

कार्यालय आदेश

विषय -वर्ष 2021 में आयोजित की जाने वाली राजस्व लेखा परीक्षा (Examination-I & Examination-II) में बैठने वाले नये अभ्यर्थियों के लिए परीक्षा पूर्व प्रशिक्षण कार्यक्रम ।

MSO (Admn.) Vol.-I के पैरा 9.3 के उपपैरा 9.3.1.1 एवं मुख्यालय के Circular No. 10/2020, No. 370/04-Exam/MSO Chapter 9-Revision/2020 दिनांक 15.10.2020 के अनुपालन में अगामी राजस्व लेखा परीक्षा-2021(Examination-I & Examination-II) में बैठने वाले नये अभ्यर्थियों के लिए पात्रता मानदंड पूर्ण करने हेतु प्रशिक्षण कक्षाएँ आयोजित किया जा रहा है। यह प्रशिक्षण मुख्यालय से प्राप्त ईमेल पत्र दिनांक के अनुपालन में Offline आयोजित किया जायेगा। प्रशिक्षण कक्षाएं दिनांक: 08.03.2021 से 24.03.2021 तक में उल्लेखित कार्यकमानुसार प्रशिक्षण कार्यक्रम आयोजित किया जा रहा है। प्रशिक्षण कार्यक्रम एवं संकाय की सूची परिशिष्ट-1 में संलग्न है तथा परिशिष्ट-11 में नामित कुल 21 प्रशिक्षणार्थियों की सूची संलग्न है।

Training Schedule (08.03.2021 से 24.03.2021)	
प्रशिक्षण स्थल: RTC Hall प्रथम तल्ल, महालेखाकार भवन, पटना	
प्रथम पाली	10.00 (पूर्वा) से 11.15 (पूर्वा) तक
दूसरी पाली	11.30 (पूर्वा) से 12.45 (अप0) तक
तृतीय पाली	02.00 (अप0) से 3.15 (अप0) तक
चतुर्थ पाली	03.30 (अप0) से 4.45 (अप0) तक

प्रशिक्षण की अवधि में अवकाश की अनुमति नहीं है। अवकाश लेने की स्थिति में प्रशिक्षण अपूर्ण माना जायेगा। साथ ही उक्त परीक्षा हेतु अभ्यर्थिता रद्द की जा सकती है।

वरीय लेखापरीक्षा अधिकारी/नियंत्री शाखा, कृपया इसका ध्यान रखेंगे कि उनके प्रक्षेत्र से संबंधित संकाय/अभ्यर्थी को इस आशय की सूचना यथाशीघ्र भेजी जाय ताकि वे नियत समय पर व्याख्यान/प्रशिक्षण हेतु कार्यालय में उपस्थित रह सकें।

(प्राधिकार: महालेखाकार (ले.प.) का आदेश दिनांक: 5.3.2021)

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उपमहालेखाकार (प्रशासन)

प्रतिलिपि सूचनार्थ एवं आवश्यक कार्रवाई हेतु अग्रसारित :-

1. सचिव, महालेखाकार (ले0प0) बिहार, पटना ।
2. उपमहालेखाकार (प्रशासन) का सचिवालय ।
3. सभी स्कन्ध अधिकारी, पटना ।
4. उपमहालेखाकार (प्रशासन)/(AMG-I to AMG-V) का सचिवालय ।
5. वरीय लेखापरीक्षा अधिकारी /AMG-I to V /अन्य अनुभाग ।
6. समस्त वरीय लेखापरीक्षा अधिकारी (मु0) को इस अनुरोध के साथ कि अपने अनुभाग/प्रक्षेत्र के सभी परीक्षार्थियों को अपने स्तर से सूचित करें।
7. सूचना पट्ट ।

