

Student Company Secretary

(e-bulletin for Executive & Professional Students)

March 2017



Message From The President

यत्र नार्यस्तु पूज्यन्ते रमन्ते तत्र देवताः ।

यत्रैतास्तु न पूज्यन्ते सर्वास्तत्राफलाः क्रयाः ॥

(जहां स्त्रीजाति का आदर-सम्मान होता है, उनकी आवश्यकताओं-अपेक्षाओं की पूर्ति होती है, उस स्थान, समाज, तथा परिवार पर देवतागण प्रसन्न रहते हैं । जहां ऐसा नहीं होता और उनके प्रति तिरस्कारमय व्यवहार किया जाता है, वहां देवकृपा नहीं रहती है और वहां संपन्न कये गये कार्य सफल नहीं होते हैं।)

(Where women are honored, divinity blossoms there; and where they are dishonored, all actions remain unfruitful.)

Writing this message in the month of March, when whole world would be celebrating International Women's Day, I feel so proud of rich heritage and culture of Ancient India literature, where women have contributed so magnificently for gifting pearls of knowledge to all upcoming generations. Be it Gargi, Ghosha, Lopamudra, Sulabha, Maitreyi, or Pandya, women were the best of the scholars of their time and also were active in politics and administration. I have heard that there are 20 women who contributed towards writing hymns in our Vedas and Upnishads.

To my young upcoming governance professionals, my message would be to learn from these great women scholars and study their work in depth, so that it helps you to enrich your knowledge base as a professional as well as a human being. At the same time, create an environment, where women of modern India may get same platform as was provided to the women in Ancient India, after all, women are the creatures who are exclusively blessed with the power to create, nurture and transform this Universe. Let us make a pledge to make them to utilize this special power gifted to them to the maximum. Let us play our part to assist them to strike a 'Work-Family' balance in their lives so that most of them can be best version of themselves and spread their wings to contribute towards growth and development of their families, Society and Nation and open avenues of economic, occupational and political freedom to them. Let them spread their wings and sing "Mein Choo Sakti Hu Aakaash, Mujhe Muake Ki Hai Talaash".

And, at the same time, my message to all my women students would be to prove your abilities and be ready to take up your roles and responsibilities as excellent Governance professionals in your Boardrooms and ensure your contribution to the National Governance. Let us keep this verse in our mind:

परस्परविरोधिन्व्योरेकसंश्रयदुर्लभं । संगमं श्रीसरस्वत्योर्भूयादुद्भूतये सताम् ॥

Above shaloka translates to "The conflicting attributes of wealth and learning rarely co-exist in one person. Let there be such a rare union of Goddess Lakshmi and Goddess Saraswati for the benefit of the good people.' I wish for you all to be such a rare combination and celebrate the spirit of womanhood.

Also, we are delighted at the ideas and suggestions you all are sending for the betterment of this profession. Keep sending these to my office, so that together, we can march forward and contribute towards taking our profession towards sky-rocketing growth and excellence.

Happy reading.

Best wishes.

CS (Dr.) Shyam Agrawal

President, ICSI

Inside This Issue

- Academic Guidance
- Practice Manual
- Hindi Books relevant for CS Course Curriculum
- Legal World
- Student - ICSI Academic Connect
- Student Services
- Examination
- Corporate Compliance Executive Certificate for Students
- Licentiate - ICSI
- News from Region

Academic Guidance

Zero-Based Budgeting – ZBB*

“A budgeting process that allocates funding based on program efficiency and necessity rather than budget history”

ZBB is a method of budgeting in which all expenses must be justified for each new period. ZBB starts from a ‘zero base’ and every function within organisation is analysed for its needs and costs. Budgets are then built around what is needed for the upcoming period regardless of whether the budget is higher or lower than the previous one. ZBB allows top-level strategic goals to be implemented into budgeting process by tying them to specific functional areas of the organisation, where costs can be first grouped, then measured against previous results and current expectations.

Example

Suppose a company making Medical equipment implements a zero-based budgeting process calling for closer scrutiny of the expenses in its manufacturing department. The company notices that the cost of certain parts used in its final products and outsourced to another manufacturer is increasing 15% every year. The company has the capability to make those parts in-house and with its own workers. After weighing the positives and negatives of making the parts in-house, the company finds that it can make the parts cheaper than the outside supplier.

Instead of blindly increasing the budget by a certain percentage and masking the cost increase, the company has identified a situation in which it can either make the part or buy the part for its end products. With traditional budgeting, cost drivers within departments may not be identified, while zero-based budgeting is a more granular process that aims to identify and justify expenditures. Since zero-based budgeting is more involved, however, the costs of the process itself must be weighed against the savings it may identify.

Zero-Based Budgeting vs. Traditional Budgeting

Traditional budgeting calls for incremental increases over previous budgets, such as a 2% increase in spending, as opposed to a justification of both old and new expenses, as called for with zero-based budgeting. Traditional budgeting analyzes only new expenditures, while zero-based budgeting starts from zero and calls for a justification of old, recurring expenses in addition to new expenditures. Zero-based budgeting aims to put the onus on managers to justify expenses, and aims to drive value for an organization by optimizing costs and not just revenue.

* Pankila Bhardwaj, Consultant, ICSI.

The views expressed are personal views of the author and do not necessarily reflect those of the Institute.

Steps in ZBB



- (i) Identification of decision units in order to justify each item of expenditure in their proposed budget.
- (ii) Preparation of Decision Packages. Each package is a separate and identifiable activity. These packages are linked with corporate objectives.
- (iii) Ranking of decision packages based on cost benefit analysis.
- (iv) Allotment of funds based on the above resulting by following pyramid ranking system to ensure optimum results.

Decision packages are self contained modules or proposals seeking funds. Each decision package will clearly explain the activity, the need for the item, the amount involved, the benefit of implementing the proposal, the loss that may be incurred, if it is not done etc.

Advantages of Zero based budgeting

1. It is highly useful to non-profit or service organizations.
2. Costs may be saved in inefficient operations.
3. Since the resources are allocated on cost benefit terms, there is a better utilization of resources.
4. It forces the management executives at all levels for active participation in budgeting process.
5. It ensures careful planning.
6. The finance manger gives a clear picture about the extent of finance available and the consequences of raising the finance.
7. It does not carry any inefficiency and forward the same to next year.
8. It promotes operational efficiency since it is not based on incremental approach.

Generally, the zero based budgeting try to overcome the weaknesses of conventional budgeting.

Disadvantages of Zero based budgeting

1. In the case of large-scale business organization, a number of decision packages are prepared and it involves more expenses.
2. It is a time consuming process.
3. More paper work is involved in the preparation of ZBB.
4. Managers can be threatened by zero based budgeting.
5. The manager may develop fear and oppose new ideas and changes.
6. There is personal bias in the ranking of decision packages.
7. Administration and communication of ZBB may create many critical problems.

References :

- 1) Available at : <http://www.investopedia.com/terms/z/zbb.asp>
- 2) Available at : <http://accountlearning.com/zero-based-budgeting-stages-advantages-disadvantages/>
- 3) Available at : <http://www.yourarticlelibrary.com/cost-accounting/budgetary-control-cost-accounting/zero-base-budgeting-meaning-steps-advantages-and-defects/56083/>



**THE INSTITUTE OF
Company Secretaries of India**
IN PURSUIT OF PROFESSIONAL EXCELLENCE
Statutory body under an Act of Parliament

February 27, 2017

Attention Students

Applicability of the Finance Act for June 2017 Examinations

Students appearing in the following Papers in June 2017 Examinations

Executive Programme

(i) Tax Laws and Practice (Module-1, Paper-4)

Professional Programme

(ii) Advanced Tax Laws and Practice (Module-3, Paper-7)

May note as follows:

1. For Direct taxes, Finance Act, 2016 is applicable.
2. Applicable Assessment Year is 2017-18 (Previous Year 2016-17).
3. Since, Wealth Tax Act, 1957 has been abolished w.e.f. 1st April, 2015. The questions from the same will not be asked in examination from December, 2015 session onwards.
4. For Indirect Taxes, all changes made by the Finance Act, 2016 are also applicable.
5. Students are also required to update themselves on all the relevant Notifications, Circulars, Clarifications, etc. issued by the CBDT, CBEC & Central Government, on or before six months prior to the date of the June 2017 Examination.

Supplements covering major Amendments, Notifications, Circulars etc. made/issued under Finance Act, 2016 will be uploaded under the 'Academic Corner' of the Institute's website.

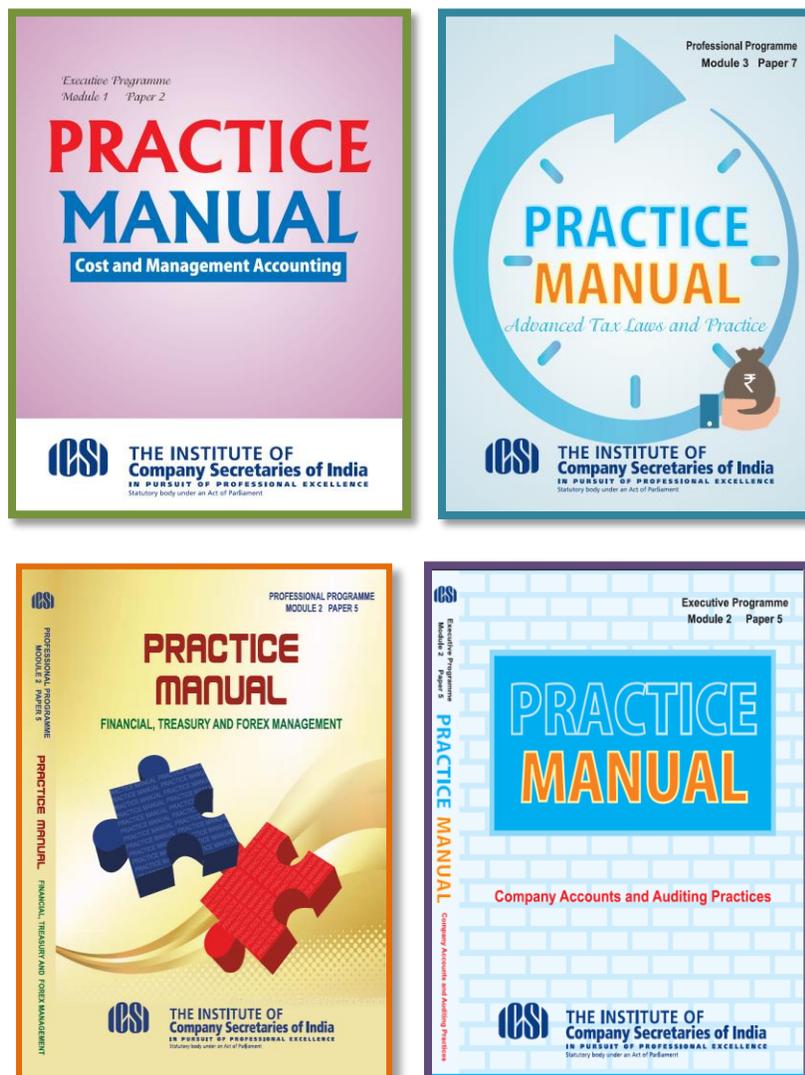
Director
PD, PP & Studies

PRACTICE MANUAL

To build competency in practical oriented subjects by providing the students with a pool of solved practical problems, **Practice Manual** for the following papers have been released by the Institute.

- Cost and Management Accounting (Executive Programme)
- Company Accounts and Auditing Practices (Executive Programme)
- Advanced Tax Laws and Practice (Professional Programme)
- Financial Treasury and Forex Management (Professional Programme)

Soft copies of the Practice Manuals are available on ICSI website under the head Academic corner at the link : <https://www.icsi.edu/AcademicCorner.aspx>. The students, who wish to procure printed copies, may purchase from sale counters at ICSI Regional offices/ Chapter offices or order it online through e-cart on ICSI website.



For any feedback / queries, students may please write at academics@icsi.edu.

