



Directorate of Student Services

Part-I

Important Information for the months of November, December 2011 & January 2012

Important cut-off dates:

1. **Last date of registration for Executive :** Wednesday, 30th November 2011
Program (if student wishes to appear
in single module of Executive Program
in June 2012 exam)
7. **Last date of registration for Professional:** Wednesday, 30th November 2011
Program (if student wishes to appear
in any two modules of Professional Program
in June 2012 exam)

MOST IMPORTANT

All correspondence related with student's matter should be sent to:

**The Director (Student Services)
The Institute of Company Secretaries of India,
C-37, Sector-62,
Noida-201309**

Important points to be noted:

1. If any student wishes to apply for extension of registration / or registration de-novo, he/she is advised to submit his/her application for extension of registration / or registration de-novo at the earliest. For details contact : Ms Archana Goel Tel : 0120- 4522072, e-mail : archana.goel@icsi.edu
3. Subject-wise Exemption fees / De-novo / extension fees should never be clubbed with examination fees. Students are advised to apply for the same separately. They should also mention about the same in examination form at appropriate place.
4. **Cancellation of Registration**
Registration of students registered up to and including December 2006 stands terminated on expiry of five-year period on 30th November 2011 leading to the following immediate consequences :
 - (a) Supply of "Student Company Secretary" bulletin will be discontinued from November 2011 onwards.
 - (b) Response sheets will not be accepted even if submitted and coaching completion certificates will not be issued (after the expiry of registration period).

ON-LINE EXEMPTION TEST from compulsory computer training

The Institute of Company Secretaries of India (ICSI) has recently signed an agreement with M/s Sify Software Limited. As per the revised arrangement the online test for compulsory computer training of the students, which is being presently conducted by M/s Aptech Ltd. will be henceforth conducted by M/s Sify Software Ltd.

To facilitate the mandatory requirement for students having computer knowledge to pass the online test, M/s Sify Software has developed an online testing portal where students can appear for online test and will be able to download their certificates after 15 days of passing of online test. This will ensure that there is no delay in receiving the certificate after clearing the online test. Students can go to the online portal, register for the test and block a centre for appearing in the test. Payment for the online test can be done both in online or offline mode (through branches of SBI using Powerjyoti scheme). Students can register them for the said online test in <http://icsi.sifyitest.com>.

The registration for online exemption test from compulsory computer training through the above mentioned online portal is going to start from 19th November, 2011 onwards. Initially M/s Sify Software Ltd. shall be conducting online tests during weekends on Saturdays and at a later period they will extend the benefit in other days also.

All concerned students may note that initially M/s Sify Software Ltd shall be conducting online tests for the students in parallel to that of the present system of online test being conducted by M/s Aptech Ltd. Those students who have already registered with M/s Aptech Ltd for the online test are therefore advised to complete their test with M/s Aptech.Ltd at the earliest. The system of online test of M/s Aptech will be however discontinued after 31st January, 2012 and with effect from 1st of February 2012 M/s Sify Software Ltd will be the sole testing authority for ICSI. As part of the endeavor to provide better support to students, M/s Sify Software Ltd. has opened help line for students. Students can mail to icsi_hlpdesk@sifyitest.com for any query or clarifications with a copy to asit.rath@icsi.edu.

All concerned students may also note that Sify Test Centers are meant for conducting online exemption test only. Students are advised not to visit the Sify Test Centres directly without registering themselves with the Sify Online Registration Portal viz. <http://icsi.sifyitest.com> for allotment of centre.

Attention Students !!

Appearing December 2011 session of examination of institute

All students appearing in December 2011 session of examination of institute are hereby informed that detailed particulars of their examination form (including their photo) have been uploaded on institute's website www.icsi.edu. They are advised to check it properly and if any discrepancy is found, the same may be communicated to Directorate of Student Services immediately for necessary corrections, but in any case not later than 10th December 2011.

If there is any discrepancy in the particulars: Write to enroll@icsi.edu or Telephone: 0120-4522081/86.

If there is any discrepancy in the status of paper wise exemptions: Write to s.hemamalini@icsi.edu or Telephone: 0120-4522074.

If there is any discrepancy in photo: Please send your photo as well as signature (both in .jpg format) along with your registration no. by e-mail to rajesh.sharma@icsi.edu

Students of Foundation Program may please note that if remarks is shown "*Your application has been received but rejected - Provisionally Admitted* " it means the student concerned has not submitted his/her pass marks sheet of Class XII. Such students are advised to send the scanned copy of their pass mark sheet of Class XII duly mentioning their registration number on it by e-mail to rajesh.sharma@icsi.edu Please note that they will be allotted the Roll No. only after compliance of the above.

Last date for all types of changes (viz. Change in examination centre , medium, module) is 12th December 2011. All interested students are advised to apply for the same on or before 12th December 2011. All concerned students may note that no request in this regard will be entertained after the said cut-off date.

STUDENTS MAY NOTE THAT NO CHANGE WILL BE ENTERTAINED AFTER ISSUE OF ADMIT CARD (i.e. ALLOTMENT OF ROLL NO.)

ISSUING OF ADMIT CARD

Students are advised to download their “Admit Card” along with instructions after 12th December 2011 from www.icsi.edu or www.icsi.in. Please note that the system of dispatch of Admit Card in physical form (i.e. hard copy) by post has been discontinued.

ISSUING OF MARKS SHEETS

All students may note that mark sheets in physical form (i.e. printed hard copy) will not be issued to students of Foundation Program & Executive Program. They are advised to download the same from institute’s website www.icsi.edu / www.icsi.in after 25th February 2012 (i.e. after declaration of result of December 2011 session of exam). However, Marks sheets in physical form (i.e printed hard copy) will continue to be issued to students of Professional Program.

Online Services for Students through students’ portal www.icsi.in

Students of ICSI may avail following online services:

- i) Students can view the status of his / her registration application form already submitted for registration as student.
- ii) Students can take printout of Admit Card (i.e. Roll No. of exam), Registration letter, De-novo letter, Extension letter, Professional Program enrolment letter etc.
- iii) New Students can submit their online registration form for registration in Foundation / Executive Programme.
- iv) Students who have passed both modules of Executive Program, they can submit their enrolment form for admission in Professional Programme.
- v) Students can take printout of “e-Student Identity Card”.
- vi) Students can change their address, Mobile Number, e-mail ID etc. instantly.
- vii) Students can submit the “On-line Examination Form” for appearing in institute’s examination to be held in June / December.
- viii) Students who have already submitted their examination form and subsequently they wish to apply for any change in Exam Centre / or Module / or Medium of examination, they can also submit such requests through on-line services.

Part-II

General Information students must know

CHANGE IN FREQUENCY OF DESPATCH OF STUDENT COMPANY SECRETARY BULLETIN

As per the existing system, the Student Company Secretary Bulletin is dispatched by post to all active regular students on monthly basis.

Keeping in view the changing times, The Council of the Institute has decided that the Student Company Secretary Bulletin (in physical form) will be sent to the students on bi-monthly basis, instead of on monthly basis, w.e.f. January 2011.

However, the academic inputs as is being covered in the Student Company Secretary Bulletin will be uploaded on the website of the Institute, viz., www.icsi.edu and the same will also be sent through e-mail on monthly basis. With this arrangement, it is expected that the students will get updated contents promptly with the latest academic developments.

All students are advised to take a note of it.

Important contact numbers of Directorate of Student Services:

Sl No.	Nature of Query	Telephone Numbers	E-mail IDs
1	Issue of study materials (Foundation & Executive)	(0120) 4522063	rajni.sharma@icsi.edu
2	Registration Status of Foundation/Executive Program	(0120) 4522061	ms.bhagwan@icsi.edu (for Foundation Program) anju.gupta@icsi.edu (for Executive Program)
3	De-novo/ Extensión / Professional Program Enrolment, Study materials for Professional Program	(0120) 4522072	archana.goel@icsi.edu
4	Paperwise Exemption	(0120) 4522074	s.hemamalini@icsi.edu
5	Non-receipt of Registration Letter/Identity Cards/Student Company Secretary Bulletin/E-mail Registration/Change of Address	(0120) 4522071	naveen.kumar@icsi.edu
6	Coaching Completion Certificates/ Suggested Answers and Response Sheets Status/Oral Tuition/Examiners (DPTS)	(0120) 4522074	sp.singh@icsi.edu
7	Compulsory Computer Training	(0120) 4522075	prem.lata@icsi.edu
8	Public Private Partnership Scheme	(0120) 4522083	ashvini.srivastava@icsi.edu
9	Issue of Admission Certificate for Examinations	(0120) 4522081 / 86	enroll@icsi.edu
10	Duplicate pass certificate of Final/Professional		
11	Transcript/Verification of Qualification (only for students)	(0120) 4522081	siyaram@icsi.edu

GUIDELINES FOR SEEKING EXTENSION OF REGISTRATION

EXECUTIVE PROGRAMME EXAMINATION

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

PROFESSIONAL PROGRAMME EXAMINATION

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

GUIDELINES FOR REGISTRATION DE NOVO

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

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

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

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

- (b) Postal tuition fee of Rs 5,000 in the case of students who have passed the Executive Programme (Intermediate) examination but not enrolled for the Professional Programme (Final).
 - (c) Arrears of postal tuition fee, if due, under former registration where the students have been issued with coaching completion certificate(s) for both modules (Group) of Executive Programme (Intermediate) all modules (Group) of Professional Programme (Final) as the case may be.
2. On the student being registered *de novo* he will be given credit for the oral or postal tuition completed during the validity of his previous registration in the corresponding paper(s) of the new syllabus. Such a student shall not be supplied with the study material afresh. Study material can however be obtained on payment of Rs. 160 per subject. Student Company Secretary will be sent free of cost during the validity period of registration *de novo* from the month subsequent to the month in which the student was registered *de novo*.

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

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

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

1. Concession in Registration Fees / Examination Fees for Physically Handicapped Students:

Concession in Registration Fee / Examination Fee for Physically Handicapped Students

As a social welfare measure, the Council of The Institute has decided to grant further concession in Registration Fee / Examination Fee to physically handicapped students with effect from 1st July 2010, as per details given below :

Registration Fee for Physically Handicapped Students

Stage	Registration Fee to be paid by Physically handicapped students :
Foundation Programme	Only Registration Fee will be charged (At present, Registration Fee is Rs.1200)
Executive Programme	Only Registration Fee will be charged (At present, Registration Fee is Rs.1500)
Professional Programme	Only Registration Fee will be charged (At present, Registration Fee is NIL)

Examination Fee for Physically Handicapped Students

Stage	Examination Fee to be paid by Physically handicapped students :
Foundation, Executive & Professional Programme	25% of the fee applicable to general candidates.

The above concession would be granted subject to the following guidelines: -

- (i) The concerned students should submit a certificate issued by a Physician/ Surgeon/ Oculist working in a State/ Central Government to the effect of permanent physical disability (including blindness),
- (ii) The following shall be regarded as permanent physical disability :-
 - (a) permanent physical disability of more than 50% in one limb; or
 - (b) permanent physical disability of more than 60% in two or more limbs; or
 - (c) permanent deafness with hearing impairment of 70 decibels and above; or
 - (d) permanent and total loss of voice.
- (iii) Blindness shall be regarded as permanent physical disability, if it is incurable and falls in any of the categories specified namely : -
 - 6/60 to 1/60
 - or field of vision 110-2
 - 3/60 to 1/60
 - or field of vision 100
 - FC at 1 foot to Nil
 - or field of vision 100
 - Total absence of sight

It is clarified that all other services shall be available on full payment basis as applicable to general category students.

2. Change of Address

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

change their address instantly at students' portal www.icsi.in through institute's on-line services.

