
Registration De-Novo Fee		
Students may apply for Registration de-novo <u>within two years</u> of the expiry of former registration	2,000	
If students fail to apply for Registration de-novo <u>within two years</u> of expiry Registration, they may still seek Registration de-novo within a maximum <u>period of five years</u> from the expiry of former registration.	3,000	
<b>EXTENSION OF REGISTRATION</b>		
Extension of Registration Fee	1,000	
<b>PRE-EXAM TEST FEES</b>		
Pre-Exam test Fees (Applicable to Executive Programme New Syllabus Students) or Students switched over to New Syllabus	1,000	<b>Rs 1,000</b>

<b>EXAMINATION FEE</b>		
<b>Foundation Programme (Lumpsum)</b>	<b>1,200</b>	
<b>Executive Programme</b>	<b>1,200 (Per Module)</b>	
<b>Professional Programme</b>	<b>1,200 (Per Module)</b>	
<b>Late Fee for submission of Examination Form</b>	<b>250</b>	
<b>Change of Examination Center/Module/Medium</b>	<b>250</b>	
<i>Surcharge for appearing in Examinations from Overseas Centre (Dubai) (over and above normal Examination Fee) US\$ 100 (or equivalent amount in Indian Rupees)</i>		
<b>OTHER FEES</b>		
<b>Paper-wise Exemption</b>	<b>1,000</b>	
<b>Duplicate Pass Certificate</b>	<b>200</b> <b>Inclusive of GST@18%</b>	
<b>Duplicate Result-cum-Marks Statement</b>	<b>100 (Per Mark-sheet)</b>	
<b>Verification of Marks</b>	<b>250 (Per Paper)</b>	
<b>Transcripts</b>	<b>295 (Per Transcript)</b>	<b>Inclusive of GST@18%</b>
<b>Verification of Marks Fee</b>	<b>250 (Per Paper)</b>	
<b>Certified Copy of Answer Book</b>	<b>500 (Per Paper)</b>	

## CONCESSION IN FEE

### 1. Students under SC / ST Category

Students belonging to SC/ST Category are required to pay only 50% of the Registration Fee and Examination Fee as applicable to the students under General Category.

### 2. Students under Physically Handicapped Category

Students belonging to Physically Handicapped Category as defined under Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act as amended from time to time are required to pay Registration Fee and Examination Fee at concessional rates only as per details given below :

#### (a) For Registration to various Stages of CS Course

Stage	Concession in Fee available to Physically Handicapped Students
Foundation Programme	Only Registration Fee will be charged (At present, Registration Fee is Rs. 1,500/-)
Executive Programme	Only Registration Fee will be charged (At present, Registration Fee is Rs. 2,000/-)
Professional Programme	Only Registration Fee will be charged (At present, Registration Fee is NIL)
Registration Denovo & Extension of Registration	25% of the fee applicable to general category students.

#### (b) Examination Fee

Stage	Concession in Fee available to Physically Handicapped Students
Foundation Programme	25% of the fee applicable to general category students.
Executive Programme	25% of the fee applicable to general category students per module.
Professional Programme	25% of the fee applicable to general category students per module.

### 3. Military Forces

The widows and wards of Martyrs of the Military and Para-Military Forces are eligible for concession in fee on furnishing the requisite certificate / identity card issued by the concerned Government Departments as per details given below:-

<b>Particulars</b>	<b>Concession to be granted to the Widows and wards of the martyrs</b>
<b>All fee payable at the time of Registration to Foundation Programme, Executive Programme &amp; Professional Programme Stages</b>	<b>50% of the fee applicable to general category students</b>
<b>Examination Fee</b>	<b>50% of the fee applicable to general category students</b>
<b>All Other Fee</b>	<b>As applicable to the general category students</b>

## FAQs ON PRE-EXAMINATION TEST

- Q.1** Students of which stage of CS Course are required to complete the Pre-Examination Test?
- A.1** The Pre-Examination Test is applicable for students of New Syllabus (2017) of Executive Programme and Professional Programme Stage. Initially, the Pre-Exam Test will be introduced for Executive Programme (2017) New Syllabus Students which will be a pre-requisite for students seeking enrolment to December, 2018 Session of Examinations.
- Q.2** Please let me know the pattern and other related details of Pre-Examination Test?
- A.2** The pattern of Pre-Examination Test will be as follows :  
**Online Computer Based**  
The student can take the test from his home, cyber café or any other location.  
Multiple Choice Question (MCQ) type with negative marking of 25% of the allotted marks;  
Result of the test would be available immediately on completion of the test;  
Result of the test would be linked with the enrolment process for examination;  
The questions will be categorized as per three difficulty levels i.e. Easy, Medium and Tough and shall have a ratio of 30:40:30 in the overall marking scheme.
- Q.3** What will be the qualifying marks for each subject?
- A.3** The subject-wise qualifying marks will be minimum 40% marks.
- Q.4** I am planning to appear in Module-1 of Executive Programme during December, 2018 Session? Am I required to complete the Pre-Exam Test of Module-2 also before enrolment to December, 2018 Session?
- A.4** No. You are required to complete the Pre-Exam Test of subjects covered under Module-1 only. Students are required to successfully complete the Pre-Exam Test of all subjects forming part of specific Modules in which they are planning to appear in the main Examinations. They may complete the Pre-Exam Test of remaining modules separately before seeking enrolment to examinations of such Module(s).
- Q.5** Can I complete the Pre-Examination Test after enrolling and appearing in the main examinations?
- A.5** No. Students are required to complete the Pre-Examination Test before enrolling for the main examinations.
- Q.6** If I successfully complete the Pre-Examination Test before seeking enrolment to December, 2018 Examinations, will it be valid for future sessions if I fail in the main examinations?
- A.6** The Pre-Examination Test will be valid for future sessions of examinations for the respective subjects and students will NOT have to clear the Pre-Examination Test each time they are seeking enrolment to main examinations.
- Q.7** Am I required to remit any fee for appearing in the Pre-Examination Test?
- A.7** Yes. Students seeking enrolment to Pre-Examination Test are required to remit a fee of Rs.1000/-. However, students who have already remitted the Pre-Examination Test Fee while seeking registration to CS Executive / Professional Programme Stages are not required to remit the fee again.
- Q.8** What will be the syllabus for Pre-Examination Test?

- A.8 The questions will be according to the 2017 New Syllabus of CS Course.
- Q.9 I was an Old Syllabus Student and I have switched over to New Syllabus (2017) of Executive Programme. Shall I be required to pass the Pre-Examination Test before appearing in the main Examinations?
- A.9 Yes. Students who have switched over from Old Syllabus to New Syllabus (2017) of Executive and Professional Programme Stages shall be required to pass the Pre-Examination Test before seeking enrolment to Examinations.
- Q.10 I have been granted exemption in some of the subjects on the basis of higher qualification/ switchover/ 60% marks criteria, etc. Am I required to pass the Pre-Examination Test of these subjects before appearing in main examinations?
- A.10 No. Students are not required to pass the Pre-Examination Test of subjects in which they have already been granted exemption under different criteria for grant of exemption.
- Q.11 What will be the duration of Pre-Examination Test, Total Number of Questions and the Total Marks?
- A.11 Duration of Pre-Examination Test : 60 Minutes; Total Number of Questions : 50; Total Marks : 100.
- Q.12 In case, I fail in the Pre-Examination Test, shall I be given another opportunity to appear in the Pre-Examination Test?
- A.12 Students may appear in Pre-Examination Test any number of times, but they shall be able to appear in the Pre-Examination Test only ONCE in a day.
- Q.13 What will be the process of making payment of fee for Pre-Examination Test?
- A.13 **PROCESS FOR REMITTING THE FEE FOR PRE-EXAMINATION TEST**

1. **Login Page:** Student can login in to the application by entering Registration Number and DOB.