Hindi Books relevant for CS Course Curriculum

From Shree Mahavir Publications:

- Vyavsayik Arthshashtra, Part – I, by M D Aggarwal
- Vyavsayik Vatavaran Avem Udhamitta by Gupta & Chaturvedi
- Vyavasayik Prabandh, Neeti shastra Avem Sanchar, by Sharma & Chaturvedi,
- Vyavasayik Arthashashtra Part – II, by S C Sharma,
- Lekhankan Ke Mool tatv Avem Ankenshan, by P C Gupta & C L Chaturvedi
- Aarthik Avem Samanaye Vidhi, by Jain & Gupta
- Prabhandh Lekhanken by M D Aggarwal & N P Aggarwal
- Lagat Lekhanken by S N Maheshwari & S N Mittal
- Cost Accounting – Theory & Problems by Maheshwari SN & Mittal SN
- Cost Accounting & Financial Management, by S N Maheshwari & S N Mittal
- Audhyogik, Shram Avem Samanye Vidhi by Jain & Gupta
- Pratibhouthi Sanniyam Avem Anupalan, by Jain & Gupta
- Adhunik Bhartiya Company Adhinyam by M C Kuchhal
- Adhunik Bhartiya Company Law by M C Kuchhal

From Taxmann Publications:

- Vyaparik Evam Samanya Vidhi by Shubham Aggarwal

Bharat Law House:

- Systematic Approach to Taxation Containing Income Tax & Indirect Taxes by Dr. Girish Ahuja & Dr Ravi Gupta

Eastern Book Company:

- Administrative Law (Prashasanik Vidhi) by C K Tekwani
- Consumer Protection Law (Upbhokta Sanrakshan Vidhi) by S P Gupta
- Company Law (Company Vidhi) by Avtar Singh
- Constitution of India (Bharat KaSamvidhan) by EBC
- Art of Conveyancing and Pleading (Abhivachonon ke Praroparn aur Abhistaantarn - lekhan ki kala) by Murli Manohar
- Systematic Approach to Income Tax, Service Tax & VAT (Hindi Edn.) by Dr. Girish Ahuja

CORPORATE LAWS

Landmark judgement

STATE OF ANDHRA PRADESH & ANR v. ANDHRA PROVINCIAL POTTERIES LTD & ORS [SC]

Criminal Appeal No. 34 of 1970

H.R.Khanna & A.Alagiriswam, JJ. [Decided on 17/08/ 1973]

Equivalent citations: 1973 AIR 2429; 1974 SCR (1) 410; (1973) 43 Comp Cas 514.

Section 220 of the Companies Act, 1956 read with section 134 of the Companies Act, 1913- company did not hold AGM- annual accounts could not be adopted in the AGM- failure to file annual accounts with the ROC- whether directors are liable to be punished for the default- Held, No.

Brief Facts : In this case the interesting question that arose was whether failure to file the copies of annual accounts with the RoC, given that the AGM was not convened, is an offence visited with penal consequences.

This is an appeal against the judgment of the Full Bench of the Andhra Pradesh High Court reported in A.I.R. (1970) A.P. 70. It arises out of a complaint filed against the 1st respondent company and its directors for failure to with the Registrar of Companies on or before 30-10-1967 the balance sheet and profit and loss account of the company as required under section 220(1) of the Companies Act, 1956, which is punishable under sub-section (3) of that section. Admittedly no general body meeting had been held and, therefore, the balance sheet and profit and loss account had not been laid before a general body meeting nor could it be so laid.

The Full Bench speaking through Jaganmohan Reddy, C.J., as our learned brother then was, held that if no balance sheet is laid before a general body, there can be no question of that balance sheet not being adopted nor of complying with the requirements of section 220 and though wilful omission to call a general body meeting and to lay the balance sheet and profit and loss account before it may expose the person responsible to punishment under other provisions of the Act, it certainly does not make him liable under the provisions of section 134(4) of the Companies Act, 1913 or section 220 of the Companies Act, 1956. In this the Bench was taking a view contrary to that of most of the High Courts, after the decision of this Court in the *State of Bombay v. Bandhan Ram Bhandani & Ors. [1961] (1) S.C.R. 801*, had taken the view that a person charged with an offence cannot rely on his default as an answer to the charge and so, if he was responsible for not calling the general meeting, he cannot be heard to say in defence to the charges brought against him that because the general meeting had not been called, the balance sheet and profit and loss account could not be laid before it.

Decision : Appeal dismissed.

Reason : In this state of difference of opinion among the various High Courts and the absence of a decision of this Court on section 134 this appeal has been filed. Though the respondent was not represented before this Court the learned Addl. Solicitor General who appeared for the State of Andhra Pradesh and the learned Solicitor General who appeared for the Advocate General of Andhra Pradesh fairly placed before this Court all the decisions for and against, which we have already referred to, and also placed before us all the relevant considerations. It was urged before us that the

principle accepted by this Court in the *State of Bombay v. Bandhan Ram Bhandani & Ors. (supra)* that a company or its directors in a prosecution under section 32 and section 133 of the 1913 Act could not in defence to such prosecution rely upon their own failure to call the general body meeting, applies with equal force to a prosecution under section 134 of the Act. But it appears to us that there is a very clear distinction between ss. 32 and 133 on the one hand and s. 134 on the other. Section 32 relates to the preparation of a list of members of the company and of persons who have ceased to be members as well as a summary, and also provides that it shall be completed within 21 days after the day of the first or only ordinary general meeting in the year. It also provides that the company shall forthwith file with the registrar a copy of the list and summary, and any default in complying with the requirements of the section is made punishable. Under section 131 the laying of a balance-sheet and profit and loss account before the company in the general meeting is made obligatory. Under section 133 the failure to comply with section 131 is made punishable. But section 134 lays down that after balance-sheet and profit and loss account or the income and expenditure account, as the case may be, have been laid before the company at the general meeting three copies thereof shall be filed with the registrar, and a failure to do so is made punishable under sub-section (4) of that section. The difference in language is very clear and pointed. The responsibility of sending three copies of the balance-sheet and profit and loss account or the income and expenditure account, as the case may be, arises only after they have been laid before the company at the general meeting. Without so laying copies could not be sent to the Registrar and even if they are sent it would not be a compliance with the provisions of the section. It is possible to conceive of the law providing that the balance-sheet and profit and loss account shall be sent to the registrar even without the necessity of their being laid before the general body meeting of the company. In that case any failure to do so would be punishable and the question whether a general body meeting had been held and the balance-sheet and profit and loss account have been laid before it will not arise. Therefore the condition precedent or the essential prerequisite of the balance-sheet and the profit and loss account being laid before the general meeting of the company not being fulfilled, the requirement of section 134 cannot be complied with. While the appeal to a question of principle might be attractive we cannot ignore the clear words of the section. Where the words of the section are very clear it is unnecessary to consider whether it embodies any principle and whether that principle is consistent with the principle as embodied in certain other sections which are differently worded. In interpreting a penal provision it is not permissible to give an extended meaning to the plain words of the section on the ground that a principle recognised in respect of certain other provisions of law requires that this section should be interpreted in the same way.

We may also point out that in *Park v. Lawton (supra)* the principle laid in which has been adopted in this Court's decision in *The State of Bombay v. Bandhan Ram Bhandani & Ors (supra)* it is realised that there might be circumstances where the principle laid down in that decision will not apply. The court there observed:

"If it were the case that everything required to be inserted in the list was dependent on the fact of the general meeting having been held, it might perhaps have been contended with some force that it is impossible to calculate a continuing penalty from a day which has never come into existence; but when one sees that S. 25 requires a number of most important matters to be included in the list of members which are entirely independent of the holding of a general meeting, this very much weakens the contention that no list need be compiled if, owing to the failure to hold a general meeting, it is impossible to say what day is the fourteenth day thereafter."

This observation may provide no defence to a prosecution under section 133 but it might well do so in a prosecution under section 134. This was what the learned Solicitor General was fair enough to point

out with regard to the difficulty of working out the daily penalty under s. 162 after the thirtieth day mentioned in section 220(1) of the 1.956 Act. He pointed out that where no meeting has been held it was not possible to calculate the period of 30 days specified in that section and it would not be possible to give effect to the provisions of that section. The Bombay High Court pointed out in *Emperor v. Pioneer Clay & Industrial Works A.I.R. 1948 Bom 357*, that the decision in *Park v. Lawton [1911] 1 K.E* is based on S. 26 of the English Act, which in its scheme and terms is entirely different from the section with which they (the Bombay High Court) were concerned, and that the section in the English Act is a composite one which lays down various requirements which are to be complied with by the company under its first four sub- clauses and sub-cl. (5) is the penal sub-section which penalises the failure to comply with any of the requirements contained in any of the four preceding sub-sections. In our Act various stages have to be gone through before we reach the stage of a copy of the balance-sheet and the profit and loss account being filed with the Registrar and the failure to reach any one of the stages within the time prescribed is made penal by the 'Act. The court pointed out that this is not a case where an accused person relies on his default and pleads his innocence. What he says is, I may have committed an offence, but the offence that I have committed is not the one with which I am charged. On the facts proved by the prosecution an offence is not disclosed under s. 134(4). A different offence might have been committed either under S. 76(2) or under S. 133(3).

It is interesting to note that it was argued in *Park v. Lawton (supra)*, that the fact that S. 26 makes the offence a continuing one also shows that the obligation to file the list is independent of the holding of a general meeting. The observations which we have extracted earlier will show that the submission on behalf of the prosecution that provisions of S. 26 show that the, obligation to file the list is independent of the holding of the general meeting was accepted. But under section 134 of the 1913 Act the obligation to send a copy of the balance-sheet and profit and loss account is dependent completely on its being laid before a general meeting. It is clear, therefore, that on principle and authority it should be held that no offence was committed by the directors in this case under section 134. They might have been guilty of offences under ss. 76 and 133 but not under s. 134. We say nothing about s. 32 about which this Court has already laid down the law. The appeal is dismissed.

TAX LAWS

SOUTHERN MOTORS v. STATE OF KARNATAKA & ORS [SC]

Civil Appeal Nos.10955-10971 of 2016 (Arising out of SLP(C) Nos.28309-28325/2013) with Civil Appeal Nos. 10972-10978 of 2016 (Arising out of SLP (C) Nos. 27752-27758 of 2014)

Dipak Misra & Amitava Roy, JJ. [Decided on 18/01/2017]

Karnataka VAT Act, 2003 read with rule 3(2) (c) of the Karnataka VAT Rules- calculation of taxable turnover- deduction of discount- discount not allowed in tax invoice - discount allowed, thereafter, by way of issuing credit notes- whether eligible for deduction to arrive at the taxable turnover- Held, Yes.

Brief facts : The appellants are registered dealers under the Karnataka VAT Act, 2003. They issued credit notes to the customers for granting trade discounts, and claimed the same as deduction while calculating the taxable turnover. However, the tax authorities rejected this claim on the ground that the discounts should have been given in the tax invoice raised by them for claiming deduction, relying on the judgement of *State of Karnataka v. M/s Kitchen Appliances India Ltd., 2011 (71) Karnataka Law Journal 234*. Hence the present appeal.

As the dissension stems from contrasting interpretations of the underlying purport of Rule 3(2)(c) of the Rules in the context of the scheme of the Act as a whole and Section 30 thereof and Rule 31 of the Rules in particular, further reference to the factual details would be inessential.

Decision : Appeals allowed.

Reason : The parties noticeably are not in issue over the prevalence of trade discount contemplated in regular practice and that wherever warranted, the dealing parties in accord therewith do enter into a contract or agreement to apply the same for reduction of the sale/purchase price. Understandably, the taxable turnover is the summation of the actual sale/purchase price exigible to tax under the Act and the Rules. Depending on the eventualities as comprehended in Section 30, credit and debit notes are issued, as a consequence whereof, the tax liability is reduced or enhanced correspondingly and the same is determined on the basis of the declarations made by the assesseees in their returns. That there is an inseverable co- relation between the taxable turn over and the tax payable need not be over emphasized. Noticeably, Section 30 dilates on the contingencies witnessing reduction or enhancement of tax liability subsequent to the sale/purchase of goods. The tax liability, to reiterate would be contingent on the sale/purchase price in the eventual sale/purchase price, to be essentially reflected in the return of the assessee. Section 30 axiomatically thus deals only with the incidence of tax and not the spectrum of situations or eventualities bearing on the tax liability. Rule 3(2), in particular lists the array of deductions conditioned on variety of situations as scheduled therein to ascertain the taxable turnover. Allowance of discount is one of the several other permissible deductions contingent on the melange of determinants referred to therein. These deductions, however contribute to the reduction of the total turnover to quantify the taxable turnover and thus the tax liability. It is too trite to state that neither an assessee is liable to pay tax in excess of what is due in law nor is the revenue authorized to exact the same. Any interpretation of Rule 3(2) (c) though an integrant of a fiscal statute has to be in accord, in our estimate unite this fundamental mandatory postulation.

