

**Module for Induction Training of Inspectors (CGST)**  
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\* The curriculum of the 12<sup>th</sup> week is merely indicative. The course content of the 12<sup>th</sup> week may be tweaked by the Zonal Campuses as per the specific needs indicated by the CCAs based on the nature of field formation- Land Customs Station, Marine Preventive, Airport etc.

\*\* Each training day shall have 05 sessions. **The fifth session on each day has been earmarked for training on “Vernacular Language”.**

## **Module for Induction Training of Inspectors (CGST)**

\* A training day shall have 05 sessions of 75 minutes each.

SESSION	TIMING
I	0930 Hours- 1045 Hours
TEA BREAK	1045 Hours - 11:00 Hours
II	1100 Hours - 1215 Hours
BREAK	1215 Hours - 1230 Hours
III	1230 Hours - 1345 Hours
LUNCH BREAK	1345 Hours - 1445Hours
IV	1445 Hours - 1600 Hours
TEA BREAK	1600 Hours - 1615 Hours
V	1615 Hours – 1730 Hours

The Fifth session on each day has been earmarked for training on “Vernacular Language”.

### **1<sup>st</sup> Week (Orientation)**

Day	Session	Topics
1	I & II	Organizational set-up of Ministry of Finance, Department of Revenue: CBIC and CBDT. Organizational set-up of CBIC: GST, Customs and various Directorates, other agencies- SFIO, ED, FIU, NCB, etc. Role of Inspectors (in brief/overview) in GST, Customs Formations and Directorates
	III & IV	Pay structure (Basic pay, HRA, Transport allowance) and other benefits, Career Progression (Promotion, MACP etc.) Advance & Allowances, Medical facilities (CGHS) etc.
2	I & II	Service Book, IPR, APAR(SPARROW)- Familiarizing officers with the online module and demonstrating the filing of IPR and self-appraisal in APAR, Leave Rules, New Pension Scheme, LTC, CGHS, House Allotment and welfare scheme.
	III & IV	* Rajbhasha (implementation and legal provisions)
3	I & II	E- office
	III & IV	Office Procedure Manual, File Management, Noting and Drafting
4	I & II	Power of Taxation, Constitutional Authority for taxation, Nature of Taxes, Type of taxes, Incidence of Tax, Direct and Indirect Tax.
	III & IV	Soft skills and Time Management.
5	I & II	Right to Information (RTI) Act, 2005, Responding to Parliamentary Question (and Sevottam)

	III	Gender Sensitization and Sensitization to the cause of SC/ST Officers
	IV	Session on Formal Dressing, Dining etiquettes, General Office etiquette. Tax Planning, importance of starting investment early in one's career Uniform etiquette: How to wear and maintain uniform, Uniform allowance, Behaviour/ Conduct in uniform: Do's and Dont's

### 2<sup>nd</sup>Week (Central Excise and Service Tax)

Day	Session	Topics
1	I & II	Central Excise-An overview- Manufacture, Excisability, Types of duty, Classification of goods.
	III & IV	---Topic Continues---
2	I & II	Rules of interpretation- Tariff schedule, payment of duty, CENVAT Credit, goods presently under Central Excise
	III & IV	---Topic Continues---
3	I & II	Overview of Finance Act 1994- Concept of Service, Taxability of Service, Point of taxation, Place of provision of Service
	III & IV	---Topic Continues---
4	I & II	Reverse Charge Mechanism, Service Tax Valuation Rules, CENVAT Credit in Service Tax
	III & IV	Demand- Penal provisions, issue of SCN, Adjudication proceedings, Appeals provisions, Recovery of arrears in Central Excise and Service Tax
5	I & II	Legacy issues under Central Excise and Service tax, SVLDRS
	III & IV	*

### 3<sup>rd</sup>Week (GST Module)

Day	Session	Topics
1	I & II	GST: Basic concepts, definition and salient features.
	III & IV	<b>Registration:</b> Registration, Rules and format. Amendment/cancellation/ revocation of Registration. Special provisions for Casual taxable person and non-resident taxable person.