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

3. E-Mail Address of the Students

Those students who are having e-mail address may communicate the same to the Student Services Section (giving reference of their name & registration no.) at naveen.kumar@icsi.edu, which will facilitate quick and economic communication from the Institute's side. Students may also update their e-mail ID / Mobile Number in records of institute instantly at students' portal www.icsi.in through institute's on-line services

4. Students Identity Card

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

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

Students may also download their "On-line Student Identity Card" from students' portal www.icsi.in through institute's on-line services.

5. Compulsory Enrolment for Professional Programme.

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

Candidates will be admitted to the Professional Program examination, if : -

- i) He/She has registered himself/herself as a student for the Professional Programme at least nine calendar months prior to the month in which the examination commences. In other words, candidate registered as student up to and including the month of February in a year are eligible to appear in all the modules of the Professional Program examination to be held in December of that year, and those registered between March to August during a year are eligible to appear in all the four modules of the Professional Program examination to be held in the month of June next year subject to satisfactory completion of compulsory coaching.

- ii) However, a candidate registered as a student at least six calendar months prior to the month in which the examination commences may be allowed to appear in any one or two module(s) of the Professional Program examination, that is to say, a candidate registered as a student up to and including the month of May in a year will be eligible for appearing in any one or two module(s) in December examination and those who are registered from June onwards and upto and including the month of November in a year will be eligible to appear in any one or two module(s) of Professional Program examination to be held in the month of June next year subject to satisfactory completion of compulsory coaching.

6. Uniformity in Signatures

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

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

7. Clarification Regarding Paperwise Exemption

- (a) The paperwise exemption is granted only on the basis of specific request received in writing from a registered student along with the attested photocopies of marks sheets for all parts of the Degree/examination (on the basis of which the paperwise exemption is sought) and the exemption fee @ Rs. 100/- per paper. It is one time payment and not to be remitted for availing of paper wise exemption in every session of examination during the validity of registration period.
- (b) The application for claiming paperwise exemption must reach the Institute on or before the last date for submission of enrolment application i.e. 25th March and 25th September for June and December examinations respectively and with a late fee of Rs. 100/-, the application can be accepted upto 9th April and 10th October respectively.
- (c) The paperwise exemption once granted holds good during the validity of registration period or passing/completing the examination, whichever is earlier.
- (d) The paperwise exemption is cancelled only on receipt of a specific request in writing from the student concerned on or before the last date for submission of the enrolment application. If any candidate appears in the exempted paper(s) of examination without receiving the written confirmation from the Institute, but by making personal representation, appeal, request, etc., at the Examination Centre at the last moment, his/her appearance in such paper(s) shall automatically be treated as cancelled.
- (e) It may be noted that candidates who apply for grant of paper wise exemption or seek cancellation of paper wise exemption already granted, before the last date of submission of enrolment applications for a particular examination, must see and ensure that they receive written confirmation from the Institute at least 15-20 days prior to the commencement of the examination. Candidates who would presume automatic grant or cancellation of paper wise exemption without obtaining written confirmation on time and absent themselves in any paper(s) of examination and/or

appear in the exempted paper(s) would do so at their own risk and responsibility and the matter will be dealt with as per the above guidelines.

- (f) Exemption once cancelled on request in writing shall not be granted again under any circumstances.
- (g) The candidates who have passed either group of the Intermediate/Final examination under the old syllabus, may claim the paperwise exemption in the corresponding subject(s) of new syllabus indicating the basis of exemption as "APO" in the appropriate column of the enrolment application.
- (h) In case the paperwise exemption has already been granted on the basis of qualification or the candidates is eligible for grant of exemption on the basis of securing 60% or more marks, a photocopy of the letter/marks-sheet issued by the Institute should be enclosed with the enrolment application while claiming such exemption, failing which the same may not be granted for the ensuing examination.
- (i) No exemption fee is payable for availing paperwise exemption on the basis of "APO" or on the basis of securing 60% or more marks in the Institute's examination.
- (j) Paperwise exemption fee is payable only when the exemption is to be availed on the basis of qualification(s) specified for the purpose.

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

EXEMPTION FROM INDIVIDUAL PAPERS OF THE EXECUTIVE PROGRAMME EXAMINATION

In pursuance of the powers conferred on it under clause(3) of the regulation 42 of the Company Secretaries Regulations, 1982, the Council of the Institute of the Company Secretaries of India has decided that a candidate shall be exempted from the following paper(s) of the Executive Programme examination if he/she possesses the qualification(s) specified against each paper, having secured 50% or more marks in the aggregate and applies for exemption on or before last date for enrolment for the examination paying requisite exemption fee as may be determined by the Council from time to time :

1. General and Commercial Laws: M.A./M.B.A. (Corporate Secretaryship) or Degree in Law (three years or five years integrated) from a recognized University/Institute either constituted under an Act of Parliament or approved by AICTE.

2. Company Accounts, Cost and Management Accounting : M.A. (Corporate Secretaryship)/M.Com/M.B.A. (with Advanced Accountancy as one of the subjects at graduation/post-graduation level and with full paper in Cost Accounting/Management Accounting/Financial Management at M.A. (Corporate Secretaryship)/M.Com/M.B.A level having secured 50% marks in the subject concerned) from a recognized University/Institute either constituted under an Act of Parliament or approved by AICTE.

3. Tax Laws: M.A./M.B.A. (Corporate Secretaryship) from a recognized University/Institute either constituted under an Act of Parliament or approved by AICTE.

8. Compulsory Computer Training

ATTENTION STUDENTS

CS EXECUTIVE EXAMINATIONS AND COMPULSORY COMPUTER TRAINING PROGRAM REG:

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

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

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

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

Salient features of the course in brief:

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

Duration of the Course : 70 Hours

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

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

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

9. Student Induction Program (SIP)

Every candidate registered for the Executive Programme w.e.f. 01.09.2009 are compulsorily required to undergo seven days Student Induction Programme (SIP) within 6 months of registration.

Regarding any query about SIP, students are advised to contact office of their respective Regional Council / Chapter. Alternatively, they may also call to Directorate of Training & Membership of institute on telephone no. 011-45341088 / 89.

10. Exemption from Computer Training

A student shall be exempted from undergoing the course on the basis of he/she fulfill the following criteria:

1. He/She has the requisite knowledge of the areas/topics covered in the computer training and
2. He/She enrolls himself/ herself for an online exemption test (to be conducted by APTECH Ltd / or Sify Softwares Ltd) at any of the APTECH Center / or SIFY Center on all India basis and successfully clears the test.

11. Discontinuation of issue of pass certificates to Foundation / Executive Program pass students:

ATTENTION STUDENTS !

**DISCONTINUATION
OF ISSUE OF PASS CERTIFICATES
TO FOUNDATION/EXECUTIVE
PROGRAMME PASS STUDENTS**

In accordance with the decision taken by the Council of the Institute recently, it is brought to the notice of the student community that henceforth (i.e. from June, 2010 Examination Session onwards), Pass Certificates will be issued only to such students who pass Final Course/Professional Programme. However, Mark Sheets will continue to be issued to students of all stages viz. Foundation, Executive and Professional Programmes as per existing practice.

11. Rationalization of system for issue of Coaching Completion Certificates under Postal Coaching Scheme:

ATTENTION STUDENTS !!!

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

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

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

Keeping in view the above decision, the students are advised to send atleast one Response Sheet for each subject to make him/ her eligible for issue of Coaching Completion Certificate. It is further to clarify that he/ she has to secure minimum 40% marks in each subject for issue of Coaching Completion Certificate. The students who have already sent atleast one Response Sheet in each subject will also be guided by the same criteria and the Coaching Completion Certificates will be issued whoever meets the said criteria. However, students will be at liberty to send maximum response sheets to the Institute and all such response sheets will be evaluated and returned to them for their reference/ guidance. For any further information / clarification on the subject, please contact Shri A.K. Srivastava, Deputy Director (Student Services) at E-Mail id : ashvini.srivastava@icsi.edu or at telephone nos. 0120-4522083.

13. Schedule of Fees :

SCHEDULE OF FEES

PARTICULARS	FEES (Rs.)	REMARKS
FOUNDATION PROGRAMME		
Admission Fee	1200	
Postal Tuition Fee	2400	Total Fees → 3600
EXECUTIVE PROGRAMME (INTERMEDIATE)		
Registration Fee	1500	Total Fees → 7000 (For commerce graduates)
Foundation Examination Exemption Fee	500	
Postal Tuition Fee for Executive Programme	5000	
Postal Tuition Fee for Foundation Programme (<i>payable by Non-Commerce Graduates who are seeking exemption from passing the Foundation Programme Examination under clause (iii) of Regulation 38.</i>)	750	Total Fees → 7750 (For others)
<i>Foundation Pass Student</i>	6500	Total Fees → 6500
PROFESSIONAL PROGRAMME (FINAL)		
Postal Tuition Fee	7500	
DE-NOVO REGISTRATION		
Registration De-Novo Fee	1500	
Exemption from Foundation Examination Fee	500	
Exemption from Executive Programme Examination Fee	500	
EXTENSION OF REGISTRATION		
Extension of Registration Fee	500	
Service Charges for Extension of Registration	150	
EXAMINATION FEE		
Foundation Programme	875	
Executive Programme	900 (Per Module)	
Professional Programme	750 (Per Module)	
Late Fee for receipt of Examination Application	100	
Change of Examination Center/Module/Medium	100	

For appearing from overseas Dubai Centre : Surcharge of **US \$ 100** in addition to the applicable examination fees.

OTHER FEES

Paper-wise Exemption Fee	100	
Issue of Duplicate Identity Card Fee	50	
Issue of Duplicate Pass Certificate Fee	50	
Issue of Duplicate Mark Sheet	50	
Issue of Transcript / certified copy of Syllabus	100	
Verification of Marks Fee	100 (Per Subject)	

12. ICSI Students Education Fund Trust :

ICSI STUDENTS EDUCATION FUND TRUST

With a view to encourage and motivate economically backward and academically bright students to pursue the Company Secretaryship Course, the Institute has created a Trust viz. ICSI Students Education Fund Trust.

STAGE	CATEGORIES OF STUDENTS / ELIGIBILITY CRITERIA	
	For Students with Family Income upto Rs. 1,00,000 per annum	For Academically Bright Students without any limit on their Family Income
Foundation Programme	75% Marks In both Matriculation & Senior Secondary Stages	90% Marks in both Matriculation & Senior Secondary Stages
Executive Programme	75% Marks in both Matriculation & Senior Secondary Stages and 60% Marks In Bachelor's Degree Stage	90% Marks in both Matriculation & Senior Secondary Stages and 85% Marks in Bachelor's Degree Stage

NATURE AND EXTENT OF FINANCIAL ASSISTANCE

Eligible students shall be fully exempted from paying the Registration/Admission Fee, Postal Tuition Fee, Exemption Fee and other fees usually payable at the time of admission to Foundation/ Executive Programmes. Depending upon their performance in the CS Examinations, the students may also be exempted from payment of Examination Fee and also the fees payable at the time of admission to Executive Programme and Professional Programme (for students admitted to Foundation Programme) and Professional Programme (for students admitted to Executive Programme).