It is a matter of common experience that in the present contemporary competitive market, trade discounts not only are dependent on variable factors but also might be strategically not disclosable at the time of the original sale/purchase so as to be coevally reflected in the tax invoice or the bill of sale as the case may be. The actual quantification of the trade discount, depending on the nature of the trade and the related stipulations in any contract with regard thereto, may be deferred till the happening of a contemplated event, so much so that the benefit thereof is extended at a point of time subsequent to that of the original sale/purchase. That by itself, subject to proof of such regular trade practice and the contract/agreement entered into between the parties, would not render the trade discount otherwise legal and acceptable, either non-est or fictitious for evading tax liability. In the above factual premise, the interpretation as sought to be provided by the Revenue would evidently reduce Section 3(2) (c) to a dead letter, ineffective and unworkable and would defeat the objective of permitting deductions from the total turnover on account of trade discount.

A trade discount conceptually is a pre-sale concurrence, the quantification whereof depends on many factors in commerce regulating the scale of sale/purchase depending, amongst others on goodwill, quality, marketable skills, discounts, etc. contributing to the ultimate performance to qualify for such discounts. Such trade discounts, to reiterate, have already been recognized by this Court with the emphatic rider that the same ought not to be disallowed only as they are not payable at the time of each invoice or deducted from the invoice price. In our comprehension, Sections 29, 30 and Rule 3 are the constituents of a same scheme to determine the taxable turnover and thus the extent of exigibility. Whereas Sections 29 and 30, to repeat, deal with the issuance of tax invoice and bill of sale to start

with and thereafter credit and debit notes to be in accord with the tax actually payable, Rule 3 in a way espouses the exercise of ascertaining the taxable turnover by enumerating the permissible deductions from the total turnover. We are thus of the considered view that there is no repugnance or conflict amongst these three provisions so much so that Rule 3(2)(c) stands out in isolation and is incompatible with either the scheme of the Act or Sections 29 and 30 to be precise. The interplay of these three provisions is directed to ensure correct computation of the taxable turnover for an accurate computation of the tax liability. These provisions therefore for all practical purposes complement each other and are by no means militative in orientation or impact. Perceptionally, if taxable turnover is to be comprised of sale/purchase price, it is beyond one's comprehension as to why the trade discount should be disallowed, subject to the proof thereof, only because it was effectuated subsequent to the original sale but evidenced by contemporaneous documents and reflected in the relevant accounts.

It would, in any case be incomprehensible that the legislature, while occasioning the amendment to the first proviso to Rule 3(2)(c) of the Rules, was either ignorant or unaware of the prevalent practice of offering trade discount in the contemporary commercial dispensations. This is more so, as trade discount continued to be an accepted item of deduction. In such a premise, the intention of the legislature could not have been to deny the benefit of deduction of trade discount by obdurately insisting on the reflection of such trade discount in the text invoice or the bill of sale at the point of the sale as the only device to guard against possible avoidance of tax under the cloak thereof. Axiomatically, therefor the interpretation to be extended to the proviso involved has to be essentially in accord with the legislative intention to sustain realistically the benefit of trade discount as envisaged. Any exposition to probabilise exaction of the levy in excess of the due, being impermissible cannot be thus a conceivable entailment of any law on imperative impost. To insist on the quantification of trade discount for deduction at the time of sale itself, by incorporating the same in the tax invoice/bill of sale, would be to demand the impossible for all practical purposes and thus would be ill-logical, irrational and absurd. To reiterate, trade discount though an admitted phenomenon in commerce, the computation thereof may depend on various factors singular to the parties as well as by way of uniform norms in business not necessarily enforceable or implementable at the time of the original sale. To deny the benefit of deduction only on the ground of omission to reflect the trade discount though actually granted in future, in the tax invoice/bill of sale at the time of the original transaction would be to ignore the contemporaneous actuality and be unrealistic, unfair, unjust and deprivatory. This may herald as well the possible unauthorised taxation even in the face of cotaneous accounts kept in ordinary course of business, attesting the grant of such trade discount and adjustment thereof against the price. While, devious manipulations in trade discount to avoid tax in a given fact situation is not an impossibility, such avoidance can be effectively prevented by insisting on the proof of such discount, if granted. The interpretation to the contrary, as sought to be assigned by the Revenue to the first proviso to Rule 3 (2) (c) of the Rules, when tested on the measure of the judicial postulations adumbrated hereinabove, thus does not commend for acceptance.

On an overall review of the scheme of the Act and the Rules and the underlying objectives in particular of Sections 29 and 30 of the Act and Rule 3 of the Rules, we are of the considered opinion that the requirement of reference of the discount in the tax invoice or bill of sale to qualify it for deduction has to be construed in relation to the transaction resulting in the final sale/purchase price and not limited to the original sale sans the trade discount. However, the transactions allowing discount have to be proved on the basis of contemporaneous records and the final sale price after deducting the trade discount must mandatorily be reflected in the accounts as stipulated under Rule 3(2) (c) of the Rules. The sale/purchase price has to be adjudged on a combined consideration of the

tax invoice or bill of sale as the case may be along with the accounts reflecting the trade discount and the actual price paid. The first proviso has thus to be so read down, as above, to be in consonance with the true intendment of the legislature and to achieve as well the avowed objective of correct determination of the taxable turnover. The contrary interpretation accorded by the High Court being in defiance of logic and the established axioms of interpretation of statutes is thus unacceptable and is negated. The appeals are thus allowed in the above terms.

C.I.T & ANR v. M/S YOKOGAWA INDIA LTD. [SC]

Civil Appeal No. 8498 of 2013 with batch of appeals.

Ranjan Gogoi & Prafulla C. Pant, JJ. [Decided on 16/01/2017]

Income Tax Act, 1961- section 10- Supreme Court settles the correct meaning and effect of the provision.

Brief facts : The true and correct meaning and effect of the provisions of Section 10A of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) is the principal issue arising for determination of the Court. At the outset, it must be made clear that the decision of this Court with regard to the provisions of Section 10A of the Act would equally be applicable to cases governed by the provisions of Section 10B in view of the said later provision being *pari materia* with Section 10A of the Act though governing a different situation.

The broad question indicated above may be conveniently dissected into the following specific questions arising in the cases under consideration.

- (i) Whether Section 10A of the Act is beyond the purview of the computation mechanism of total income as defined under the Act. Consequently, is the income of a Section 10A unit required to be excluded before arriving at the gross total income of the assessee?
- (ii) Whether the phrase “total income” in Section 10A of the Act is akin and *pari materia* with the said expression as appearing in Section 2(45) of the Act?
- (iii) Whether even after the amendment made with effect from 1.04.2001, Section 10A of the Act continues to remain an exemption section and not a deduction section?
- (iv) Whether losses of other 10A Units or non 10A Units can be set off against the profits of 10A Units before deductions under Section 10A are effected?
- (v) Whether brought forward business losses and unabsorbed depreciation of 10A Units or non 10A Units can be set off against the profits of another 10A Units of the assessee?

Decision : Appeals allowed.

Reason : The Revenue contends that by virtue of the amendment made by Finance Act, 2000, deductions under Section 10A are required to be made and allowed at the stage of computation of total income under Chapter VI of the Act notwithstanding the absence of any specific provision in Chapter VI to the said effect. In fact, the Revenue contends that in view of the clear language of Section 10A, as brought about by the amendment, a parallel or consequential amendment in Chapter VI of the Act was wholly unnecessary.

On the other hand, according to the learned counsels for the assesseees, though heterogeneous elements exist in Section 10A, the provision is really an exemption provision. Alternatively, according to the learned counsels, even if Section 10A is understood to be providing for deductions, the stage of such deductions would be immediately after computation of profits and gains of business and before

the aggregate of incomes under different heads of other loss making eligible units or non-eligible units of the assessee are taken into account. In other words, it is immediately after the computation of profits and gains of business of the undertaking that the deduction under Section 10A is required to be made. There is no question of such deductions being computed at the stage of application of provisions of Chapter VI of the Act.

We have considered the submissions advanced and the provisions of Section 10A as it stood prior to the amendment made by Finance Act, 2000 with effect from 1.4.2001; the amended Section 10A thereafter and also the amendment made by Finance Act, 2003 with retrospective effect from 1.4.2001.

The retention of Section 10A in Chapter III of the Act after the amendment made by the Finance Act, 2000 would be merely suggestive and not determinative of what is provided by the Section as amended, in contrast to what was provided by the un-amended Section. The true and correct purport and effect of the amended Section will have to be construed from the language used and not merely from the fact that it has been retained in Chapter III. The introduction of the word 'deduction' in Section 10A by the amendment, in the absence of any contrary material, and in view of the scope of the deductions contemplated by Section 10A as already discussed, it has to be understood that the Section embodies a clear enunciation of the legislative decision to alter its nature from one providing for exemption to one providing for deductions.

From a reading of the relevant provisions of Section 10A it is more than clear to us that the deductions contemplated therein is qua the eligible undertaking of an assessee standing on its own and without reference to the other eligible or non-eligible units or undertakings of the assessee. The benefit of deduction is given by the Act to the individual undertaking and resultantly flows to the assessee. This is also more than clear from the contemporaneous Circular No. 794 dated 9.8.2000 which states in paragraph 15.6 that, "The export turnover and the total turnover for the purposes of sections 10A and 10B shall be of the undertaking located in specified zones or 100% Export Oriented Undertakings, as the case may be, and this shall not have any material relationship with the other business of the assessee outside these zones or units for the purposes of this provision."

If the specific provisions of the Act provide [first proviso to Sections 10A(1); 10A (1A) and 10A (4)] that the unit that is contemplated for grant of benefit of deduction is the eligible undertaking and that is also how the contemporaneous Circular of the department (No.794 dated 09.08.2000) understood the situation, it is only logical and natural that the stage of deduction of the profits and gains of the business of an eligible undertaking has to be made independently and, therefore, immediately after the stage of determination of its profits and gains. At that stage the aggregate of the incomes under other heads and the provisions for set off and carry forward contained in Sections 70, 72 and 74 of the Act would be premature for application. The deductions under Section 10A therefore would be prior to the commencement of the exercise to be undertaken under Chapter VI of the Act for arriving at the total income of the assessee from the gross total income. The somewhat discordant use of the expression "total income of the assessee" in Section 10A has already been dealt with earlier and in the overall scenario unfolded by the provisions of Section 10A the aforesaid discord can be reconciled by understanding the expression "total income of the assessee" in Section 10A as 'total income of the undertaking'.

For the aforesaid reasons we answer the appeals and the questions arising therein, as formulated at the outset of this order, by holding that though Section 10A, as amended, is a provision for deduction, the stage of deduction would be while computing the gross total income of the eligible undertaking

under Chapter IV of the Act and not at the stage of computation of the total income under Chapter VI. All the appeals shall stand disposed of accordingly.

COMPETITION LAW

ASHUTOSH BHARDWAJ v. DLF LTD & ORS [CCI]

Case No. 01 of 2014 with Case No.93 of 2015

Devender Kumar Sikri, S. L. Bunker, Augustine Peter, U. C. Nahta & G. P. Mittal [Decided on 04/01/2017]

Competition Act, 2002- section 4- abuse of dominance- restrictive clauses in the flat buyer's agreement- delay in completion of projects- whether constitutes abuse of dominance- Held, Yes.

Brief facts : Informants in both the cases have booked flats in the OP's housing project in Gurgaon. Informants booked flats and entered into flat buyer's agreement with OP. Even after making the payment flats were not handed over to them on the stipulated time. Further the progress of construction was also tardy. On the contrary, the OP's demanded further higher sums from the informants. In these circumstances the informants filed complaint before the CCI alleging abuse of dominance by the OP Group.

Decision : Cease & desist order passed.

Reason : The Commission has perused the material available on record and heard the counsels of the OPs and the Informant. The issue before the Commission for consideration and determination is whether the OP Group has contravened the provisions of Section 4 of the Act or not.

Reference may be made to Case Nos. 13 and 21 of 2010 and Case No. 55 of 2012 wherein the Commission has categorically opined that the technicality on the relevant product market need not be dwelled into if the dominance of the enterprise remains the same even in alternative relevant market definitions. The relevant Para is extracted herein below for reference:

'6.20 The Commission notes that determination of relevant market is important for assessing dominance of the Opposite Party. But defining relevant market is not an end in itself. If the primary reason for defining relevant market is assessment of dominance of a particular enterprise/ market player with regard to that relevant market, the Commission is of the opinion that such exercise can be dispensed with when such assessment remains unchanged in different alternative relevant market definitions. Therefore, when under possible alternative relevant market definitions, the conclusion on dominance remains the same; the Commission finds no reason to get into the technicalities of precisely defining relevant market.'