2	I & II	<b>Levy and collection of tax:</b> Scope of supply, Tax liabilities on composite and mix supplies. Levy and collection, composite levy, exemption from tax, Remission of Tax on supplies found deficient in quantity.
	III & IV	<b>Tax Invoice, Credit and Debit Notes:</b> Tax invoice, Digital payment, Prohibition of unauthorized collection of tax, amount of tax to be indicated in tax invoice and other documents, credit and debit notes.
3	I & II	<b>Accounts and Records:</b> Accounts and Records, period of retention of other records.
	III & IV	<b>Transitional provisions:</b> Transitional arrangements for ITC and miscellaneous transitional provisions, TRAN-1 and TRAN-2, Concept of deemed credit
4	I & II	<b>Input Tax Credit:</b> Eligibility and condition for taking ITC, taking ITC i.r.o. inputs sent for job work, manner of distribution of credit by Input Service Distributor, recovery of credit distributed in excess.
	III & IV	---Topic Continues---
5	I & II	<b>Payments of Tax:</b> Payment of tax, interest, penalty and other amounts, TDS, utilization/ order of utilization/ conditions of utilization of ITC in payment of Tax.
	III & IV	Quiz/ public speaking session*

#### 4<sup>th</sup>Week (GST Module)

Day	Session	Topics
1	I & II	Classification of Supply of goods/Meaning and Scope of Supply under GST, Place of Supply under GST
	III & IV	---Topic Continues---
2	I & II	Valuation in GST: GST Valuation Rules 2017.
	III & IV	Zero rated supply- export and import under GST, SEZ, Movement of goods in DTA, Drawback.
3	I & II	Anti-profiteering Mechanism
	III & IV	Input Service Distributors, Workcontract in GST
4	I & II	IGST Act, Integrated Tax, Interstatesupply: IGST Act overview, definition, levy and collection, supply in territorial waters.
	III & IV	Miscellaneous Provisions: Section 144 to 174 of CGST Act, 2017

5	I & II	Impact of GST on Customs:Section 7, 8, 15 of IGST Act, 2017, Refund of IGST to tourist leaving India. High sea sale and warehoused goods, ICES and GSTN linkages, Deemed export.
	III & IV	GST Suvidha Providers and Practitioners

### 5<sup>th</sup>Week(GST Module)

Day	Session	Topics
1	I & II	<b>Returns:</b> Types of returns in GST, furnishing details of outward supplies/inward supplies, claim of ITC and provisional acceptance thereof. Matching, Reversal and Re-claim of ITC. Matching, Reversal and Re-claim of reduction in output tax liabilities. Annual Return, Final Return notice to return defaulters, levy of late fee.
	III & IV	---Topic Continues---
2	I & II	<b>Assessment:</b> Self-assessment, provisional assessment, scrutiny of returns. assessment of non-filers of returns,assessment of unregistered person, summary assessment in certain special cases.
	III & IV	---Topic Continues---
3	I & II	<b>Refund:</b> Refund of tax (CGST/ SGST/ IGST), Refund in certain cases, interest on delayed refunds, Consumer Welfare Fund, utilization of Consumer Welfare Fund.
	III & IV	---Topic Continues---
4	I & II	Job work under GST, Compound Levy, Reverse Charge Mechanism
	III & IV	<b>E-Way Bill:</b> information to be furnished prior to commencement of movement of goods and generation of E-way bill. Interdiction of vehicles Rules 138 of CGST Rules.
5	I & II	Hands-on training on filing of GST Returns (GST Backend).
	III & IV	Hands-on training on filing of GST Returns (GST Frontend).

### 6<sup>th</sup>Week (GST Audit Module)

Day	Session	Topics
1	I & II	<b>Types of Audit:</b> Audit by Department, Special Audit, CA Audit, CERA Audit etc. <b>Basic Provisions of Audit</b> Basic legal and procedural provisions covering Audit under GST Law and Rules. <b>Risk Based Selection:</b> Audit process under GST

		<p>and Audit Module</p> <p><b>Brief discussion on various Areas (From the Auditor's point of view):</b>Supply Composite &amp; Mixed Supplies and Rates made applicable Value of Supply Time of Supply</p>
	III & IV	<p><b>Reading and Understanding of Financial Statements:</b> Accounting Standards, Balance Sheet, Trial Balance, Profit &amp; Loss Account, Annual Report, Auditor's report, Tax Audit Report (44AB of IT Act)</p> <p>(Basic concepts of Financial Accounting/ Classification of Accounts and their Concept)</p> <p>Accounting principles, Accounting Standards Accounting concepts &amp; conventions Double entry system, Accounting terms Accounting equations, Personal Account, Real Account, Nominal Account Need for classification of accounts Reading Financial Statements Accounting process and accounting Capital and Revenue expenditure cycles Annual Report</p>
2	I & II	<p><b>Book of Original Entry – Journal</b></p> <p>What is journal Format of journal Steps for journalizing Rules of Debit /Credit Exercise Subsidiary book, Cash book, Sales book Purchase book, Sales return book, Purchase return bill, Bills receivable/ payable books Tax auditors concern</p>
	III & IV	<p><b>Ledger</b></p> <p>What is ledger Format of ledger Arrangement of accounting in ledger Sub division of ledger Steps in posting Balancing of account</p> <p><b>Trial Balance</b></p> <p>What is trial balance Features of trial balance Hints for preparation of trial balance Suspense account</p>
3	I & II	<p><b>Final Accounts-Profit &amp; Loss Account</b></p> <p>What is Profit &amp; Loss A/C Trading account Adjustment of entries Other income</p>