<http://www.icsi.in/PreExamFees/Login.aspx>

Not secure | www.icsi.in/PreExamFees/Login.aspx

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**PRE - EXAM TEST FEE PAYMENT**

Please enter your Registration Number and DOB

Registration No:	140545237/02/2018
DOB:	24/11/1992
<input type="button" value="Submit"/>	

It will not allow student to enter into application if he has already made payment and his transaction is Successful or after Successful reconciliation.  
Both Registration Number and DOB are mandatory.

2. **Student Profile Page:** This page populates student details along with Pre-Exam Test Fee.



THE INSTITUTE OF Company Secretaries of India	
PRE - EXAM TEST FEE PAYMENT	
Registration Number	14014410000000000000
Student Name	SAJJAD AHMED
Date of Birth	11/11/1990
Gender	Male
Mother	11/11/1990
Father	11/11/1990
Registration Code	14014410000000000000
Registration State	14014410000000000000
Address	Plot No. 102, Sustainable Apartment, Shakti Colony, Sector 14, Gurgaon
City	Gurgaon
State	Haryana
Pin Code	122002
Country	India
<b>PRE - EXAM TEST FEE</b>	<b>1500.00</b>

3. **Payment Instruction Page:** This page displays Transaction ID, Receipt ID and Instructions. Student can “Proceed to Payment” by giving his consent on the same by checking the check box.



Confirmation / Declaration

Ref No:- ICSIPMT4057016

Your Payment ID is : 4057016 and Transaction ID is : 0. Please look the same for future use.

Please Read the following instructions:

1. These fees are for use in the preparation of the self-administered program except. The fees apply to the "Self-Administered" (S.A.) mode. It is not applicable to the "Self-Administered" (S.A.) mode. It is not applicable to the "Self-Administered" (S.A.) mode.
2. In order to get your exam results, you must provide your details to the Institute of Company Secretaries of India. The details of the Transaction ID, Receipt ID, Date and Time will be subject to the ICSIPMT4057016 RECEIPT.
3. The student must acknowledge the fees to be used for the exam.
4. The student must acknowledge the fees to be used for the exam.

Proceed to Payment

4. **Payment Gateway**



Payment Gateway

Merchant Name: The Institute of Company Secretaries of India

Payment Amount: ₹ 2,000

Pay using Debit Card

VISA, MasterCard, RuPay

Card Number: Enter card number

Expiration Date: CVV/CVC

Card Holder Name: Enter card holder name

Make Payment



## 5. Receipt Generation



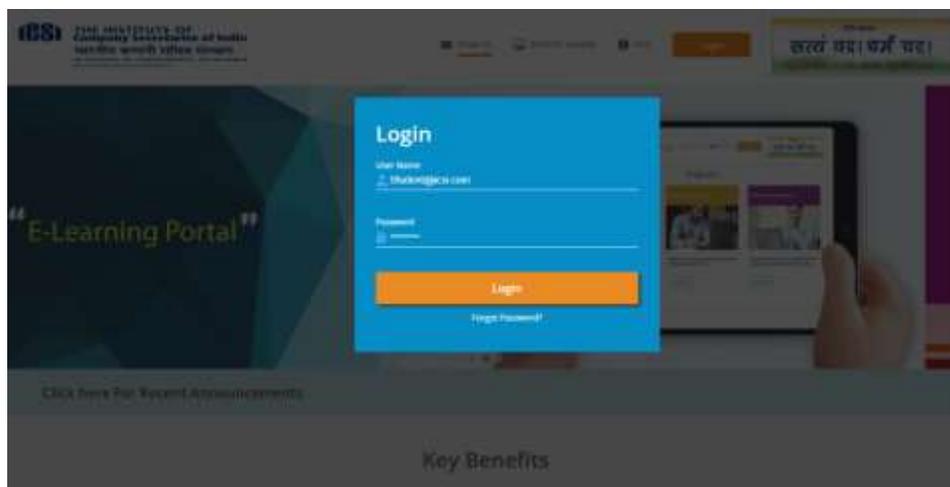
**Q.14** What will be the steps for appearing in the Pre-examination Test?

**A.14** Steps to attempt Online Pre-Examination Test:

1. Login using your credentials:

Link - <https://elearning.icsi.in>

(Please note, your Login credentials (Login Id and password) would be intimated to you once you pay the requisite fee)



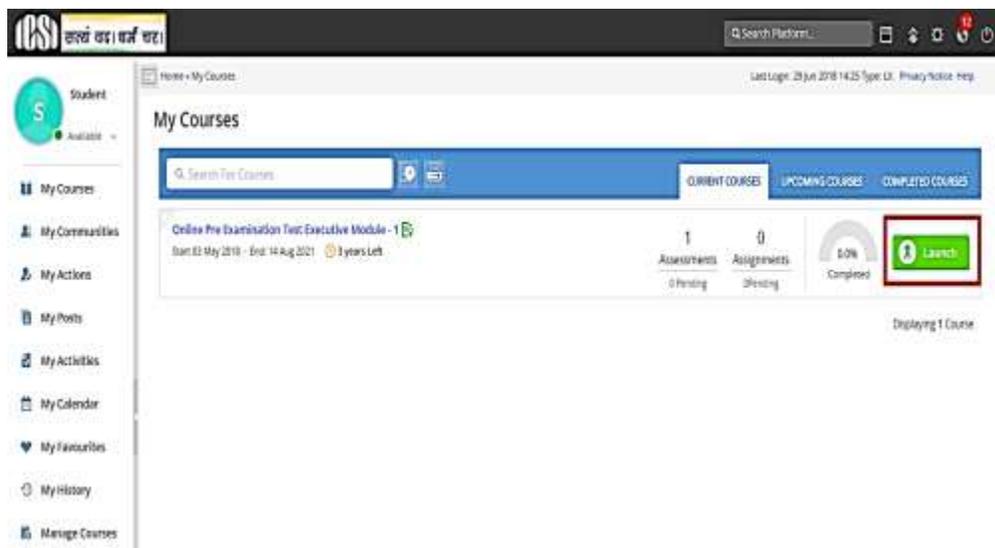
## 2. Click on My Course:



## 3. After Clicking on My Courses, all the courses in which you are enrolled will appear on the screen. You can select Online Pre Examination Test Executive Module - 1 from the list of courses.

Click on Online Pre Examination test Module – 1.

Click on Launch Button in Green Color.



## 4. Upon Launching, Pre Examination Guidelines page will open, please read guidelines carefully.

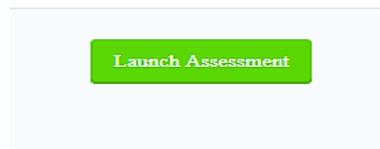
**Guidelines for Online Pre-Examination Test:**

1. Qualifying the Online Pre-examination Test will be mandatory both for examination for the Executive and Professional Programmes.
2. The test will be conducted as follows :
  - a. Online Computer Based
  - b. The student can take the test from his home, cyber cafe or any other location.
  - c. Multiple Choice Question (MCQ) type with negative marking of 25% of the allotted marks;
  - d. Result of the test should be available immediately on completion of the test;
  - e. Result of the test should be linked with the enrolment process for examination, The questions will be categorized as per three difficulty levels i.e. Easy, Medium and Tough and shall have a ratio of 30:40:30 in the overall marking scheme.
3. The online test shall be of 100 marks.
4. The duration of the test shall be 60 minutes.
5. Total questions in the test shall be 50.
6. The qualifying marks in each subject will be 40%.
7. A student shall have to qualify in all the subjects of the Module in which he wants to appear in an Examination Session;
8. The result of the Test of a subject, in which a student has qualified will remain valid for future Examinations.