In the above case, the Commission has further opined that even secondary market will be not considered while defining relevant product market by referring to Belaire's case. The relevant extract in Belaire's case is provided herein below:

'12.35While "secondary market" may have some bearing on the demand and supply variables, it certainly cannot form a part of the relevant market for the simple reason that the primary market is a market for "service" while the secondary market is a market for immoveable property. Moreover, while building an apartment, a builder performs numerous development activities like landscaping, providing common facilities, apart from obtaining statutory licenses while a sale in secondary market merely transfers the ownership rights. An individual who is selling an apartment he or she has purchased cannot be considered as a

competitor of DLF Ltd. or any other builder/ developer. Nor is he or she providing the service of building/ developing. The dynamics of such sale or purchase are completely different from those existing in the relevant market under consideration. The value added or the value reduced due to usage or otherwise does not even leave the apartment as the same one as had been built or developed by the builder/ developer..'

Drawing inference from the above, the Commission hereby reiterates that when the dominance of an enterprise remains unchanged in a market even with an alternative market definition, technicality of the product market need not be dwelled further. At the same time, the Commission sees no reason to deviate from the product market definition taken in earlier cases dealing with similar the issues and project i.e., Case no. 13 and 21 of 2010 and 55 of 2012 where the relevant product market was defined as the market for the 'provision of services for development/ sale of residential apartments'.

With regard to the relevant geographic market, the Commission agrees with the DG's view that Gurgaon would be the geographic region for the purpose of the present cases. Reference is made to the observation made by the Commission in Case Nos. 13 and 21 of 2010 and Case No. 55 of 2012 where Belaire's case was yet again referred to define the relevant geographic market. The relevant extract is provided herein below:

'6.23....The 'geographic region of Gurgaon' has gained relevance owing to its unique circumstances and proximity to Delhi, Airports, golf courses, world class malls. During the years it has evolved as a distinct brand image as a destination for upwardly mobile families. As it has been reasoned out in the order passed by this Commission in the Belaire case, a person working in NOIDA is unlikely to purchase an apartment in Gurgaon, as he would never intend to settle there. Thereafter, the Commission in that order distinguished between buyers looking for residential property out of their hard earned money or even by taking housing loans and those buyers who merely buy such residential apartments for investment purposes; stating clearly that the Commission was not looking at the concerns of speculators, but of genuine buyers. It was therefore, observed that a small 5% increase in the price of an apartment in Gurgaon, would not make a person shift his preference to Ghaziabad, Bahadurgarh or Faridabad or the peripheries of Delhi or even Delhi in a vast majority of cases. The COMPAT's order, dated 19.05.2014 passed while disposing of the appeals filed against the Commission's order in the Belaire case, upheld the Commission's finding on the relevant geographic market to be 'geographic region of Gurgaon'.....'

Based on the above, the Commission is of the view that geographic region of 'Gurgaon' is the appropriate relevant geographic market and not the entire NCR as contended by the OPs.

On the dominance of OP Group, there is no doubt that the strength which the OP Group possesses in residential real estate segment in the geographic region of Gurgaon is incomparable. In the order dated 12.05.2015 in Case Nos. 13 and 21 of 2010 and Case No. 55 of 2012, the Commission has dwelled into details on the aspect of dominance of the OP Group and has thoroughly assessed the DG's findings. Thereafter, it was finally concluded that the OP Group held a dominant position in the relevant market. The assessment done by the Commission in the previous orders will also apply in the present matters since the issues, the relevant period and the OPs involved are the same. Therefore, it is opined that the OP Group holds a dominant position in the market for the 'provision of services for development/sale of residential apartments in Gurgaon'.

With regard to the issue of abuse of dominance, the Commission notes that the same has already been dealt with by the Commission in its previous orders. It was held that those terms and conditions imposed through the Agreement were abusive being unfair within the meaning of Section 4(2) (a)

(i) of the Act. For the sake of brevity, the analysis on the alleged abusive terms is not provided herein. Considering the assessment done in the previous cases including Belaire's case, the Commission is of the view that the terms and conditions imposed on the allottees in the instant matters as analysed by the DG in detail are abusive in nature and the OP Group has contravened Section 4(2)(a)(i) of the Act.

In view of the above, and in exercise of powers under Section 27(a) of the Act, the Commission directs the OP Group to cease and desist from indulging in the conduct which is found to be unfair and abusive in terms of the provisions of Section 4 of the Act.

With regard to penalty the Commission is of the view that since a penalty of Rs. 630 crores has already been imposed on the OP Group in the Belaire's case for the same time period to which the present cases belong, no financial penalty under Section 27 of the Act is required to be imposed. In view of the totality and peculiarity of the facts and circumstances, the Commission does not deem it necessary to impose any penalty on the OP Group in these cases.



**THE INSTITUTE OF
Company Secretaries of India**
IN PURSUIT OF PROFESSIONAL EXCELLENCE
Statutory body under an Act of Parliament

Student-ICSI Academic CONNECT

Students may clarify their subject specific academic queries related to study material between 2.00 p.m. to 3.00 p.m. on all working days (Monday- Friday) at 011-45341074.

Students may also write their academic queries on academics@icsi.edu



**THE INSTITUTE OF
Company Secretaries of India**
IN PURSUIT OF PROFESSIONAL EXCELLENCE
Statutory body under an Act of Parliament

विद्यार्थी ध्यान दें, वह अपने विषय सम्बन्धी संदेह निवारण के लिए सोमवार से शुक्रवार (समय दोपहर २.०० से ३.०० बजे) दूरभाष न. 011-45341074 पर संपर्क कर सकते हैं या उसे ई-मेल academics@icsi.edu पर भेज सकते हैं।

Dear Students,

We are pleased to share that with a view to update the students on important developments on daily basis, the Institute has initiated '**Info Capsules**' on the Institute's website www.icsi.edu.

Students are requested to take advantage of this new initiative.

Our best wishes for all your endeavors.

Team ICSI

Student Services

The Institute has initiated various steps to provide instantaneous services to its stakeholders by the use of technology. More and more services are being added in this march for automation. The study material is now fully available to one and all through the online portal. Some of the services and their uses which are important for awareness are listed:

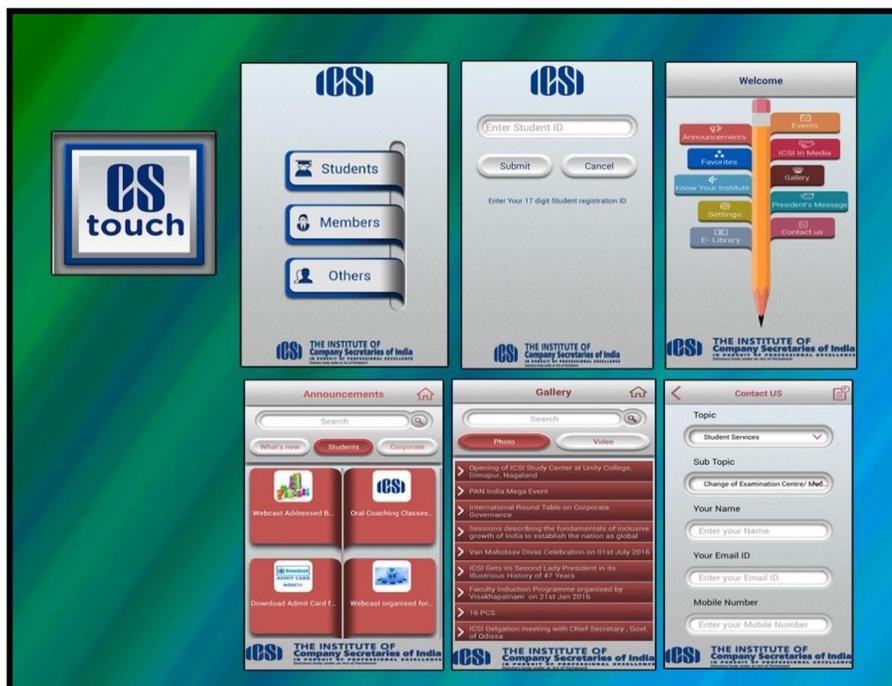
CALL CENTRE

The Institute has established a dedicated call centre with Phone Nos. 011-33132333, 011-66204999. The Call Centre provides for Interactive Voice Response as well as a Ticketing Mechanism.



'CS TOUCH' MOBILE APP REVAMP

The Institute had launched 'CS Touch', a Android based mobile application for students, members and other users to access the required information via smart phones which is a Mobile Application for Web based Content Management System for iOS and Android platforms. Based on the response of the users and stakeholders, the app has been revamped with enhanced features to serve the users more efficiently.



REGISTRATION

Renewal of Registration (Registration Denovo / Extension)

Registration of students registered upto and including March 2012 stands terminated on expiry of five-year period on February 2017.

Students are advised to apply for Registration De novo/ Extension of registration as per the guidelines published in this bulletin. Online facility for availing Registration Denovo and Extension is available at www.icsi.edu. Students are required to login to their account in the Student Portal www.icsi.edu for seeking Registration Denovo or Extension subject to meeting the eligibility conditions. Students are required to seek Registration Denovo or Extension by 9th April and 10th October for appearing in June and December sessions of examinations. Detailed process for seeking Registration Denovo and Extension online is given below.

ONLINE DE NOVO & EXTENSION REGISTRATION PROCESS

(FOR EXECUTIVE PROGRAMME & PROFESSIONAL PROGRAMME STUDENTS)

Kindly visit the following link to check the process of Denovo and Extension

https://www.icsi.in/Student/Portals/0/Sitemap/UserManuals/SMASH_Links_for_UserManuals.pdf

REGULARISATION OF EXECUTIVE PROGRAMME ADMISSION

Students provisionally admitted to the Executive Programme are advised to upload the scanned copies of their graduation Pass Certificates or marksheets for regularizing their admission at their online account at www.icsi.edu. They are required to login at their account to upload the desired marks sheets/certificates. Students, who have already uploaded / submitted their graduation pass certificate/Marksheet and have not received any confirmation with regard to approval of their admission, must contact the Institute immediately either through online grievance Redressal module or ticketing Mechanism of the Institute quoting the following particulars through online grievance redressal module:

Name

Details of Fee paid

Admission No.

Email Address

Complete Postal Address with Pin code

CANCELLATION OF PROVISIONAL ADMISSION

Provisional admission of the students, who fail to submit/upload the requisite proof of having passed the graduation examinations within the stipulated time period of six months shall stand cancelled and no refund of fee will be made.

