 

**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** | | | |