5. After reading Guidelines, Please click on Assessment Tab given just below paper name

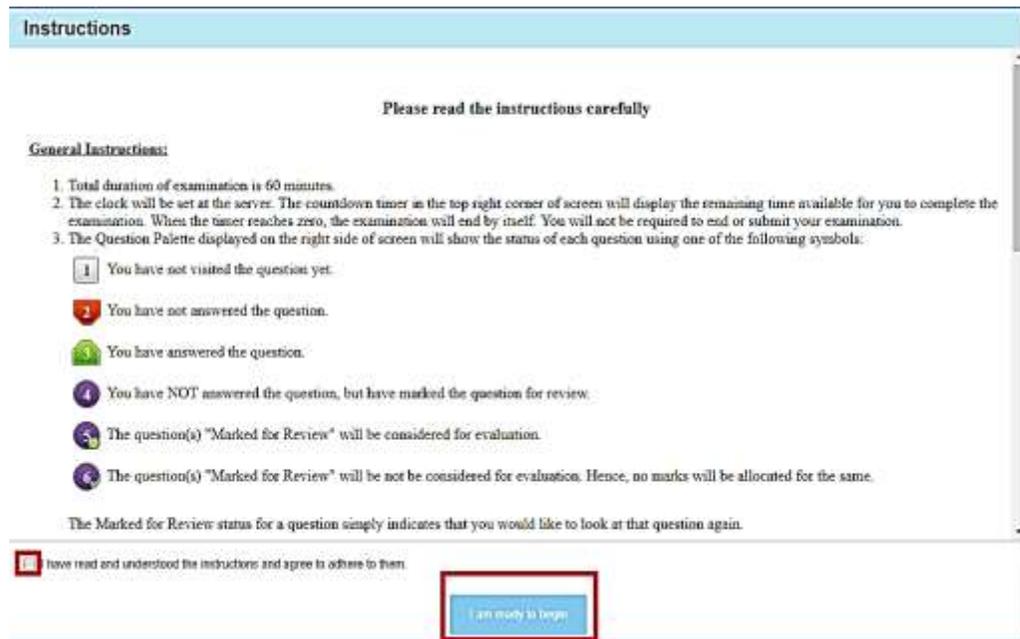
Total Marks	Pass Marks	Attempts Available	Duration
100.0	40.0	1 of 1	60 Min

6. After Clicking on Assessment, Please click on launch assessment button:

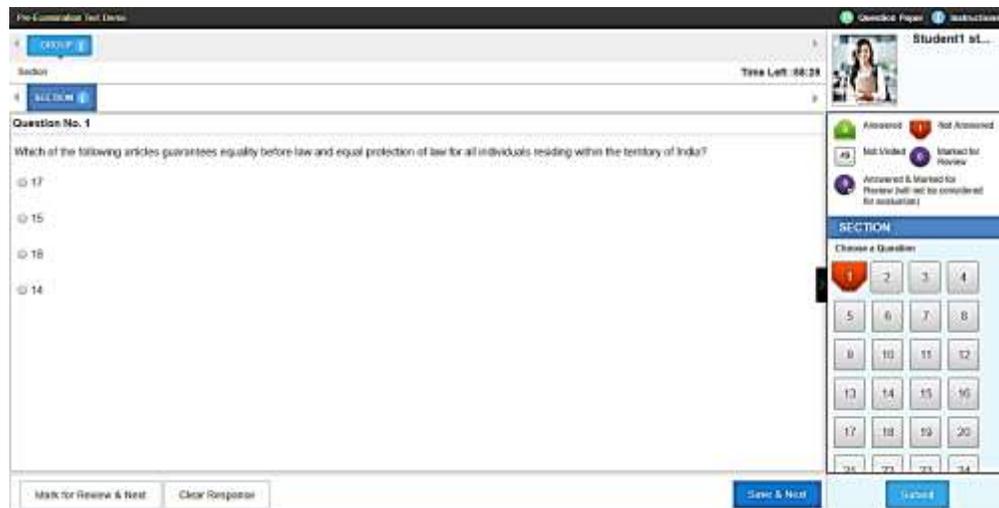


7. After clicking on launch assessment, instruction page will open. Please read these instructions carefully. After reading instruction, please tick the checkbox displaying (I have read and understood the instructions and agree to adhere to them).

Please click on “I am ready to begin button”.



8. Assessment will start just after you click on this button. Given below is assessment screen:



- Q.15 I have enrolled myself for Class Room Teaching conducted by the Regional / Chapter Office of the Institute in my city. Shall I be exempted from appearing in Pre-Examination Test if I pass the Tests conducted by the said Regional/ Chapter Office after completion of the Class Room Teaching Session?
- A.15 Yes. Students who have cleared the Offline Test in specific subjects after undergoing Class Room Teaching session in the Regional and Chapter Offices shall be exempted from the specific subjects of Online Pre-Examination Test.

- Q.16** Please let me know if the marks scored in the Pre-Examination Test will be considered for computing the result of main CS Examinations?
- A.16** No. The Pre-Examination Test will be a qualifying test to assess the level of preparation of the students before appearing in the main examinations. The marks scored in the Pre-Examination Test will NOT be used for computing the results of the main CS examinations.

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

**YOUTUBE LINK**

**for**

**WEBCAST FOR CS STUDENTS ON "GOODS & SERVICES TAX (GST)"**  
**ORGANISED ON 5<sup>th</sup> JANUARY 2019**

Dear Student,

This has reference to the webinar on "Goods & Services Tax (GST)" organised by the Institute exclusively for CS students on 5<sup>th</sup> January 2019 (Saturday) as per details given below.

**FACULTY & THE TOPIC:**  
**MR. SHASHANK GUPTA,**  
**MEMBER, ICSI GST CORE ADVISORY GROUP**  
**ON**  
**"GOODS & SERVICES TAX (GST)".**  
**TIME: 10 AM ONWARDS**  
**MAXIMUM DURATION: 3 HOUR.**

We are glad to inform you that the webcast received an overwhelming response from the students and majority of students have tuned into the webcast on 5<sup>th</sup> January 2019.

Students who could not watch the webcast have requested to get access to the content of webcast for their further reference.

Considering the same and to facilitate the students who could not watch the webcast online, the webcast has been made available on "You tube" at the following link.

<https://youtu.be/ON2MIOLHstA>

You all are advised to visit the link as given above to avail this unique opportunity.

ICSI

## ATTENTION STUDENTS!!

All registered students of Executive and Professional Programmes (New Syllabus) stage(s) of CS Course are required to successfully complete a Pre-Examination Test to become eligible for enrolment to June, 2019 Session of CS Executive / Professional Programmes (New Syllabus) Examinations.

Such students desirous of appearing in June, 2019 session of CS Executive / Professional Programmes (New Syllabus) examination are advised to complete the Pre-Examination Test well in advance as the examination enrolment for June, 2019 Session is scheduled to commence on 26<sup>th</sup> February, 2019.

After successfully completing the Pre-Examination Test, they may submit the examination form through the Online Portal <https://smash.icsi.in/Scripts/login.aspx> . For any clarification, students may submit the query at ICSI Support Portal <http://support.icsi.edu> under the head Pre-Examination Test.

Team ICSI

No.: 233/5/SS Dated: 28/01/2019



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

**YOUTUBE LINKS :**

**VIDEOBYTES**

**“EXAMINATION RELATED STRESS AND  
HOW TO COPE UP WITH IT”**

Dear Student,

This has reference to the Video bytes prepared by the Institute for the students on the topic “**EXAMINATION RELATED STRESS AND HOW TO COPE UP WITH IT** . The video links will help the students in preparing for their examinations in a much planned and systematic manner.

**Speakers:**

Mr. P.P Agarwal FCS, ACMA, B.Com(Hons),MIMA,

Mr. B. R. Raghunandan, FCS ,Ex. Executive Director at Rural electrification of India LTD,

Sister B K Sangeeta , Director , Southern Wing , Delhi (Brahmakumaris).

The video bytes have been made available at the following Youtube links to facilitate the students.