For detailed guidelines, application form, etc. please visit www.icsi.edu

Students desirous of availing the financial assistance may submit their application in the prescribed format along with all supporting documents to **Director (Student Services), The Institute of Company Secretaries of India, C-37, Sector - 62, Noida - 201 309.**

15. List of institutes empanelled for imparting Oral Coaching Classes to CS students Under Public Private Partnership Scheme of ICSI

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

S.No.	Name & Address of Empanelled Institutions.	Validity for CS Session of Exam
EASTERN INDIA REGIONAL COUNCIL		
1.	M/s Happy Coaching Institute Fatak, P.O. Budharaja Sambalpur-768 004 Orissa	December` 11 & June` 12 Session of CS Examinations.
2	The Director M/s Institute for Inspiration & Self Development 1-B/200/1, Sector-III Salt Lake City <u>Kolkata-700 106</u>	June` 11 and December` 11 Session of CS Examinations.
3	The Director M/s Ambedkar Institute of Higher Education AIHE Campus House No 21-B, Patliputra Golamber <u>Patna-800 013 (Bihar)</u>	June` 11 & December` 11 Session of CS Examinations.
4.	WISDOM Institute of Professional Learning 3/100C, C R Colony On Raja S C Mallick Road Kolkata-32	December 2011 & June 2012 Session of CS Examinations
5	M/s Gyan Bharati Institute of Higher Studies, [Unit Gyan Bharati Society] 64A, Nimtalia Ghat Street, KOLKATA 700 006	June` 11 and December` 11 Session of CS Examinations
6	Topper's Point AM-111, 1st Floor Basanti Nagar Rourkela – 12 (Orissa)	June 2012 and December 2012 Session of CS Examinations
NORTHERN INDIA REGIONAL COUNCIL		
1	M/s Springdale College of Management Studies Madhotanda Road Pilibhit-262 001 (U.P)	December` 11 and June` 12 Session of CS Examinations.
2.	M/s Sainath Commerce Classes C-20, Talwandi <u>KOTA-324 005</u>	December` 11 and June` 12 Session of CS Examinations.
3.	M/s Lucknow Commerce Academy S-72/17, Old `C` Block Chauraha Rajajipuram(Near Lekhraj Residence) <u>Lucknow-226 017</u>	December 2011 and Jun 2012 session of CS Examinations.
4.	The Director M/s i360, Staffing & Training Solutions Private Limited 46, First Floor, Karanpur <u>Dehradun (U.P)</u>	June` 11 and December` 11 Session of CS Examinations.
5	M/s. Institute of Systematic Studies in Commerce, Behind Maharaja Hotel, Station Road, Moradabad- 244001 (UP)	June` 12 and December` 12 Session of CS Examinations.
6	The Director, Commerce County-Institute for Commerce Studies, 137, Red Square Market, Near Palki Hotel, HISSAR – [Haryana} Tel : 9812066937, 8059296630	December `11 and June`12 Session of C S Examination
7	Director, M/s Advanced Commerce Study , 14 Amar Complex, Dwarka More, Uttam Nagar,	June` 11 and December` 11 Session of CS Examinations

	New Delhi 110059 Mob NO: 9818301515	
8	Director, M/s Govindam Business School, 514, Industrial Estate, Patparganj Delhi – 110092	June` 11 and December` 11 Session of CS Examinations
9	MRS. SONIA GULATI Proprietor, M/S CS Academy, House NO.35, 8, Maria Colony, PANIPAT – [HARYANA]	June` 11 and December` 11 Session of CS Examinations
10	CA PRITAM K GOSWAMI Director,M/S Career Institute of Commerce & Accounts [CICA] A-781, Near I L & Indra Vihar Joint,Indra Vihar, KOTA- 324005	June` 11 and December` 11 Session of CS Examinations
11	Mr Ajay Kumar Trivedi M/S Vedanta Commerce Academy C-28, Rajajipuram LUCKNOW 226017	June` 11 and December` 11 Session of CS Examinations
12	Director M/S Bharat Sir's Commerce Institute 7445, Durga Puri Haibowal Kalan Ludhiana [Pb] Tel : 0161-6577969/ 2486969, 9216867899	December`11 and June`2012 session of CS Examinations.
13	Director, M/S Academy for Professional Studies, LUCKNOW	December`11 and June`2012 session of CS Examinations.
14	Prog Director, NIAM Institute of Applied Management, 20/1, Old Sher Shah Suri Marg, Opp: Sector 37, Faridabad	December`11 and June`2012 session of CS Examinations
15	Mr Pramod Kumar M/S Hari Institute of Education and Training [HIET] House No 528 E,Opp Govt Agriculture Office, Sunder Nagar, Jaunpur 222002 [UP]	December`11 and June`2012 session of CS Examinations
16	Director, M/S Bharti School of Business Studies 9-N Model Town HISAR [Harana]	December`11 and June`2012 session of CS Examinations
17	Heritage Women's Polytechnic Krishna Colony, Near Railway Station Railway Road PALWAL (Haryana)	December`11 and June`2012 session of CS Examinations
18	Shri Aatm Vallabh Jain Girls' College Hnauman Garh Road Sri Ganganagar (Rajasthan) – 335001	December`11 and June`2012 session of CS Examinations
19	Sri Jain Post Graduate College Ram Ratan Kochar Circle Nokha Road, Gangashahr Bikaner (Rajasthan) PIN-334401	December`11 and June`2012 session of CS Examinations
20	The VIT Computer Education & IIBA – The Institute of Industrial & Business Accountants, 7-103, Vinayk- A Complex, Nr-HDFC Bank, Durga Nursery Road, Udaipur-313001	December`11 and June`2012 session of CS Examinations
21	C S Launcher Bajaj Road Near – Taparia Bagichi Sikar – 332001 (Rajasthan)	June 2012 and December 2012 session of CS Examinations
22	Trinity College Dharamshala Road Fatehabad 125050	June 2012 and December 2012 session of CS Examinations

	(Haryana)	
23	Vishesh Academy of Commerce DSS-33, Old Court Complex Near Fawara Chowk Hisar (Haryana) M: 9813170795, 9215170795	June 2012 and December 2012 session of CS Examinations
24	Institute of Management & Technology Sector-87, Tigaon Road Near Sai Dham Faridabad – 121002 Tel : 0129-2229185	June 2012 and December 2012 session of CS Examinations
25	Bhandari Classes 270/9, “ Pokharna House” Hathi Bhata Ajmer- 305001 (Rajasthan) M: 09828505155, 0145-2600184	June 2012 and December 2012 session of CS Examinations
WESTERN INDIA REGIONAL COUNCIL		
1.	M/s Career Classes 303, Shalimar Corporate Center 8, South Tukoganj Near Hotel Balwas Indore (M.P)	December` 11 and June` 12 Session of CS Examinations.
2.	M/s Institute of Management Training & Research Artha Complex, 2 nd Floor Near IMA House and Tapdiya Terrace, Off. Adalat Road Aurangabad-431 001 (M.S)	June` 11 and December` 11 Session of CS Examinations.
3	M/s Madhu Jas Promotions Pvt. Ltd. [Nahata Professional Academy] C-10, Poddar Plaza Patthar Godam Road Behind Jabalpur Motors, New Siyaganj, INDORE-452 001	June` 11 and December` 11 Session of CS Examination.
4	The Principal M/s D.M.`s College of Arts, Science & Commerce Assagao, Bardez GOA-403 507	June` 12 and December` 12 Session of CS Examination.
5	The Director M/s Geetanjali Education Systems Private Limited Geetanjali College of Computer Science & Commerce Indian Red Cross Building Suchak Road Opp. Shastri Medan RAJKOT-360 001	June` 2012 and December` 2012 session of CS Examinations.
6	The Managing Director M/s IDEAL Classes Private Limited 44/375, Unnat Nagar-II Opp. Patkar College S.V. Rpad, Goregaon (West) Mumbai-40 062 Branch : Borivali (West)	June` 11 and December` 11 Session of CS Examinations.
7	The Director M/s. Lex4biz 5, Rajnigandha Tithal Road Valsad-396001 (GJ)	June`11 and December`11 Session of CS Examinations.
8	The Director M/S Professional Excellence Academy Z-8, Behind Vijay Stambh, Near ICICI Bank, Zone-I, M.P.Nagar BHOPAL 462011 [MP] M: 9074622001	December `11 and June`12 Session of C S Examination
9	The Director, Professiional Academy of Competitve Execellence[PACE], B-402, 403, Silver Mall, R N T Marg, Indore- 452001 [MP]	December `11 and June`12 Session of C S Examination

10	Managing Director Arihant Institute Pvt Ltd., "Arihant House" 2, Navin Park Society, Nr Muncipal School, Sardar Patel Colony Road, Naran pura, Ahmedabad – 380013	June` 11 and December` 11 Session of CS Examinations
11	M/S Vrajesh Sir,s Academy of Commerce, 404/B, Swapneet-V Near H L Commerce College, Navrangpura Ahmedabad 380009	June` 11 and December` 11 Session of CS Examinations
12	Director M/S Dnyanoday Corporte Training Centre N-11, E- 11/3, Mayur Nagar Hudco Aurangabad 431136	June` 11 and December` 11 Session of CS Examinations
13	H L Centre for Professional Education H L College Campus, University Road Navrangpura Ahmedabad – 380009	December` 11 and June` 12 Session of CS Examinations.
14	S V P M's College of Commerce, Science and Computer Education Malegaon Bk. Tal_ Baramati Dist: Pune – 413115	December` 11 and June` 12 Session of CS Examinations.
15	Global Classes C-31, Ravi Nagar Near- Bhatiya Nursing Home Raja Talab Raipur (Chattisgarh)	June 2012 and December 2012 session of CS Examinations
16	Aakanksha Professional Classes Near Azad Chowk Sadar Bazar Road Raipur- 492001 (Chattisgarh) M: 9981145340; 9713788906	June 2012 and December 2012 session of CS Examinations
SOUTHERN INDIA REGIONAL COUNCIL		
1.	M/s MOHANS Institute Sreyas, Chettiparambil Lane Thekkumbhagam,Tripunithura Ernakulam (Distt.), KERALA-682 301	December` 11 and June` 12 Session of CS Examinations.
2	PRESIDENT, M/s Dr. G.G. Shetty Educational Society ® Jnana Degula , 25/B-4 Near K.M.F. DHARWAD-580 004	June` 11 and December` 11 Session of CS Examination.
3.	M/s Bright Academy of Excellence Baba Foundation, Plot No.46 Door No.102, Flat No.6,1 st Floor, South West Boag Road, T. Nagar Chennai-600 017	December 2011 and June 2012 Session of CS Examination.
4.	M/s Prize Academy No.2, Teachers Colony (Off V.M. Street) Royapettah Chennai-600 014	December` 11 and June` 12 Session of CS Examination.
5	M/s Sree Saraswathi Thyagaraja College Palani Road, Thippampatti Coimbatore Distt. POLLACHI-642 107	December` 11 and June` 12 Session of CS Examination.
6	The Principal M/s National College Dindigul Road Karumandapam	June` 11 and December` 11 Session of CS Examinations.

