

# ORIENTATION FOR OTs of IRS (IT)

18.9.2013

# ORIENTATION FOR OTs of IRS ( IT)

- Income Tax Department functions under the [Department of Revenue](#) in [Ministry of Finance](#). It is responsible for administering following direct taxation acts passed by Parliament of India.
- Income Tax Act
- Wealth Tax Act
- Gift Tax Act
- Expenditure Tax Act
- Interest Tax Act
- Various Finance Acts (Passed Every Year in Budget Session)

# ORIENTATION FOR OTs of IRS ( IT)

Income Tax Department is also responsible for enforcing Double Taxation Avoidance Agreements and deals with various aspects of international taxation such as Transfer Pricing. Finance Bill 2012 seeks to grant Income Tax Department powers to combat aggressive Tax avoidance by enforcing General Anti Avoidance Rules.

# ORIENTATION FOR OTs of IRS ( IT)

- CBDT provides essential inputs for policy and planning of direct taxes in India and is also responsible for administration of the direct tax laws through Income Tax Department.
- CBDT is a statutory authority functioning under the Central Board of Revenue Act, 1963.

# ORIENTATION FOR OTs of IRS ( IT)

- 67 th Batch of IRS ( IT )
- Training at National Academy of Direct Taxes, Nagpur
- 15 month training from Dec 2013 to April 2015
- Training comprises two modules

# ORIENTATION FOR OTs of IRS ( IT)

- Classes are from 9.30 am to 4.30 pm
- Evaluation is both internal and external
- Continuous classroom evaluation – surprise quizzes etc
- Book reviews
- Club Activities – choice of about ten activities
- 4.30 pm to 5.30 pm – OTs are expected to be in the Library or engage in some activity
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# ORIENTATION FOR OTs of IRS ( IT)

- First module is from Dec 2013 to Aug 2014
- There are five papers
- Income Tax – theory and practical
- Advanced Accountancy
- Business Laws ( Sale of Goods Act, Hindu Law, Transfer of Property Act, Evidence Act)
- Rajbhasha

# ORIENTATION FOR OTs of IRS ( IT)

- Ist Module attachments –
- Aurangabad- Jalgaon study tour – sightseeing and industrial attachment
- Parliamentary attachment
- Visit to other Academies such as LBSNAA at Mussoorie, NACEN at Faridabad and Mumbai, Indira Gandhi National Forest Academy, Dehradun



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- Home tests – two weeks before Departmental Exams
- Departmental Exams – August 2014
- 2 week OJT ( on the job training) with field formations across India

# ORIENTATION FOR OTs of IRS ( IT)

- Second Module
- 1 week of orientation
- 7 weeks of OJT with surrogate trainers –detailed diary prescribed –weekly feedback
- 1 week of Industrial Attachment
- Regular classes
- International attachment – Singapore-Malaysia ( Inland Revenue Board ), US, Netherlands-Paris ( IBFD, OECD, Sydney , South Africa
- Bharat Darshan – 10 days
- Securities Market Attachment – SEBI, BSE, NSE, NSDL, RBI
- CPC- Bangalore and Mysore
- 9 medals – one in each paper and Best Probationer Medal , proposed to add 2 medals , one each in TP and Int'l Taxation
- **MOU with NALSAR – Masters in Taxation and Business Law – fee paid by Govt.**

# ORIENTATION FOR OTs of IRS ( IT)

- 6 papers in Second Module
- - drafting and writing of reports, investigation techniques, scrutiny , passing of assessment orders , drafting letters
- -ITD , I&CT, various software, Tally, Cyber Forensics, caselaws software
- - Strategic & Operations Management , tax administration, overview of taxation , taxpayer compliance, revenue forecasting, Central Processing Centres
- - Business Law II – CPC, CrPC, IPC, Patent Laws, Cooperatives Act, Banking Regulation Act, SEBI Act, Company Law
- - Transfer Pricing
- International Taxation
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# ORIENTATION FOR OTs of IRS ( IT)

- Postings in April 2015
- Postings across the country in various zones
- Salary, Business , Company, Central, Investigation, TDS, Transfer Pricing, International Taxation, Administration, Technical, Judicial, Vigilance, IT Appellate Tribunal, Computers, ClB, Training Institutes , Exemptions

# ORIENTATION FOR OTs of IRS ( IT)

- Posted as Asst Commissioner
- Deputy Commissioner
- Joint Commissioner
- Addl Commissioner
- Commissioner
- Chief Commissioner
- Principal Chief Commissioner
- CBDT Members and Chairperson

# ORIENTATION FOR OTs of IRS ( IT)

- Role in IT is quintessentially quasi-judicial
- In assessment postings role is to achieve budget allotted in the fiscal year
- Powers are defined in the IT Act
- One acts as per the powers in the IT Act and interpretations of Court

# ORIENTATION FOR OTs of IRS ( IT)

- Why is the discharge of your role important –
- Revenue for the Govt ( V
- Not tapping black money only abets growth of social and economic evils, be it drug abuse, terrorism, extortion, growth of illegal weapons, etc

# ORIENTATION FOR OTs of IRS ( IT)

- One should discharge duties without fear or favour
- Respect hierarchy but think independently
- Be prepared for transfers from posts /place
- It is an organisation with inadequate staff support – therefore in training focus on all aspects of taxation



# ORIENTATION FOR OTs of IRS ( IT)

- Keep yourself free from all corruption, hold your head high
- Can be achieved by
- thorough focus on training , personal financial planning, building family structure in such a manner that they are self-sufficient