Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
1	Induction Course for DR Inspectors	As per mandate	14 weeks (6 days a week)	1	84	As and When required											
2	Orientation Course for Promotee Inspectors	As per mandate	8 weeks (6 days a week)	1	48	As and When required											
3	Induction Course for Tax Assistants & Executive Assistants	As per mandate	15 days	1	15	As and When required											
4	Orientation Course for Officers Promoted from Gr 'B' to Gr 'A'	As per mandate	10 days	1	10	As and When required											
5	Mandatory Training to Inspectors for Promotion to the cadre of Superintendent	As per mandate	15 days	2	30	As and When required											
6	Mandatory Training for Executive Assistants for Promotion to post of Administrative Officer / Inspectors of	As per mandate	15 days	1	15	As and When required											
7	Induction Course for Stenographers	As per mandate	10 days	1	10	As and When required											
8	Induction Course for Hawaldars	As per mandate	30 days	1	30	As and When required											
9	Mandatory Training to LDCs/H.H/MTS for Promotion to the cadre of Tax Assistant	As per mandate	3 weeks	1	15	As and When required											
10	Induction for MTS	As per mandate	2 weeks	1	10	As and When required											
11	GST Refresher Course on the changes till previous month(latest Major changes)	As at the point of time.	1 day	2	2	As and When required											

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
12	Seizure of digital equipment - Handling of digital evidence - Digital Forensics	Why digital evidence matters in tax/customs enforcement and methods of lawful seizure, preservation, and forensic analysis of digital equipment; Legal Framework; Seizure of Digital Equipment - Types: laptops, desktops, servers, mobile phones, storage devices, cloud accounts, Procedure: Documenting seizure in Panchanama, Ensuring presence of independent witnesses, Labelling and sealing devices properly, Chain of custody: maintaining integrity of evidence.;Supreme Court rulings on admissibility of electronic evidence; High Court judgments on digital seizure procedures; CBIC instructions on electronic record handling Handling of Digital Evidence - Principles: integrity, authenticity, reliability, admissibility; Do's and Don'ts while handling the digital evidence; Preservation of metadata and logs Digital Forensics – Tools & Techniques - Forensic Imaging: creating bit by bit copies of drives, Hashing (MD5/SHA 256): ensuring integrity of copies, Analysis Tools: EnCase, FTK, Autopsy, Cellebrite (for mobiles), Data Recovery: deleted files, hidden partitions, encrypted volumes, Email & Messaging Analysis: tracing	1 day	1	1	As and When required											
13	Course for Officers posted newly at Airport - Duties - procedures and processes at different areas in the airport, overview of Customs Act, Baggage Rules, APIS, Handling of passengers, Allied Acts.	Overview of Relevant portions of the Customs Act, 1962 - Sec. 12 – levy of duty, Sec. 17 – assessment of duty, Sec. 77–80 – baggage provisions, Sec. 100–110 – search, seizure, confiscation, Role of CBIC circulars and instructions in airport operations Baggage Rules & Passenger Handling - Baggage Rules, 2016 – duty free allowances, restricted/prohibited items, Green Channel vs. Red Channel procedures, Handling of unaccompanied baggage, Special categories: diplomats, transfer of residence, tourists, Passenger facilitation vs. enforcement balance APIS (Advance Passenger Information System) & Risk Profiling - Role of APIS in passenger data collection, Risk profiling based on travel history, ticketing patterns, and intelligence inputs, Integration with RMS and SIIB Preventive & Enforcement Functions - Role of SIIB (Special Intelligence & Investigation Branch) in airport operations, Detection of smuggling (gold, narcotics, wildlife, currency), Coordination with DRI, CISF, and other agencies, Case studies: detection of concealment in baggage Work Procedures at Different Airport Areas - Arrival hall: baggage clearance, passenger facilitation, Departure hall: export checks, currency declarations, Air Cargo terminal: import/export cargo clearance, Courier terminal: express cargo handling Allied Acts & Coordination - Foreign Trade (Development & Regulation) Act, Wildlife Protection Act, NDPS Act, FEMA provisions, Coordination with Immigration,	1	2	2	As and When required											

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
14	Advanced Course in GST Audit	Importance of GST audit in revenue assurance, structured audit process, advanced techniques, risk detection within Legal Framework for audit, CBIC instructions on audit planning and execution; Desk Review as per GST Audit Manual prescribed - Pre audit analysis using GSTN data, DGARM risk reports, taxpayer profile, Review of returns: GSTR 1, GSTR 3B, GSTR 9/9C, GSTR 2B, Cross verification with e way bills, refund claims, ICEGATE data, Identification of risk areas before field audit Drawing up an Audit Plan - Preparation of audit plan based on desk review findings, Selection of audit team and allocation of responsibilities, Scheduling taxpayer visits and requisition of records, Communication of audit plan to taxpayer (Form GST ADT 01), Ensuring adherence to timelines and natural justice Structure of a Draft Audit Para- Recording preliminary audit observations, Linking findings to statutory provisions (Sections 73/74 for demand), Drafting paras with clarity, evidence, and legal references, Discussion with taxpayer for initial response, Escalation of serious irregularities to enforcement wings How to present a Final Audit Para - Incorporating taxpayer's reply and officer's analysis, Finalization of audit report (Form GST ADT 02), Classification of paras: accepted, dropped, or escalated for	5 days	2	10				20th to 24th	10 th to 14th							

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
15	CBIC GST Back-Office Refresher Training on various modules	GSTN Back Office (BO) for departmental officers - familiarization with modules, effective usage, troubleshooting Registration Module - Verification of new registrations and amendments, Physical verification procedures (Form GST REG 30), Handling cancellation and revocation requests, Common troubleshooting issues; Return Module - Accessing GSTR 1, GSTR 3B, GSTR 9/9C data, Cross verification of outward supplies and ITC claims, Identifying non filers and issuing notices, Analytics dashboards for compliance monitoring; Refund Module - Processing refund applications (RFD 01 to RFD 06), Provisional refund sanction (RFD 04), Verification of export data with ICEGATE, Post audit of refund claims, Latest CBIC circulars on refund processing Adjudication & Enforcement Module - Issuance of SCNs (DRC 01) and adjudication orders (DRC 07), Recovery proceedings (DRC 09, DRC 10), Arrest, search, and seizure documentation integration, Linkages with intelligence and investigation wings; Appeals & Legal Module - Filing appeals (APL 01, APL 05),Monitoring appellate orders and counters, Coordination with JDRs/SDRs through BO system, Tracking litigation status; Audit & Intelligence Module - Risk based audit selection, Access to taxpayer financials and compliance history, Integration with DGARM analytics, Recording intelligence inputs and AE I references	1 day	3	3		8	as per GSTN team availability									