- 1- <https://youtu.be/7HKIi9dFI68>
- 2- [https://youtu.be/MSnWNGSq\\_K8](https://youtu.be/MSnWNGSq_K8)
- 3- <https://youtu.be/VM3tV6ul6Xk>
- 4- <https://youtu.be/vS92IM5zTzU>
- 5- <https://youtu.be/3gJZ7rFcRO0>
- 6- <https://youtu.be/JCÜcwLeiUa4>

You all are advised to visit the link as given above to avail this unique opportunity.

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### !!! Attention Students !!!

#### Success stories of the Rankholders of the Institute of December 2018 examination

Video Bytes on Success stories of the Rankholders of the Institute of December 2018 examination has been published on the website of the Institute [www.icsi.edu](http://www.icsi.edu)

The details are given below.

ALL INDIA RANK	NAME OF THE STUDENT	Stage	You tube Link
1	Kalyani Ashwin Pundlik	Foundation Programme	<a href="https://youtu.be/C7TjohWgwGU">https://youtu.be/C7TjohWgwGU</a>
1	Malisetty Surya prakash	Executive Programme (Old Syllabus)	<a href="https://youtu.be/AD0w-KX9A8A">https://youtu.be/AD0w-KX9A8A</a>
1	Bapu Venkatesam Maruvada	Executive Programme (New Syllabus)	<a href="https://youtu.be/6F5yAqwCJOc">https://youtu.be/6F5yAqwCJOc</a>
3	Ankit Agarwal	Executive Programme (Old Syllabus)	<a href="https://youtu.be/o7YAjy_kmlA">https://youtu.be/o7YAjy_kmlA</a>
3	Harshita Jalan	Professional Programme	<a href="https://youtu.be/5tm28YxGIFA">https://youtu.be/5tm28YxGIFA</a>

Further, the video bytes of students from our Class Room Teaching Centres who have performed well in the main examinations are given below :

Tajinder Singh	Foundation programme	<a href="https://youtu.be/VpS7dTLguy8">https://youtu.be/VpS7dTLguy8</a>
Pratiksha Tripathi	Foundation programme	<a href="https://youtu.be/RfqKyuJC-mE">https://youtu.be/RfqKyuJC-mE</a>

All students are requested to visit the above mentioned links which will help you in preparation of your examination.

Team ICSI

# Examination

## 1. **DECLARATION OF DECEMBER, 2018 EXAMINATION RESULTS**

The result of CS Professional Programme and Executive Programme (Old/New Syllabus) examination held in December, 2018 was declared on 25th February, 2019 11.00 A.M. and 02.00 P.M. The result alongwith individual candidate's subject-wise breakup of marks was made available on the Institute's website: [www.icsi.edu](http://www.icsi.edu) on 25th February, 2019 after the declaration of result.

## 2. **ISSUING OF MARKS-SHEETS OF DECEMBER, 2018 EXAMINATION**

According to the decision taken by the Institute, the dispatch of Result-cum-Marks Statement for Executive Programme Examination in physical form has been discontinued. Instead formal E-Result-cum-Marks Statement for Executive Programme (Old/New Syllabus) Examination December, 2018 has been uploaded on the website of the Institute: [www.icsi.edu](http://www.icsi.edu) for downloading by the students for their reference, use and records. No physical copy of the Result-cum-Marks Statement shall be issued. However, the Result-cum-Marks-Statement for Professional Programme Examination would be issued in physical form.

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

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

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

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

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

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

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

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

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

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

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

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

Dear Sir,

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

**PART-A**

1.	Name of Student				
2.	Student Regn. No.				
3.	Complete Correspondence Address				
		PIN CODE:			
		MOBILE :			
4.	E-mail id				
5.	Specify your request for: <b>(by ticking(√) the appropriate box)</b>	Providing inspection of my answer book(s)	Supply of certified copy(ies) of my answer book(s)		
6.	Details about appearance in the subjects of examination for which copy(ies) of answer book (s) is/are requested	<b>Stage &amp; Session of Exam.</b>	<b>Roll No.</b>	<b>Name of the Subject(s)</b>	<b>Marks Obtained</b>
7.	Details of fee remitted: Rs. 500 per subject/ answer book for supply of certified copy(ies); and Rs. 50 per answer book for seeking inspection.	<b>Demand Draft No.</b>	<b>Date</b>	<b>Name of the Issuing Bank</b>	<b>Amount (Rs.)</b>

**PART-B**

**Have you applied for Verification of Marks also?**

**YES / NO** (Tick the appropriate choice)

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

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

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

Yours faithfully,

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

Place : \_\_\_\_\_  
Date : \_\_\_\_\_  
Name : \_\_\_\_\_

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

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

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

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

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

It has been observed that many a times, candidates are found confused with the procedure of inspection of their answer book(s) or getting the certified copies of their evaluated answer book(s). Thus, candidates may understand the procedures followed for inspection and supply of certified copies of answer book(s) as detailed below before they apply for the same:

<b>S. No.</b>	<b>Inspection of answer books</b>	<b>Supply of certified copies of answer books</b>
1.	Under Inspection of answer books, candidates can physically inspect the certified true photo copies of their answer books applied for.	In the case of providing certified copies of answer books, the certified true copies of the same in <i>pdf</i> format shall be uploaded on the website of the Institute and candidates can take the print out for their reference.
2.	Candidates can apply for inspection of their answer books either through on-line or off-line mode as per the prescribed procedure	Candidates can apply for certified copies of answer books either through on-line or off-line mode as per the prescribed procedure
3.	The prescribed fee for inspection is Rs. 450 per subject. If any candidate wishes to apply for Inspection of Answer Book(s) through off-line mode, he/she can download the prescribed Application Form available on the website and send the same duly filled in along with the requisite fee through Speed/Registered Post. The fee can be paid through Demand Draft drawn in favour of <i>"The Institute of Company Secretaries of India", payable at New Delhi.</i>	The prescribed fee for supplying certified copies of answer books is ₹500 per subject. If any candidate wishes to apply for supply of Certified Copy(ies) of Answer Book(s) through off-line mode, he/she can download the prescribed Application Form available on the website and send the same duly filled in along with the requisite fee through Speed/Registered Post. The fee can be paid through Demand Draft drawn in favour of <i>"The Institute of Company Secretaries of India", payable at New Delhi.</i>

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

## 6. CONDUCT OF JUNE, 2019 EXAMINATIONS

The next examination for Executive Programme (Old/New Syllabus) and Professional Programme (Old/New Syllabus) scheduled in June, 2019 will be held from 1<sup>st</sup> June, 2019 to 10<sup>th</sup> June, 2019 as per the Examination Time-Table (published elsewhere in this bulletin) at 122 examination centres, viz., 1. Agra, 2. Ahmedabad, 3. Ahmednagar, 4. Ajmer, 5. Akola, 6. Aligarh, 7. Allahabad, 8. Alwar, 9. Amravati, 10. Ambala, 11. Aurangabad, 12. Bangalore, 13. Bareilly, 14. Beawar, 15. Belgaum, 16. Bhayander, 17. Bhilai, 18. Bhilwara, 19. Bhopal, 20. Bhubaneswar, 21. Bikaner, 22. Bilaspur, 23. Calicut, 24. Chandigarh, 25. Chennai, 26. Chittorgarh, 27. Coimbatore, 28. Dehradun, 29. Delhi (East), 30. Delhi (North), 31. Delhi (South), 32. Delhi (West), 33. Dhanbad, 34. Ernakulam, 35. Faridabad, 36. Gandhinagar, 37. Ghaziabad, 38. Gorakhpur, 39. Guntur-Amaravati, 40. Gurgaon, 41. Guwahati, 42. Gwalior, 43. Hisar, 44. Hooghly, 45. Howrah, 46. Hubli-Dharwad, 47. Hyderabad, 48. Indore, 49. Jabalpur, 50. Jalgaon, 51. Jamnagar, 52. Jaipur, 53. Jalandhar, 54. Jammu, 55. Jamshedpur, 56. Jhansi, 57. Jhunjhunu, 58. Jodhpur, 59. Kanpur, 60. Kolhapur, 61. Kolkata (North), 62. Kolkata (South), 63. Kota, 64. Kottayam, 65. Lucknow, 66. Ludhiana, 67. Madurai, 68. Mangalore, 69. Meerut, 70. Moradabad, 71. Mumbai Zone-I, 72. Mumbai Zone-II, 73. Mumbai Zone-III, 74.