		Depreciation, Treatment of losses Preparation of trading/manufacturing P &L account
	III & IV	<b>Final Accounts- Balance Sheet</b> What is balance-sheet Assets and liabilities Format of balance sheet Preparation of balance sheet Auditor's Report Tax Audit Report (44AB of IT Act)
4	I & II	Importance of information contained in ITRs Changes in Corporate Act, 2013 and its implication in GST, Understanding Underst Cost Audit Report s'and it utility in GST Audit
	III & IV	<b>Analyzing GST Returns for Audit</b> (Theoretical and Hands-on sessions) Annex-I, Annex-II, GSTR 2A,GSTR3B Sahaj and Sugam Annual Return 9 and 9C, ITC-04 and TRAN-1
5	I & II	<b>Tally:</b> Reading Financial Statements and Data Extraction GST Application on Tally
	III & IV	Study of different annexures and preparation of working papers Dos and Don'ts Desirable Soft Skills for conducting Audit

### 7<sup>th</sup>Week (Investigation)

Day	Session	Topics
1	I & II	Intelligence, Investigation and Interrogation: Gathering of Information/ Intelligence, Various Sources of Intelligence, Investigation, Technics of Interrogation, Recording of Statement- Legal and Procedural Requirement, Policy and Procedure for reward to informers and Government Servants.
	III & IV	<b>Inspection Search seizure and arrest:</b> Power of Inspection, Search and Seizure, Inspection of goods in movement, Power to arrest, Power to summon persons to give evidence and produce documents, access to business premises, engaging other agencies (viz. Police, Customs, Village Officers, State Officers etc.) in carrying out search
2	I & II	Detention, Seizure and release of goods and conveyance in transit. Confiscation of goods and/or conveyance and levy of penalty, offences by companies, compounding of

		offences. Seizure of electronic items like computer, pendrive, CD, hard disk etc.
	III & IV	Drafting of Panchnama and recording of statements, Hands on training
3	I & II	<b>Demand and Recovery:</b> Determination of Tax not paid, short paid, erroneously refunded. Tax collected but not deposited, tax wrongfully collected and deposited. Recovery of Arrears under GST/Write-Off.
	III & IV	Drafting of Show Cause Notice: Ingredient of a good SCN, Deficiencies noticed in the investigations with examples. Common Errors in SCN, Hands-on training on the drafting of SCN
4	I & II	Adjudication, Appeals and Revisions, Advance Ruling, Settlement of cases
	III & IV	Data Analytics, Cyber forensic, Artificial intelligence
5	I & II	Visit to the DGGI/DRI for getting sensitized with their work and having a better understanding of the investigation procedure.
	III & IV	---Topic Continues---

### **8<sup>th</sup>Week (Customs Module)**

Day	Session	Topics
1	I & II	Role of Customs in National Economic Security Customs Act, 1962: An overview, concepts and definition
	III & IV	---Topic Continues---
2	I & II	Customs Tariff Act: An overview, Types of Customs Duty, General Rules of Interpretation, Harmonized System of Nomenclature
	III & IV	Overview of Import procedure: IE Code, import manifest, Bill of Entry, Bill of Lading, Airway Bill
3	I & II	Assessment of Customs Duty: Procedure, Provisional Assessment, processing of Bill of Entry, Abatement, Remission of duty, Exemptions, Refund, Recovery of duties
	III & IV	---Topic Continues---
4	I & II	Assessment and Examination of export goods and duty drawback scheme
	III & IV	---Topic Continues---
5	I & II	IPC, Cr.PC, Evidence Act,
	III & IV	---Topic Continues---