	<u>TIRUCHIRAPALLI-620 001 (T.N)</u>	
7	The Principal M/s P.S.G.R. Krishnammal College For Women Peelamedu <u>COIMBATORE-641 004</u>	December' 11 & June'12 Session of CS Examinations.
8	The Director M/S Blue Dot Academy NO.4, Balaji Avenue, Ist Street T.Nagar CHENNAI – 600017	December '11 and June '12 session of C S examinations.
9	M/S Centre for Human Resources Development, Thekkel, Mannarakkayam PO., Ponkunnam [via] Kanjirapally, Kottayam Dist., KERALA – 686506	December'11 and June '12 session of C S examination.
10	M/s Angel Auditor College, Marakkadai Street, Brindavan Pudukottai 622001	June` 12 and December` 12 Session of CS Examinations
11	Dr. Mohan Alva M/S Alva Education Foundation Alva's College. Sundari Anand Alva Campus Vidyagiri, Moodbidri Dakshina Kannada Dist [Karnataka]	June` 11 and December` 11 Session of CS Examinations
12	MR. K N RAMASAMY, Director, -Academics, RR Academy NO.2, Noor Veerasamy Street, Off Vaalluvar Kottam High Road, Nungambakkam, Chennai 600034	June` 11 and December` 11 Session of CS Examinations
13	Principal M/S Kathir College of Engineering "Wisdom Tree" S.F NO. 812/1, Neelambur Coimbtore 641062	June '11 and December` 11 Session of CS Examinations
14	Director, PSG Institute of Management, Post Box NO.1668, Avinashi Road, Peelamedu Coimbatore 641004	June '11 and December` 11 Session of CS Examinations
15	Chief Executive M/S 3-C, Computer Consulting Centre Manjathuruther Building Good Shepherd Road Kottayam 686001	December'11 and June '2012 Session of CS Examinations.
16	Angel Auditor College-Kovai 11/1, Nehru Nagar, Saravanampatti PO: Saravanampatti Coimbatore – 641305 (Tamilnadu) Tel: 9751324644, 9659965205, 9842492067	June 2012 and December 2012 Session of CS Examinations
17	Divine Education and Charitable Trust Gurukul Building, Gurukul Road Gurukul Nagar, Near- Munsif Court Karkala-574104 Udupi District (Karnatka) Tel : 08258-233757, 9964475417	June 2012 and December 2012 Session of CS Examinations
18	Singar Academy 52, III Floor, Salai Road Woriur Tiruchirappalli – 620 003	June 2012 and December 2012 Session of CS Examinations

Part-III

EXAMINATIONS

1. DECEMBER, 2011 EXAMINATION

The next examination for Foundation Programme, Executive Programme and Professional Programme scheduled in December, 2011, will be held from Monday, the 26th December, 2011 to Monday, the 2nd January, 2012 at 79 examination centres, viz., 1. Agra, 2. Ahmedabad, 3. Ajmer, 4. Allahabad, 5. Ambala, 6. Aurangabad, 7. Bangalore, 8. Bareilly, 9. Bhilwara, 10. Bhopal, 11. Bhubaneswar, 12. Bikaner*, 13. Calicut, 14. Chandigarh, 15. Chennai (West), 16. Chennai (South), 17. Coimbatore, 18. Dehradun, 19. Delhi (East), 20. Delhi (North), 21. Delhi (South), 22. Delhi (West), 23. Dhanbad* 24. Ernakulam, 25. Faridabad, 26. Ghaziabad, 27. Gurgaon, 28. Guwahati, 29. Hubli-Dharwad 30. Hyderabad, 31. Indore, 32. Jabalpur, 33. Jaipur, 34. Jammu, 35. Jamshedpur, 36. Jodhpur, 37. Kanpur, 38. Kolhapur, 39. Kolkata (North), 40. Kolkata (South), 41. Kota* 42. Kottayam* 43. Lucknow, 44. Ludhiana, 45. Madurai, 46. Mangalore, 47. Meerut, 48. Mumbai (CG), 49. Mumbai (GTK), 50. Mumbai (JOG), 51. Mysore, 52. Nagpur, 53. Nasik, 54. Navi Mumbai*, 55. Noida, 56. Panaji, 57. Patna, 58. Puducherry, 59. Pune, 60. Raipur, 61. Rajkot, 62. Ranchi, 63. Salem, 64. Shimla, 65. Siliguri* 66. Sonapat, 67. Srinagar, 68. Surat, 69. Thane, 70. Thiruvananthapuram, 71. Thrissur, 72. Tiruchirapalli, 73. Udaipur, 74. Vadodara, 75. Varanasi, 76. Vijayawada, 77. Visakhapatnam, 78. Yamuna Nagar (Haryana) and 79 Overseas Centre — at Dubai as per the Examination Time-Table and Programme published elsewhere in this issue (Annexure – ‘A’). The complete addresses of examination centres for December, 2011 examination will be hosted on institute’s website: www.icsi.edu for general information.

- NOTE:
1. *Bikaner, Dhanbad, Kota, Kottayam, Navi Mumbai and Siliguri Centres on experimental basis.
 2. The Institute reserves the right to withdraw any centre at any stage without assigning any reason.

2. USE OF CALCULATORS IN EXAMINATIONS

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

3. HINDI AS AN OPTIONAL MEDIUM OF WRITING EXAMINATION

Candidates are allowed to use Hindi as an optional medium for writing all papers of the Foundation Programme (except the ‘English and Business Communication’ paper), Executive Programme and Professional Programme examinations on the following conditions:

- (i) **option of Hindi Medium for writing the examination is to be exercised for all papers of an examination OR a particular module of examination, (and not for any individual paper(s)) in the examination enrolment application form each time for appearing in the examination;**
- (ii) option of medium for writing examination once exercised is irrevocable for that particular session of examination;

- (iii) **answer books of candidates who write part of papers/answers in one medium and the remaining part in other medium are liable to be cancelled without any notice;**
- (iv) candidates who have exercised option of writing Hindi Medium in their examination enrolment form will be provided Question Papers printed both in English and Hindi version for Foundation Programme (except 'English and Business Communication' paper) and Module-I of Executive Programme Examinations. The Question Papers for Module-II of Executive Programme, and all papers of Professional Programme examinations will be printed in English version only;
- (v) if a candidate writes his/her answers in Hindi medium without exercising such an option in the examination enrolment application form, he/she may not be given credit for his/her answers;
- (vi) candidates opting Hindi Medium for the examination must write HINDI MEDIUM in bold letters on the top of the cover page of Answer Book No.1; and
- (vii) candidates opting Hindi Medium for examination may write answers to practical questions, headings, quotations, technical and legal terms, sections, rules, etc., in English, if they so desire.

4. BAN ON USE OF MOBILE PHONE IN AND AROUND EXAMINATION CENTRE PREMISES

Candidates are banned from carrying with them mobile phones, pagers, digital diary, any other communication device(s), books, printed or hand written materials, costly items, etc., inside the Examination Centre premises. Candidates are, therefore, warned and advised, in their own interest, not to carry any such banned item(s) to the Examination Centre premises.

Candidates carrying with them banned item(s) may not be allowed to enter in the examination premises. If any candidate, found carrying with them such banned item(s) in the examination hall/room shall be liable for willful violation of instructions to examinees and shall tantamount to misconduct under Regulation 27 of the Company Secretaries Regulations, 1982, as in force.

However, the Institute or Examination Centre authorities shall not in any way be responsible for arranging safe keeping and/or loss/damage of such items nor entertain any correspondence in this regard.

5. INTRODUCTION OF OMR BASED COVER PAGE OF ANSWER BOOKS.

The Institute has introduced Optical Mark Reader OMR based cover page for the Answer Books effective from December, 2011 examination onwards. Detailed Instructions with regard to use of OMR based Answer Books are given in the "Instructions to Examinees" appended with the Admission Certificates. However, attention of the candidates are especially invited to the following for necessary compliance :

- (i) Candidates should write their Roll Number both in words and figures in the allotted space at the top of the cover page and darken the appropriate circles in the OMR portion corresponding to their Roll Number at right hand corner of the cover page of main Answer Book with Blue/Black ball point pen only.
- (ii) Candidates must ensure that before signing the attendance sheet on each day of the examination, they remove the roll no. bar code sticker of that particular paper from the attendance sheet corresponding the date of examination and affix the same on the cover page of the answer book at the appropriate space.
- (iii) Candidates should sign on the cover page of the answer book at the space provided for.
- (iv) Candidates should write the date of examination, stage of examination and the name of the subject, etc., accurately in the relevant space provided in upper portion of the cover page of the answer sheet.
- (v) The relevant circle for medium of writing, i.e., English or Hindi must be darkened.
- (v) Candidates must put a cross mark (X) in the box provided on the cover page against the respective question number attempted by them.
- (vi) Candidates should indicate the number of additional answer books, used by them in the space provided on the cover page of the main answer book.
- (vii) Candidates should not write their name, roll number or any other distinctive marks in any part of the answer books including the additional answer book which may lead to disclosure of personal identity of candidate and the same shall tantamount to resorting to “Unfair Means” and may entail stern disciplinary action;**
- (viii) It must be ensured that the information provided on the OMR based Cover Sheet of the Answer Book is accurate as the same is to be read by a machine for result processing activities. Furnishing of any wrong information can adversely affect your result, for which the Institute shall not be responsible in any manner.

Note : Before writing the particulars on the cover page of the answer book, candidates are advised to go through the ‘IMPORTANT INSTRUCTIONS TO CANDIDATES given at the inside cover page (Page No.2) of the answer book.

6. IMPORTANT INSTRUCTIONS TO EXAMINEES

Candidates enrolled for appearing in December, 2011 examinations are advised to carefully read and observe the “Instructions to Examinees” printed on the Admission Certificate (Roll Number) and enclosures thereto; on the Question Papers, and also on Answer Books. However, attention of candidates is especially invited to the following important instructions:

- (i) Immediately, after taking print-out of the Admission Certificate from the website of the Institute, every candidate is advised to verify all the facts mentioned in his/her Admission Certificate, i.e., Name, Registration Number, Address, Stage and Module of Examination, for which he/she is being enrolled, Particulars of Examination Venue, Details of Paperwise exemption granted, etc. In case of any discrepancy, the same

may please brought to the Notice of the Institute immediately through e-mail enroll@icsi.edu; Telephone Number(s) 0120-4522081-82 and/or by Speed Post communication addressed to The Director (Students Services), The Institute of Company Secretaries of India, C-37, Sector 62, NOIDA – 201 309 for necessary rectification before the commencement of the examination.

- (ii) candidates are required to bring daily to the Examination Hall their Admission Certificate and Student Identity Card failing which they would not be allowed admission to the Examination Hall and/or to appear in the examination;
- (iii) **candidates must attempt questions in accordance with the directions given on each Question Paper. If the questions are attempted in excess of the prescribed number, only the questions attempted first upto the required numbers will be valued and awarded marks and the subsequent questions answered shall be ignored;**
- (iv) **questions requiring preparation of diagram/graph or making précis should be attempted only on Graph/Précis sheets appended as last page to the Answer Book wherever required. Candidates should not write their name, roll number, etc., on the Graph/Précis Sheets and additional Answer Book No.2;**
- (v) **each question should start on a fresh page and all sub-questions related to that questions must be attempted consecutively;**
- (vi) while attempting a fresh question/sub-question, candidates should distinctly mention respective question number/sub-question number against the answer in bold capital letters and underline the same, [(e.g. ANS. TO Q. NO. 3(a) or 3(a) (i), as the case may be] on the left-hand side margin of the answer book. Simultaneously, candidates must put a cross mark (X) at the space provided on the cover page of the main answer book against the respective question number attempted by them.
- (vii) **candidates must not, for any reason whatsoever, tear out any page(s) from the answer book or leave any blank page or unused space in between the pages of answer book(s). If a candidate uses additional answer book, he/she should, indicate on the cover page of main answer book, the total number of additional answer books used by him/her. Candidates are forbidden to write invocation to God, appeal to examiner, or any other irrelevant matter in the answer books;**
- (viii) **candidates are expected to write to the point answers to questions set in for the examinations in neat and legible handwriting citing relevant provisions of the Act/Rules quoting case laws, etc., in support of the answers wherever applicable. Illegible and bad hand-writing will be penalised;**
- (ix) **no candidate shall leave/be allowed to leave the Examination Hall; (i) within first one hour of commencement of examination (ii) during last 15 minutes of examination timing; (iii) without signing the attendance sheet; and (iv) without properly handing over his/her answer books to the Invigilator on duty;**
- (x) **a few minutes prior to the time of conclusion of examination or before handing over the answer books to the supervisory staff, candidates must re-check and ensure that they have filled up relevant particulars on the cover page of Answer Book Nos. 1, 1-B and 1-C, as the case may be, and properly tied up all the additional Answer Book(s) No.2 along with the main answer book;**

- (xi) candidates are strictly forbidden to carry with them into the Examination Hall any book or printed/handwritten material, notes, pager, mobile phone, any other electronic/communication device/gadgets, OR to talk or converse inter se with other candidates in the Examination Hall;
- (xii) any candidate found in possession of any banned item(s) inside the Examination Centre will be deemed to have willfully infringed the "Instructions to Examinees" amounting to misconduct;
- (xiii) **candidates are strictly warned against any attempt to copy from the answer book of any other candidate. They shall neither allow their answers to be copied nor give nor attempt to give nor obtain nor attempt to obtain irregular assistance of any description. It will be the responsibility of each and every candidate to maintain proper decorum in the Examination Hall and to ensure that his/her answers are not copied by any other candidate. Failure to do so will invite stern disciplinary action and penalty for adoption of unfair means;**
- (xiv) no candidate shall, leave his/her seat in the examination hall during the course of examination for any reason whatsoever without the specific permission of the Invigilator on duty;
- (xv) on completion of examination or expiry of the prescribed examination timings, the answer book(s) must be immediately handed over to the Invigilator on duty and Invigilator's signature be obtained in the relevant column of acknowledgement printed on the Admission Certificate in token of handing over the answer books.
- (xvi) **it shall be the personal responsibility of the candidate concerned to properly hand over his/her answer book(s) to the Invigilator on duty in the Examination Hall and obtain acknowledgement therefor. Any representation regarding omission to handover the written answer book(s) or not obtaining the acknowledgement from the Invigilator at the time of handing over his/her answer book(s) for any reason whatsoever shall not be entertained after the conclusion of that particular session of examination;**
- (xvii) candidates are warned that any attempt to misbehave in any manner or create disorderly scene in and around the examination hall or to harass or bodily harm the staff deployed for the conduct of examination shall be viewed seriously and severely punished; and
- (xviii) any attempt or act of violation of "Instructions to Examinees" shall be viewed seriously and entail disciplinary action under the "Company Secretaries Regulations, 1982" apart from other action under the law.
- (xix) candidate's eligibility to appear in any paper(s) and/or examinations and/or exemption therefrom shall be subject to the provisions of the Company Secretaries Regulations, 1982, as in force.