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
16	Course on GST Refunds - Types of Refunds, General Procedure for verification of the different Refund applications, Forms under Refunds, Provisional Sanction of Refunds, Post Audit of Refund claims and Latest Notifications/Circulars/updates / case laws.	Importance of refunds in GST framework, understanding types of refunds, verification procedures, and legal compliance; Types of Refunds - Refund of excess balance in electronic cash ledger (Sec. 49) / Refund of excess payment of tax / Refund of tax on exports (zero rated supplies under Sec. 16, IGST Act) / Refund of inverted duty structure (Sec. 54(3), CGST Act) / Refund of tax paid on deemed exports / Refund to UN bodies, embassies, and specified agencies / Refund of pre deposit on appeal; General Procedures for Verification ; Verification of documents: invoices, shipping bills, bank realization certificates, Cross verification with GSTR 1, GSTR 3B, and ICEGATE data; Forms in Refunds; Provisional Sanction of Refunds - 90% provisional refund for zero rated supplies, Issuance of provisional refund order (RFD	1 day	2	2		18						4				
17	Course for officers posted to Customs in Annual General Transfer - Various Customs Functions and Trouble shooting, Overview of Customs Act, Preventive functions and work related to SIIB, ICD, Air Cargo, etc.	Overview of Customs Act, 1962 - Structure of the Act: levy, collection, enforcement, adjudication, Key provisions, Role of CBIC circulars and instructions, Preventive Functions - Intelligence gathering and surveillance, Search, seizure, and confiscation procedures, Role of SIIB (Special Intelligence & Investigation Branch), Coordination with DRI and other enforcement agencies, Case studies: detection of smuggling, misdeclaration, undervaluation, Work at ICDs (Inland Container Depots) - Cargo clearance procedures, Examination of goods, assessment, and duty collection, Coordination with custodians and shipping lines, Troubleshooting: delays in clearance, documentation errors, misclassification; Work at Air Cargo Complexes - Import/export clearance procedures, Handling courier and express cargo, Risk management system (RMS) and facilitation vs. enforcement balance, Common issues: misdeclaration, concealment, valuation disputes	3days	1	3				9th to 11th								
18	Course on Drafting of effective SCN - procedures / service / forms / case laws etc.	Role of SCN in adjudication and enforcement, - drafting effective SCNs, ensuring legal sustainability, and avoiding procedural lapses (Common defects: vague allegations, missing annexures, improper service) ; Legal Framework - what, when, how and why? Procedures& Service of SCN - electronic service via GSTN portal, physical service under Sec. 169; Forms: GST DRC 01 (summary), GST DRC 02 (statement of demand), etc; Study of the Structure of SCN - Facts of the case, Issues involved, Relevant statutory provisions, Evidence relied upon, Grounds for demand, Proposed penalty/interest, Linking evidence to statutory provisions, Ensuring natural justice: clear allegations, opportunity to reply; Case study: analysis of a defective SCN vs. a well drafted SCN Coordination & Monitoring in the issue of SCN - Role of supervisory officers in vetting SCNs, Coordination with	1 day	1	1			17									

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
19	Adjudication Workshop for Gr. B Officers - as per mandate	As per mandate Importance of a proper and effective Show cause Notice in adjudication Basic Principles of Quasi-Judicial Functioning Strategies for Effective and Expeditious Adjudication. Drafting of reasoned Adjudication Order BO Hands on Training Issues in Adjudication-Insights of Commissioner (AR), CESTAT Principles of Natural Justice, Interpretation of tax statutes, Doctorine of Merger and Law of Precedence Role of Vigilance in improving quality of adjudication	2 days	2	2			15-16	6-7								
20	Adjudication workshop for Gr A Officers - as per mandate	As per mandate Importance of a proper and effective Show cause Notice in adjudication Basic Principles of Quasi-Judicial Functioning Strategies for Effective and Expeditious Adjudication. Drafting of reasoned Adjudication Order BO Hands on Training Issues in Adjudication-Insights of Commissioner (AR), CESTAT Principles of Natural Justice, Interpretation of tax statutes, Doctorine of Merger and Law of Precedence Role of Vigilance in improving quality of adjudication	2 days	2	2			22-23	13-14								
21	Appeals to judicial forum - Procedures, filing of effective appeals, filing of effective counters in coordination with JDR / SDRs.	Importance of appeals in GST adjudication framework Distinctions - between departmental adjudication, appellate authority, and judicial forums; Effective drafting, timely filing, and coordination with counsels; Legal Framework for Appeals, Procedure for Filing Appeals -Drafting grounds of appeal: clarity, statutory references, case law support, Filing in prescribed forms (GST APL 01, APL 05, etc.), Ensuring completeness: certified copies, annexures, challans for pre deposit, Avoiding common defects: vague grounds, missing documents, late filing; Effective Counters & Departmental Representation - Drafting counters to taxpayer appeals: structured, fact based, supported by evidence, Coordination with Junior Departmental Representatives (JDRs) and Senior Departmental Representatives (SDRs), Ensuring consistency in departmental stand across	1 day	1	1								14				

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
22	Prosecution in GST - Effictive and timely filing of complaints - Legal provisions and coordination with the Counsels.	Importance of prosecution in GST enforcement, Distinctions - between adjudication, recovery, and prosecution, Legal Framework for Prosecution under GST - Section 132, CGST Act, 2017 – offences punishable with imprisonment and fine, Effective Filing of Complaints, Drafting complaints: clarity, facts, evidence, statutory references, Timelines: filing within limitation period, avoiding delay in prosecution, Supporting documents: statements, seizure memos, inspection reports, audit findings, Coordination with adjudication: ensuring prosecution follows confirmed demand or clear evidence of fraud, CBIC instructions: Mandatory approval from Principal	1 day	1	1				17								
23	**Course on Intelligence Gathering, Investigation, Search, and Seizures**	Recording of information (AE- I)/ gathering and filing of Intelligence; Access to Business Premises; Sources and how to inculcate them: informers, surveillance, GSTN analytics, MCA filings, FIU inputs, Recording of information in AE I register (confidentiality, authenticity), Filing and dissemination of intelligence reports Power to Summon persons to give evidence and produce documents, Inspection - Sec. 67, CGST Act – power of inspection, search, and seizure based on “reason to believe”; Drawing Panchanama& Recording Statement including Role Play of participants in the search and Analysis of Statements; Power to Arrest and the procedure of arrest; Preparation of proper arrest memo and remand report and relevant provisions	1 day	2	2		26					14					