Change of Address/Resetting Password

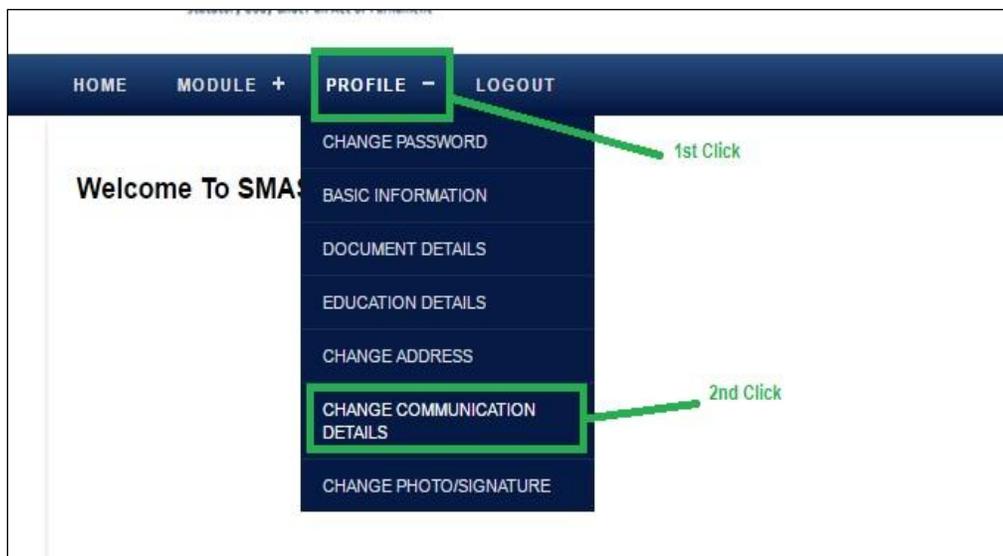
Students are advised to update their addresses instantly through online services option at www.icsi.edu. Their Registration Number shall be their user Id itself. Students can also reset their

password anytime (The new password will be displayed on the screen). The process is given below:

Manual for Change of Mobile number , Email Id , Address and resetting password

Step 1: Log in with valid credentials on smash.icsi.in

Step 2: Change Mobile Number and Email address



Step 3:

A screenshot of the 'Change Communication Details' form in the SMA system. The form is titled 'Change Communication Details' and contains the following fields:

- Current Mobile Number: 91777777777
- Update New Mobile Number: 91 [input field]
- Current Email Address: abc@gmail.com
- Update New Email Address: [input field]

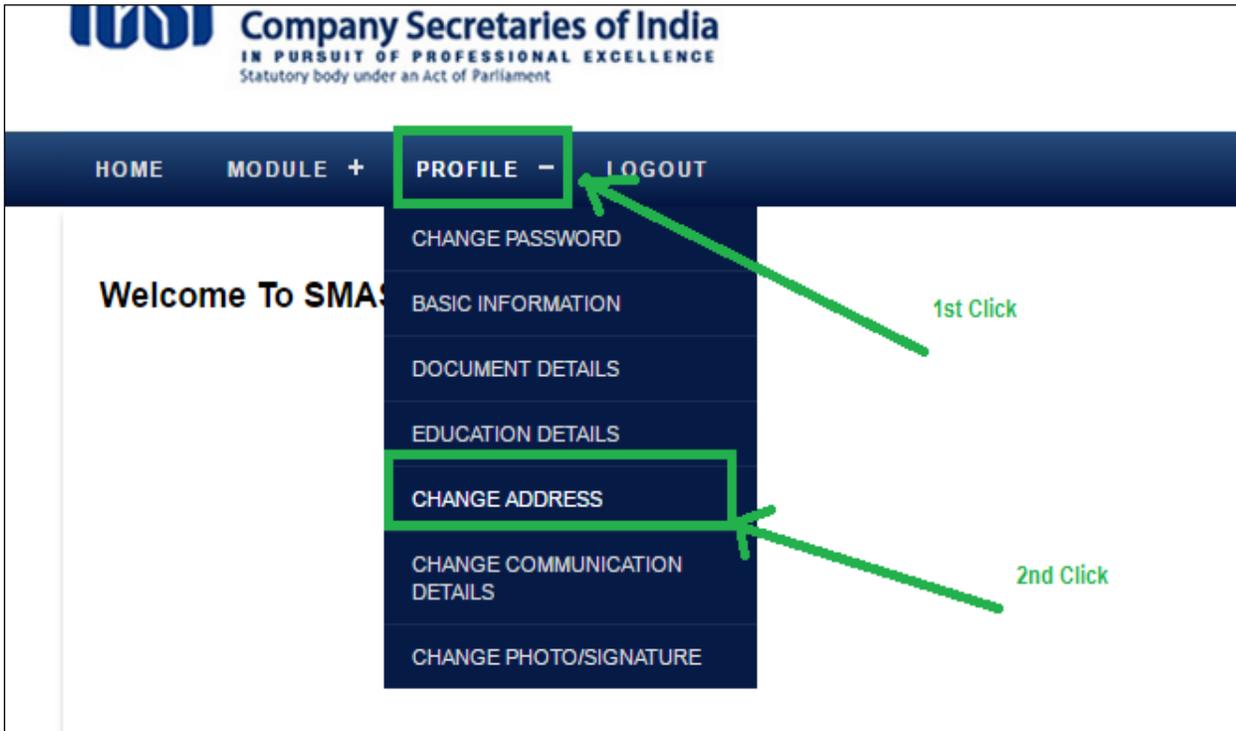
Green arrows point to the input fields with the following instructions:

- 'Enter your new mobile number' points to the 'Update New Mobile Number' field.
- 'Enter your new email address' points to the 'Update New Email Address' field.

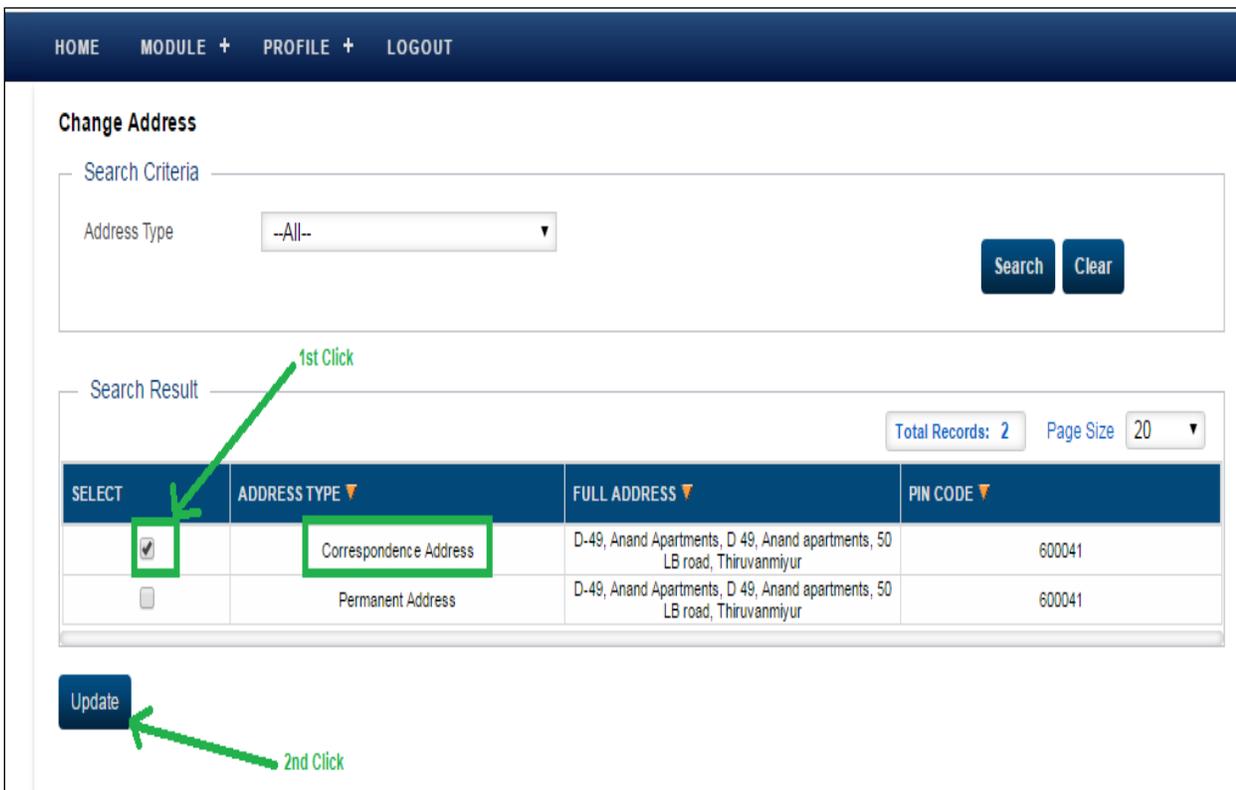
At the bottom left, there is a 'Save' button. A green arrow points to it with the instruction: 'After Updating Communication detail, click on "Save" button'.

Process to change correspondence /permanent address

Step 1: After Log in



Step 2: To change Correspondence address



Step 3:

Change Address

Country *

State/Province *

District *

City *

Address Line 1 *

Address Line 2

Address Line 3

Postal Code *

After Updating new address, click on "Save" button.

Note: Same process will be for changing permanent address.

Change/Reset Password

Step 1: Log in with valid credentials on smash.icsi.in

Step 2: Click on Profile > Change Password



**THE INSTITUTE OF
Company Secretaries of India**
IN PURSUIT OF PROFESSIONAL EXCELLENCE
Statutory body under an Act of Parliament

HOME MASTERS + MODULE + REPORTS + PROFILE - LOGOUT

Dashboard for ICSI CHANGE PASSWORD



**THE INSTITUTE OF
Company Secretaries of India**
IN PURSUIT OF PROFESSIONAL EXCELLENCE
Statutory body under an Act of Parliament

Change Password

Old Password*	<input type="text"/>	
New Password*	<input type="text"/>	(Minimum 8 Characters)
Confirm Password*	<input type="text"/>	(Minimum 8 Characters)
<input type="button" value="Submit"/> <input type="button" value="Reset"/>		

* Password need at least one Uppercase.
 * Password need at least one Lowercase.
 * Password need at least one Special Characters @ # ! ~ ! % ^ \$ & * () + - _ .
 * Password need at least one Number.

Updation of E-Mail Address/ Mobile Number

Students are advised to update their E-Mail Id and Mobile Numbers timely so that important communications are not missed as the same are sent through bulk mail/SMS nowadays. Students may update their E-mail Id/ Mobile Number instantly after logging into their account at www.icsi.edu at request option.

Student Identity Card Identity Card can be downloaded after logging into the Student Portal at www.icsi.edu. After downloading the Identity card, students are compulsorily required to get it attested by any of the following authorities with his/her seal carrying name, professional membership No., designation and complete official address:

1. Member of the Institute, with ACS/FCS No.
2. Gazetted Officer of the Central or State Government.
3. Manager of a Nationalised Bank.
4. Principal of a recognized School/College.
5. Officer of ICSI

Unattested Identity Cards are not valid and the students are advised to carry duly attested Identity Card for various services during their visits to the offices of the Institute, Examination Centres, etc.

Registration to Professional Programme

Students who have passed/completed **both** modules of Executive examination are advised to seek registration to Professional Programme through online mode. The prescribed fee is Rs.12,000/-.Eligibility of students registered to professional programme for appearing in the Examinations shall be as under: -

<i>Students Registered During</i>	<i>Will be eligible for appearing in</i>
1st December, 2016 to 28th February, 2017	All Modules in December, 2017 Session
1st March, 2017 to 31st May, 2017	Any One Module in December, 2017 Session
1st June, 2017 to 31st August, 2017	All Modules in June, 2018 Session
1 st September 2017 to 30 th November 2017	Any One Module in June 2018 Session

While registering for Professional Programme, students are required to submit their option for the Elective Subject under Module 3 as per details given below:-

Electives subject 1 out of below 5 subjects
1. Banking Law and Practice
2. Capital, Commodity and Money Market
3. Insurance Law and Practice
4. Intellectual Property Rights - Law and Practice
5. International Business-Laws and Practices

Notwithstanding the original option of Elective Subject, students may change their option of Elective Subject at the time of seeking enrolment to the Examinations. There will be no fee for changing their option for elective subject, but the study material if needed will have to be

purchased by them against requisite payment. Soft copies of the study materials are available on the website of the Institute.

Clarification Regarding Paper wise Exemption

- (a) Paperwise exemption is granted only on the basis of specific request received online through website www.icsi.edu from a registered student and complying all the requirements. There is one time payment of Rs. 1000/- (per subject).
- (b) Students are required to apply for paper wise exemption on-line by logging into their account on www.icsi.edu before 9th April for June session of examinations and before 10th October for December session of examinations.
- (c) The paperwise exemption once granted holds good during the validity period of registration or passing/completing the examination, whichever is earlier.
- (d) Paper-wise exemptions based on scoring 60% marks in the examinations are being granted to the students automatically and in case the students are not interested in availing the exemption they may seek cancellation of the same by sending a formal request at exemption@icsi.edu. If any student appears in the examinations disregarding the exemption granted on the basis of 60% marks and shown in the Admit Card, the appearance will be treated as valid and the exemption will be cancelled.
- (e) It may be noted that candidates who apply for grant of paper wise exemption or seek cancellation of paper wise exemption already granted, must see and ensure that the exemption has been granted/cancelled accordingly. Candidates who would presume automatic grant or cancellation of paper wise exemption without obtaining written confirmation on time and absent themselves in any paper(s) of examination and/or appear in the exempted paper(s) would do so at their own risk and responsibility and the matter will be dealt with as per the above guidelines.
- (f) Exemption once cancelled on request in writing shall not be granted again under any circumstances.
- (g) Candidates who have passed either module of the Executive/Professional examination under the old syllabus shall be granted the paper wise exemption in the corresponding subject(s) on switchover to the new/latest syllabus.
- (h) No exemption fee is payable for availing paper wise exemption on the basis of switchover or on the basis of securing 60% or more marks in previous sessions of examinations.