**9<sup>th</sup>Week (Customs Module)**

Day	Session	Topics
1	I & II	Foreign Trade Policy: Export promotion schemes and possible misuse. WCO, Trade Facilitation Agreement (TFA)
	III & IV	EoU/ SEZ/ Export under Bond, Warehousing provisions,
2	I & II	Functioning of Courier Terminal and Foreign Post office.
	III & IV	Airport Customs Procedure manual, Role of Inspectors at airport and AIU.
3	I & II	Baggage Clearance Procedure: Baggage Rules, 2016, Public Restricted items, Unaccompanied Baggage, Rates of Duties, Free Allowances, Screening of Baggage.
	III & IV	Allied Acts: FSSAI, Drugs and Cosmetics Act, 1940, Arms Act, 1959, THE CONSERVATION OF FOREIGN EXCHANGE AND PREVENTION OF SMUGGLING. ACTIVITIES ACT, 1974 (COFEPOSA), THE SMUGGLERS AND FOREIGN EXCHANGE MANIPULATORS (FORFEITURE OF PROPERTY. <b>ACT 1976</b> )SAFEM (FOP) Act.
4	I & II	Anti-Smuggling: Provision relating to search and seizure, Drafting of Panchnama, Recording of Statement.
	III & IV	---Topic Continues---
5	I & II	Confiscation and penalty, Demand and Adjudication
	III & IV	Faceless Customs, Sea Cargo Manifest and Transshipment Rules, Turant Customs, e-Sanchit, Dwell Time.

**10<sup>th</sup>Week (Vigilance Module& Miscellaneous)**

Day	Session	Topics
1	I	<ul style="list-style-type: none"> <li>➤ <b>Preventive Vigilance “A Conceptual Framework”:</b> <ul style="list-style-type: none"> <li>• Overview of Vigilance functions including evolution.</li> <li>• Punitive, Participative &amp; Preventive Vigilance</li> <li>• Importance of Preventive Vigilance</li> <li>• Examples of best practices on preventive Vigilance</li> </ul> </li> <li>➤ <b>Film on Preventive Vigilance by the Central Vigilance Commission:</b></li> </ul> <p>(Film on Preventive Vigilance prepared by the Commission for Vigilance Awareness Week-2018 may be screened. It is on the website of the Central Vigilance Commission)</p>

	II	<b>Lecture on Audit – an overview if possible with film/case study/example</b>
	III & IV	<p>➤ <b>Case studies on Preventive Vigilance (best practices):</b></p> <ul style="list-style-type: none"> <li>• A presentation on one or two Case Studies on Preventive Vigilance initiatives in their (by Faculty) organization</li> <li>• Experience sharing (Group Activity)* – with Faculty cum Moderator on case studies provided earlier and pre-read by OTs before the session</li> </ul> <p>The session to be kept interactive.  <b>*(15 minutes for discussion and 10 minutes for presentation by each group) No. of Groups : 4 ( 10/11 participants each)</b></p>
2	I	<p><b>Lecture cum Case Study based Discussions by Faculty on Technology as an Enabler</b></p> <ul style="list-style-type: none"> <li>• <b>Leveraging technology</b></li> <li>• <b>Cyber crime</b></li> <li>• <b>Innovation</b></li> </ul> <p>Faculty to initiate group Discussion along with Case Studies as per his/her expert opinion.</p>
	II	<p><b>Lecture cum Case Study based Discussions by Faculty on</b></p> <ul style="list-style-type: none"> <li>• <b>E-Governance</b></li> <li>• <b>Use of technology</b></li> <li>• <b>Transparency</b></li> <li>• <b>Process Re-Engineering</b></li> <li>• <b>Reducing Discretion</b></li> </ul> <p>Faculty to initiate group Discussion along with Case Studies as per his/her expert opinion.</p>
	III	<p><b>Lecture cum Case Study based Discussions by Faculty on Conduct Rules</b></p> <ul style="list-style-type: none"> <li>• <b>Overview</b></li> <li>• <b>Constitutional Basis</b></li> <li>• <b>Major provisions – Central Civil Services - Classification, Control and Appeal Rules/ All India Service Rules/ relevant service rules</b></li> </ul> <p>Faculty to initiate group Discussion along with Case Studies as per his/her expert opinion.</p>
	IV	<p><b>Lecture cum Case Study based Discussions by Faculty on Complaint Handling System &amp; Whistle Blower Mechanism</b></p> <ul style="list-style-type: none"> <li>• <b>Internal in every organization</b></li> <li>• <b>Protection of Whistle Blower</b></li> <li>• <b>Feedback on action taken</b></li> </ul>

