

**BY FAX/SPEED POST**

F.No.A-12018/10/2012-Ad.IIB  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes & Customs  
\*\*\*\*\*

New Delhi, the 20<sup>th</sup> February, 2020

To

- (1) All Cadre Controlling Authorities under CBIC;
- (2) The Principal Director General, NACIN, Faridabad

**Subject: Recruitment Rules for the Posts of Superintendent of Central Excise and Superintendent of Customs (Preventive) - Training clause – regarding.**

Madam/Sir

I am directed to refer to Recruitment Rules for the posts of Superintendent of Central Excise notified vide GSR 249 dated 05.08.2019 and Superintendent of Customs (Preventive) vide GSR 340 dated 13.11.2019 on the subject mentioned above.

2. The Board vide its letter dated 06.12.2019 had approved the training module of two weeks duration for the DPCs to be held in the months of December 2019/January 2020 for the year 2020 keeping in view the paucity of time and directed the NACIN to develop a comprehensive training module for subsequent DPCs.

3. NACIN has now developed the following comprehensive training modules of three weeks duration to meet the requirement of Recruitment Rules for the posts of Superintendent of Central Excise and Superintendent of Customs (Preventive) –

**Annexure A** - Promotion to the grade of Superintendent (GST) (For GST/Central Excise Zones having no Preventive Officer Cadre);

**Annexure B** - Promotion to the grade of Superintendent of Customs (Preventive);

**Annexure C** - Promotion to the grade of Superintendent (GST) in Mumbai, Chennai, Cochin, Kolkata, Vishakhapatnam where Custom Houses have a Preventive Officer cadre.

4. The above training module (**Annexure A**, **Annexure B** and **Annexure C**) are hereby prescribed keeping in view the requirement of respective Recruitment Rules for the DPCs to be held for the year 2021 and onwards until further orders.

5. This issues with the approval of the Competent Authority.

Yours faithfully

Encl. – as above.

(Rajendra Kumar)

Deputy Secretary to the Govt. of India (Ad-IIA&B)

Copy to –

1. DGHRM (RR Cell), CBIC, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, New Delhi- 110 001 (for information).
2. DG (System)- for uploading on the website of CBIC.
3. Copy to relevant File No. 12018/01/2012-Ad.II(A)

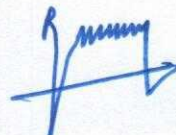


Annexure-A

**NATIONAL ACADEMY OF CUSTOMS, INDIRECT TAXES AND NARCOTICS, FARIDABAD**

**Mandatory Training for Promotion to the grade of Superintendent (GST)  
(For GST/Central Excise Zones having no Preventive Officer Cadre)**

Date	Session	Broad Outline	Topic in detail
Day 1	I	Change in Role on promotion	Role of Superintendent in Range/Commissionerates /Directorates including as a quasi-judicial authority
	II	Citizens' Charter	Vision document, SEVOTTAM, Regulatory Functions-Service Functions-Our Standards, Our Commitment
	III-IV	Ethics, Integrity, Vigilance, Conduct Rules	Understanding of Conduct Rules, Do's & don'ts in conduct, IPR, Annual return of Asset and Liabilities
Day 2	I-II	Gender Sensitization	Need for Gender Sensitization Overview of sexual harassment of women at workplace (Prevention, Prohibition and Redressal) Act,
	III	RTI Act, 2005	Compliance requirement by CPIO/ACPIO & Common pitfalls
	IV	Stress Management and yoga	Stress Management and yoga
Day 3	I-II	Administration and Establishment	Office Procedure Manual, Functions of the Head of Office (HoO)
	III-IV	Procurement of Goods and Services	E Procurement and GEM & through Purchase Committee
Day 4	I-II	Leadership and Human Resource Development	
	III-IV	Managing Self and Time, Change Management	Nuances of Self, Johari Window, Time Management
Day 5	I-II	Legacy Issues	Overview of Legacy issues of Central Excise and Service Tax
	III	Recovery of Arrears and write off procedure	
	IV	Handling Court Matters During Investigation	Anticipatory bail application, Writ petitions etc.





Day 6	I to II	Overview of GST Act, 2017	Broad Overview of Changes in GST Law (CGST, IGST, SGST and UTGST) since 1 <sup>st</sup> July 2017: <ul style="list-style-type: none"> <li>• Registration ( including cancellation, amendment )</li> <li>• Reverse charge mechanism</li> <li>• Small tax payers package -MSME <ul style="list-style-type: none"> <li>• Export package</li> <li>• Changes in Rates</li> </ul> </li> <li>• Anti-profiteering mechanism</li> </ul>
	III-IV	Classification of Goods & Services	Classification of Goods & Services under GST/ Customs Act 1962, Understanding HSN Classification
Day 7	I-II	IGST & Concept of Supply	Concept of Supply- Scope Schedule I, II, III; Place of supply, Time of supply
	III-IV	Input Tax Credit	Eligibility and conditions for taking Input Tax Credit Apportionment of Credit and Blocked Credits, Taking input tax credit in respect of inputs and capital goods sent for job work, Manner of distribution of credit by Input Service Distributor, Manner of recovery of credit distributed in excess, Goods and services eligible for grant of CENVAT Credit
Day 8	I	Composition Scheme	Legal Impositions Condition and restrictions for supply of goods and for supply of services, Effective date of Composition levy Validity of composition levy Rate of tax
	II	E-Way Bill	E-Way Bill Mechanism Rule 138 of CGST Rules
	III	TDS/TCS	TDS Mechanism in GST TCS Mechanism in GST
	IV	Job Work	Concept & Procedure, Liability of GST on job work, Transitional provisions related to job work