7. HELP DESK FACILITY FOR STUDENTS' GENERAL QUERIES

Candidates should note that for queries/status relating to: (i) Admission/Registration to CS Course; (ii) Registration/Examination Forms and Fees; (iii) Despatching of Study Material; (iv) Grant/Cancellation of Subject-wise exemption(s); (v) Non-receipt of registration letter, identity card, Roll No. (Admit Card) for appearing in the examination; (vi) Change of Examination

Centre/Medium/Module/Group of Examinations; (vii) Financial Assistance under 'ICSI Student Education Fund Trust'; (viii) Coaching Completion Certificate/Response Sheets evaluation; and (ix) Computer Training Certificate; etc., they should contact the Students Services Deptt.'s concerned/Helpdesk/Telephone No./e-mails. as per details published else-where in this issue.

SECRETARIAL MODULAR TRAINING PROGRAMMES (SMTPS)/ MANAGEMENT SKILLS ORIENTATION PROGRAMME (MSOPs) ORGANISED BY H.Q./REGIONAL COUNCILS/ CHAPTERS

ELIGIBILITY OF PARTICIPANTS: ICSI Final/Professional programme passed candidates and have completed 15 months training or exempted there from. COURSE CONTENTS: Module I – MCA21, Module II – Practical & Procedural Aspects of Convening and Conducting Board Meetings & Annual General Meetings and Related Aspects, Module III – Managing Public Issues, Module IV – Loan Documentation, Joint Ventures & Foreign Collaborations, Raising Finance through EURO Issues & Export and Import Procedures and Documentation, Module V – Practical and Procedural Aspects relating to Appearance before CLB/Under SICA, Consumer Protection Act and Case Studies in RTP/UTP. In addition, the participants would be exposed to case studies and mock board/general meeting, etc.

Organised By	Duration of the Programme	Venue of the Programme	Contact
NIRO	MSOP 158 th 29.11.2011 To 16.12.2011 159 th 20.12.2011 To 05.01.2012	Office Premises	Programme Co-Ordinator ICSI-NIRC Building Plot No.4 Prasad Nagar Institutional Area, Near Rajendra Place New Delhi - 110005 Phone - 011-25816593, 49343008 Email: niro@icsi.edu

STUDENT INDUCTION PROGRAMMES (SIPs)

SIRO	SIP 12.12.2011 to 20.12.2011	Office Premises	Ms. Sarah Arokiaswamy Joint Director ICSI-SIRC HOUSE No. 9, Wheat Crofts Road Nunga,nalla, Chennai-600034 Ph. 044-28279898 / 28222212 Telefax:28268685 E-Mail: siro@icsi.edu icsisirc@md3.vsnl.net.in
Bangalore Chapter	SIP 12.12.2011 to 20.12.2011	Office Premises	Ms. Sangeetha Flora Assistant Director & Programme Co-ordinator Bangalore Chapter of the ICSI Sheriff Chambers, 3 rd Floor Rear Block, 14, Cunningham Road Bangalore – 560 052 Phone: 22286574/22287158 Tele Fax: 22261861 (STD Code: 080) E-Mail: bangalore@icsi.edu ; icsibc@sify.com
KANPUR CHAPTER OF NIRC OF THE ICSI	09/01/2012 to 15/01/2012	Office Premises	Mr. Santosh Srivastava, Programme Coordinator 118/90, :GUMTI-PLAZA” Kaushalpuri, Gumti NO. 5, KANPUR – 208 012 Phones: 0512-2296535, FAX : 0512- 212767/9235567674

			Mobile No. : 09450154662 E-mail: santoshkcicsi@yahoo.in kanpur@icsi.edu
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TRAINING ORIENTATION PROGRAMMES (TOPs)/ EXECUTIVE DEVELOPMENT PROGRAMMES (EDPs)

Bangalore Chapter	EDP 13.12.2011 to 22.12.2011	Office Premises	Ms. Sangeetha Flora Assistant Director & Programme Co-ordinator Bangalore Chapter of the ICSI Sheriff Chambers, 3 rd Floor Rear Block, 14, Cunningham Road Bangalore – 560 052 Phone: 22286574/22287158 Tele Fax: 22261861 (STD Code: 080) E-Mail: bangalore@icsi.edu ; icsibc@sify.com
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ACADEMIC DEVELOPMENT PROGRAMME (ADPs)/PROFESSIONAL DEVELOPMENT PROGRAMMES (PDPs)

SIRO	PDP 21 ST 25.11.2011 22 ND 09.12.2011 23 RD 23.12.2011	Office Premises	Ms. Sarah Arokiaswamy Joint Director ICSI-SIRC HOUSE No. 9, Wheat Crofts Road Nunga,nalla, Chennai-600034 Ph. 044-28279898 / 28222212 Telefax:28268685 E.Mail: siro@icsi.edu icsisirc@md3.vsnl.net.in
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LIST OF THE COMPANIES REGISTERED FOR IMPARTING TRAINING DURING THE MONTH OF SEPTEMBER- 2011

REGION	TRAINING TYPE	STIPEND (Rs).
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EASTERN

Enfield Solar Energy Ltd. A/ 1A, Jagmohan Mullick Lane Kolkata-700 007 info@sonthaliagroup.com	15 months training	Suitable
Pawan Castings (Meghalaya) Pvt. Limited Harlibagan Byrnihat-793 101 (Meghalaya) mcapl@sify.com	15 months training	Suitable
LSI Financial Services Private Limited Sagar Trade Cube 5 th Floor 104, S. P. Mukherjee Road Kolkata-700 026 sheetal@lsimails.com	15 months training	Suitable
Propello Innovations Private Limited 6, Sarat Chatterjee Road Kolkata-700 089	15 months training	Suitable

Himadri Chemicals & Industries Limited 23 A, Netaji Subhas Road 8 th Floor Kolkata-700 001	03 months practical training	Suitable
McNally Sayaji Engineering Limited Ecospace, Campus 2B, 11F/12 (Old Plot No. AA II/Block 3) New Town, Rajarhat Kolkata-700 156 amit.pathak@mbecl.co.in	15 and 03 months training	5000/-
Emami Frank Ross Limited 7, Jawaharlal Nehru Road Kolkata-700 013 frmspl@cal2.vsnl.net.in	15 and 03 months training	Suitable
Protech Realtors Private Limited 3 rd Floor, Room No. 306, Dainik Purboday Bhawan (Opp. International Hospital) Chritian Basti, G.S. Road Guwahati-781 005	15 and 03 months training	Suitable
UIC Udyog Limited 'ANANDLOK", Block-A 1 st Floor 227, A.J.C. Bose Road Kolkata-700 020 sales@uicwires.com	15 and 03 months training	Suitable
EMTA Coal Limited 5B, Nandalal Basu Sarani Kolkata-700 071 emtagroup@emta.in	15 and 03 months training	Suitable
NORTHERN		
Ultima Finvest Limited 6, Jain Bhawan 12, Bhagat Singh Marg New Delhi-110 001 ultimafinvest@yahoo.co.in	15 and 03 months training	Suitable
Great Eastern Energy Corporation Ltd. A, 14 th Floor, South City NH-8 Gurgaon 122 001	15 months training	3500/-
Cosmas Pharmacls Limited B-1/1446/10-B Y Block Crossing Hambran Road Ludhiana-141 001 cosmas1@gmail.com	15 months training	Suitable
Calorx (India) Limited B-7/122-A, Safdarjung Enclave New Delhi-110 029 calorx@airtelmail.in	15 months training	3500/-
Delta Leasing And Finance Limited 104, Mukund House Commercial Complex Azadpur	15 and 03 months training	5000/-

Delhi-110 033
caskaursimran@gmail.com

Pawansut Holdings Limited 104, Mukund House Commercial Complex Azadpur Delhi-110 033 cspoonam25@gmail.com	15 and 03 months training	5000/-
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Sturdy Industries Limited 28, Ashoka Chambers Ousa Road New Delhi chemiplast@yahoo.com	15 and 03 months training	Suitable
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Sun Life India Service Centre Pvt. Ltd. Uni-Tech World Cyber Park, Tower A Ground Floor, Sector-39 Gurgaon-122 001	15 and 03 months training	Suitable
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Telecare Network (India) Private Limited 317, Competent House F-14, Cannought Place New Delhi-110 001	15 months training	Suitable
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Lava International Limited A-56, Sector 64 Noida-201 301	15 months training	Suitable
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Investors Clinic Infratech Private Limited N-5, Opp., Axis Bank Sector-18 Noida-201 301 support@investorsclinic.in	15 and 03 months training	Suitable
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SOUTHERN

Value and Budget Housing Corporation Ltd. 29/4, 3 rd Floor, H M Strafford 7 th Cross, Vasanthnagar Extension Off Millers Road Bangalore-560 052 srinivas.thatikonda@vhbc.com	15 and 03 months training	Suitable
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Bangalore International Airport Limited Alpha 2, Bengaluru International Airport Devanhalli Bangalore-560 300	15 and 03 months training	7000/-
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Malabar Ornaments (P) Ltd. Secretarial Deaprtment, Malabar Group of Companies, #41/2299, 03 rd Floor, Malabar Gate, Puthiyara Post, Ram Mohan Road Calicut-673004 corporateaffairs@malabargroup.com	15 months training	Suitable
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Karvy Computershare Private Limited 46, Avenue, 4 Street No. 1 Banjara Hills Hyderabad-500 034 mailmanager@karvy.com	15 months training	7500/-
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TD Power Systems Limited # 27, 28 & 29, KIADB Industrial Area Dabaspeta, Nelamangala Taluk Bangalore- 562 111	15 months training	Suitable
Manjushree Technopack Limited 143, C-5, Bommasandra Industrial Area Hosur Road Bangalore- 560 099 manjushree@vsnl.com	15 and 03 months training	4000-6000/-
Doha Brokerage & Financial Services Limited Old No. 2 A, New No. 5 West Road, CIT Nagar (West) Chennai-600 035	15 and 03 months training	Suitable
Indegene Lifesystems Private Limited 4 th Floor, Pine Valley Embassy Golf Links Business Park Off Intermediate Ring Road Bengaluru-560 071 info@indegene.com	15 months training	6000/-
WESTERN		
Rohan Dyes & Intermediates Ltd. UG/11-12, Suryarath Complex Opp. White House Bldg. Nr. Panchvati Circle Ahmedabad-380 006 info@rohandyes.com	15 months training	Suitable
Hi-Rel Electronics Pvt. Ltd. B-52, 5 th Floor Corporate House Nr. Judges Bungalow Bodakdev Ahmedabad-380 054	15 and 03 months training	Suitable
BDO Consulting Private Limited 701, Leela Business Park Andheri Kurla Road Andheri(E) Mumbai-400 059	15 months training	Suitable
Trend Electronics Limited Fort House, 221 Dr. D N Road Fort Mumbai-400 001	15 months training	Suitable
Bajrang Agro Industries Private Limited 1 st Floor, Vikram Tower Sapana Sangeeta Road Indore -452 001 bajrang@airtelmail.in	15 months training	Suitable
Mylan Pharmaceuticals Private Limited One India Bulls Centre Tower 2 B, 7 th Floor 841, senapati Bapat Marg Elphinstone Road (West) Mumbai-400 013	15 months training	Suitable