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
24	Course on Recovery of Arrears / Write offs - NCLT and IBC Procedures	Importance of arrear recovery in fiscal management - understanding procedures, timelines, and compliance When does the arrear arise - following the trail. Role of NCLT (National Company Law Tribunal) and IBC (Insolvency and Bankruptcy Code, 2016), Legal Framework, NCLT jurisdiction – corporate insolvency resolution, liquidation, and recovery of dues; IBC, 2016 – Sections 7, 9, 10 (initiation of insolvency proceedings), Risk Management & Detection Tools - Early Warning Signals: defaults in statutory dues, declining financial ratios,Data Analytics: trend analysis of arrears, debtor profiling, Cross verification: GST returns, MCA filings, bank statements, Technology Tools: MCA21 portal, GSTN data, FIU IND reports. Priority of claims – waterfall mechanism under Section 53 of IBC. Recovery of Arrears – Process Flow - Filing of application before NCLT (Form 1, prescribed fees), Admission of petition and moratorium under Section 14, Appointment of Interim Resolution Professional (IRP), Verification of claims by creditors, Committee of Creditors (CoC) formation and resolution plan approval, Liquidation process if resolution fails Write offs – Rules& Procedures - Circumstances for write off (irrecoverable dues, liquidation outcome, settlement), Approval authorities (Board, Ministry, or Department	1 day	1	1					11							
25	Workshop on GST provisions for Real Estate Sector/Works Contract	Introduction & Objectives - Importance of GST in real estate and works contracts, clarity on provisions, compliance, and detection of irregularities, Legal Framework in Real estate Taxability of construction services, joint development agreements, redevelopment projects, Treatment of land and sale of completed property, Affordable housing concessions and rate notifications, Transitional provisions for ongoing projects (pre 2019 changes), Works Contract – Practical Issues Valuation rules – inclusion of materials, labour, subcontractor charges, Place of supply – immovable property rules under IGST Act, Time of supply – milestone payments, advances, retention money, ITC eligibility – proportionate reversal for exempt supplies, Common irregularities: ITC on blocked items, misclassification of contracts, under reporting of RCM; Verification of ITC claims against invoices and GSTR 2B, Checking compliance with RCM obligations, Identifying red flags: inflated ITC, diversion of materials, mismatch	1 day	2	2						7		18				

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
26	Course on ITC in GST - Detection of irregular ITC	Introduction & Objectives - Importance of ITC in GST framework, understanding ITC provisions, detecting irregular claims, audit perspective, Legal Framework of ITC – Sections and Rules Common Irregularities in ITC (Claiming ITC without possession of valid tax invoice,ITC claimed on ineligible goods/services (blocked credits), Mismatch between GSTR 2B and books of accounts, ITC claimed on fake invoices or non existent suppliers, Excess ITC claimed due to wrong apportionment, Non reversal of ITC on exempt supplies or personal use, encashment of ITC by inflating value of exports), Detection Tools & Techniques (Reconciliation of GSTR 2B vs. GSTR 3B vs. books of accounts, Invoice Matching, Data Analytics: trend analysis of ITC utilization vs. turnover, Identification of Red Flags: sudden spikes in ITC, mismatch in e way bills, shell companies, Risk Profiling: sector specific risks (construction, trading	1 day	2	2		29							9			
27	Financial Statements - Reading and analysis - Audit perspective	Introduction & Objectives (reading, analyzing, auditing financial data and applying GST Audit Manual guidance) Importance of financial statements; Overview of Financial Statements - Balance Sheet, Profit & Loss Account – revenues, expenses, net profit, Cash Flow Statements, Notes to Accounts – disclosures, policies, contingencies; Audit Perspective - Reading & Analysis Techniques like Trend Analysis,Ratio Analysis, Cash Flow Analysis and Red Flags, Audit Tools & Techniques - data analytics for anomaly detection,; Role of auditors in ensuring reliability and transparency, Identifying Risk areas in Audit Emerging risks: digital assets, Environmental, Social, and Governance (ESG) disclosures. Technology enabled audit (continuous monitoring, AI based tools)	1 day	1	1					17							
28	Workshop on real time verification of E-Way Bills and usage of Officer App (by State GST Officers)	Introduction & Objectives, the Legal framework, real-time verification, effective use of Officer App, Risk Management & Detection, Identifying fake or duplicate E-Way Bills, Using analytics dashboards for trend detection, seizure based on real-time mismatch – case study, Drafting a digital inspection report, Escalation	1 day	1	1			12									

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
29	Workshop on Project - ADVAIT/BIFA/GST Prime	Introduction of the CBIC digital projects and its aim in increasing transparency, efficiency, and data driven enforcement; Overview of the Projects - ADVAIT (Advanced Analytics in Indirect Taxation), BIFA (Business Intelligence & Fraud Analytics) and GST Prime Functional Modules & Usage with practical demonstrations - Registration verification and cancellation workflows, Return scrutiny and anomaly detection, Refund processing and post audit checks, Adjudication and SCN issuance through GST Prime, Enforcement linkages: search, seizure, arrest documentation, Use of ADVAIT dashboards for compliance monitoring, Ratio analysis: ITC utilization, turnover vs. tax liability, refund to liability ratios, Red flags: high ITC claims, mismatch between GSTR 1 and GSTR 3B, abnormal refund patterns, Case study: detection of fake invoice racket using BIFA; Troubleshooting & Best Practices - Handling system	1 day	2	2						8			16			
30	Foreign Exchange Management & Prevention of Money Laundering - Risk Management & Detection Tools	Legal Framework (. Foreign Exchange Management Act (FEMA, 1999) And Prevention of Money Laundering Act (PMLA, 2002)), Risk Management Areas like Cross-border flows, Export/Import proceeds, Banking channels, High-risk sectors, etc.	1 day	1	1						21						
31	Emerging risks: crypto-assets and digital payments	Basic Concepts, Legal Requirements in India (Legal Status, Taxation, Anti-Money Laundering (AML) Compliance, Permissible vs. Prohibited Activities)	1 day	1	1							28					
32	Workshop on RTI Act - including case laws / recent developments	Introduction & Objectives, RTI Act Framework, Key Definitions under RTI Act , Obligations of Public Information Officers (PIOs) and Appellate Authorities, Recent Developments, Practical Implementation &	1 day	1	1				22								
33	Workshop on Official Language - Hindi	Importance of Hindi in official work, Focus on implementation and compliance rather than theory, Notings& Drafts, Correspondence: With “A”, ‘B’ & ‘C’ regions, Reports & Returns: Prescribed percentages vary; emphasis on bilingual submission where required Forms & Registers: Mandatory bilingual formats; Hindi should	1 day	4	4			29			25			21			4
34	Workshop for IO's/ PO's (Vigilance) - IOs & POs as Change Agents - skillsets to acquire	Role of IOs/POs in vigilance and integrity systems, Why “change agent” mindset is critical in public service; Awareness of work ethics, skill acquisition - Analytical Skills, Communication Skills, Legal & Procedural Knowledge, Decision-Making Skills, behavioral transformation; Ethical standards and accountability in vigilance work; Challenges faced in enforcement and	1 day	1	1							12					
35	Workshop on Gender Sensitization / Prevention of Sexual Harassment at work place (POSH)	Understanding Gender Sensitization POSH Act Overview -• Key provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013; Responsibilities of employer & employees; Role of Internal Complaints Committee (ICC); Rights, Responsibilities & Redressal Mechanism - Steps	1 day	1	1											5	