Mumbai Zone-IV, 75. Mumbai Zone-V, 76. Mumbai Zone-VI, 77. Muzaffarnagar, 78. Mysore, 79. Nagpur, 80. Nashik, 81. Navi Mumbai, 82. Noida, 83. Palakkad, 84. Pali, 85. Panaji, 86. Panipat, 87. Patna, 88. Pimpri-Chinchwad, 89. Puducherry, 90. Pune Zone-I, 91. Pune Zone-II, 92. Pune Zone-III, 93. Pune Zone-IV, 94. Raipur, 95. Rajkot, 96. Ranchi, 97. Rourkela, 98. Sagar, 99. Salem, 100. Sambalpur, 101. Satara, 102. Shimla, 103. Sikar, 104. Siliguri, 105. Solapur, 106. Sonapat, 107. Srinagar, 108. Surat, 109. Thane Zone-I, 110. Thane Zone-II, 111. Thane Zone-III, 112. Thiruvananthapuram, 113. Thrissur, 114. Tiruchirapalli, 115. Udaipur, 116. Ujjain, 117. Vadodara, 118. Varanasi, 119. Vijayawada, 120. Visakhapatnam, 121. Yamuna Nagar and 122. Overseas Centre – Dubai.

## 7. TIME-TABLE FOR JUNE, 2019 EXAMINATIONS

 <b>THE INSTITUTE OF Company Secretaries of India</b> <b>भारतीय कम्पनी सचिव संस्थान</b> <small>IN PURSUIT OF PROFESSIONAL EXCELLENCE</small> <small>Statutory body under an Act of Parliament</small>				
COMPANY SECRETARIES EXAMINATIONS, JUNE, 2019				
TIME-TABLE				
EXAMINATION TIMING : 9:00 A.M. TO 12:00 Noon				
Date and Day	Executive Programme (Old Syllabus)	Executive Programme (New Syllabus)	Professional Programme (Old Syllabus)	Professional Programme (New Syllabus)
1.06.2019 Saturday	Cost and Management Accounting (Module-I)* OMR Based	Jurisprudence, Interpretation and General Laws (Module-I)	Advanced Company Law and Practice (Module - I)	Governance, Risk Management, Compliances and Ethics (Module - I)
2.06.2019 Sunday	Tax Laws and Practice (Module-I)* OMR Based	Company Law (Module-I)	Secretarial Audit, Compliance Management and Due Diligence (Module - I)	Advanced Tax Laws (Module - I)
3.06.2019 Monday	Industrial, Labour and General Laws (Module-II)* OMR Based	Setting up of Business Entities and Closure (Module-I)	Corporate Restructuring, Valuation and Insolvency (Module - I)	Drafting, Pleadings and Appearances (Module - I)
4.06.2019 Tuesday	Company Law (Module-I)	Tax Laws (Module-I)	Information Technology and Systems Audit (Module - II)	Secretarial Audit, Compliance Management and Due Diligence (Module - II)
5.06.2019 Wednesday	<b>NO EXAMINATION</b>	<b>NO EXAMINATION</b>	<b>NO EXAMINATION</b>	<b>NO EXAMINATION</b>
6.06.2019 Thursday	Economic and Commercial Laws (Module-I)	Corporate and Management Accounting (Module-II)	Financial, Treasury and Forex Management (Module - II)	Corporate Restructuring, Insolvency, Liquidation and Winding - up (Module - II)
7.06.2019 Friday	Company Accounts and Auditing Practices (Module-II)	Securities Laws and Capital Markets (Module-II)	Ethics, Governance and Sustainability (Module - II)	Resolution of Corporate Disputes, Non-Compliances and Remedies (Module - II)
8.06.2019 Saturday	Capital Markets and Securities Laws (Module-II)	Economic, Business and Commercial Laws (Module-II)	Advanced Tax Laws and Practice (Module - III)	Corporate Funding and Listing in Stock Exchanges (Module - III)
9.06.2019 Sunday	<b>NO EXAMINATION</b>	Financial and Strategic Management (Module-II)	Drafting, Appearances and Pleadings (Module - III)	Multidisciplinary Case Studies (Module - III)
10.06.2019 Monday	<b>NO EXAMINATION</b>	<b>NO EXAMINATION</b>	<b>Elective 1 out of below 5 subjects (Module - III)</b>	<b>Elective 1 out of below 8 subjects (Module - III)</b>
			(i) Banking Law and Practice	(i) Banking - Law and Practice
			(ii) Capital, Commodity and Money Market	(ii) Insurance - Law and Practice
			(iii) Insurance Law and Practice	(iii) Intellectual Property Rights - Laws and Practices
			(iv) Intellectual Property Rights - Law and Practice	(iv) Forensic Audit
			(v) International Business-Laws and Practices	(v) Direct Tax Laws and Practice
				(vi) Labour Laws and Practice
				(vii) Valuations and Business Modelling
(viii) Insolvency - Law and Practice				

\* (Examination in three papers, i.e., (i) Cost and Management Accounting; (ii) Tax Laws and Practice; and (iii) Industrial, Labour and General Laws be held in OMR Mode on 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> June, 2019 respectively)

## 8. GRANT OF FACILITY OF WRITER'S HELP/EXTRA TIME TO PHYSICALLY DISABLED CANDIDATES IN CS EXAMINATIONS - JUNE, 2019

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

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

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

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

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

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

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

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

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

[https://www.icsi.edu/webmodules/Scribe\\_form.pdf](https://www.icsi.edu/webmodules/Scribe_form.pdf)

## 9. WARNING AGAINST ADOPTION OF UNFAIR MEANS – DECEMBER, 2018 EXAMINATION

While considering matters concerning conduct of Institute's December, 2018 Examinations, the Examination Committee of the Council of the Institute found the following examinees guilty of adopting of unfair means :

<b>Sl No.</b>	<b>Roll Number</b>	<b>Student Registration Number</b>	<b>Stage of Examination</b>
1	402487	240652588/03/2018	Executive Programme (New Syllabus)
2	372099	340140010/02/2015	Professional Programme
3	350032	120561750/08/2011	Professional Programme
4	300088	440557280/02/2017	Executive Programme (Old Syllabus)
5	292258	140184205/07/2016	Executive Programme (Old Syllabus)
6	270394	240528726/07/2016	Executive Programme (Old Syllabus)
7	253191	140532712/08/2017	Executive Programme (Old Syllabus)
8	375079	340043416/01/2014	Professional Programme

Accordingly, the Committee – (a) cancelled the results of the candidates mentioned above in respect of their appearances in December, 2018 examinations; and (b) debarred the candidates except as mentioned at Sl.No.1 from appearing in the next session of examination, to be held in June, 2019.