Day 9	I-II	Returns under GST	Returns Mechanism in GST <ul style="list-style-type: none"> <li>• GSTR-1</li> <li>• GSTR-3B</li> <li>• GSTR-2A</li> </ul> New Return Mechanism <ul style="list-style-type: none"> <li>• Salient features- Sahaj</li> <li>• Sugam</li> </ul> <ul style="list-style-type: none"> <li>• Normal ( RET-I, Annex I &amp; II)</li> <li>• Annual Return GSTR9/9C</li> </ul>
	III-IV	Refunds	Refund on exports, Refund of unutilized ITC
Day 10	I-II	Assessment, Audit & Advance Ruling	Assessment & Audit in GST <ul style="list-style-type: none"> <li>• Best judgment assessment</li> <li>• Summary assessment</li> <li>• Provisional assessment</li> <li>• Audit by department</li> <li>• Special Audit by CA/CMA</li> </ul> Advance Ruling mechanism in GST
	III-IV	Inspection, Search, Seizure & Arrest	Inspection, Search and Seizure, Inspection of goods in movement Power to Arrest, power to access business premises, Officers to assist Proper Officers
Day 11	I-II	SCN & Demand	Ingredients of a good SCN, How to incorporate details of investigation conducted and statements recorded in the SCN, Deficiencies noticed in investigation with example, Common errors in SCN.
	III-IV	Adjudication & Appeals	Procedure and provisions of adjudication, Powers of adjudication of various officers, Appeal mechanism under GST/Customs Act, 1962, How to handle/defend cases before appellate Tribunal/High Court/ Supreme Court
Day 12	I-II	Export and Import under GST	Procedure and requirements
	III-IV	Overview of the Customs Act, 1962	Special focus on Section 123 (Town seizures), Transaction value and Customs Valuation Rules etc.

*Jimmy*



Day 13	I-II	Overview of Foreign Trade Policy and Export Promotion Schemes	MEIS, DEEC, EPCG, Impact of GST on Imports and Exports
	III	Risk Management and Assessment of goods	
	IV	Ease of Doing Business	SWIFT, AEO, DPD, DPE, e Sanchit etc.
Day 14	I & II	Passenger Clearance and Baggage Clearance under Customs Act, 1962	At Airports/Land Customs Station Advance Passenger Information System (APIS)
	III-IV	Duty Drawback Scheme and IGST Refunds	
Day 15	I-II	Overview of NDPS Act, 1985 and Wildlife Protection Act, 1972 Other Allied Acts.	Role and responsibility of Customs & GST officers in compliance of NDPS Act, 1985 and Wildlife Protection Act, 1972 etc.
	III	Documentation of Goods (Import and Export)	Bill of Entry, IGM, Shipping Bill, EGM, Examination of goods, drawl of samples and procedures related to sample testing
	IV	Indian Customs EDI System	Understanding of ICES, ICEGATE, Data warehouse, NIDB etc.

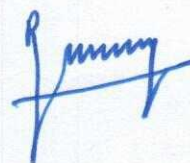
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## NATIONAL ACADEMY OF CUSTOMS, INDIRECT TAXES AND NARCOTICS, FARIDABAD

Mandatory Training for Promotion to the grade of Superintendent of Customs  
(Preventive)

Date	Session	Broad Outline	Topic in detail
Day 1	I	Change in Role on promotion	Role of Superintendent in Range/Commissionerates /Directorates including as a quasi-judicial authority
	II	Citizens' Charter	Vision document, SEVOTTAM, Regulatory Functions-Service Functions-Our Standards, Our Commitment
	III-IV	Ethics, Integrity, Vigilance, Conduct Rules	Understanding of Conduct Rules, Do's & don'ts in conduct, IPR, Annual return of Asset and Liabilities
Day 2	I-II	Gender Sensitization	Need for Gender Sensitization Overview of sexual harassment of women at workplace (Prevention, Prohibition and Redressal) Act,
	III	RTI Act, 2005	Compliance requirement by CPIO/ACPIO & Common pitfalls
	IV	Stress Management and yoga	Stress Management and yoga
Day 3	I-II	Administration and Establishment	Office Procedure Manual, Functions of the Head of Office (HoO)
	III-IV	Procurement of Goods and Services	E Procurement and GEM & through Purchase Committee
Day 4	I-II	Leadership and Human Resource Development	
	III-IV	Managing Self and Time, Change Management	Nuances of Self, Johari Window, Time Management
Day 5	I-II	Legacy Issues	Overview of Legacy issues of Central Excise and Service Tax
	III	Recovery of Arrears and write off procedure	
	IV	Handling Court Matters During Investigation	Anticipatory bail application, Writ petitions etc.