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
36	Course on Preventive Vigilance - Embedding Preventive Vigilance in Practice	Conceptual Framework - Difference between preventive, detective, and punitive vigilance, Role of vigilance in governance and compliance, CBIC/CVC guidelines on preventive vigilance; Building transparency in processes (procurement, recruitment, promotions), Strengthening internal controls and SOPs, Rotation of sensitive posts and segregation of duties, Whistleblower mechanisms and grievance Redressal; Role of technology in vigilance (audit trails, e office, GSTN BO analytics), Procedural Safeguards & Tools - Mandatory checks in file processing and approvals	1 day	1	1							23					
37	Course for Retiring Officers - Retirement with Purpose: Building the Next Chapter	Talk on Transitioning from service to retirement; Winding Up Requirements - Submission of pension papers and service book verification, Clearance of government dues (quarters, telephone, advances, loans), No Demand Certificate (NDC) procedures, Handing over charge and completion of vigilance clearance, Coordination with Pay & Accounts Office for pension authorization; Bavashya Portal – Digital Pension Interface - Overview of Bavashya Portal for pensioners, Online submission of pension forms and tracking status, Integration with Pensioners' Portal and CPAO systems, Access to retirement benefits, commutation, and family pension details, Troubleshooting common issues on the portal; Retirement with Purpose – Building the Next Chapter - Financial planning and investment strategies for pensioners, Health and wellness focus post retirement, Opportunities for consultancy, teaching, and voluntary service, Leveraging skills for community engagement and social impact, Case studies: officers who transitioned successfully into second careers; Effective deployment of retirement funds – Schemes like Senior Citizen Savings Scheme (SCSS), RBI Floating Rate Bonds, Monthly Income Schemes (Post Office, Mutual Funds), Annuities for regular pension income; Legal & Procedural knowledge - CCS (Pension) Rules, 1972 – key provisions, Family pension eligibility and nomination procedures, Grievance redressal mechanisms for pensioners, Latest DoPT/Ministry of Finance	2 days	1	2			18-19							29-30		

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
38	Workshop on Soft Skills & Yoga	Explaining the importance of Yoga and soft skills in professional effectiveness, Role of yoga in stress management and holistic well being, Workshop goals: balance between workplace competence and personal wellness Soft Skills – Core Competencies - Communication Skills: clarity, listening, empathy, Interpersonal Skills: teamwork, conflict resolution, emotional intelligence, Leadership Skills: decision making, motivation, delegation, Time & Stress Management: prioritization, resilience, adaptability; Yoga – Foundation & Practice - Introduction to yoga philosophy (union of body, mind, spirit), Breathing techniques (Pranayama) for focus and calm, Simple asanas for workplace wellness: Integrating Soft Skills & Yoga - Mindfulness in communication and decision making, Yoga for emotional regulation and patience, Role of meditation in enhancing	1 day	1	1											12	
39	Personal Financial Planning for CBIC Officers - during and after service	Introduction - Importance of financial planning for government officers, wealth creation during service, effective retirement planning, and purposeful use of benefits; Financial Planning During Service - Salary structuring & savings discipline, GPF/EPF contributions, NPS Tier I and Tier II investments, Tax planning under Income Tax Act Investment avenues - Government bonds, PPF, Sukanya Samriddhi, NSC, Mutual funds (SIP in equity/debt), Direct equity (long term wealth creation), Real estate (residential/commercial property) Retirement Benefits & Post Retirement Planning - Retirement corpus sources: Gratuity, Leave encashment, Commuted pension, NPS corpus withdrawal Risk Management & Insurance - Health insurance (post retirement medical cover), Term insurance for family protection, Critical illness and accident policies; Wealth Building Strategies - Diversification across asset classes (equity, debt, real estate, gold), Ratio analysis: 60:30:10 (Equity:Debt:Gold) for balanced growth, Avoiding common pitfalls: over reliance on real estate, chasing high risk products; Sample financial plan- During service: SIP + GPF + real estate loan repayment	1 day	2	2							5					12

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
40	Workshop on “NDPS Act, 1985” - Nuances of the Act	Introducing the importance of NDPS Act in combating narcotics, Brief of understanding officer powers, procedures, and safeguards; Overview of NDPS Act, 1985 - Objectives: prohibition, control, and regulation of narcotic drugs and psychotropic substances, Key definitions: narcotic drug, psychotropic substance, controlled substance, Distinction between possession, trafficking, and consumption Officer Powers under NDPS Act - Search & Seizure: Sections 41–43 (authorities empowered, search of premises, public places), Arrest Powers: Section 42 & 43 – conditions and safeguards, Recording of Information: Section 42(1) – mandatory writing of information received, Power to Detain & Interrogate: Section 67 – recording statements, Role of gazetted officers and magistrates in search procedures Procedures to be Followed - Proper documentation: Panchanama, seizure memo, arrest memo, Chain of custody for seized narcotics and digital evidence, Mandatory compliance with procedural safeguards (Sec. 50 – search of person in presence of magistrate/gazetted officer), Production before magistrate within 24 hours (CrPC compliance), Forwarding samples to FSL with seal and test memo; Safeguards & Judicial Guidance - Section 50 safeguard: personal search must be in presence of gazetted officer/magistrate (State of Punjab v. Baldev Singh), Section 42 safeguard: recording and forwarding information to superior officer (Karnail Singh v. State of	1 day	1	1			25									
41	GeM and Tendering - Navigating the portal and Legal & Compliance Aspects	Introduction: Importance of Government e Marketplace (GeM) in transparent procurement, portal navigation, tendering procedures, and compliance safeguards Overview of GeM Portal - Purpose: one stop platform for government procurement, Key features: e bidding, reverse auction, direct purchase, catalog management, User roles: buyer, seller, and administrator, Integration with PFMS and audit systems Navigating the Portal – Practical Demonstration - Registration of buyers and sellers, Product/service listing and catalog search, Workflow: requisition → bid → evaluation → award → payment, Reverse auction and dynamic pricing tools, Troubleshooting common portal issues; Tendering Procedures - Types of procurement: direct purchase, limited tender, open tender, E bidding process and bid evaluation criteria, Documentation standards and audit trails, Role of tender committees and financial concurrence; Legal & Compliance Aspects - General Financial Rules (GFR), 2017 – procurement guidelines, CVC guidelines on transparency and vigilance in tendering, Contract Law principles – offer, acceptance, consideration, Safeguards against cartelization, conflict of interest, and fraud, Case	1 day	2	2						23				22		