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

Sd/-  
(CS Ashok Kumar Dixit)  
Officiating Secretary, the ICSI

**10. ANNOUNCEMENTS****ATTENTION STUDENTS !****VERIFICATION OF MARKS OF COMPANY SECRETARIES EXAMINATIONS  
DECEMBER, 2018**

In terms of Regulation 46 (2) of the Company Secretaries Regulations, 1982, as in force, a candidate can seek “Verification of Marks” in any subject(s) of CS examination **within 30 days** from the date of declaration of results. The interested candidates can apply for verification of marks either through on-line or off-line mode as per prescribed procedure with requisite **fee @ ₹250 per subject**. The guidelines/information regarding Verification of Marks are available on the website of the Institute at: <https://www.icsi.edu/media/webmodules/VOM.pdf>

The on-line facility for applying for Verification of Marks will be operative from **Tuesday, the 26<sup>th</sup> February, 2019 from 00:01 hrs till Wednesday, the 27<sup>th</sup> March, 2019 up to 24:00 hrs.**

The last date of submitting applications for Verification of Marks is **27<sup>th</sup> March, 2019.**

To optimize the use of on-line mode of payment, candidates are advised to submit their request/s through on-line mode for quicker and hassle-free response.

In case any candidate wishes to apply for Verification of Marks through off-line mode, he/she can download the Application Form available on the website and send the same duly filled in along with the requisite fee through Speed/Registered Post. The fee can be paid either by way of demand draft favouring “*The Institute of Company Secretaries of India*” payable at New Delhi; or in cash at the *Regional/Chapter/Noida Office.*

The procedure for submitting application for Verification of Marks is given on the website of the Institute at the link given below:

**[https://www.icsi.edu/webmodules/Verification\\_of\\_Marks\\_of\\_CS\\_Exam.pdf](https://www.icsi.edu/webmodules/Verification_of_Marks_of_CS_Exam.pdf)**

For applying Verification of Marks through on-line mode, the interested candidates can access the following link: <https://smash.icsi.in/scripts/login.aspx>

**Joint Secretary  
Directorate of Examinations**

**ATTENTION STUDENTS !****PROVIDING INSPECTION OR SUPPLY OF CERTIFIED COPY (IES) OF ANSWER BOOK(S) OF CS EXAMINATION – DECEMBER, 2018**

The Institute has been providing the facility of Inspection or Supply of Certified Copies of Answer Book(s) to the candidates on their request as per Guidelines, Rules and Procedures framed by the Institute in this regard.

A candidate who wishes to Inspect\* and/or obtain Certified Copy(ies) of his/her Answer Book(s) of any subject(s) of a particular examination, can apply either through on-line or off-line mode as per the prescribed procedure **within 45 days from the date of declaration of the result.**

The on-line facility for applying for Inspection or supply of Certified Copies of Answer Book(s) will be operative from **Tuesday, the 26<sup>th</sup> February, 2019 from 00:01 hrs till Thursday the 11<sup>th</sup> April, 2019 up to 24:00 hrs.**

The prescribed fee for supply of Certified Copy (ies) of Answer Book(s) is Rs. 500/- per subject and fee for Inspection\* of Answer Book(s) is Rs. 450/- per subject. The last date of submitting applications is **11<sup>th</sup> April, 2019**

If any candidate wishes to apply for Inspection or supply of Certified Copy(ies) of Answer Book(s) through off-line mode, he/she can download the prescribed Application Form available on the website and send the same duly filled in along with the requisite fee through Speed/Registered Post. The fee can be paid either by way of demand draft favouring "*The Institute of Company Secretaries of India*" payable at New Delhi; or in cash at the Regional/Chapter/Noida Office.

The "Guidelines, Rules and Procedures for Providing Inspection and/or Supply of Certified Copy (ies) of Answer Book(s) to students" are available on the website of the Institute under Examination Section at the link given below:

**[https://www.icsi.edu/docs/webmodules/Inspection\\_Certified\\_Copy.pdf](https://www.icsi.edu/docs/webmodules/Inspection_Certified_Copy.pdf)**

For applying Inspection or supply of Certified Copy (ies) of Answer Book(s) through on-line mode, the interested candidates can access the following link:

**<https://smash.icsi.in/scripts/login.aspx>**

***\*[For Inspection candidates have to personally visit ICSI Noida Office at C-37, Sector-62, Institutional Area, Gautam Budh Nagar, Noida 201309 to inspect his/her answer book (s).]***

Joint Secretary  
Directorate of Examinations

## ZONE-WISE DIVISION OF EXAMINATION CENTRES

The examination centres in Mumbai, Pune and Thane have been divided into different zones as detailed below for the purpose of enrollment for the Executive Programme and Professional Programme examination w.e.f. June 2019.

The nearby areas covered in each zone have also been specified so that candidates can select any one zone as per their convenience. Efforts will be made by the Institute to allot centre to candidates in their respective zone as selected by them. However, owing to paucity of accommodation some candidates may be shifted from one zone to another.

<b>MUMBAI</b>		
S No	City(ies)	Areas Covered
1	Mumbai Zone-I Centre Code-457	Charni Road, Churchgate, Fort, Mazgaon, Mumbai Central
2	Mumbai Zone-II Centre Code-458	Chembur, Dadar(East/West), King Circle, Matunga, Parel (East), Sion, Wadala,
3	Mumbai Zone-III Centre Code-459	Bhandup (East/West), Ghatkopar (East/West), Mulund (East/West), Vidyavihar (East/West)
4	Mumbai Zone-IV Centre Code-460	Andheri (East/West), Bandra (West/East), Santacruz (East/West),Vile Parle (East/West)
5	Mumbai Zone-V Centre Code-461	Goregaon (East/West), Jogeshwari (East/West), Malad(East/West)
6	Mumbai Zone-VI Centre Code-462	Boriwali (East/West), Dahisar (East/West), Kandiwali (East/West)

<b>PUNE</b>		
7	Pune Zone-I Centre Code-463	Ambegaon, Badruk , Bibwewadi, Dandekar Bridge, Dhankawadi, Dhayari, Katraj, Khadakwasla, Narhe, Padmavati, Parvati, Sahakarnagar, Sarasbaug, Satara Road, Sinhadgad Road, Swargate, Wadgaon,
8	Pune Zone-II Centre Code-464	Bhavani Peth, Budhwar Peth, Camp, F.C. Road, Karve Nagar, Kothrud, Law College Road, Laxmi Road, Mangalwar Peth, Nana Peth, Null stop, Rasta Peth, Sadashiv Peth, S.B. Road , Shaniwar Peth, Shastri Road, Shivaji Nagar, Somwar Peth, Shukrawar Peth, Tilak Road, Raviwar Peth, Warje
9	Pune Zone-III Centre Code-465	Dhanori , Hadapsar , Kalyani Nagar, Kharadi, Kondhwa, Koregaon Park, Lohegaon, Magarpatta, Nagar Road, Mundhwa, NIBM Road, Vimanagar, Wadgaonsheri, Wanowarie, Yerwada
10	Pune Zone-IV Centre Code-466	Aundh, Baner (Rd), Chandhi Chowk, Pashan Vanaj, Waked

<b>THANE</b>		
11	Thane Zone-I Centre Code-467	Kalwa, Thane City
12	Thane Zone-II Centre Code-468	Dombivali, Kalyan
13	Thane Zone-III Centre Code-469	Ambarnath, Badlapur, Ulhasnagar

JOINT SECRETARY  
DIRECTORATE OF EXAMINATIONS

## Training & Placement



**THE INSTITUTE OF  
Company Secretaries of India**

**भारतीय कम्पनी सचिव संस्थान**

**IN PURSUIT OF PROFESSIONAL EXCELLENCE**

Statutory body under an Act of Parliament

[www.icsi.edu](http://www.icsi.edu)

ICSI/Trg(e-MSOP)/2019

14th March, 2019

### ***Provision of e-MSOP for aspiring Company Secretaries***

*Dear Members/Students,*

*Inspired by the Government of India's Digital India programme, the ICSI has now taken an initiative to digitize MSOP and to reach out to aspiring Company Secretaries. ICSI is offering e-MSOP which can be pursued any time anywhere at their comfort. This would be delivered in e-Mode and serve a large community of Professional pass students to get their membership. The stakeholders are requested to go through the e-MSOP course by clicking on the link <http://www.icsiemsop.com/>*