Important

Paper-wise Exemptions are available only on the basis of passing (i) ICAI (The Institute of Cost Accountants of India) Final Examinations (ii) LL.B. Examinations (with 50% marks) or (iii) Members of ICOSA-UK in selected subjects of Executive Programme & Professional Programme and no other exemptions are admissible on the basis of any other higher qualifications.

Attention Students !!!

There is no provision for submitting the exemption at the time of submitting the examination form.

If you have already been granted the exemption, it is reflected in your online account under "Programme Info", Examination Enrollment Status and Admit Card issued for examination through online mode.

It may be noted that in some cases, the exemptions granted in accordance with the various provisions contained under the regulations are inter-related with other exemptions granted and cancellation (or appearance) in any one of the papers may result in cancellation of exemptions in all the inter-related papers. For example, if a candidate has been granted paper-wise exemptions in three papers on the basis of scoring 60, 62, 58 & 10 Marks respectively in the four papers contained under Module-I of Executive Programme in previous session and in case he/she appears or cancels the exemption in any one out of the three exempted papers, all the three exemptions shall be cancelled since the exemption criteria in this case is applicable only if all the three papers are taken together. Candidates are, therefore, advised to be extremely careful while seeking cancellation or while appearing in the exempted papers, as the final result will be computed considering the actual marks scored on reappearance and/ or the deemed absence in the papers as the case may be. In other words, candidates appearing in the exempted papers despite an endorsement to the effect in the Admit Card shall be doing so at their own risk and responsibility and the Institute may not be held responsible for any eventuality which may arise at a later date. In case of any doubt regarding the applicability of rules regarding the exemptions, it would be better if the candidates seek prior clarifications from the Institute by writing at exemption@icsi.edu before appearing in the examination of exempted subjects or seeking cancellation of exemptions granted.

Schedule of Fees

A.) The details of fee applicable for availing various services are as under:-

PARTICULARS	FEE (Rs.)
A. FOUNDATION PROGRAMME	
(i) Admission Fee	1500
(ii) Education Fee	3000
Total	4500
B. *EXECUTIVE PROGRAMME	
(i) Foundation Examination Exemption Fee	500 (Commerce and non-commerce graduates) 4000 (ICAI-CPT/ICAI (Cost) Foundation Pass Students)
(ii) Registration Fee	2000
(iii) Education Fee for Executive Programme	6500
(iv) Education fee for Foundation Programme payable by non-commerce graduates who are seeking exemption from passing the Foundation Programme examination	
Total	8500 (CS Foundation Pass Students) 9000 (Commerce Graduates) 12500 ICAI-CPT/ICAI(Cost) Foundation Pass Students) 10000 (Other Graduates)
C. *PROFESSIONAL PROGRAMME	
Education Fee	12000
D. OTHER FEES	
Registration De-novo Fee	
<ul style="list-style-type: none"> Students may apply for Registration de-novo within two years of the expiry of former registration 	2000
<ul style="list-style-type: none"> If students fail to apply for Registration de-novo within two years of expiry of Registration, they may still seek Registration de-novo within a maximum period of five years from the expiry of former registration. 	3000
Extension of Registration Fee	1000

Paper-wise Exemption Fee Per Paper	1000
Issue of Duplicate Pass Certificate Fee	200
Verification of Marks Fee (Per Paper)	250
Certified Copy of Answer Book (Per Paper)	500
Issue of Transcripts (excluding Service Tax)	250
Duplicate Result-cum-Marks Statement	100
Prospectus	200
E. EXAMINATION FEES	
Foundation Programme	1200
Executive Programme(Per Module)	1200
Professional Programme (Per Module)	1200
Surcharge for appearing in Examinations from Overseas Centre (Dubai) (over and above normal Examination Fee)	US\$ 100 (or equivalent amount in Indian Rupees)
Late Fee for Submission of Examination Application	250
Change of Examination Centre/ Medium/ Module	250

Concession in fee for the widows and wards of martyrs of the military and para-military forces

Registration to Foundation Programme, Executive Programme & Professional Programme Stages	50% of the fee applicable to general category students
Examination Fee	50% of the fee applicable to general category students

Discontinuation of Public Private Partnership Scheme for Class Room Teaching

The Public Private Partnership Scheme for conducting Class Room Teaching has been discontinued and presently no Centres are authorized to conduct the classes under the Scheme. Students registering at these centres will be doing so at their own risk and responsibility. Students are advised to approach the nearest Regional and Chapter Offices of the Institute for availing the Class Room Teaching facility.

Discontinuation of Requirement of Coaching Completion Certificate

The requirement of coaching completion certificate has been discontinued. This would make students eligible for enrolment to Executive / Professional Programme examinations after expiry of six months or nine months as the case may be, from the date of registration to the respective stage.

Henceforth, students of Executive Programme and Professional Programme are not required to:

- a) submit response sheets to test papers on various subjects to the Institute under Postal Tuition Scheme, or
- b) obtain coaching completion certificate from the Institute or from Class Room Teaching Centres of the Institute, or
- c) submit coaching completion certificate for enrollment to examinations of Executive and Professional Programmes.

Re-Registration to Professional Programme

The Institute has introduced a Re-registration Scheme, whereby students who have passed Intermediate Course/ Executive Programme under any old syllabus but not eligible for seeking Registration Denovo may resume CS Course from Professional Programme Stage. It is an opportunity to come back to the profession for those students who had to discontinue the CS Course due to compelling reasons. Detailed FAQ, Prescribed Application Form, etc. may be seen at “for students” option at home page of Institute’s website www.icsi.edu.

Please check FAQ & Application Form for Re-Registration at <http://www.icsi.edu/docs/Webmodules/REREGISTRATION.pdf>

Attention Students!

Migration to the New Online Portal

As the students are aware, the Institute has migrated to new Online Portal for most of the services being provided to the students. It has been observed that some of the students have reported minor issues while logging into the new portal due to the reasons furnished below. For the convenience of students, the solutions have been mentioned against each issue.

S. No.	Difficulty Faced	Solution
1	The system is not resetting the password even after entering my e-mail id, mobile number and date of birth	Students are essentially required to enter the E-Mail Id, Mobile Number and Date of Birth as appearing in the existing portal and in case there is any mismatch, they will not be able to reset the password. In such case, students are advised login to the Old System and recheck the Mobile Number, E-Mail Id and Date of Birth as appearing in the Old System.
2.	The system is not allowing me to login to the Portal even after resetting the password	It has been observed that students are resetting the Password in the Old System and trying to login to the New Portal with the passwords to reset under the old system. Students are advised to reset the password at the following link only : https://smash.icsi.in/Scripts/GetPassword.aspx The manual for resetting the password is available at the following link https://www.icsi.in/Student/Portals/0/Sitemap/ICSI-SMASH%20UserManual%20Reset%20Password.pdf
3.	The system is not accepting the passwords being entered	Students are advised to follow the criteria mentioned on the portal for passwords i.e. Upper Case, Lower Case, Numeric Character, Special Character, etc. For example, sample patterns to be used are Ss@12345, Ww@123a, Taak!782, etc.
4.	The system is again asking for resetting the Password after logging into the portal	As a security feature, all the users are required to reset the password at their "FIRST LOGIN" to the portal. The words "Old Password" means the latest / current password entered by the students in the new portal.
5.	The system is not displaying the photograph and signature as uploaded by the students	The photographs and signatures as uploaded by the students are displayed in the profile only after approval of such requests by the Institute. However, students may submit the examination form (even if the photograph & signature as uploaded by them is not being displayed) and submit the request. The photograph and signature will be updated on its approval.

REVISED PROCEDURE FOR EFFECTING CHANGE OF NAME IN THE INSTITUTE'S RECORDS

In order to ensure uniformity in the procedure for effecting change of name on the basis of specific requests from students, it has been decided that henceforth request for change of name of students in the Institute's records would be accepted only on receipt/ submission of either of the following documents : -

- (i) Gazette Notification
- (ii) Publication in Newspaper for change of name alongwith an Affidavit
- (iii) Copy of Marriage Certificate (in case of Female candidates after marriage)
- (iv) Copy of PAN Card / Aadhaar Card / DIN supporting change of name.

Students may send any such request at dss@icsi.edu alongwith the requisite supporting documents as mentioned above while quoting their Registration Numbers. It may be further noted that no request would be accepted without registration number.

UPDATES /NOTIFICATIONS FROM THE INSTITUTE ARE NOW AVAILABLE ON SOCIAL NETWORKING SITES

Students can now visit the webpage of the Institute on the following Social networking sites to get details regarding various notifications and updates of the Institute.

1. Facebook
2. Twitter

Click on appropriate links on home page of ICSI website to get access to these webpages.

<https://twitter.com/indiacs>

<https://www.facebook.com/ICSI>

Schedule of Submission of Examination Form pertaining to June, 2017 Session of Examinations

Eligible students desirous of appearing in June, 2017 Session of CS Executive and Professional Programme Examinations may please note that the last dates for submission of online examination form are as under :-

<i>Particulars</i>	<i>Last Date</i>
Submission of examination form and fee for appearing in Executive & Professional Programme Examinations without Late Fee	25 th March, 2017
Submission of examination form and fee for appearing in Executive & Professional Programme Examinations with Late Fee	9 th April, 2017

(*) Tentatively, the online facility for submission of examination form will be activated on 26th February, 2017

ATTENTION STUDENTS!

DEDUCTION OF 30% OF THE TOTAL FEE REMITTED BY THE APPLICANT IN RESPECT OF REGISTRATIONS LYING PENDING FOR MORE THAN A YEAR

The Institute has decided to reject the applications of such students who do not submit the documents within one year after their registration in Foundation and Executive programme by deducting 30% of the fee remitted by them towards administrative charges after expiry of one year. Therefore it is advised that all such students may submit their documents in the stipulated time period failing which their registration applications would be rejected

ATTENTION STUDENTS !

ISSUE OF STUDY MATERIALS COMPULSORILY TO ALL THE STUDENTS REGISTERING FOR THE CS COURSE

It is informed that henceforth the study materials will be issued compulsorily to all students registering for different stages of CS Course.

It has been decided to discontinue the system of granting concession to the students of Executive/ Professional Programme Stages not opting for the study materials at the time of registration.

STUDY CENTERS

ICSI is setting up Study Centres in cities/ locations where the Regional/ Chapter Office of the Institute does not exist to facilitate the students.

The details of study centers are given below.

ICSI Study Centre Scheme

The Institute had launched 'ICSI Study Centre primarily to enhance of reach of the Institute in areas which are not getting the desired level of services due to distantly located Regional/ Chapter Offices of the Institute. Under the scheme, the Institute is striving to establish Study Centres in most of the Smart Cities as proposed by the Government of India which shall not only remove the distance barrier but also improve the level of services being provided to the students in such areas.