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
42	One week NCORD (MHA) training to investigating officers of drugs related offences under NDPS Act, 1985 for IOs / SIOs	As per mandate	5 days	1	5									14th to 18th			
43	One-day training for Officials of Civil department/Civil Society Organizations - Under NCORD	As per mandate	1 day	1	1				16								
44	3-days training of Sepoy / Constables / Havaldars for assisting Investigating Officers in Operation & Investigations (Group B & C officers) - NCORD Initiative	As per mandate	3 days	1	3								11th to 13th				
45	Use of AI in everyday office use	AI in Everyday Office Use - Automating routine tasks: drafting letters, summarizing reports, scheduling, Document search and retrieval using AI assistants, Translation and language support for international trade documents, AI enabled dashboards for monitoring compliance; AI in Customs Operations - Risk profiling of passengers and cargo using AI analytics, Integration with APIS (Advance Passenger Information System) for passenger screening, AI based anomaly detection in import/export declarations, Case study: detecting undervaluation and misclassification using AI models; AI in GST Operations - Return scrutiny with AI: identifying mismatches between GSTR 1, GSTR 3B, and GSTR 2B, Fraud detection: circular trading, fake ITC claims, shell companies, AI driven audit support: ratio analysis, anomaly detection, predictive compliance, Case study: use of ADVAIT/BIFA dashboards for irregular ITC detection Legal & Compliance Aspects - Admissibility of AI generated evidence (reference: Anvar P.V. v. P.K. Basheer), CBIC circulars on electronic records and digital evidence, Safeguards: ensuring transparency, avoiding bias, maintaining chain of custody, Officer accountability	1 day	2	2			5							6		

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
46	GeM - Integrating GeM with Tendering and its comparative advantages vis-à-vis traditional tendering	Overview of GeM Portal - Features: e bidding, reverse auction, direct purchase, catalog management, Integration with PFMS, audit systems, and buyer/seller registration, Role of GeM in procurement reforms; Traditional Tendering Process - Steps: tender notice → bid submission → evaluation → award → contract execution, Documentation requirements and manual oversight, Common challenges: delays, limited competition, risk of cartelization Integrating GeM with Tendering - GeM as a digital tendering platform: Direct purchase (up to ₹50,000), L1 purchase (competitive bidding), Reverse auction (dynamic pricing), Comparative workflow: GeM vs. traditional tender committees, Case study: procurement of IT equipment via GeM vs. open tender; Legal & Compliance Aspects - General Financial Rules (GFR), 2017 – procurement guidelines, CVC guidelines on transparency and vigilance in tendering, Contract Law principles – offer, acceptance, consideration, Safeguards against cartelization, conflict of interest, and fraud	1 day	1	1									10			
47	Post Clearance Audit in Customs - Role of the proper officer / Selection, Planning, Execution, and Reporting in PCA	Legal Framework - Customs Act, 1962 provisions on audit and verification, WCO PCA Guidelines, CBIC PCA Manual references; Role of the Proper Officer - Ensuring compliance post clearance, Reviewing declarations, exemptions, preferential duty claims, Coordinating with DGARM and RMS, Maintaining transparency and fairness Types of PCA - (As per CBIC PCA Manual and WCO practices) Desk Based Audit (DBA):, Conducted at customs office using documents submitted electronically, Focus on returns, declarations, and financial statements, Less intrusive, faster turnaround, On Site Audit (OSA): Conducted at importer/exporter premises, Examination of books, contracts, invoices, bank records, Allows verification of actual business operations Transaction Based Audit (TBA): Focused on specific consignments or declarations, Used when anomalies are detected in valuation/classification, Narrow scope but high precision System Based Audit (SBA): Evaluates internal controls and compliance systems of large entities, Focus on ERP systems, supply chain records, and compliance culture, Suitable for Authorized Economic Operators (AEOs); Selection of Cases - Risk based selection using DGARM analytics, Criteria: high risk commodities, abnormal duty exemptions, frequent amendments, Random sampling for balanced coverage Planning the Audit - Desk review of importer/exporter profile, Identifying risk areas: valuation, classification, exemptions, drawback claims, Preparing audit plan and	1 day	2	2	30							20				

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	Septem ber	October	Novemb er	Decemb er	Januar y	Februar y	March
48	Classification issues in GST for Audit/investigation officers - Case study method	Legal Framework - Section 9, CGST Act – levy of GST, Tariff classification under Customs Tariff Act, 1975 (HSN codes) adopted for GST, Rules of Interpretation of Tariff, CBIC circulars and advance rulings on classification Common Classification Issues - Goods vs. Services disputes (e.g., software licensing, works contracts), Composite vs. mixed supply, Misclassification to avail lower GST rate, Classification of food items, textiles, chemicals, IT products, Case law references: Safari Retreats Pvt. Ltd., Larsen & Toubro Ltd. Case Study Method – Practical Analysis Case Study 1: Food Products - Example: “Paratha vs. Roti” – classification dispute on GST rate; Audit approach: examine manufacturing process, ingredients, market perception Case Study 2: IT & Software - Example: “Software supplied on CD vs. downloaded software” – goods vs. Services; Audit approach: analyze mode of supply, licensing terms, CBIC circulars Case Study 3: Works Contract - Example: “Construction of immovable property vs. supply of goods”; Audit approach: review contracts, invoices, and composite supply rules Case Study 4: Textiles/Apparel - Example: “Knitted fabric vs. woven fabric” – tariff heading disputes; Audit approach: physical verification, technical literature, expert opinion Audit Techniques for Classification Verification - Desk review of GST returns and invoices, Cross verification with Customs Tariff and explanatory notes, Use of DGARM risk reports for anomaly detection, Ratio analysis: turnover vs. tax liability, ITC utilization patterns	1 day	1	1							8					

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
49	Cyber crimes - protecting yourself from frauds.	Introduction to the common Cyber Frauds in India - Phishing scams: Fake emails/SMS/WhatsApp messages pretending to be banks or government agencies; UPI frauds: Fake refund requests, QR codes, or OTP requests to siphon money; Online shopping scams: Fraudulent websites offering discounts but never delivering products; Social media frauds: Fake job offers, lottery scams, or "honeytraps" to extract personal info; Tech support scams: Fraudsters posing as bank or telecom executives to gain remote access. Essential Protection Measures - Enable Two Factor Authentication (2FA):Adds an extra layer of security to accounts; Use Strong, Unique Passwords: Combine uppercase, lowercase, numbers, and symbols; Keep Systems Updated: Regularly update operating systems and security software; Avoid Suspicious Links: Verify emails/messages before clicking or downloading attachments; Use VPN on Public Wi Fi: Encrypts traffic to prevent interception; Monitor Bank/UPI Transactions: Check statements regularly for unauthorized activity. High Risk Groups - Senior citizens: Often targeted with OTP or refund scams; First time internet users: Vulnerable to fake shopping sites or job scams; Young professionals: At risk from social media frauds and	1 day	1	1					27						8	
50	Preventive Vigilance sessions - for officers posted at Airport	Conceptual Framework - Preventive vs. detective vs. punitive vigilance, Role of vigilance in Customs and allied airport functions, CVC/CBIC guidelines on preventive vigilance Airport Specific Risk Areas - Passenger baggage clearance – risk of facilitation lapses, Gold, narcotics, wildlife, and currency smuggling vulnerabilities, Cargo and courier terminal risks (misdeclaration, undervaluation), Coordination lapses with CISF, Immigration, Airlines; Detection failures due to weak preventive controls Embedding Preventive Vigilance in Practice - Transparency in passenger handling and cargo clearance, Rotation of officers in sensitive posts (arrival hall, SIIB, courier terminal), Use of technology: APIS, RMS, CCTV, audit trails, Whistleblower and grievance redressal mechanisms, Documentation standards for accountability Procedural Safeguards & Tools - Mandatory checks in baggage and cargo clearance, Compliance registers and vigilance checklists, Integration of vigilance inputs in inspections and audits, Escalation procedures for suspected misconduct	1 day	1	1					3							