		Faculty to initiate group Discussion along with Case Studies as per his/her expert opinion.
3	I	<b>Vigilance Machinery of Govt. of India - An Overview</b> Functions and responsibilities of CVC/CBI/CVO/directorate General of Vigilance (DGoV), Regular Departmental Proceedings - Drafting of Charge Sheet. First & Second stage advice
	II	<b>Appointment of IO/PO and their functions and responsibilities</b>
	III	<b>Procedure to be followed after enquiry report-</b> Examination of Enquiry Report, Responsibility of Disciplinary Authority & Impact of delayed inquiry
	IV	<b>Determination of quantum of punishment</b> - minor and major penalty & its impact, Framework of Disciplinary Action against Quasi-Judicial Authority vis-à-vis Court cases.
4	I & II	GFR, 2017, Delegation of Financial Power Rules, Purchase and store management
	III & IV	How to put up proposals for infrastructure, Preparing Budget Estimate, Putting up proposals for sanction from welfare fund, Procurement through Government e-Marketplace (GeM), Central Public Procurement Portal (CPPP).
5	I & II	Audit of records by CERA —Handling of CERA reports – relevant Circular Management Note (SOF), Draft Audit Para, Audit Report
	III & IV	--- Topic Continues---

### 11<sup>th</sup>Week (Miscellaneous Module)

Day	Session	Topics
1	I & II	NDPS Act, 1985: Overview, Narcotic Drugs and Psychotropic Substances, Prohibition and Control, Search, Seizure, Arrest, Offences and Penalties.
	III & IV	---Topic Continue---
2	I & II	*
	III & IV	*
3	I & II	Prevention of Money Laundering Act (PMLA): Overview, Enforcement provisions- investigation, Trade Based Money Laundering (TBML)
	III & IV	Wildlife Protection Act, 1972: Overview, Salient features, Salient features of CITES, Prohibition of trade and commerce in wild animals and Articles.

4	I & II	Human-Trafficking: Role of Customs Officers in prevention of Human-Trafficking
	III & IV	Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007: Overview of Legal Frame Work on IPR in India, Various types of Intellectual Property Rights such as Trade Marks, Patent, Designs, Copyrights and Geographical Indications etc., Customs laws on infringement of IPR.
5	I & II	*
	III & IV	*

### **12<sup>th</sup> Week (K9 & Field Attachment)**

Day	Session	Topics
1	I & II	<b>Customs K9 Training (In light of letter dated 12.11.2020 from Directorate of Logistics) (copy enclosed):</b> Role of Customs K9 in detection of Contraband, Roles/duties/responsibilities in various Cadre of Customs K9, Effective deployment of Customs K9 in Anti-smuggling formations, Uniform and etiquette of Customs K9 squad, Recognition in honor of Customs K9, Basics of professional training of Customs K9, Welfare/ Retirement of Customs K9, Fundamentals of housing/hygiene and management of Customs K9, Administration/ Daily routine of Customs K9.
	III & IV	---Topic Continue---
2	I & II	GST Field Attachment (Commissionerate): Range, Division, Anti-Evasion, Adjudication, Appeal
	III & IV	GST Field Attachment (Commissionerate): Range, Division, Anti-Evasion, Adjudication, Appeal
3	I & II	GST Field Attachment (Commissionerate): Factory Visit
	III & IV	GST Field Attachment (Commissionerate): Factory Visit
4	I & II	GST Field Attachment (Audit Commissionerate)/SEZ, EOU, Sea Port, Marine Patrolling, NGO/Village
	III & IV	GST Field Attachment (Audit Commissionerate)/SEZ, EOU, Sea Port, Marine Patrolling, NGO/Village
5	I & II	Customs Attachment (Import, Export and Airport)
	III & IV	Customs Attachment (Import, Export and Airport)

**Saturday: (first half/full day depending upon convenience may be utilized towards team building exercises to promote esprit de corp. Suggested activities- trek, shramdaan, cultural event, sports event, adventure sports activities etc.)**

**\*The sessions may be utilized towards either devoting more time to topics already mentioned in the module or covering topics which do not find mention in the module.**

## **13<sup>th</sup> and 14<sup>th</sup> Week**

### **TRAINING AT POLICE TRAINING ACADEMY/ PARA-MILITARY TRAINING ACADEMY**

#### **Theory & Activities:**

Procedure related to production of documents and things before the court and their admissibility

Provisions related to bails and sureties including anticipatory bail and issues related threatening of witnesses

Questioned Documents and evidentiary value, Court procedures and etiquette, Issuing of summons and warrants

Indian Evidence Act, Human Rights, Cyber Crimes – techniques to recover evidence and safeguards

#### **Foot Drill:**

Attention, Stand at Ease, Side Pace, Pace Forward and Rear

Marching, March Past and Halt

Halt and Turn

Salute at halt

Salute in March Past

Ceremonial Guard

Demo and Practice

#### **Weapon Training & Firing**

#### **Others:**

Scanning goods/ X Ray – Machines used and procedures to detect contraband goods

Detection of explosives, de-assemblage/diffusion of explosives and procedure

Metal detectors/ Hand-held devices to search persons

Detection of Drugs/ Usage of Drug Detection Kits