So far, 38 Study Centres have been opened at the following locations: -

SL No	Study Centre	Name of the University/ College	Full Address	Contact Person with Designation	Mobile	E-Mail Id	Website
1	Jalgaon	G. H. Raisoni Institute of Business Management	Gat No 57/1, Sirsoli Road, Mohadi, Jalgaon, Maharashtra 425001	Dr. Preeti Aggarwal, Director / Mr., Raj Kumar A Kankaria-	0960401044 4/ 0257-2264884 /9011768391	preeti.agarwal@raisoni.net	www.raisoni.net
2	Bilaspur	Drona College of IT Applied Social Science	In front of Kanan Zoo, Pendari, Sakri, Bilaspur-495001, Chhatisgarh	Mr. Akash Pandey, Chairman	07752-214336/ 0942553551 4	dronacollege@gmail.com / info@dronacollege.com	www.dronacollege.com
3	Shillong	Shillong College, Shillong	Laitumkhrah, Shillong, Meghalaya 793003	Prof Shankar Sharma,	9436335399/	shankar.s.sharma@gmail.com	http://www.shillongcollege.ac.in/
4	Bhilai	G D Rungta College of Science & Technology,	Rungta Education Campus, Kohka Road, Kurud-490024(C.G)	Dr. Manoj Verghese	0922915553 8/ 0788-6666666	dr.manoj.verghese@rungt.a.ac.in	www.rungta.ac.in
5	Hubli - Dharwad	DR. D.G Shetty Educational Society's RS Shetty College of Commerce,	"Jnana Degula", Near K.M.F. Lakammanhalli Industria Area, P.B.Road, Dharwad-580004, Karnataka	Dr. D.G.Shetty, Principal/	0836-2465327/ 2465105/ 0934340003 8	drdgshetty@yahoo.in	www.dgses.org
6	Moradabad	Teerthankar Mahaveer Institute of Management & Technology	TMMIT, Opp. Parshavnath Plaza, D-203, TMU Campus, Delhi Road, Moradabad-244001, Uttar Pradesh	Prof. Vipin Jain, Principal/ Director	0991720021 6/ 0982957426 1	ed.tmimt@tmu.ac.in	www.tmu.ac.in
7	Solapur	Hirachand Nemchand College of Commerce	S W H Marg, Ashowk Chowk New Pacha Peth, Walchand Collage Campus, S W H Marg, Solapur, Maharashtra 413006	Mrs. Sarika Mahindra Kar	9370323585	sarikamahindrarakar33@gmail.com	www.hncc.org
8	Srikakulam	Sri sai Krishna Junior College	Onway Traffic, Day & Night Junction, Plot No-12, Nehru Nagar, Near Shanti Nagar Colony, Srikakulam-532001,	Dr. N.Appanna, Principal & Coordinator	8942-2253042/ 0944031578 9	pvrn.patnaik@yahoo.com	-

9	Vizianagram	Sri Boddu Krishna Degree College	Dr. No-4-7-7, Kothagraharam, Near ICICI Bank, Vizianagram-535001, AP	Mr. B.M.M Krishna Rao	08922-226454/0944 0824742	boddukrishna.226454@gmail.com	-
10	Ujjain	Lokmanya Tilak Science & Commerce College	Neelganga Road, Near Railway Station, Madhav Nagar, Ujjain-456010, Indore	Dr. Govind Gandhe	0734-2563833/094 25335568	itscollegeujain@rediffmail.com	-
11	Rourkela	Municipal College	Udit Nagar, Dist: Sundergarh, Rourkela - 769012, Odisha	Mr. G.B. Dalabehera, HOD	0661-2501838/9437085393	municipalcollege@yahoo.co.in ; golakbi.haridalabehera@gmail.com	http://www.municipalcollegeerkl.com/default.asp
12	Siliguri	Siliguri College of Commerce	P.O. : SILIGURI, DARJEELING-734001, West Bengal	Dr. Asim Kumar Mukerjee, Principal	0353-2432594/243 6817		www.siliguricollegeofcommerce.org
13	Tirunelveli	J.P College of Arts & Science	Agarakattu, Tenkasi, Tirunelveli, - 627852, Tamilnadu	Dr. A.J.Ranjith Singh, Principal	04633-268321,2671 23 /9443451076	jparts12@gmail.com	http://www.jpartscollege.org/
14	Rohtak	G B Degree College	Gau karan Road, Near Gau Karan Tank, Rohtak, Haryana 124001	Dr. J N Sharma, Principal	01262-235831/0935 5676558	gbdcrk@yahoo.com	http://www.gbvps.org/default.asp
15	Mathura	R C A Girls (PG) College	Vrindavan Gate, Masani, Mathura, 12, Aakash Nagar, Vishwa Laxmi Nagar, Mathura, Uttar pradesh - 281003	Dr. Preeti Johari, Principal	0565-2505956/094 12777091	principal@rcagirlscollege.org	www.rcagirlscollege.org
16	Tirupati	Seicom Degree & PG College	9-66/14A, New Maruthi Nagar Extension, Tirupati-517501	Mr.T.Praneeeth Swaroop, Director	9949032949, 7799045454/ (0877)-2241094	seicom1997@gmail.com	http://seicom.ac.in/
17	Jhansi	Hari Singh Arya Degree college	Railway Dam road, Rajiv Nagar, Nagra, Jhansi - 284003	Mr. Bharat Singh Yadav	7617077770	bharatsinghyadav@hotmail.com	
18	Rampur	St. Anthony's School for Girls	Rahe-Murtaza Civil Lines MSA road, F-10, Officer Bungalow, Raza, Rampur, Uttar Pradsh - 244901	Mr. Ali Siddiqui	0595-2350320 / 9897499919	ali9897499919@gmail.com	
19	Erode	Kongu arts and Science College	Nanjanapuram, Kathirampatti post Erode-638107	Dr. N Raman	0424-2242888/994 2452528	konguarts@kasc.ac.in ; pkongu@gmail.com	www.kasc.ac.in
20	Jorhat	The Assam Kaziranga University	Koraikhowa, NH-37, Jorhat-785006, Assam	Dr. Manish Srivastava	7576888760	manish@kazirangauniversity.in	
21	Gorakhpur	KIPM College of Management, Gorakhpur	Plot No-BL- 1 & 2, Sector- 9 GIDA Gorakhpur-273209	Dr. Deepak Kumar Srivastava	8004191368/0551-2580	chairman.kipm@gmail.com	http://kipm.edu.in/mba/

22	Muzaffarnagar	D A V (P.G.)College,	Arya Samaj Road, Muzaffarnagar-251001, Uttar Pradesh	Dr. P K Gupta, Principal	0131-2622667/	davcollege066@gmail.com ; info@davcollegemzn.org	www.davcollegemzn.org
23	Udupi	Trisha College	Tulasikatte Road, Santekatte, Kallianpura, Near T.M.A Pai High School, Udupi-5762114	Mr Satish Nagodde	0962092933 7/0820-2580181	principaltrisha@gmail.com	www.trishacollege.org
24	Chennai	Shrirmathi Dev kunvar Nanalal Bhatt Vaishnav College for women	Shanti Nagar, Chromepet, Chennai- 600044	Dr. V Varalakshmi Principal	0994033747 0/044-22655450	info.sdnbvc@gmail.com	www.sdnbvc.com
25	Jamnagar	Shri Gosar Hansraj Gosrani Commerce & Sri Dharamshi Devraj Nagda B.B.A College	Shah Bhagwanji Kachra Education complex, Near Octroi Post-Indira Gandhi Marg, Jamnagar-361004	Mrs. Snehal Kotal Palan	9998001596/ 0288256388 5	snehal.kotak@oshwaleducationtrust.org	http://www.ghgdn.oshwaleducationtrust.org/
26	Chennai	Dharmamurthi Rao Bahadur Calavala Cunan Chetty's Hindu College	DRBCC Hindu college, Pattabiram, Chennai-72	Prof M Venkatesa perumal	9444678613	mjawaharlalnehru1964@gmail.com	www.drbcchinducollege.ac.in
27	Durgapur	DSMS College of Tourism & Management	Dr Zakir Hussain Avenue, Bidhannagar Durgapur-713206, West Bengal, India	Mrs. Siuli Mukherjee	0343-2533198/2532213/14/15, 0993331118 0	siulimukherjee.dsms@gmail.com	http://dsmsindia.org/group.aspx
28	Tinsukia	Women's College	Near Durgabari Hall, rangagora road, Tinsukia-Assam- 786125	Dr. Rajib Bordoloi, Principal	0374-2332680	nehchalhalani81@gmail.com; karuna.goenka@gmail.com	www.wimcol.org/
29	Ahmednagar	New Law College	Laltaki Road, Ahmednagar-414001	Dr A S Raju, Principal	0241-2325019/09822631844	nlc.ahmednagar@gmail.com; professor.dr.asraju@gmail.com	www.newlawcollege.org
30	Puducherry	Bharathidasan Govt College for Women	Ananda Inn, Thiruvalluvar Nagar, Puducherry, 605001	Dr. R Srinivasan	0413-2213504/09787703173	bgcwoffice@yahoo.com	http://bgcw.puducherry.gov.in/
31	Dimapur	Unity College	Residency Colony, Near Nagaland University, Residential Campus, Dimapur-797112	Dr. Sanjay Chhabra	03862-283589/09436004436	unitycollegedimapur@gmail.com	www.unitycollegedimapur.com
32	Itanagar	Rajiv Gandhi University	Rono Hills, Doimukh, Pin-791112, Arunachal Pradesh	Dr. Tasi Kaye	9436896309	tasi.kaye@rgu.ac.in	www.rgu.ac.in

33	Gangtok	Sikkim University	6th Mile Samdur, P.O,Tadong,Gangtok-737102	Dr. S S Mahapatra	9821024283	contactus@cus.ac.in	www.cus.ac.in
34	Darrang	Kharupetia College	Vill. Bologarah, P.O. Kharupetia, Dist. Darrang, Pin-784115, Assam	Mr. Abdul Azia	9854165424	aaziz485@gmail.com	http://www.kharupetiacollege.org/
35	Tiruchirapalli	National College	Dindigul Main Road, Karumandapam, Tiruchirapalli-620001	Dr K Kumar	9443548859	kumark1965@yahoo.com	-
36	Perumbavoor	Jai Bharth Arts & Science College	Vengola PO, Arackapady, Perumbavoor, Pin-683556, Ernakulam District, Kerela	Dr. K.X Varhese	9446491047	k.x.varghese@gmail.com	www.jaibharathcollege.com
37	Akola	Shri Shivaji College of Arts, Commerce & Science	Near Shivaji Park, Akola-444003	Dr. S G Bhadange	09960296138/07242410438	principal@shivajiakola.org	www.shivajiakola.ac.in
38	Agartala	Bir Bikram Memorial College,Agartala	College Tila, Agartala-799004, Tripura	Dr. Pallab Kanti Ghosal	9436120241	ghosalpk@rediffmail.com	

****For any clarification/Assistance/Guidance you may mail to shalini@icsi.edu**

Last Updated on:23.02.2017

[GUIDELINES FOR ICSI STUDY CENTRE](#)

CLASS ROOM TEACHING Through Regional Councils/Chapters

The Institute provides facility of classroom teaching also. The Regional Councils/Chapters of the Institute are authorized to impart classroom teaching subject to availability of necessary facilities and sufficient number of students and charge the fee which may vary from place to place. Students interested in having further details may contact any Regional Council/Chapter Office of the Institute. Attending classroom teaching is optional.

Address and contact details of Regional /Chapter Office & Module/Subject wise details for running batches are given below :-

Details Regarding conduct of Class Room Teaching Centres at Regional Councils/Chapters.									
Number of Class Room Teaching Centres at Regional Councils/Chapters.									
FOR JUNE 2017 EXAMINATION									
SL NO	REGION	CHAPTER	ADDRESS OF CLASS ROOM TEACHING CENTRE	STAGE	MODULE	Date of Commencement of Batch	NAME OF THE CO-ORDINATOR	E-MAIL ID OF THE CO-ORDINATOR	CONTACT No. OF THE CO-ORDINATOR
1	EIRC	BHUBANESWAR	ICSI BUILDING PLOT NO 70, VIP COLONY IRC VILLAGE BHUBANESWAR - 751015	Foundation		10.11.2016	Mr. P.C. Swain	pratap.swain@icsi.edu	9040679085
				Executive	I II				
2	EIRC	DHANBAD	B-14,OLD DOCTORS COLONY,JAGTIVAN NAGAR DHANBAD- 826003	Foundation		15.11.2016	Mr. Govind Kumar Tiwari	dhanbad@icsi.edu	9631149991
				Executive	I & II				
3	EIRC	GUWAHATI	GUWAHATI CHPATER, HOUSE NO 7, RODALI PATH, HEAR JONALI BUIST STAND RG BARUAH ROAD GUWAHATI - 24	Executive	I & II	06.09.2016	Mr. Chiranjeeb Sama roy	guwahati@icsi.edu	9435191229
4	EIRC	KOLKATA	ICSI-EIRO, 3A, AHIRIPUKUR 1ST LANE KOLKATA-700019	Foundation		Nov-17	Ms. Rukmini Nag	rukmini.nag@icsi.edu	033-22832973
				Executive	I & II				
5	EIRC	PATNA	B-27, 2nd Floor, LUV KUSH TOWER, EXHIBITION ROAD PATNA - 1	Foundation		15.11.2016	Mr. Ratnesh Kumar	patna@icsi.edu	9835042476/0612-2322405
				Executive	I & II	24.11.2016			
6	EIRC	RANCHI	ICSI CHAPTER,2C, OM SHANTI APPARTMENT, O C C BANGLA SCHOOL LANE MAIN ROAD,RANCHI-834001	Foundation		21.11.2016	Sumanta Dutta	ranchi@icsi.edu	0651-2223382
				Executive	I & II				
7	NIRC	ALWAR	42, RAGHU COMPLEX, SCHEME NO.-10, VIJAY MANDIR MARG, ALWAR	Foundation		01.02.2017	Mr. Anand Kumar Arya	alwar@icsi.edu	9413740652
				Executive	I & II				
				Professional		07.11.2016			
8	NIRC	AGRA	SILVER POINT 3/2 G, Second Floor Nehru Nagar,(Near Anjana Cinema, M.G. Road), AGRA - 282005	Foundation		02.01.2017	Mr Ravi Krishna Srivastava	agra@icsi.edu	0562-4031444 / 9839226671
9	NIRC	ALLAHABAD	30-A / 9 /2A COOPER ROAD NEAR HARI MAZID, INFRONT OF HP MEDIA, 2ND FLOOR, CIVIL LINES ALLAHABAD - 211001	Foundation			Mr. Amitabh Shukla	Amitabh.Shukla@icsi.edu	9415351209
				Executive	I & II				
10	NIRC	BAREILLY	ICSI CHAPTER BAREILLY, 182, NAI BASTI, NARKULGANJ (NEAR UTSAV BARAT GHAR), BAREILLY - 243122	Foundation		15.11.2016	Mr. Amit Kumar & Mr. Sanjeev Kumar Sharma	cs_bly@rediffmail.com/ amit.kumarb@icsi.edu	8755755741/ 9458821397
				Executive		19.10.2016			
11	NIRC	BHILWARA	ICSI HOUSE, SEC-8, INSTITUTIONAL AREA, RING ROAD, PATEL NAGAR, BHILWARA (RAJ.)-311001	Professional			Mr.Rajeev Ranjan Jha	rajeev.jha@icsi.edu	8003990862