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
51	Investigations in Vigilance cases - "From Evidence to Enforcement: Vigilance in Action"	Conceptual Framework - CBIC Vigilance Manual: categorization of vigilance cases (major/minor misconduct), CVC guidelines: distinction between vigilance and non vigilance matters, Principles of natural justice and transparency in investigations Evidence Collection - CBIC Vigilance Manual: documentary, oral, electronic, circumstantial evidence, Mandatory recording of statements and preparation of seizure memos, Chain of custody for physical and digital evidence, CVC guidelines: evidence must be relevant, reliable, and legally admissible Analysis & Investigation Techniques - Correlating evidence with conduct rules and financial regulations, Identifying red flags: conflict of interest, disproportionate assets, irregular approvals, Use of digital forensics and audit trails, Talk on CVC emphasis: objectivity, impartiality, and timely completion of investigations From Evidence to Enforcement - Drafting investigation reports as per CBIC Vigilance Manual formats, Framing charges and issuing show cause notices under CCS (CCA) Rules, 1965, Coordination with disciplinary authority and CVC for first/second stage advice, Escalation to criminal prosecution when warranted (CBI referral procedures); Safeguards & Judicial Guidance - CVC guidelines: avoid victimization, ensure fairness, protect whistleblowers, Judicial precedents: State of Punjab v. Baldev Singh –	1 day	1	1							26					
52	Understanding of Conduct Rules and their practical implications.	Overview of CCS (Conduct) Rules, 1964; Practical Implications in Daily Work - Integrity in Procurement: avoiding conflict of interest in tender evaluation, Use of Official Position: prohibition on misuse of vehicles, staff, or office facilities, Social Media Conduct: officers must not publicly criticize government policies or leak confidential information, Financial Discipline: annual property returns, restrictions on speculative trading, and transparency in investments, Interpersonal Conduct: maintaining courtesy and impartiality in dealing with citizens and colleagues. Use of Case Study Method in the case of Gifts & Hospitality, Political Activity, Misuse of Position, Property Declaration, Public Criticism CVC Guidelines on preventive vigilance through asset declarations, rotation of sensitive posts, and transparency; categorization of misconduct into vigilance/non vigilance cases; Whistleblower Protection: ensuring officers can report misconduct safely.; Grievance Redressal: mechanisms to address employee concerns without violating rules. Officer Responsibilities & Ethical Perspective - Leading by	1 day	1	1		22										

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
53	Course on e-office - Various functionalities including CRU operations and dispatch modalities	Overview of e Office Functionalities - File creation, noting, and movement, e File vs. physical file integration, Role of CRU in handling inward/outward correspondence, Integration with NIC and CPGRAMS. CRU Operations – Receipt & Registration - Receipt of Dak: physical and electronic, Scanning & Uploading: digitization of incoming documents, Registration: assigning diary numbers, metadata entry, Forwarding: routing to concerned sections via e Office workflow, Safeguards: accuracy in metadata, confidentiality, timely forwarding. Dispatch Modalities – Detailed Coverage - Preparation of Outward Dak: Draft approval in e File and conversion into dispatchable communication; Modes of Dispatch: Physical (speed post, registered post, courier), Electronic (e Mail, e Office dispatch module). Dispatch Register check: digital recording of outward communications. Tracking & Acknowledgement: integration with postal tracking systems. Safeguards: ensuring authenticity, avoiding duplication, maintaining audit trail. Dispatch – ensuring timely delivery and proof of service. Workflow Integration - Linking CRU receipt with dispatch for end to end accountability; Role of section officers and dealing hands in file movement; Monitoring dashboards for pending receipts/dispatches; Compliance & Best Practices - Adherence to Manual of	1 day	1	1						11						

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
54	GFR - GeM procedures and practical approach to procurement of goods / services	Procurement Framework under GFR - Rule 149: Mandatory use of GeM for goods/services available on GeM, Rule 161–165: General rules for procurement of services, Rule 173–176: Bid security, performance security, and contract management, Integration with PFMS, audit, and vigilance systems. Modes of Procurement under GFR - Direct Purchase: Up to ₹50,000 – through GeM or local purchase. Limited Tender: For procurements below ₹25 lakh – minimum three quotations. Open Tender: For procurements above ₹25 lakh – advertised, competitive bidding. Single Tender: Exceptional cases – proprietary items, emergencies. Rate Contracts: Standardized procurement for repetitive items. GeM Modes: Direct purchase, L1 purchase, reverse auction, bid. Rules & Procedure to Procure Goods - Indent Preparation: Define requirement clearly with specifications, Approval: Obtain competent authority sanction, GeM Workflow: Search → Compare → Bid/RA → Award → Payment; Documentation: Purchase order, invoice, inspection certificate; Safeguards: Avoid splitting of indents, ensure specifications, maintain audit trail; Procurement of IT equipment via GeM vs. traditional tender. Rules & Procedure to Procure Non Consulting Services - Definition: Services like housekeeping, security, transport, catering, IT support – not advisory/consulting; Rule 163, GFR: Engagement of service providers through competitive bidding – steps, evaluation methods, GeM Service Procurement and safeguards; Navigating GeM for procurement of housekeeping/security services. Case study of Outsourcing housekeeping services via GeM – ensuring compliance with labour laws and service	1 day	1	1								27				

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	Septem ber	October	Novemb er	Decemb er	Januar y	Februar y	March
55	Welfare schemes for Departmental officers	Conceptual Framework - Role of DGHRD (CBIC) in managing departmental welfare; Linkage with DoPT, Ministry of Finance, and Directorate of Estates for general schemes; Importance of welfare schemes in preventive vigilance and employee morale. CBIC Specific Welfare Schemes - Medical Facilities - CGHS coverage, reimbursement for non CGHS treatments; Housing & Infrastructure - Allotment of departmental quarters, CPWD maintenance; Education & Training - Scholarships for wards of CBIC officers and HRD training programs for officers; Financial Support - Benevolent Fund for distress relief and Group Insurance Schemes; Recreational & Social Welfare - Departmental canteens, holiday homes, sports and cultural activities. General Government Employee Welfare Schemes - Health & Insurance - CGHS, Central Government Employees Group Insurance Scheme (CGEGIS); Retirement & Pension - National Pension System (NPS), family pension, gratuity; Housing & Loans - House Building Advance (HBA), allotment of government quarters; Education & Scholarships – Kendriya Vidyalayas, scholarships for meritorious wards; Leave & Welfare - Child Care Leave, Maternity/Paternity Leave, LTC (Leave Travel Concession); Other Benefits - Holiday homes, guest houses, welfare funds for emergency relief. Practical Approach & Procedures - Eligibility: service category, seniority, dependents. Application Process: online portals (GeM, DGHRD, DoPT), physical forms. Documentation: medical bills, property returns, LTC claims. Compliance: adherence to CCS Conduct Rules, vigilance	1 day	1	1									4			
56	Understanding Expenditure Budgeting and Accounting procedures	Budgetary Framework for CBIC - CBIC expenditure is part of Demand No. 42 – Department of Revenue; Funds are allotted to zones, commissionerates, directorates, and field formations; Classification of Budgets under Major Head → Minor Head → Sub Head → Object Head with examples. Delegation of Financial Powers Rules (DFPR), 1978 – Purpose, Authorities, Sanctioning Limits, Safeguards Budget Cycle – Budget Estimates (BE), Revised Estimates (RE), Final/Actuals (FR) Rules & Safeguards in Spending - Instructions on Spending, Safeguards Accounting & Monitoring - PFMS (Public Financial Management System): real time monitoring of	1 day	1	1										11		