*For admission in e-MSOP a candidate should have completed Company Secretaryship Final/ Professional Programme examination two years prior to the application for undergoing e-MSOP and completed all training requirements to become a member of the Institute (except 15 days Specialized Training) which is applicable for earlier training structure.*

*However, such restriction of completing professional prior to two years is not applicable such candidates who are getting exemption in practical training. Such candidate can immediately register in e-MSOP in order to become member of the Institute.*

*The ICSI sincerely hopes that e-MSOP will be a huge success in reaching out to aspiring Company Secretaries and simplifying the training & certification process exclusively for the working Professionals who are not able to avail 15 days leaves in their jobs for undergoing regular MSOP.*

*For further clarification if any, you may contact Dr. S. K. Jena, Director, Training & Placement, ICSI on 0120-4082107, 0120-4082158 or [training@icsi.edu](mailto:training@icsi.edu). For details guideline you can visit the e-MSOP site at [www.icsi.edu](http://www.icsi.edu)*

*CS Ashok Kumar Dixit  
Officiating Secretary, ICSI*



**THE INSTITUTE OF  
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**IN PURSUIT OF PROFESSIONAL EXCELLENCE**

Statutory body under an Act of Parliament

**[www.icsi.edu](http://www.icsi.edu)**

*ICSI/Trg(Exemption)/2019*

*15<sup>th</sup> March,2019*

***Provision of Exemption from Long term training for working professional  
aspiring to be a Company Secretary***

*Dear Candidate,*

*All those candidates who have completed their final examination but could not undergo training due to their job constraints and not able to become the Member of the ICSI can apply for exemption from practical training on the basis of their work experience.*

*We wish to inform you that exemption from undergoing long term training can only be claimed after passing the Final/Professional Programme Examination of the ICSI and on the basis of working experience provided that, the applicant are eligible as per the requirement of the Company Secretaries Regulations, 1982, as amended. For details you can visit at <https://www.icsi.edu/student/practical-training/>.*

*The ICSI sincerely hopes that the exemption provision will be helpful in reaching out to aspiring Company Secretaries and simplifying the training & certification process exclusively for the working Professionals aspiring to be the Member of the Institute.*

*For further clarification if any, you may contact Ms. Priyanka Singh, Assistant Director, Training & Placement, ICSI on 0120-4082154, 0120-4082158 or email your query at [priyanka.singh@icsi.edu](mailto:priyanka.singh@icsi.edu)*

*(CS Ashok Kumar Dixit)  
Officiating Secretary, ICSI*

*Encl: Application form for claiming exemption*



**THE INSTITUTE OF  
Company Secretaries of India**

**भारतीय कम्पनी सचिव संस्थान**

**IN PURSUIT OF PROFESSIONAL EXCELLENCE**  
Statutory body under an Act of Parliament

**APPLICATION FORM FOR CLAIMING EXEMPTION FROM TRAINING**

**(Please ensure to complete the form in all respect by enclosing requisite testimonial/certificates)**

**Personal Detail**

Registration number- _____	Denovo Registration number _____
Name _____	Gender- M /F _____ DOB _____
Father's Name _____	Email ID _____
Address: _____ _____	
Contact Number _____	
Qualification _____	

**DETAIL OF PASSING EXECUTIVE/PROFESSIONAL PROGRAMME OF COMPANY SECRETARYSHIP**

Sr. No.	Group /Module	Examination/Programme	Session	Roll number
1	First	Executive Programme		
2	Second	Executive Programme		
3	First	Professional Programme		
4	Second	Professional Programme		
5	Third	Professional Programme		
6	Fourth	Professional Programme		

APPLYING TO CLAIM EXEMPTION FROM (please tick mark below)

Long Term Training  Exemption from Balance Training   
(in case of partial exemption granted please attached copy of exemption letter)

15 days Specialized Training (ROC/RD/FI)

Applying under OLD Training Structure/Modified training Structure- \_\_\_\_\_ (in case of switchover from old to new training structure -please enclose Switch over form )

**Detail of Fee of Rs.10,000/-**

Demand Draft Number \_\_\_\_\_ Date \_\_\_\_\_ Bank Name \_\_\_\_\_

**PARTICULARS OF WORKING EXPERIENCE** (Please attached separate sheet if worked in more than five companies)

Sr. No.	Name of the Organization and Paid up Capital & Reserves	Designation	Salary/Scale	Service Period			Mandatory document Experience Certificate (original self attested) and Annual report/Balance sheet is enclosed (Please write Yes/No)
				From	Till	Total Years of Exp.	
1							
2							
3							
4							

Note : Experience certificate should be issued by the employer on letter head of the company/organization. Name, designation, duration of working experience (i.e. date of commencement of employment and date of closing of employment) and salary slab/grade pay should be mentioned on the certificate. Name, designation, signature with date, rubber stamp of issuing authority should be clearly visible on the experience certificate. Details of job description of the candidates should also be mentioned on the experience certificate

**PARTICULAR OF TRAINING IF UNDERGONE/COMPLETED** (if applying for exemption from 15 days specialized training)

Sr. No.	Company/ PCS name	From	Till	Leave availed	Total period
1					
2					
3					

**Declaration**

I \_\_\_\_\_ do hereby declare that the particulars given above are true to the best of my knowledge and belief.

I also agree that providing false particulars amounts to misconduct and if any misconduct is observed on my part in terms of Regulation 55-A of the Company Secretaries Regulations, 1982(As amended from time to time), I shall abide by the decision of the Institute which may suspend or debar me from appearing in any one or more examinations of the Institute or direct that any period of training already undergone shall not be reckoned for the purposes of Regulation 48 or Regulation 50 or declare that such a candidate is not fit and appropriate person to be admitted to the Associate Membership of the Institute.

Signature of the Candidate

Date:

Place



**THE INSTITUTE OF  
Company Secretaries of India**

**भारतीय कम्पनी सचिव संस्थान**

**IN PURSUIT OF PROFESSIONAL EXCELLENCE**

Statutory body under an Act of Parliament

**VISION**

"To be a global leader  
in promoting good  
corporate governance"

**ICSI Motto**

सत्यं वद। धर्मं चर। इष्टकारं कृतं त्वयात्। अस्मिन्नेतं स्युं कृतं किय

**MISSION**

"To develop high calibre  
professionals facilitating  
good corporate governance"

TRG/01/2019

16-02-2019

## ONLINE SUBMISSION OF QUARTERLY AND PROJECT REPORTS

**P**ursuant to the Circular No. 2 dated 29th March 2018, students are required to submit their Quarterly Reports at the end of each quarter. Presently students send their Quarterly Reports and Project Reports through e-mail to Dte of Training, ICSI.

The Institute in its constant endeavour to provide best of services to its Stakeholders, has now introduced an online facility for the students.

To ease the submission of the Quarterly Reports and Project Reports, Students are now required to login to the following link for online submission of Quarterly Reports and Project Reports.

**<http://www.icsi.in/UploadQuarterReport/studentlogin.aspx>**



Henceforth, Quarterly reports and Project reports received through online mode on the above mentioned URL link will only be considered by the Institute.

This is for information of all concerned.

