 

**International Centre for Information Systems & Audit**

**124 E BILATERAL TRAINING PROGRAMME**

**on**

**“REVENUE AUDIT”**

**(10th August to 28th August 2015)**

**For SAI Bangladesh**

 **Course Schedule** 

**First Week**

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| **Date & Days** | **Session 1****1000 – 1115 hrs** | **Session 2****1145 – 1300 Hrs.** | **Session 3****1400 – 1515 Hrs.** | **Session 4****1545 – 1700 Hrs.** |
| 1. **Concepts and Introduction**
 |
| **10.08.2015****Monday** | **Registration** **SAI India: Mandate & Organisational Structure**  | **Legislative framework of Revenue Audit in India**  | **Tax & Non Tax Receipts in India- Composition and trends** |
| **Shri Faisal Imam, Director** | **Dr. P K Chaubey,** **Professor, IIPA** |
| **11.08.2015****Tuesday** | **Principles of Indirect Tax audit** | **Visit to Inland Container Depot** |
| **Ms Suhasini Gotmare, Director**  |
| **12.08.2015****Wednesday** | **Visit to DT Central Processing Centre, Ghaziabad** | **Principles of Direct Tax audit**  |
|  | **Shri Manish Kumar, Pr. Director (DT)** |
| 1. **Revenue audit in an IT environment**
 |
| **13.08.2015****Thursday** | **Automation of Direct Taxes : OLTAS, E- TDS, e-filing of returns**  | **Automation of Indirect Taxes: EDI, EASIEST, ACES** |
| **Pardeep Kumar Meel & Roli Khare Officer from DG (Systems) of IT Dept.** | **Shri. D P Dash, Principal ADG** |
| **14.08.2015****Friday** | **IDEA overview** | **Visit to Jama Masjid** | **IDEA overview** |
| **Shri K P Singh Sr. Audit Officer,** **Shri Anurag Krishna Asst. Audit Officer** | **Shri K P Singh Sr. Audit Officer,** **Shri Anurag Krishna Asst. Audit Officer** |
| **15.08.2015****Saturday** | **Social Programme** | **Departure to Mumbai** |
| **Study Tour 1: Mumbai** |
| **16.08.2015****Sunday** | **Local sightseeing and shopping** |

**Second Week**

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| **Date & Days** | **Session 1****1000 – 1115 hrs** | **Session 2****1145 – 1300 Hrs.** | **Session 3****1400 – 1515 Hrs.** | **Session 4****1545 – 1700 Hrs.** |
| **RTI, Mumbai** | **17.08.2015****Monday** | **Risk Management System in Customs** | **Audit of Customs Receipts –** **PA on Import & Export Trade Facilitation through custom ports** | **Study tour to Mumbai Port / Customs House** |
| **Shri S K Vimalanathan, Addl. Director, Customs** | **Shri Guljari Lal, Pr. Director (Central) Mumbai** | **Organised by O/o PD (Central), Mumbai** |
| **18.08.2015****Tuesday** | **Audit of Disinvestment** | **Audit of Commercial Taxes** | **Audit of Mumbai International Airport Authority Limited** **(1330 – 1500 hrs)** | **Departure to Nagpur** |
| **Ms Sangeeta Chaure, Director General** | **Ms Nidhi Jain,** **Dy. Director, O/o MAB II Mumbai** |
| **Study Tour 2: Nagpur** |
| **National Academy of Direct Taxes, Nagpur** | **19.08.2015****Wednesday** | **Overview of Direct Taxes Administration**  | **Widening and Deepening of Tax base** |
| **Shri R K Ghosh, JD (ICT), NADT** | **Shri Shramdeep Sinha, JD,HQrs, NADT** |
| **20.08.2015****Thursday** | **Corporate Taxation including MAT, Dividend distribution of tax etc** | **Basis of International Taxation and DTAAs** | **Basics of Transfer Pricing** | **Appeals, Settlement Commission** |
| **Shri Prakash Dubey, Addl. Director (P&E), NADT**  | **Faculty from NADT, Nagpur** | **Faculty from NADT, Nagpur** | **Faculty from NADT, Nagpur** |
| **21.08.2015****Friday** | **Concept and working of ASK, CP Gram and Forensic friendly scheme of CBDT** | **Taxation of Charitable Institutions** | **Forensic Audit (Revenue Cases)** |
| **Shri Sangram Gaikawad, Addl. Director (HQ) Coord** | **Shri P. R. Risbud, CA** | **PD (RTI), Nagpur** |
| **22.08.2015****Saturday** | **Return to Delhi** | **Visit to Qutub Minar** |
| **23.08.2015****Sunday** | **Visit to TAJ Agra** |

**Third Week**

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| **Date & Days** | **Session 1****1000 – 1115 hrs** | **Session 2****1145 – 1300 Hrs.** | **Session 3****1400 – 1515 Hrs.** | **Session 4****1545 – 1700 Hrs.** |
| 1. **CAATs – hands on**
 |
| **24.08.2015****Monday** | **IDEA hands on session** |
| **Shri. K P Singh, Senior Audit Officer & Shri. Anurag Krishna, Asst. Audit Officer** |
| 1. **Performance Audit – case studies**
 |
| **25.08.2015****Tuesday** | **Taxation of Payments to Non-residents – PA Direct Tax case study** | **Allowance of Depreciation & Amortization – PA Direct Tax Case study** | **Banking and other financial services: PA Indirect Tax case study** **&****Central Excise Administration in automotive sector-PA Indirect Tax case study** |
| **Shri A F Dungdung, Director** | **Ms. M. Himabindu, Principal Director** |
| **26.08.2015****Wednesday** | **Global trends in Revenue Audit** | **Audit of Revenue sharing by Private Telecom** | **Visit to Red Fort** |
| **Ms Shefali Andaleeb, Principal Director** | **Shri J P Saha, Audit Officer** |
| **27.08.2015****Thursday** | **PA on SEZs** | **Audit of Non Tax Revenue**  |
| **Shri N Goswami, Principal Director** | **Ms Ritika Bhatia, Principal Director** |
| **28.08.2015****Friday** | **Audit of Production sharing contracts** | **Valediction** |
| **Ms Prachi Pandey, Director** |