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
57	GFR - Procedure for disposal of stores and unusable items	Legal & Procedural Framework - General Financial Rules (GFR), 2017 – Chapter on "Procurement and Disposal of Goods." Budget Heads & Object Heads – Booking of expenditure under object heads and Disposal proceeds credited under Receipts Head (e.g., "Sale of Stores"); Importance of correct booking for audit compliance. Modes of Disposal under GFR - Transfer to other government departments – if usable elsewhere; Sale through GeM auction module – mandatory for disposal of goods; Sale through public auction/tender – transparent competitive bidding; Scrapping – for unusable items, with proper certification; Destruction – for sensitive/confidential items, with approval and witness. Rules & Safeguards - Board of Survey (BoS): mandatory constitution for declaring items obsolete/unserviceable; Valuation: fair value assessment before disposal; Approval: competent authority sanction as per DFPR; Documentation: disposal file must contain BoS report, sanction order, auction details, sale proceeds; Safeguards to be taken. Instructions on Spending & Accounting – like disposal proceeds must be credited to government account, not adjusted against expenditure; expenditure on disposal (transport, auction charges) booked under Object Head 13/50; PFMS entries for disposal receipts and expenditure, etc	1 day	1	1										18		

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
58	Free Trade Agreements	Introduction - Definition of Free Trade Agreements (FTAs); Difference between FTA, CEPA, CECA, Customs Union, Common Market; India’s trade policy evolution since 1991 liberalisation; Why FTAs matter for India’s economy and global positioning; India’s FTA Landscape - Signed Agreements: ASEAN–India FTA, India–Japan CEPA, India–UAE CEPA, India–Australia ECTA, India–EU FTA (2026) Ongoing Negotiations: UK, Oman, GCC, Canada; Strategic Objectives: Market access, investment flows, technology transfer, skilled mobility Challenges & Concerns - Trade Deficit Risks: India often imports more than it exports in FTAs (ASEAN experience); Sensitive Sectors: Dairy, agriculture, automobiles, electronics excluded to protect domestic industry; Non-Tariff Barriers: SPS (Sanitary & Phytosanitary), TBT (Technical Barriers to Trade); Compliance & Rules of Origin: Prevent misuse by third countries Indian Perspective & Policy Direction - FTAs as a tool for Atmanirbhar Bharat and global supply chain integration; Balancing export promotion vs. domestic protection; Leveraging FTAs for services exports (IT, education, tourism, finance); Role of FTAs in geopolitical strategy (countering China’s RCEP influence) Case Study Example: India–New Zealand FTA Signed on April 27, 2026 in New Delhi - Key Benefits for India: 100% duty-free access for 8,284 Indian exports (textiles, leather, pharma, engineering goods), $20 billion FDI commitment over 15 years, 5,000 skilled visas annually for Indian professionals,Recognition of AYUSH traditional medicine systems alongside Māori health practices;	1 day	1	1		21										

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59	Infrastructure Proposals for Central Government Land & Buildings: Acquisition and Hiring Procedures	Policy Framework & Orientation - Explain Governing Rules: CBIC Infrastructure Manual, GFR 2017, DFPR, CPWD guidelines, Directorate of Estates instructions; Distinction: Acquisition (capital expenditure, long term asset) vs Hiring (revenue expenditure, recurring rent); Checklist to be followed (example): Identify applicable rule/manual, Confirm budget head (Minor Works / Rent, Rates & Taxes), Verify sanctioning authority under DFPR. Acquisition of Land & Buildings - Step by Step Process - Requirement Assessment – prepare justification note; assess staff strength, functional need, location. Proposal Drafting – cost–benefit analysis; site options; budget head identification. Administrative Approval & Expenditure Sanction (AA&ES) – obtain sanction from competent authority under DFPR. Technical Sanction – CPWD/technical agency vetting of drawings and cost. Execution – CPWD or approved agency undertakes construction. Monitoring – CBIC formation ensures progress reports, audit trail, compliance with timelines. Checklist for Acquisition Proposal - Justification note with requirement details, Cost estimates vetted by CPWD, AA&ES order from competent authority, Technical sanction copy, Budget head allocation, Monitoring mechanism (progress reports, audit trail). Hiring of Office Premises - Step by Step Process Need Assessment – shortage of departmental space, expansion of staff strength. Invitation of Offers – advertise/e procurement as per GFR. Evaluation – rent reasonableness, amenities, location	1 day	1	1												23

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
60	Learn about the different Export Promotion Schemes and how to enforce the obligations - Trade and Department perspectives.	Key Export Promotion Schemes (Trade Perspective) - Advance Authorisation (AA): Duty free import of inputs used in export production; exporters must fulfill export obligation within a prescribed period; Duty Free Import Authorisation (DFIA): Similar to AA but transferable after export obligation is met; Export Promotion Capital Goods (EPCG): Duty free import of capital goods against obligation to export goods worth multiples of duty saved, within 6 years; Merchandise Exports from India Scheme (MEIS) (phased out, replaced by RoDTEP): Duty credit scrips based on FOB value of exports; Service Exports from India Scheme (SEIS) (phased out, replaced by SEZ incentives): Duty credit scrips for notified services; Remission of Duties and Taxes on Exported Products (RoDTEP): Refunds embedded taxes/duties not rebated under other schemes; Export Promotion Mission (DGFT): Includes Niryat Protsahan (finance support) and Niryat Disha (quality, branding, logistics). Enforcement Obligations (Department Perspective) - DGFT Role: Issues authorisations, monitors export obligations, and redeems licences once obligations are met; CBIC Role: Enforces compliance at customs points—classification, valuation, duty exemption verification, and post export audits; Obligation Monitoring: Exporters must submit proof of exports	1 day	1	1		28										
61	Course on IGST Refunds and Drawback	Introduction to IGST Refunds and Drawback Legal Framework – IGST Refunds: Section 16 of IGST Act (zero rated supplies); Section 54 of CGST Act (refund provisions); Drawback: Section 75 of Customs Act, 1962; Customs & Central Excise Duties Drawback Rules, 2017; Policy Objectives of IGST Refunds and Drawback incentives – like avoiding double taxation, promotion of exports and to ensure liquidity for exporters. IGST Refunds –Eligibility criteria; Application: Automatic refund based on shipping bill and GST return (GSTR 1 & GSTR 3B); Processing: How it is done; Disbursement: Refund credited directly to exporter's bank account; Timelines for refunds and penal consequences if not followed; Common Issues like mismatch between shipping bill and GSTR 1; incorrect bank details; suspended GSTIN, etc Checklist for Exporters to ensure smooth refund process Duty Drawback – When eligible; Types of drawback: All Industry Rate (AIR) vs Brand Rate (specific calculation); Application to be filed – how and when;How it is Processed; How it is Disbursed; Timelines followed and consequences; Common Issues like wrong HS code; ineligible items; over claim leading to recovery and how to deal with it. Enforcement in Department Perspective – Verifications related to the refund and drawback incentives; Audit to	1 day	1	1							16					