**CS Ranjeet Pandey**  
President (ICSI)

**CS Ashish Garg**  
Vice-President (ICSI) & Chairman (TEFC)

**CS Ashok Kumar Dixit**  
Secretary (ICSI)

**Dr. S.K. Jena**  
Director (Training & Placement)

**Connect with ICSI**

[www.icsi.edu](http://www.icsi.edu) | | Grievance Redressal Portal : <http://support.icsi.edu>

**Attention Students !!****CORPORATE COMPLIANCE EXECUTIVE CERTIFICATE FOR STUDENTS**

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

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

A person who –

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

**PROCEDURE**

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

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

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

**VALIDITY OF CERTIFICATE**

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

**OTHER DETAILS**

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

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

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

### **LICENTIATE - ICSI**

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

#### **ELIGIBILITY FOR AWARD OF LICENTIATE ICSI**

A person who –

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

#### **PROCEDURE**

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

#### **STATUS OF LICENTIATES**

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

#### **VALIDITY OF CERTIFICATE**

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

#### **OTHER DETAILS**

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

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

# News from Region

## EIRC



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

EASTERN  
INDIA  
REGIONAL  
OFFICE

### ORAL TUITION CLASSES FOR DEC, 2019 EXAM

FOUNDATION AND EXECUTIVE (NEW SYLLABUS)

Batches will start from April, 2019, Registrations open!!!



#### Salient Features

- ❖ Excellent Classroom teaching by Experienced Faculties;
- ❖ Facility of LCD Projectors in Class rooms;
- ❖ Library and Reading Room facilities;
- ❖ Seminars and Guidance talk by Visiting / Guest Faculties;
- ❖ Periodic Mock Class Tests for evaluation;
- ❖ Tips and Guidance by Experts for Preparation of CS Examinations;
- ❖ Parent Teacher Meet at regular intervals and Sharing of Progress of the Students;
- ❖ All subjects under one roof;
- ❖ All classes will be at ICSI-EIRC House hence students will be in touch with the Institute and well aware of the developments regarding training programme

**Foundation- Fee: ₹ 5,000/-**

**Executive (New Syllabus)**

Module_I	Module_II	Both Module
Fee: ₹ 8,000/-	Fee: ₹ 8,000/-	Fee: ₹ 15,000/-

STUDENTS HAVING ANNUAL FAMILY INCOME OF LESS THAN ₹ 2, 50,000/- MAY GET SPONSORSHIP  
(Subject to approval from respective external organisation)

# 10% Discount on Executive fee for students who cleared Foundation Exam with 60%.

For further details, please contact:

**Mr. S Sreejesh, Assistant Director; CS Suruchi Verma**

**ICSI- EIRC HOUSE 3A, Ahiripukur 1<sup>st</sup> Lane, Kolkata- 700019**

Email: [cs.suruchiverma@gmail.com](mailto:cs.suruchiverma@gmail.com); [s.sreejesh@icsi.edu](mailto:s.sreejesh@icsi.edu) Ph: (033) 22902178/22901065

**ICSI Vision**  
"To be a global leader in promoting good corporate governance"

**ICSI Motto**  
सत्यं वद। धर्मं चर।  
speak the truth; abide by the law

**ICSI Mission**  
"To develop high calibre professionals facilitating good corporate governance"



Free Library Facility



## ICSI-EIRC LIBRARY

### TIMING

10:00 AM to 6:00 PM

E-Library subscription with

CLAonline, Koppykitab • E-Publications

manupatra, GDMANN • ICSI Journals

### Books Available

- Chartered Secretary
- ICSI Publications
- ICSI Study Materials
- Books on Case Laws
- Bearcats
- Taxation
- Reference
- Guidelines Answers

Library registration is open for students

Step to get register for library

- ❖ Fill the application form
- ❖ Student Identity Card
- ❖ 2 Passport size photograph
- ❖ Annual Fee Rs. 100/- only.
- ❖ Security Amount Rs. 500/-



#### For further details contact

Ms. Rukmani Nag, Executive Assistant, ICSI-EIRO  
 ICSI-EIRC House, 3A, Ahiripukur 1<sup>st</sup> Lane, Kolkata - 700 019  
 Ph: 033- 2283 2973 / 2290 2178  
 Email: [rukmani.nag@icsi.edu](mailto:rukmani.nag@icsi.edu)

## Attention Students

### Refund of fees received from students who have not attended SIP/EDP

1. Those students who have registered with EIRC but not attended SIP/EDP are requested to submit an application for the refund of SIP/EDP fee along with original SIP/ EDP acknowledgement receipt at ICSI-EIRC, House, 3A, Ahiripukur, 1st Lane, Kolkata-700019.
2. Outstation students who are unable to come personally to collect the refund, may opt for electronic transfer to their bank account after sending the duly filled-up undertaking form duly signed by them.

#### For further details contact

Ms. Rukmani Nag, Executive Assistant, ICSI-EIRO  
 ICSI-EIRC House, 3A, Ahiripukur 1<sup>st</sup> Lane, Kolkata – 700 019, Visit : <https://www.icsi.edu/eiro/Home.aspx>  
 Ph: 033- 2283 2973 / 2290 2178 / 2290 2179 or Email: [rukmani.nag@icsi.edu](mailto:rukmani.nag@icsi.edu)

## SCHOLARSHIP SCHEME

ICSI-EIRC is pleased to announce Scholarship Scheme for pursuing Company Secretary Course with the support of few Private Charitable Foundation / Trust. The Scholarly Students need financial help to pursue further studies in CS may contact Regional Director at the following address for information in detail.

**DVNS Sarma**

Regional Director  
ICSI-EIRC House,  
3A, Ahiripukur 1<sup>st</sup> Lane,  
Kolkata - 700 019  
Ph: 033- 22901065/ 2283 2973  
Mail: [eiro@icsi.edu](mailto:eiro@icsi.edu)

# SIRC



**THE INSTITUTE OF  
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भारतीय कम्पनी सचिव संस्थान  
IN PURSUIT OF PROFESSIONAL EXCELLENCE  
Statutory body under an Act of Parliament

SOUTHERN  
INDIA  
REGIONAL  
COUNCIL

Announce



**Class Room Teaching**

**Oral Coaching Classes for  
Executive Programme  
for  
December 2019 Examination  
(New Syllabus)**





**Inspiring  
Teachers**

Exemption from Pre-Examination Test (Online) for the Oral Coaching Students. Such students have to appear and pass the **Offline** test to be conducted by the Institute in the class room.



**Renowned  
Scholars**

**Date of Commencement: 22.04.2019**

**Module I Morning**  
Timing: 6.30 am to 8.30 am Fee: Rs.6600

**Module II Evening**  
Timing: 6.00 pm to 8.00 pm Fee: Rs.6600

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

1. Classes are conducted exclusively for students doing CS course and the focused Coaching helps the Students tremendously.
2. We conduct classes for the past several decades and thousands of Company Secretaries have passed from our Oral coaching and hundreds of students have got All India Rank.
3. The Faculty Members are sought after professionals; they teach not only theoretically but also provide practical experience.
4. Students undergoing Classroom teaching can utilize the library (with more than 2000 books) free of cost for their reference.
5. Tests are conducted which will help the students to prepare for the examinations.
6. Students can attend all meetings organized by Students Forum of ICSI without paying any fees; they can update their knowledge, clarify all doubts and can improve their leadership skills.
7. Sessions on how to approach exams and also doubt clearing session exclusively for the difficulty subjects will be free for Oral Coaching Students.
8. The fees charged by ICSI is one of the lowest and the classes are conducted only for the benefit of Students
9. Special Programme on Union Budget will be organized for the students free of cost.

**Our ICSI-SIRC  
Faculty Members are  
dedicated to your  
Education & Success**

**ICSI-SIRC House, No.9,  
Wheat Crofts Road, Nungambakkam  
Chennai – 600 034  
Phone:(044) 28279898, 28268685  
E-mail: siro@icsi.edu**

**Vision**  
"To be a global leader in promoting good corporate governance"

**Motto**  
सात्यं वद। धर्मं चर। speak the truth; abide by the law

**Mission**  
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## **Editorial Team**

**SONIA BAIJAL, DIRECTOR**

**ALKA ARORA, JOINT DIRECTOR**

**AKANSHA GUPTA, EXECUTIVE (ACADEMICS)**

**Directorate of Professional Development, Perspective Planning and Studies**

For views/suggestions/feedback please write to : [academics@icsi.edu](mailto:academics@icsi.edu)