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The Ministry in its reply stated (October 2015) that periodical review meetings on ACES are held by the DGS, at regional and national level, where the efficacy of the system and improvements to be made are discussed and remedial measures decided.

## **Recommendation No.7**

Department may make a strategic plan to provide need based and structured training to employees and to conduct awareness seminars for assessees and periodically review the same.

The Ministry in its reply stated (October 2015) that the Board agrees with the recommendation of the Audit to widen the coverage of the training programme.

New Delhi (HIMABINDU MUDUMBAI)

Dated: Principal Director (Service Tax)

Countersigned

New Delhi (SHASHI KANT SHARMA)

Dated: Comptroller and Auditor General of India