

Annexure B-V

I. Annual calendar of in-house training program 2020-21

Name of Training Course to be conducted	No. of Participants			Number of Sessions	Faculty	Teaching Methodology	Evaluation of the Training Course based on feedback received by trainees	Period
	Sr. AO	AAO	Sr.Ar./Ar.					
A. Group Specified Course								
<u>1. Direct Taxes Wing</u>								
Calculation of tax and Interest u/s 234A, 234B, 234C, 234D, 220(2), 158BFA and 244A	12	20	8	1	In-House	(a) Case Studies (b) Participative	To be obtained after training	29.06.2020 to 01.07.2020 (3 Days)
Income from different heads, Assessment Year, Previous Year and definitions under section-2	12	20	8	2	...do...	...do...		
Income from House Property and provisions of section 22,23 and 24	12	20	8		...do...	...do...		
Income under the head profit and gains of business and profession, provisions of section 28 to 31	12	20	8	4	...do...	...do...		
Income under the head Capital Gain and exemptions under section 54	12	20	8	1	...do...	...do...		
Income from other sources, provisions of section 56 to 59 & Unexplained/Undisclosed income u/s 68 to 69	12	20	8	2	...do...	...do...		
Amendments of new Finance Act	12	20	8	1	...do...	...do...		
Various expenses disallowable and 40 to 43B	12	20	8	1	...do...	...do...		
Exemptions under section 10, 10A, 10AA, 10B	12	20	8	2	...do...	...do...		
Deductions under Chapter-VIA, provisions of section 80IA, 80IAB, 80IAC, 80IB, 80IBA, 80IC, 80ID, 80IE, 80JJA and 80JJA	12	20	8	3	...do...	...do...		
Set-off and carry forward of losses provisions of section 70 to 80	12	20	8	2	...do...	...do...		
Assessment of trust and co-operative societies provisions of section 11, 12 and 13 and 80P	12	20	8	2	...do...	...do...		
Clubbing of income Sections 60 to 65	12	20	8	1	...do...	...do...		
Special provisions relating to certain companies and other than companies i.e. sections 115JA, 115JAA, 115JB and 115JC & 115JD	12	20	8	2	...do...	...do...	28.09.2020 to 30.09.2020 (3 Days)	

Study of 3CA&CD Report (Sundry Creditors, Unsecured Loans & Liabilities)	12	20	8	1	...do...	...do...	29.03.2020 to 31.03.2020 (3 Days)	
Understanding and co-relation of Balance Sheet and Profit & Loss Account	12	20	8	2	...do...	...do...		
Discussion on Draft Paras of last three Audit Reports	12	20	8	1	...do...	...do...		
Provisions relating to TDS	12	20	8	1	...do...	...do...		
Assessment of Share Transactions	12	20	8	1	...do...	...do...		
Provision regarding settlement commission and appeal effect of CIT appeal, ITAT, Highcourt & Supreme Court	12	20	8	1	...do...	...do...		
Last 05 years judgement of Supreme court of Indian on Direct Tax (In favor and against Revenue Department)	12	20	8	2	...do...	...do...		
<u>2. In-Direct Taxes Wing</u>								
Cross verification of expenses of profit and loss with CGST/SGST records	10	20	5	1	In-House	(a) Case Studies (b) Participative	To be obtained after training	28.09.2020 (1/2 Day)
Refund In GST	10	20	5	1				
<u>3. Central Expenditure Wing</u>								
Refresher course on Manual of Instructions for Audit of Autonomous Bodies	6	12	12	2	In-House	(a) Case Studies (b) Participative	To be obtained after training	01.10.2020 (1 Day)
Training on Audit of Certificaton of Accounts (preparation of SAR)	5	15	5	1				
<u>B. General Courses for All Wings (DT, INDI & CEA)</u>								
Accounting Standard	8	15	7	2	In-House	(a) Case Studies (b) Participative	To be obtained after training	28.12.2020 (1 Day)
Report Drafting	8	15	7	2				
<u>C. EDP Courses for all wings (CEA, DT & INDT)</u> <u>---To be organized by cadre controlling office, i.e. O/o the AG (G&SSA) MP, Gwalior---</u>								