Bhagyodaya Infrastructure Development Ltd Gr. Floor, Harsiddhi Chambers 74 N. M. Joshi Marg Opp. Western Railway Health Unit Lower Parel (W) Mumbai-400 013	15 and 03 months training	Suitable
Essar Power Limited Essar House 11, K. K. Marg Mahalaxmi Mumbai-400 034 powersec@essar.com	15 and 03 months training	Suitable
Alkyl Amines Chemicals Limited A, Kakad Chambers 132, Dr. Annie Besant Road Worli Mumbai-400 018 alkyl@alkylamines.com	15 and 03 months training	Suitable
Duflon Industries Private Limited 3, Neeldhara Shradhanand Road Extn. Vile Parle (E) Mumbai-400 057 suhas@duflon.com	15 months training	Suitable
Tasty Bite Eatables Limited 204, Mayfair Towers Wakdewadi Shivajinagar Pune-411 005	15 and 03 months training	3500/-
Loop Mobiles (India) Limited 127, Manmala Tank Road Tailalwadi Mahim (West) Mumbai-400 016	15 and 03 months training	Suitable
Astral Poly Technik Limited 207/1, Astral House B/h Rajpath Club Off. S. G. Highway Ahmedabad-380 059 info@astralcpvc.com	15 months training	3500/-
Finolex Plasson Industries Private Limited 4 th Floor, P-14, Rajiv Gandhi Infotech Park Phase-I, MIDC, Hinjewadi Pune-411 057 finolexplasson@fpil.in	15 months training	Suitable

LIST OF PRACTISING MEMBERS REGISTERED FOR THE PURPOSE OF IMPARTING TRAINING DURING THE MONTH OF SEPTEMBER, 2011

MR./MS. RAJ KUMAR YADAV
COMPANY SECRETARY IN PRACTICE
10/52, GROUND FLOOR
OLD RAJINDER NAGAR
NEW DELHI - 110 060

PCSA -2697

MR./MS. VALAND HEMANT KANCHANBHAI
COMPANY SECRETARY IN PRACTICE
T-7, ADHAYAPAK KUTIR

PCSA -2698

PRATAP GUNJ
VADODARA – 390 002

MR./MS. RICHA SHARMA
COMPANY SECRETARY IN PRACTICE
B-4, A-158, DWARKA SHISH BUILDING
SHAKARPUR
DELHI – 110 092

PCSA –2699

MR./MS. GOPAL PRASAD KEDIA
COMPANY SECRETARY IN PRACTICE
NO. 324/325, 1ST FLOOR
PRABHAT COMPLEX
8, K.G. ROAD
BANGALORE – 560 009

PCSA –2700

MR./MS. ADWAIT SANJAY WALUNJKAR
COMPANY SECRETARY IN PRACTICE
1ST FLOOR, 797, SADASHIV PETH
PATE CLASSIC, BARRISTER GADGIL STREET
PUNE – 411 030

PCSA- 2701

MR./MS. VIVEK NAYAK
COMPANY SECRETARY IN PRACTICE
F-5,/159 ZONE-II., M. P. NAGAR
BHOPAL – 462 023

PCSA-2702

MR./MS. DHARAMVEER SINGH
COMPANY SECRETARY IN PRACTICE
E-136, WEST PATEL NAGAR
NEW DELHI – 110 008

PCSA –2703

MR./MS. RAJNISH CHAHAL
COMPANY SECRETARY IN PRACTICE
II RM – 128, SECTOR – 2, BLOCK – 2
RAJENDER NAGAR, SAHIBABAD
GHAZIABAD – 201 005

PCSA –2704

MR./MS. ANITA LAHOTI
COMPANY SECRETARY IN PRACTICE
4, FAIRLIE PLACE, HMP HOUSE
1ST FLOOR, ROOM NO. -110
KOLKATA – 700 001

PCSA –2705

MR./MS. SHWETA JAIN
COMPANY SECRETARY IN PRACTICE
301, SIDHA POINT, 3RD FLOOR
OPP. MARWARI GENERAL HOSPITAL
S.I. ROAD, ATHGAON
GUWAHATI -781 001

PCSA –2706

MR./MS. A. RAGHAVAN
COMPANY SECRETARY IN PRACTICE
232, 7TH CROSS EXTN.
HERITAGE JAYENDRA NAGAR
SEMBAKKAM
CHENNAI – 600 073

PCSA –2707

MR./MS. V. SHANKAR

PCSA –2708

COMPANY SECRETARY IN PRACTICE
FLAT 101, SAI KRISHNA ENCLAVE, 6-1-132/99
SHANDAGIRI, PADMARAO NAGAR
SEUNDERABAD – 500 061

MR./MS. SONALI PAROLIA
COMPANY SECRETARY IN PRACTICE
53, BURTOLLA STREET, C/O APROLIA PHARMACY
KOLKATA -700 007

PCSA -2709

MR./MS. ALPANA SETHIA
COMPANY SECRETARY IN PRACTICE
214, CENTRAL AVENUE
KOLKATA – 700 020

PCSA -2710

MR./MS. K. BINDU
COMPANY SECRETARY IN PRACTICE
PANCHSHEEL 3A/101
RAHEJA TOWNSHIP RANI SATI MARG
MALAD(E)
MUMBAI - 400 097

PCSA -2711

MR./MS. ASHOK PANIGRAHI
COMPANY SECRETARY IN PRACTICE
1449/5B, STREET NO.-7 (NR. LAXMI DIARY)
DURGA PURI, SHAHDARA
NEW DELHI – 110 092

PCSA -2712

MR./MS. SURESHAN KAKKADAN
COMPANY SECRETARY IN PRACTICE
B-18, ALPHA CHAMBERS
SOUTH BAZAR
KANNUR- 670 002 KERALA

PCSA -2713

MR./MS. PREMLATA SONI
COMPANY SECRETARY IN PRACTICE
55, EZRA STREET, 2ND FLOOR, R. NO.- 4
KOLKATA – 700 001

PCSA -2714

MR./MS. KESHAV DATT PANDEY
COMPANY SECRETARY IN PRACTICE
A-41 (T) , HEC COLONY
P.O. DHURWA
RANCHI – 834 004

PCSA -2715

MR./MS. GAURAV VASHISHTHA
COMPANY SECRETARY IN PRACTICE
3RD FLOOR, KAMAL COMPLEX
OPP. GULABI BAGH
UDAIPUR – 313 001

PCSA -2716

MR./MS. MANISH KUMAR GARG
COMPANY SECRETARY IN PRACTICE
S-596, 2ND FLOOR, SCHOOL BLOCK
SHAKARPUR
DELHI – 110 092

PCSA -2717

MR./MS. NISHA JAIN
COMPANY SECRETARY IN PRACTICE

PCSA -2718

34, AMAR NAGAR
PAL ROAD, OPP.NATIONAL HANDLOOM
JODHPUR – 342 001

MR./MS. RAKESH GHORAWAT
COMPANY SECRETARY IN PRACTICE
89/115/3 D.N. BANERJEE ROAD
IST FLOOR, BANGUR PARK, RISHRA
HOOGHLY – 712 248

PCSA -2719

MR./MS. SOWMYA MACHIMADA SOMAIAH
COMPANY SECRETARY IN PRACTICE
494, 8TH MAIN, WEST WING
AMAR JYOTI LAYOUT, DOMLUR
BANGALORE – 560 071

PCSA -2720

MR./MS. R. ALAGAR
COMPANY SECRETARY IN PRACTICE
11/2, VENKAT APARTMENT
GANDHI STREET, T. NAGAR
CHENNAI – 600 017

PCSA -2721

MR./MS. SOHAN R. BAGGMAR
COMPANY SECRETARY IN PRACTICE
NO. 192/40, VELLALA STREET
PURAIAWAKKAM
CHENNAI – 600 084

PCSA -2722

MR./MS. AKASH JAIN
COMPANY SECRETARY IN PRACTICE
22/63/3, PALIWAL PARK CROSSING
OLD VIJAY NAGAR COLONY
AGRA – 282 004

PCSA -2723

MR./MS. RAJEEV SUNARIA
COMPANY SECRETARY IN PRACTICE
187, SECTOR – 10
GURGAON – 122 001

PCSA -2724

MR./MS. VIJAY KUMAR BHASIN
COMPANY SECRETARY IN PRACTICE
AG -102, SHALIMAR BAGH
DELHI – 110 088

PCSA -2725

MR./MS. REENA PRAKASH JAIN
COMPANY SECRETARY IN PRACTICE
2002, RATHI PALACE , RING ROAD
SURAT – 395 002

PCSA -2726

MR./MS. ASHWANI KUMAR KAUSHIK
COMPANY SECRETARY IN PRACTICE
HOUSE NO. -73, SAINI PURA
V.P.O JHANSA OPP. NEW APP. SECTOR - 31
GURGAON -122 001

PCSA -2727

MR./MS. REETIKA KOTHARI
COMPANY SECRETARY IN PRACTICE
4, PREM NAGAR , ROOP SAGAR ROAD
UDAIPUR – 313 001

PCSA -2728

MR./MS. JAYDEEP N. THANAWALA
COMPANY SECRETARY IN PRACTICE
S/2, NEW RUPAL APARTMENT
OPP. EVERBELA FLATS, ANKUR ROAD
NARANPURA
AHMEDABAD -380 013

PCSA -2729

MR./MS. SONAM AGARWAL
COMPANY SECRETARY IN PRACTICE
D-3 & 4, IIND FLOOR
EKATMA PARISAR, BJP COMPLEX
G.E. ROAD
RAIPUR - 492 001

PCSA -2730

MR./MS. L. RANGARAJU
COMPANY SECRETARY IN PRACTICE
NO. -9, 9TH CROSS, CUBBONPET
BANGALORE - 560 002

PCSA -2731

MR./MS. NEELAM
COMPANY SECRETARY IN PRACTICE
A-5/160, SECTOR, SECTOR - 17
ROHINI
NEW DELHI - 110 089

PCSA -2732

MR./MS. NENSI GOYAL
COMPANY SECRETARY IN PRACTICE
1ST FLOOR, OPP.CITY KOTWALI
G.T. ROAD
ETAH - 207 001

PCSA -2733

MR./MS. RAHUL ANAND
COMPANY SECRETARY IN PRACTICE
109, WZ 19A, OPP. DUSHERA PARK
JWALA HERI MARKET
PASCHIM VIHAR
NEW DELHI - 110 063

PCSA -2734

MR./MS. RUCHI GARG
COMPANY SECRETARY IN PRACTICE
4/357, MALVIYA NAGAR
JAIPUR -302 017

PCSA -2735

MR./MS. B. VENKATESH BABU
COMPANY SECRETARY IN PRACTICE
6-3-154-159, FLAT NO.-303, 3RD FLOOR
ROYAL MAJESTIC, PREM NAGAR COLONY
NEAR CARE HOSPITAL, ROAD NO- 1
HYDERABAD -500 004