Day 6	I to II	Overview of the Customs Act, 1962	
	III-IV	Introduction and Provisions of Customs Tariff Act, 1975,	HSN System and Classification of Goods under Customs Tariff Act, 1975
Day 7	I-II	Valuation of Goods under Customs Act, 1962	Section 14 of Customs Act, 1962 Import Valuation Rules, 2007 Export Valuation Rules, 2007 NIDB Related Party transactions SVB Procedures
	III-IV	Assessment of Goods & Warehousing provisions	Understanding RMS instructions, Assessment, Provisional Assessment, Warehousing of goods
Day 8	I & II	Duty Drawback Scheme & Refunds	Section 74 & 75 of the Customs Act, 1962 Refunds under Customs, Section 26 & 27 of Customs Act, 1962, IGST Refunds
	III & IV	Overview of Foreign Trade Policy, and Export Promotion Schemes	MEIS, DEEC, EPCG etc.

*R. J. J.*



Day 9	I-II	Passenger Clearance and Baggage Clearance under Customs Act, 1962	At Airports/Land Customs Station Advance Passenger Information System (APIS), Role of AIU
	III-IV	Documentation of Goods (Import and Export)	Bill of Entry, IGM, Shipping Bill, EGM, Examination of goods, drawl of samples and procedures related to sample testing
Day 10	I-II	International Conventions & Protocols	Green Customs Basel Convention Rotterdam Convention Cartagena Protocol Stockholm Convention Montreal Protocol ODS Rules, 2000
	III-IV	Bonds & Bank Guarantee	Various types of Bonds, Precautions to be taken while accepting Bonds & bank guarantee, Warehousing - Public/private bonded warehouses, Special Bonded Warehouse, Storage period of warehoused goods, Operations on warehousing goods, Manufacture in-bond operations; MOWR, 2019 Rate of duty and value for assessment Rate of interest/waiver of interest Export of bonded goods Recovery of duty and interest on bonded goods

*R. J. J.*



Day 11	I-II	Intellectual Property Rights	Intellectual Property Rights (imported goods) Enforcement Rules, 2007 What is Intellectual Property? Nature and Evaluation, Various Types of Intellectual Property Rights such as Trade Marks, Patents, Designs, Copy Right and Geographical Indication etc. Customs provisions on infringement of IPR, Nature of violation and discussion on important cases detected by the Department, Legal remedies and action taken against the offenders
	III-IV	Overview of NDPS Act, 1985 and Wildlife Protection Act, 1972 Other Allied Acts.	Role and responsibility of Customs & GST officers in compliance of NDPS Act, 1985 and Wildlife Protection Act, 1972 etc.
Day 12	I-II	Search, Seizure & Arrest	Relevant provisions in the Customs Act, 1962
	III-IV	Commercial Fraud scenario	Export/import related frauds, Narcotics related crimes, Smuggling of flora, fauna, arms, explosives etc. SAFEMA, 1976 Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974 (COFEPOSA): Law & Procedures, Preventive detention – Power to make detention, Execution of detention order, Precautions to be taken in detention
Day 13	I-II	SCN & Demand	Ingredients of a good SCN, How to incorporate details of investigation conducted and statements recorded in the SCN, Deficiencies noticed in investigation with example, Common errors in SCN.
	III & IV	Adjudication & Appeals	Procedure and provisions of adjudication, Powers of adjudication of various officers, Appeal mechanism under GST/Customs Act, 1962, How to handle/defend cases before appellate Tribunal/High Court/ Supreme Court



Day 14	I & II	Audit under Customs Act, 1962	Chapter XIIA (Section 99) of Customs Act, 1962 C R Manual for Customs PCA Transaction Based Audit (TBA) Premises Based Audit (PBA) Theme Based Audit(ThBA)
	III & IV	Disposal of Goods	Disposal of unclaimed and uncleared goods Disposal of seized, confiscated and expired goods Disposal of precious goods, Strong Room Procedure
Day 15	I-II	Impact of GST on Customs	Inter-State Supplies, IGST, CGST & SGST
	III	Ease of Doing Business	SWIFT, AEO Scheme, DPD, DPE, e-Sanchit, etc.
	IV	Indian Customs EDI System	Understanding of ICES, ICEGATE, Data warehouse, NIDB etc.

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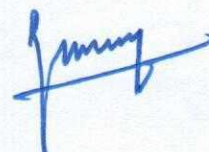


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Day 15	I & II	Data Analytics	Big Data in GST era, Role of DGARM, Introduction to various reports available to GST officers and their utility in profiling of taxpayers, tracking return filing and refunds, and plugging evasion
	III & IV	Overview of NDPS Act, 1985 and Wildlife Protection Act, 1972 Other Allied Acts	Role and responsibility of Customs & GST officers in compliance of NDPS Act, 1985 and Wildlife Protection Act, 1972 etc.

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