5/3/2021

RAE-I (Income Tax) Maximum Mrks 100

<p>08.03.2021 Session -I to IV</p>	<p>Basic concepts Chapter I – Sections 1, 2 and 3 and Chapter II – Sections 4, 5, 5A, 6, 7, 8 & 9 Assessment year, Previous year, Person, Assessee, Charge of income-tax, Income, Gross Total Income, Total income and tax liability, Agricultural Income, Difference between exemption and deduction, Definition of Manufacture, Capital Asset, Company, Fair market value, Capital receipts vs Revenue receipts, Capital expenditure vs Revenue Expenditure, Method of accounting, Residential status of Individual & Company, Relation between residential status and incidence of tax, Receipt & Accrual of income, Income deemed to accrue or arise in India</p>	<p>Bedang Jha, Sr.AO</p>
<p>09.03.2021 Session -I</p>	<p>Income of Charitable or Religious Trusts and Institutions Chapter III - Sections 11, 12, 12A & 13</p>	<p>Arvind Kumar Singh, AAO/AMG- V Hqrs</p>
<p>09.03.2021 Session -II</p>	<p>Income Computation and Disclosure Standards (ICDS) ICDS I Accounting Policies ICDS II Valuation of Inventories ICDS III Construction contracts ICDS IV Revenue Recognition ICDS V Tangible Fixed Assets</p>	
<p>09.03.2021 Session -III&IV</p>	<p>ICDS VI Effects of Changes in Foreign Exchange Rates ICDS VII Government Grants ICDS VIII Securities ICDS IX Borrowing Costs ICDS X Provisions, Contingent Liabilities and Contingent Assets</p>	<p>Shamsher Singh AAO/Comml.</p>
<p>10.03.2021 Session -I & II</p>	<p>Profits and gains of business or profession – Principles and Computation Chapter IV (D) Chargeability, General principles governing assessment of business income, Method of accounting, Scheme of deductions and allowances, Depreciation</p>	
<p>10.03.2021 Session -III &IV</p>	<p>Capital gains - Principles and Computation Chapter IV (E) Meaning of capital asset, Transfer of capital asset, Computation of capital gain, Full value of consideration, Expenditure on transfer, Cost of acquisition, Cost of improvement, indexed cost of acquisition and indexed cost of improvement, Problems on computation of Long Term Capital Gains (LTCG) Tax</p>	<p>Dilip Kumar Arora, Sr.AO/CRA</p>
<p>11.03.2021 Session -I</p>	<p>Income from other sources Chapter IV (F) Dividend, Interest on securities</p>	<p>Raushan Kumar-II, AAO/AMG-V</p>

11.03.2021 Session –II, III &IV	Set-off and Carry forward of losses Chapter VI - Sections 70 to 80 International Taxation Chapter IX – Sections 90, 90A & 91 Double Taxation Relief Chapter X – Sections 92 to 92CD and 92F Transfer Pricing & Other Anti-Avoidance Measures Definitions of certain terms relevant to computation of arm's length price, etc. Chapter XII-A Special Provisions relating to certain incomes of Non-Residents	Pankaj Kumar Sharma, Sr.AO/AMG-I
12.03.2021 Session –I to IV	Place of supply, time and value of supply Input Tax Credit, Computation of GST Liability, Procedures of GST – registration, tax invoice, credit and debit notes, electronic way bill, accounts and records, returns, payment of tax including reverse charge, refund, job work, Provisions relating to e-commerce, GST Forms(GST REG-01,GSTR 1, GSTR 4, GSTR 10, GST PMT 01, GST-RFD-01, GST ITC-01)	Hira Lal Singh, Sr.AO/AMG-IV
15.03.2021 Session –I	Constitutional Aspects, GST Council, Administration of GST, Assessment and Audit, Dual GST Model, GST(Compensation to States) Act, 2017 GST Network	Kamal Kishore Sinha, Sr.AO/CRA
15.03.2021 Session –II & III	Levy and collection of CGST & IGST – Application of CGST/IGST law, concept of supply including composite and mixed supplies, inter-State supply, intra-State supply, supplies in territorial waters, charge of tax, exemption from tax, composition levy, Distribution of IGST	
15.03.2021 Session –IV	Special Provisions relating to certain companies Chapter XII B Concepts of Minimum alternate Tax (MAT) and MAT credit, etc.	Raushan Kumar-II, AAO/AMG-V
16.03.2021 Session –I & II	Liability to pay in certain cases, inspection, Search Seizure and Arrest, Demand and Recovery, Offences and Penalties, Anti-profiteering, Advance Ruling, Appeals and Revision, Other Residual provisions under the CGST Act 2017 and IGST Act 2017	Kamal Kishore Sinha, Sr.AO/CRA
Customs & Foreign Trade Policy		
16.03.2021 Session –III & IV	(a) Constitutional Provision and Basic Concepts : Definitions, procedures governing Imports and Exports, Warehousing, Baggage, Search and Seizure, Appeal and Revision contained in Chapters I, III, IX, XI, XIII, XIV, XV, XVI and XVII of Customs Act 1962 (b) Customs Tariff Act No. 51 of 1975 (Section 1 to Section 13) (c) Foreign Exchange Management Act 1999	Osaid Anwar, Sr.AO/Cass-Cell