PCSA -2736

MR./MS.GAURAV MADAN BAPAT
COMPANY SECRETARY IN PRACTICE
635,PRABHAKAR CHAMBERS,
SADASHIV PETH, KUMTHEKARROAD
PUNE- 411 030

PCSA -2737

MR./MS. B. RAJEEV BHAMBRI
COMPANY SECRETARY IN PRACTICE

PCSA -2738

SCO NO.9,IIND FLOOR,
JANDU TOWER,MILLERGANJ,
LUDHIANA-141 003

MR./MS AKHIL ROHATGI
COMPANY SECRETARY IN PRACTICE
21,ALIPUR ROAD, CIVIL LINES,
DELHI- 110 054

PCSA -2739

MR./MS. DHAWAL AJITSING CHAVDA
COMPANY SECRETARY IN PRACTICE
139,IST FLOOR,
SUPER MALL2,INFOCITY,
GANDHINAGAR,GUJARAT

PCSA -2740

MR./MS. MANOJ KUMAR YADAV
COMPANY SECRETARY IN PRACTICE
110/29, 80 FEET ROAD
JAWAHAR NAGAR
KANPUR. - 208 012

PCSA -2741

MR./MS. SWETA SINGHANIA
COMPANY SECRETARY IN PRACTICE
24/1, SURENDERANATH BANERJEE LANE
SALKIA ,TANTIPARA,
HOWRAH - 711 106

PCSA -2742

MR./MS. HRISHIKESH SHIRISH WAGH
COMPANY SECRETARY IN PRACTICE
635,PRABHAKAR CHAMBERS,
SADASHIV PETH,KUMTHEKAR ROAD
PUNE-411 030

PCSA -2743

MR./MS. MANISH GUPTA
COMPANY SECRETARY IN PRACTICE
403,INDRAPARAST TOWER ,
COMMUNITY CENTER WAZIRPUR
INDUSTRIAL AREA
DELHI-110 052

PCSA -2744

MR./MS. YASHHODHARA GADGIL
COMPANY SECRETARY IN PRACTICE
635,PRABHAKAR CHAMBERS,
SADASHIV PETH, KUMTHEKAR ROAD
PUNE-411 030

PCSA -2745

MR./MS. MEENAKSHI MODI
COMPANY SECRETARY IN PRACTICE
1,RAM SWARUP KHETTRY ROAD, NEW ALIPORE
KOLKATA - 700 053

PCSA -2746

MR./MS. SUJIT MANAZHY
COMPANY SECRETARY IN PRACTICE
635, PRABHAKAR CHAMBERS
KUMTEKAR ROAD
SADASHIV PETH
PUNE- 411 030

PCSA -2747

MR./MS. PINKY SINGH

PCSA -2748

COMPANY SECRETARY IN PRACTICE
312-313, P.P. TOWER -B
NETAJI SUBHASH PLACE
PITAMPURA
DELHI -110 088

MR./MS. VIJAY KUMAR SAJJAN
COMPANY SECRETARY IN PRACTICE
690, 2ND FLOOR, 6TH CROSS
5TH MAIN HAL, 3RD STAGE
BANGALORE -560 075

PCSA -2749

MR./MS. MANOJ HURKAT
COMPANY SECRETARY IN PRACTICE
306, ARTH COMPLEX, B/H A.K. PATEL HOUSE
NR. MITHAKHALI SIX ROAD, NAVRANGPURA
AHMEDABAD - 380 009

PCSA -2750

Attention Students

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

Directorate of Academics and Professional Development

PROFESSIONAL PROGRAMME

Frequently Asked Questions on Baggage Rules¹

1. What is baggage?

As per section 2(3), baggage includes unaccompanied baggage but does not include motor vehicles. The definition is inclusive one and (a) it means all dutiable articles, imported by passenger or a member of a crew in his baggage (b) Un-accompanied baggage, if dispatched previously or subsequently within the prescribed period (c) baggage does not include motor vehicles, alcoholic drinks and goods imported through courier (d) baggage does not include articles imported under an import license for his own use or on behalf of others.

2. What are baggage rules?

Baggage rules provides for the levy of custom duty on the items carrying by the passengers entering or leaving India. In exercise of the powers conferred by section 79 of the Customs Act, 1962, the Central Government makes the Baggage Rules, 1998.

¹ Prepared by Aparna Chauhan and Nikhil Agarwal, Assistant Education Officers, The ICSI.

3. Who is a resident?

A Resident means a person holding a valid passport issued under the Passports Act, 1967 and normally residing in India.

4. To what extent duty free allowances are generally allowed to the Indian resident or foreigner residing in India?

(i) For Indian resident or a foreigner residing in India and returning from countries other than Nepal, Bhutan, Myanmar or China through other than by specified land route:

Duty Free allowance for bonafide baggage consisting of	For passengers of age 10 years and above		For passengers of age below 10 years	
	Stay abroad for more than 3 days	Stay abroad for 3 days or less	Stay abroad for more than 3 days	Stay abroad for 3 days or less
Used personal effects (excluding jewellery) required for satisfying daily necessities of life	Free	Free	Free	Free
Articles other than those mentioned at note no.(b) if carried on person or in the accompanied baggage	Free upto Rs. 25,000.	Free upto Rs. 12,000.	Free upto Rs. 6,000.	Free upto Rs. 3,000.

(ii) For Indian resident or a foreigner residing in India and returning from countries from Nepal, Bhutan, Myanmar or China other than by specified land route or for Indian resident or a foreigner residing in India and returning from countries other than Nepal, Bhutan, Myanmar or China by specified land route:

Duty Free allowance for bonafide baggage consisting of	For passengers of age above 10 years and Stay abroad for more than 3 days	For passengers of age upto 10 years and Stay abroad for more than 3 days
Used personal effects (excluding jewellery) required for satisfying daily necessities of life	Free	Free
Articles other than those mentioned at note no.(b) if carried on person or in the accompanied baggage	Free upto Rs. 6,000.	Free upto Rs. 1,500.

Note:

a. The free allowance shall not be allowed to be pooled with the free allowance of any other passenger.

b. The free allowance is not applicable to the following goods:

- Fire arms.
- Cartridges of fire arms exceeding 50.
- Cigarettes exceeding 200 or cigars exceeding 50 or tobacco exceeding 250 gms.
- Alcoholic liquor and wines in excess of 2 litre each.
- Gold or silver, in any form, other than ornaments.

c. The goods over and above the free allowances shall be chargeable to **customs duty @ 35% + an education cess of 3% i.e. to say the effective rate is 36.05%.**

d. In case the value of one item exceeds the duty free allowance, the duty shall be calculated only on the excess of such amount.

5. What special duty free allowances are allowed to professional?

An Indian passenger who was engaged in his profession abroad shall on his return to India be allowed clearance free of duty, in addition to the allowances allowed in question 4 above, on articles in his bonafide baggage to the extent as mentioned below:-

<i>Duty Free allowance for bonafide baggage consisting of</i>	<i>Returning after at least 3 months</i>	<i>Returning after at least 6 months</i>	<i>Returning after stay of 365 days during the preceding 2 years on termination of his work and who has not availed this concession in the preceding 3 years.</i>
Used household articles (such as linen, utensils, tableware, kitchen, appliances and an iron)	Free upto Rs.12,000	Free upto Rs.12,000	NA
Professional equipment	Free upto Rs. 20,000.	Free upto Rs. 40,000.	NA
Used household articles and personal effects (which have been in the possession and use abroad of the passenger or his family for at least six months) and which are not mentioned in Annex.I* , Annex. II** & Annex. III*** of Baggage Rules, 1998.	NA	NA	Free upto an aggregate value of Rs. 75,000/-

6. Can jewellery be imported free of duty?

Yes, An Indian passenger who has been residing abroad for over one year is allowed to bring jewellery, free of duty in his bonafide baggage upto an aggregate value of Rs. 10,000/- (in the case of a gentleman passenger) or Rs.20,000/- (in the case of a lady passenger).

7. Who is a Tourist and to what extent duty free baggage is allowed to a tourist?

A tourist is a passenger

- a) who is not normally a resident in India;
- b) who enters India for a stay of not more than six months in the course of any twelve months period for legitimate non-immigrant purposes, such as : touring, recreation, sports, health, family reasons, study, religious pilgrimage, or business;

A tourist arriving in India shall be allowed clearance free of duty articles in his bonafide baggage to the extent as mentioned below:-

Persons	Articles allowed free of duty
Tourists of Indian origin other than tourist of Indian coming by specified land route.	<p>(i)Used personal effects and travel souvenirs, if -</p> <p>(a) These goods are for personal use of the tourist, and</p> <p>(b) These goods, other than those consumed</p>

	<p>during the stay in India, are re-exported when the tourist leaves India for a foreign destination.</p> <p>(ii) duty free allowances for articles as specified on Question no.</p>
Tourists of foreign origin other than those of Nepalese origin coming from Nepal or of Bhutanese origin coming from Bhutan or of Pakistani origin coming from Pakistan.	<p>(i) Used personal effects and travel souvenirs, if</p> <p>(a) These goods are for personal use of the tourist, and</p> <p>(b) These goods, other than those consumed during the stay in India, are re-exported when the tourist leaves India for a foreign destination.</p> <p>(ii) Articles upto a value of Rs-8000/- for making gifts.</p>
Tourists of Nepalese origin coming from Nepal or of Bhutanese origin coming from Bhutan.	No free allowance.
<p>Tourists of Pakistani origin coming from Pakistan other than by land route or</p> <p>Pakistan origin of foreign tourists coming from by specified land route</p> <p>Indian origin coming by specified land route</p>	<p>(i) Used personal effects and travel souvenirs, if</p> <p>(a) These goods are for personal use of the tourist, and</p> <p>(b) These goods, other than those consumed during the stay in India, are re-exported when the tourist leaves India for a foreign destination.</p> <p>(ii) Articles upto a value of Rs-6000 for making gifts.</p>

8. Is duty free allowances are allowed to the persons transferring residence?

Yes, A person who is transferring his residence to India shall be allowed clearance free of duty, in addition to allowances applicable to Indian residents or foreigners residing in India or to passengers returning from Nepal, Bhutan, Myanmar or China, other than by specified land route articles in bonafide baggage to the extent and subject to conditions as mentioned below :

Articles allowed Free of Duty	Conditions	Relaxation that may be considered
(a) Used personal and household articles other than those listed at Annex I* or Annex II**, but including (the articles listed at Annexure-III **) and Jewellery upto Rs. 10000 by a gentleman passenger or Rs. 20000 for a lady passenger	<p>(1) Minimum stay of two years abroad, immediately preceding the date of his arrival on transfer of residence</p> <p>(2) Total stay in India on short visits during the 2 preceding years should not</p>	<p>(a) For condition (1) Shortfall of upto 2 months in stay abroad can be condoned by Deputy / Assistant Commissioner of Customs if the early return is on account of -</p> <p>(i) terminal leave or vacation being availed of by the</p>

	<p>exceed 6 months, and</p> <p>(3) Passenger has not availed this concession in the preceding three years.</p>	<p>passenger, or (ii) any other special circumstances.</p> <p>(b) For condition (2) Commissioner of Customs may condone short visits in excess of 6 months in deserving cases.</p> <p>(c) For condition (3) No relaxation.</p>
(b) Jewellery taken out earlier by the passenger or by a member of his family from India.	Satisfaction of the Assistant Commissioner of Customs regarding the jewellery having been taken out earlier from India.	-----

9. Is duty free allowance applicable on unaccompanied baggage?

Yes, provisions of Baggage Rules are also extended to unaccompanied baggage except where they have been specifically excluded.

(a) The unaccompanied baggage should be in the possession abroad of the passenger and shall be **dispatched within one month of his arrival in** India or within such further period as the Deputy / Assistant Commissioner of Customs may allow.