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
62	Export Promotion Schemes and how to enforce the obligations - Trade and Department perspectives	Key Export Promotion Schemes (Trade Perspective) - Advance Authorisation (AA); Duty Free Import Authorisation (DFIA); Export Promotion Capital Goods (EPCG); Merchandise Exports from India Scheme (MEIS)(phased out, replaced by RoDTEP); Service Exports from India Scheme (SEIS)(phased out, replaced by SEZ incentives); Remission of Duties and Taxes on Exported Products (RoDTEP):; Export Promotion Mission (DGFT); Enforcement Obligations (Department Perspective) - DGFT Role: Issue of authorisations, monitoring of export obligations, redemption of licences once obligations are met; Role of CBIC: Enforcement of compliance at customs points—classification, valuation, duty exemption verification, and post export audits; Obligation Monitoring: Exporters requirement of submission of proof of exports (shipping bills, e BRC from banks), Time bound obligations (e.g., EPCG 6 years, AA 18 months) – resultant action of Non fulfilment, Audit & Vigilance	1 day	1	1					20							
63	DGARM Reports - what are they and how do they help	DGARM setup (2018) under CBIC to provide big data analytics and risk management; Functions: national and sub national intelligence, anomaly detection, policy support; Coordination with DG Systems, DRI, DGGI, Audit, and Valuation Directorates. What can DGARM Reports help in - Risk profiling of taxpayers based on return filings, payment patterns, and anomalies; Mismatch detection: GST returns vs e way bills, shipping bills, invoices; Sectoral analysis: industry wise compliance trends; Offence history tracking: linking past violations with current risk; Predictive analytics: identifying potential evasion hotspots. How DGARM Helps (Trade Perspective) - Providingearly alerts to exporters/importers on compliance gaps; self correction before departmental action – how?; How it helps in enhancingease of doing business by targeting only risky entities; How it builds trust through data driven transparency. Enforcement & Department Perspective – How can Field formations use DGARM reports to select audit cases; How	1 day	1	1					18							
64	Workshop on GST Forms in various modules	Importance of GST forms in compliance, audit, and enforcement; Overview of GST law provisions governing forms; Role of CBIC and GSTN in designing and monitoring modules. GST Registration Module Forms Returns Module Forms Refunds Module Forms Enforcement & Audit Module Forms Practical Case Studies like - registration revocation using REG 21; Refund rejection due to deficiency memo; Audit mismatch between GSTR 1 and GSTR 3B - involving mapping each form to its purpose, trade obligation, and officer enforcement action	1 day	1	1											16	

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
65	Scrutiny of returns and assessment - How to go about it - cases where returns not filed and its assessment.	and assessment under GST; Governing provisions: Section 61 (Scrutiny of Returns), Section 62 (Assessment of Non filers), Section 63 (Assessment of Unregistered Persons), Section 64 (Summary Assessment); Distinction between facilitation vs enforcement. Scrutiny of Returns –Key Checks required for verification - Checklist for Officers during the scrutiny Assessment – Non filers & Others - Section 62 – Best Judgment Assessment: For registered taxpayers failing to file returns despite notice; order withdrawn if return filed within 30 days; Section 63 – Assessment of Unregistered Persons: For liable but unregistered persons; order passed after inquiry; Section 64 – Summary Assessment: Immediate assessment to protect revenue in special cases – Checklists to be followed and proper documentation, audit trails, and vigilance safeguard revenue.	1 day	1	1											24	
66	Course on registration - cases of cancellation and suspension - what is to be done	Introduction & Legal Framework - Purpose of registration under GST – legal identity, compliance, and tax collection; Governing provisions: Sections 29, 30, 31 of CGST Act; Rules 21, 21A, 22; Distinction between cancellation, suspension, and revocation. Grounds for Cancellation and what is to be done in the officer's perspective and trade perspective? Suspension of Registration and what is to be done in the officer's perspective and trade perspective? Revocation of Cancellation and what is to be done in the officer's perspective and trade perspective?	1 day	1	1												16
67	Pay structure / Pay matrix - what and how is pay fixation done.	Evolution of pay structure: Pay Commissions (from 1st to 7th CPC); Concept of Pay Matrix introduced in 7th CPC – simplified, transparent, and uniform; Governing provisions: CCS (Revised Pay) Rules, 2016; DoPT/Ministry of Finance instructions. Understanding the Pay Matrix - Structure, Levels, Cells and Advantages Pay Fixation – How and when it is done? – Initial, Promotion, MACP, Deputation and Increment basis. How is it to be verified? What are the special cases?	1 day	1	1												19
68	Establishment matters - Fixation of seniority and how to draw the list	...motions, postings, cadre management; Governing provisions: DoPT guidelines, CCS Rules, service specific cadre rules; Principles to be followed: fairness, transparency, and adherence to statutory instructions. Principles of Seniority Fixation to be followed for Date of appointment/confirmation as primary basis; Recruitment channel; Rotation of quota; Reservation impact; Probation and confirmation; Transfer from other cadres How to Draw the Seniority List - procedure to be followed; For Special Cases like merger of cadres, absorption from autonomous bodies, cadre restructuring or after settlement of cadre seniority disputes, etc.	1 day	1	1								21				

Sl. No	Name of the Course / Workshop	Key learning topics	No. of days per course	No. of courses proposed	Training days	April	May	June	July	August	September	October	November	December	January	February	March
69	Course on conduct of DPC and its procedures.	Importance of DPC in career progression, promotions, and cadre management; DoPT guidelines, CCS (CCA) Rules, service specific cadre rules; Role of UPSC in Group A/B promotions where applicable. Constitution of DPC - composition, quorum requirements and member characteristics Pre DPC Preparations required for the conduct of DPC. Conduct of DPC Proceedings – assessments based on records, grading, recording of minutes allowing or denial of promotion and other procedures Post DPC Actions – Recommendations to competent authority, issue of orders and updation of seniority lists etc.	1 day	1	1						18						
Total				**89**	**362**	**1**	**7**	**8**	**7**	**7**	**7**	**7**	**7**	**6**	**5**	**5**	**4**