17.03.2021 Session -I to IV	Levy and collection of duties : Basic Customs Duty, Integrated Goods and Services Tax, Compensation Cess, Anti-dumping Duty, Safeguard Duty, Project Imports contained in (i) Section 1 to 10 and Chapter Notes to Chapter 98 of Customs Tariff Act 1975 and (ii) Chapter V, VA of Customs Act 1962 Refunds and drawbacks: Section 26 to 27A of Customs Act 1962- Chapter V, Chapter X	Osaid Anwar, Sr.AO/Cass-Cell
18.03.2021 Session -I to IV	Foreign Trade Policy (2015-20): Legal Framework, Definitions, Duty Exemption and Remission Schemes for Exports , Foreign Trade Agreements contained in a. Foreign Trade Development and Regulation Act, 1992 b. Chapter 9 and Glossary of FTP c. Chapters 3,4,5,6 and 7 of FTP Provisions of SEZ Act and Rules a. Chapters I, II, IV, VI and VII Sections 47,49, 50 to 56 b. Chapters IV, V and VI and Annexure-I - Guidelines for Annual monitoring of performance of units in SEZ	K.M. Jaipuridar, Sr.AO/Data Analytic Group
19.03.2021 Session -I	Provisions of Revenue Audit Manual : Chapter 20	Bedang Jha, Sr.AO/FAW
Central and State Revenues Audit		
19.03.2021 Session -II & III	Provisions of Central Excise Revenue Audit Manual (Chapter 1,3,4,5,8,11,14 to 17,19,20 as amended, 21,22 and 24) Provisions of Central Excise Act and Central Excise Tariff Manual (Chapter 24 of SECTION IV and Chapter 27 of SECTION V)	Osaid Anwar, Sr.AO/Cass-Cell
19.03.2021 Session -IV	Provisions of The Central Sales Tax Act, 1956 and the Taxation Laws (Amendment) Act, 2017 (No. 18 of 2017)	Rakesh Roshan, Sr.AO/AMG-IV
22.03.2021 Session -I	Provisions of Value added Tax Auditing Guidelines (issued by the Comptroller and Auditor General of India)	
22.03.2021 Session -II	Provisions of Motor Vehicles Act,1988 Provisions governing Licensing of Driver, Registration of Motor Vehicles and Offences, Penalties And Procedure contained in the following Chapters II, IV and XIII of the Act	Chandra Bhushan, AAO/AMG-I
22.03.2021 Session -III & IV	Provisions of Registration Act, 1908 Part I Preliminary Part II The Registration-Establishment Part III Registrable Documents Part VI Presenting Documents for Registration Part XI The Duties and Powers of Registering Officers Part XIII The Fees for Registration, Searches and Copies	Om Kumar, AAO/AMG-IV
23.03.2021 Session -I & II	Provisions of Indian Stamp Act, 1899 Chapter I Preliminary, Chapter II Stamp Duties Chapter VI Reference And Revision	
24.03.2021 Session -III & IV	Provisions of Mines And Minerals (Development And Regulation) Act, 1957 Chapter I Preliminary Chapter II General Restrictions on Undertaking Prospecting and Mining Operations	Aashish Kumar, Sr.AO

[Signature]
5/3/21
AAO/T&E

Annexure-II

List of Candidates of Revenue Audit Exam Training-2021

Sl.No.	Name of candidates	Designation	EMPID
1	Ajay Kumar No. 4	AAO	BHPTA3031583
2	Ajay Kumar No.3	AAO	BHPTA 3031474
3	Alok Kamal Karna	AAO	BHPTA3031515
4	Alok Ranjan	SAO	BHPTA3030593
5	Amit Kumar No.8	AAO	BHPTA3031639
6	Arnav Kumar	AAO	BHPTA 3031740
7	Ashish Kumar Singh	AAO	BHPTA 3031491
8	Bipul Kumar	Sr.AO	BHPTA3030919
9	Birendra Kumar No.4	AAO	BHPTA 3031404
10	Dhiraj Kumar	AAO	BHPTA3031554
11	Kumar Goutam	AAO	BHPTL3340252
12	Md. Hussan Imam Ansari	AAO	BHPTA 2081009
13	Nikhath Bano	AAO	BHPTA3031452
14	Om Prakash Singh	AAO	BHPTA2190650
15	Preeti Kumari	AAO	BHPTA3031384
16	Ranvijay Kumar	AAO	BHPTA3031773
17	Ratnesh Kumar Jha	AAO	BHPTA3031516
18	Sanjit Kumar	AAO	BHPL3340277
19	Santosh Kumar Choudhary	AAO	BHPTA3031504
20	Uday Nath Thakur	AAO	BHPTA2080847
21	Vijay Kumar No.3	AAO	BHPTA3031539


5/3/21
AAO/TRG. & EXAM.