(b) The unaccompanied baggage may land in India **upto two months before the arrival of the passenger or within such period, not exceeding one year** as the Deputy / Assistant Commissioner of Customs may allow, for reasons to be recorded, if he is satisfied that the passenger was prevented from arriving in India within the period of two months due to circumstances beyond his control, such as sudden illness of the passenger or a member of his family, or natural calamities or disturbed conditions or disruption of the transport or travel arrangements in the country or countries concerned on any other reasons, which necessitated a change in the travel schedule of the passenger.

* Annexure I

1. Fire arms.
2. Cartridges of fire arms exceeding 50.
3. Cigarettes exceeding 200 or cigars exceeding 50 or tobacco exceeding 250 gms.
4. Alcoholic liquor or wines in excess of 2 litres.
5. Gold or silver, in any form, other than ornaments.

**Annexure II

1. Colour Television or Monochrome Television.
2. Digital Video Disc Player.
3. Video Home Theatre System.
4. Dish Washer.
5. Music System.
6. Air Conditioner.
7. Domestic refrigerators of capacity above 300 litres or its equivalent.
8. Deep Freezer.
9. Microwave Oven.
10. Video camera or the combination of any such video camera with one or more of the following goods, namely:-
 - (a) Television Receiver;
 - (b) Sound recording or reproducing apparatus;

- (c) Video reproducing apparatus.
11. Word Processing Machine.
 12. Fax Machine.
 13. Portable Photocopying Machine.
 14. Vessel.
 15. Aircraft.
 16. Cinematographic films of 35 mm and above.
 17. Gold or Silver, in any form, other than ornaments.

*****Annexure III**

1. VCR or VCP or VTR or VCDP.
2. Washing Machine
3. Electrical or LPG Cooking Range
4. Personal Computer (Desktop Computer)
5. Lap Top Computer (Notebook Computer)
6. Domestic Refrigerator upto 300 Ltr. Capacity or its equivalent.

EXECUTIVE PROGRAMME

COMPANY ACCOUNTS, COST AND MANAGEMENT ACCOUNTING²

DIFFERENCES BETWEEN THE OLD AND THE REVISED SCHEDULE VI OF THE COMPANIES ACT, 1956

Schedule VI of the Companies Act, 1956, which pertains to the preparation of financial statements of companies, had been revised by the Ministry of Corporate Affairs on the 28th February, 2011. The Revised Schedule VI came into force for the Balance Sheet and Profit and Loss Account to be prepared for the financial year commencing on or after 1.4.2011. Some of the major differences between the old and the revised Schedule VI are described below:

Particulars	Old Schedule VI	Revised Schedule VI
1. Net Working Capital	Current assets & Liabilities are shown together under application of funds. The net working capital appears on balance sheet.	Assets & Liabilities are bifurcated in to current & non-current and shown separately. Net working capital does not appear in Balance sheet.
2. Fixed Assets	There was no bifurcation required in to tangible & intangible assets.	Fixed assets are shown under non-current assets and bifurcated in to Tangible & Intangible assets.
3. Borrowings	Short term & long term borrowings are grouped together under the head Loan funds sub-head Secured / Unsecured loans.	Long term borrowings are shown under non-current liabilities and short term borrowings are shown under current liabilities with separate disclosure of secured / unsecured loans.
4. Finance lease obligation	Finance lease obligations are included in current liabilities.	Finance lease obligations are grouped under the head non-current liabilities.
5. Deposits	Lease deposits are part of loans & advances.	Lease deposits are disclosed as long term loans & advances under the

² Prepared by Nishita Singhal, AEO ICSI

		head non-current assets.
6. Investments	Both current & non-current investments are disclosed under the head investments	Current and non-current investments are disclosed separately under current assets & non-current assets respectively.
7. Loans & Advances	Loans & Advances are disclosed along with current assets.	Loans & Advances are broken up in long term & short term and are disclosed under non-current & current assets respectively.
8. Deferred Tax Assets / Liabilities	Deferred Tax assets / liabilities to be disclosed separately.	Deferred Tax assets / liabilities are disclosed under non-current assets / liabilities as the case may be.
9. Profit & Loss (Dr Balance)	P&L debit balance is shown under the head Miscellaneous expenditure & losses.	Debit balance of Profit and Loss Account is shown as negative figure under the head Surplus. Therefore, reserve & surplus balance can be negative.
10. Sundry Creditors	Creditors are broken up in to micro & small suppliers and other creditors.	Creditors are named as Trade payables and there is no mention of micro & small enterprise disclosure.
11. Other current liabilities	No specific mention for separate disclosure of current maturities of long term debt and finance lease obligation.	Current maturities of long term debt and finance lease obligation are disclosed under other current liabilities.
12. Separate line item disclosure criteria	Any item under which expense exceeds one per cent of the total revenue of the company or ` 5,000 which ever is higher; is disclosed separately.	Any item of income / expense which exceeds one per cent of the revenue from operations or ` 1,00,000, which ever is higher; is disclosed separately.
13. Expense classification	Expenses are classified function wise & nature wise.	Expenses in Statement of Profit and Loss are classified based on nature of expenses.
14. Finance Cost	Finance costs are classified in fixed loans & other loans.	Finance costs shall be classified as interest expense, other borrowing costs & Gain / Loss on foreign currency transaction & translation.
15. Foreign exchange gain / loss	Gain / Loss on foreign currency transaction is shown under finance cost.	Gain / Loss on foreign currency transaction is separated into finance costs and other expenses.

EXECUTIVE PROGRAMME

COMPANY LAW

Concept and Formation of Limited Liability Partnerships in India³

The Limited Liability Partnership (LLP) is viewed as an alternative corporate business vehicle that provides the benefits of limited liability but allows its members the flexibility of organizing their internal structure as a partnership based on a mutually arrived agreement. The LLP form would enable entrepreneurs, professionals and enterprises providing services of any kind or engaged in scientific and technical disciplines, to form commercially efficient vehicles suited to their requirements. Owing to flexibility in its structure and operation, the LLP would also be a suitable vehicle for small enterprises and for investment by venture capital.

The Parliament enacted the Limited Liability Partnership Act, 2008 which received the assent of the President on 7th January, 2009. The salient features of the LLP are as follows:

- LLP is an alternative corporate business form that gives the benefits of limited liability of a company and the flexibility of a partnership.
- The LLP can continue its existence irrespective of changes in partners. It is capable of entering into contracts and holding property in its own name.
- The LLP is a separate legal entity, is liable to the full extent of its assets but liability of the partners is limited to their agreed contribution in the LLP.
- Further, no partner is liable on account of the independent or un-authorized actions of other partners, thus individual partners are shielded from joint liability created by another partner's wrongful business decisions or misconduct.
- Mutual rights and duties of the partners within a LLP are governed by an agreement between the partners or between the partners and the LLP as the case may be. The LLP, however, is not relieved of the liability for its other obligations as a separate entity.
- The Indian Partnership Act, 1932 is not applicable to LLPs.

Since LLP contains elements of both 'a corporate structure' as well as 'a partnership firm structure' LLP is called a hybrid between a company and a partnership.

Current Position of LLPs in India (as on 03.11.2011)

S. No.	Region	No. of LLPs Incorporated
1	East Region	406
2	North Region	1407
3	South Region	1769
4	West Region	3156
Total		6738

Incorporation of a New Limited Liability Partnership

³ Prepared by the Rakesh Kumar, Assistant Education Officer under the guidance of Ms. Deepa Khatri, Education Officer the ICSI.

A Limited Liability Partnership may be incorporated as per the procedure explained below:



User Registration

- Register on the website of Ministry of Corporate Affairs, developed for LLP services, i.e. www.llp.gov.in. This website may also be accessed through the website of the ministry www.mca.gov.in. On the home page of the URL www.llp.gov.in click "Register" tab on top right hand corner of the page.
- Fill in the registration form. Fields marked * in the form are to be mandatorily filled. Select user name and password.
- Upload digital signature certificate
- On successful registration, system will give a message that user have been registered successfully.

Obtain Designated Partners Identification Number (DPIN).

- All designated partners of the proposed LLP shall obtain "Designated Partner Identification Number (DPIN) / Director Identification Number (DIN)".
- Accordingly DPIN/DIN may be applied from MCA website i.e. <http://www.mca.gov.in/MCA21/Din.html>.

Digital Signature Certificate

- Partner/Designated partner of LLP/proposed LLP, whose signatures are to be affixed on the e-forms has to obtain class 2 or class 3 Digital Signature Certificate (DSC) from any authorized certifying agency, details of which are available on the LLP website under the tab "Certifying Authorities".

Reservation of name

- Log on to the LLP portal and enter username and password in login window. After login, click "E-Forms" link.
- Open Form-1 for reservation of name and fill in the details. Select name of the proposed LLP (upto 6 choices can be indicated).
- Any partner or designated partner in the proposed LLP may submit Form-1.
- Append digital signatures and submit the e-form

- Pay the necessary fee by credit card (master/visa).
- Free name search facility (of existing companies / LLPs) is available on MCA portal (hyper link available on LLP portal).The system will provide the list of similar/closely resembling names of existing companies/LLPs based on the search criteria filled up.
- Details of minimum two designated partners of the proposed LLP, one of them must be a resident of India, is required to be filled in the application for reservation of name. Only individuals or nominees on behalf of the bodies corporate as partners can act as designated partners.
- Check status of application by logging on the portal.
- For more details user can refer the Instruction Kit provided on the home page of LLP website under "Users Guide" tab.

Incorporation of LLP

- Once the name is reserved by the Registrar, log on to the portal and fill up Form-2 "Incorporation Document and Statement".
- Pay the prescribed registration fee as per the slab given in Annexure A of the LLP Rules, 2009, based on the total monetary value of contribution of partners in the proposed LLP.
- Statement in the e-form is to be digitally signed by a person named in the incorporation document as a designated partner having permanent DPIN and also to be digitally signed by an advocate/company secretary/chartered accountant/cost accountant in practice and engaged in the formation of LLP.
- On submission of complete documents the Registrar after satisfying himself about compliance with relevant provisions of the LLP Act will register the LLP, maximum within 14 days of filing of Form-2 and will issue a certificate of incorporation in Form-16.
- One can check status of his application by logging on to the portal

Filing of LLP agreement (Form-3) and Partners' details (Form-4)

- Form 3 (Information with regard to LLP agreement and changes, if any made therein) and Form-4 (Notice of Appointment of Partner/Designate Partner, his consent etc.) may be filed with the prescribed fee simultaneously at the time of filing Form-2 or within 30 days of the date of incorporation or within 30 days of such subsequent changes.

(For more details/information on LLP students are advised to visit LLP website i.e. <http://www.llp.gov.in>)

ATTENTION STUDENTS!

Applicability of the latest Finance Act and other changes for Company Secretaries December, 2011 Examination.

DIRECT TAXES

All students may note that for the December 2011 Examination Session in respect of Direct Taxes the applicable Assessment Year shall be 2011-12 (Previous Year 2010-11). Thus, they will have to study Finance Act, 2010 for December 2011 Examination. Further as per the Syllabus, (of Executive Programme and Professional Programme) students are required to update themselves about all the Circulars, Clarifications, Notifications, etc., issued by the CBDT & Central Government, which come into effect on or before six months prior to the date of the respective examinations.

Gift Tax Act has been excluded from the scope of the examination from June 1999 session onwards unless otherwise informed.

INDIRECT TAXES

Students appearing in the 'Tax Laws' (Indirect Tax Portion to the extent of topics covered in the syllabus, of 'Executive Programme') and Advanced Tax Laws and Practice (Professional Programme) respectively may take note of the following changes applicable for December 2011 Examination.

1. All changes made by the Finance Act, 2011.
2. All Circulars, Clarifications/Notifications issued by CBEC / Central Government which became effective six months prior to the date of examination.