SL NO	REGION	CHAPTER	ADDRESS OF CLASS ROOM TEACHING CENTRE	STAGE	MODULE	Date of Commencement of Batch	NAME OF THE CO-ORDINATOR	E-MAIL ID OF THE CO-ORDINATOR	CONTACT No. OF THE CO-ORDINATOR
12	NIRC	DELHI	ICSI-NIRC BUILDING 4, PRASAD NAGAR INSTITUTIONAL AREA NEW DELHI- 110 005	Foundation		20.10.2016	Ms. Beena	beena@icsi.edu	011 49343009
				Executive	I & II				
13	NIRC	FARIDABAD	Institutional Plot No.-1A, Sector-16A, (Near Sai Baba Temple), Faridabad-121002	Foundation		01.12.2016	Mr. Makhan Lal	faridabad@icsi.edu	0129-4003761
				Executive	I & II				
14	NIRC	GHAZIABAD	GHAZIABAD CHAPTER, 23-B, NEHRU NAGAR, NEHRU APARTMENT GHAZIABAD	Foundation			Mr. Anil Kumar Upadhyay	ghaziabad@icsi.edu	0120-4559681, 9716011634
				Executive	I & II				
				Professional					
15	NIRC	GURGAON	FIRST FLOOR, DEENBANDHU SIR CHOOTU RAM BHAWAN JHARSA ROAD BEHIND SHIV MANDIR SECTOR 32 GURGAON-122002	Foundation		21.11.2016	Ms. Geeta	gurgaon@icsi.edu	0124-2380021
				Executive	I & II				
16	NIRC	JALANDHAR	DAV COLLEGE, DAYANAND NAGAR, JALANDHAR- 144008	Foundation		02.01.2017	Mr. Vinay Kumar	vinay.kumar@icsi.edu	9041040129
				Executive	I & II				
17	NIRC	JAMMU	213 A (1st Floor), Shastri Nagar , Jammu-180004	Foundation		15.12.2016	Mr. Uday Prakash	jammu@icsi.edu	0191-2439242
				Executive	I & II				
18	NIRC	KANPUR	118/90, GUMTI PLAZA , KAUSHALPURI, KANPUR- 208012	Foundation		07.11.2016	Ms. Uma Devi gupta	uma.gupta@icsi.edu	8687116064
				Executive	I & II				
19	NIRC	LUCKNOW	1/157, VIVEK KHAND-I, GOMTI NAGAR LUCKNOW - 226010	Foundation		Nov-16	Mr. Shiv Moorthi Tiwari, Mr. Raju Kumar	shiv.tiwari@icsi.edu, rajukumar@icsi.edu	9450465499 05224109382
				Executive	I & II				
20	NIRC	LUDHIANA	11B, 2nd FLOOR PHERUMAN COMPLEX, GURUDWARA, SAHEEDAN, OPP MANJU CINEMA, G.T. ROAD, LUDHIANA-141003	Foundation		01.12.2016	Mr. Sanjay Jakhmola	ludhiana@icsi.edu	0161-2545456
21	NIRC	NOIDA	C-37, SECTOR - 62, NOIDA - 201309	Foundation		07.01.2017	Mr. Kushal Kumar	noida@icsi.edu	01204522058
				Executive	I & II				
22	NIRC	MODINAGAR	Opp. MM Printer, Near Modi Steels, Delhi-Meerut G.T. Road, Modinagar-201204	Foundation		Jan-17	Mr. Muneesh Bindal	modinagar@icsi.edu	01232-243048
				Executive	I & II				

SL NO	REGION	CHAPTER	ADDRESS OF CLASS ROOM TEACHING CENTRE	STAGE	MODULE	Date of Commencement of Batch	NAME OF THE CO-ORDINATOR	E-MAIL ID OF THE CO-ORDINATOR	CONTACT No. OF THE CO-ORDINATOR
Page 2 of 6									
23	NIRC	VARANASI	F BLOCK IIND FLOOR GURU KRIPA COMPLEX OPP TAKSAL THEATRE NADESAR, VARANASI- 221002	Foundation			Mr. Ashish Tiwari	varanasi@icsi.edu	7800937000
				Executive	I & II				
				Professional					
24	NIRC	YAMUNA NAGAR	DAV College for Girls, Academic Block-4, Jagadhri Road, Yamuna Nagar-135001	Foundation		Jan-17	Mr. Upendra Kumar	yamuna.nagar@icsi.edu	9812573452
25	SIRC	AMARAVATI	1ST FLOOR HINDU COLLEGE & HIGH SCHOOL CAMPUS BESIDE CANARA BANK, GUNTUR-522003	Executive	I & II	Jan-17	Mr. S. Gaddam	amaravati@icsi.edu	0863-2233445
26	SIRC	BANGALORE	No-5, 1st MAIN ROAD, KSSIDC INDUSTRIAL ESTATE, 6TH BLOCK, WEST OF CHORD ROAD, RAJAJI NAGAR BANGALORE-560010	Foundation		07.11.2016	Mr. Maitreya	bangalore@icsi.edu	7760976362
				Executive	I&II				
27	SIRC	CALICUT	CALICUT CHAPTER OF SIRC OF ICSI, A-3,29/2084, 2ND FLOOR, RAHIYAN BUILDING, K.T. GOPALAN ROAD, KOTOOLI, CALICUT - 673016	Foundation		02.01.2017	Ms. Sheeba	calicut@icsi.edu	0495-2374702
				Executive	I & II	07.01.2017			
				Professional	I, II & III	09.01.2017			
28	SIRC	CHENNAI	"ICSI-SIRC HOUSE", 9, WHEAT CROFTS ROAD, NUNGAMBAKKAM, CHENNAI - 600 034	Foundation		19.12.2016	Mr. C. Murugan	chelliah.murugan@icsi.edu	9443796311
				Executive	I & II				
				Professional	I, II & III				
29	SIRC	COIMBATORE	No. 209, KSG COMPLEX, 2ND FLOOR, SASTRI ROAD, RAM NAGAR, COIMBATORE-641 009.	Foundation		10.12.2016	Mr. Sreejith P, Mr. S.Ashok	sreejith.p@icsi.edu, s.ashok@icsi.edu & coimbatore@icsi.edu	0422 - 2237006 / 9486477497
				Executive	I & II	09.01.2017			
				Professional	I, II & III	21.01.2017			
30	SIRC	HYDERABAD	H.NO:6-3-609/5, ANAND NAGAR COLONY, KHAIRATABAD, HYDERABAD-500004.	Foundation		Jan-17	Mr. V P C Sharma	vpc.sharma@icsi.edu	9912129292
				Executive	I & II				
31	SIRC	KOCHI	JUDGES AVENUE RBI QUARTERS ROAD, BEHIND INDIAN EXPRESS, KALOOR ERNAKULAM - 682017	Foundation			Mr Sree Kumar T S	kochi@icsi.edu	0484-4050502/2402950
32	SIRC	MADURAI	CHAPTER OFFICE, C3, 3rd FLOOR, A.R. PLAZA, 16/17 NORTH VELIS STREET MADUARI - 625001	Foundation		26.12.2016	Mr. T.Raja	t.raja@icsi.edu & madurai@icsi.edu	9843155753
				Executive	I & II				
				Professional	I, II & III	02.01.2016			

SL NO	REGION	CHAPTER	ADDRESS OF CLASS ROOM TEACHING CENTRE	STAGE	MODULE	Date of Commencement of Batch	NAME OF THE CO-ORDINATOR	E-MAIL ID OF THE CO-ORDINATOR	CONTACT No. OF THE CO-ORDINATOR
Page 3 of 6									
33	SIRC	MANGALORE	ICSI MANGALORE CHAPTER GRACE TOWER BUILDING IIND FLOOR BEJAI MANGALORE 575004	Foundation Executive	I & II	18.01.2017	SHANKAR B	sankara.badi@icsi.edu	0824-2216482/9886400332
34	SIRC	MYSORE	MYSORE CHAPTER OF ICSI ICSI House, #125, NHCSL LAYOUT OFF KRS ROAD, OPP. J K TYRES, METAGALLI MYSORE- 570016	Foundation Executive	I & II	Jan-17	Mr. N.Dhanabal	dhanabal.n@icsi.edu	9731242336
35	SIRC	PALAKKAD	1st FLOOR ABOVE PNB ATM, SHREE KRISHNA BUILDING NURANI, PALAKKAD-678004	Foundation Executive	I & II	07.01.2017	Ms. Roby Joshep	palakkad@icsi.edu	0491-2528558
36	SIRC	SALEM	No-318, SRI MAHARAJ ILLAM, AZHAGU VINAYAGAR STREET NAGARAMALAI MAIN ROAD, FAIRLANDS POST ALAGAPURAM, SALEM - 636016	Executive	I & II	Jan-17	Mr. Sunder Swamy S	salem@icsi.edu	8754340840
37	SIRC	THRISSUR	ROOM NO. 17, THIRD FLOOR, DEVAMATHA TOWER, NEAR ST. THOMAS COLLEGE, THRISSUR	Foundation Executive	I & II	02.01.2017	Soumya S	soumya@icsi.edu	9495631592
38	SIRC	THIRUVANANTHAPURAM	TC-37292, PADMASREE BEHIND INDIAN BANK, POST OFFICE LANE,PATTOM, TRIVANDRUM -695004	Foundation Executive	I & II	Jan-17	S V Vinod Kumar	Vinod.Sreerama@icsi.edu	8089522663
39	SIRC	VISAKHAPATNAM	D.NO. 49-26-6, 1ST FLOOR OPP POLLOCK'S SCHOOL NEAR J.K TYRE SHOWROOM SANKARAMATAM ROAD	Foundation Executive	I & II	Jan-17	Mr. Sivaramakrishna	prv.sivaramakrishana@icsi.edu	0891-2533516
40	WIRC	AHMEDABAD	ICSI AHMEDABAD CHAPTER, 5-2 B TOWER, MANEK LAL MILLS COMPLEX, CHINUBHAI TOWERS, ASHRAM ROAD, AHMEDABAD - 380009	Executive	I & II	Jan-17	Mr. Rohit Khunt	rohit.khunt@icsi.edu	8905036321/ 079-30025335
41	WIRC	BHOPAL	BHOPAL CHAPTER OF WIRC OF ICSI, PLOT NO. 148, II FLOOR, ANCHOR MANSION, ZONE- 2, MP NAGAR, BHOPAL (M.P.) 462011	Foundation Executive	I & II	Nov-16 Dec-16	Ms. Amita Mahviya	bhopal@icsi.edu	0755-2577139
42	WIRC	GOA	CHAPTER OFFICE, 6TH FLOOR, INDRAPRASTH APARTMENTS OPP. GOVINDA BUILDING, MENEZES BRAGANZA ROAD, PANAJI GOA - 403001	Foundation Executive	I & II	Jan-17	Vasant H Kerkar	goa@icsi.edu	8322435033

43	WIRC	INDORE	B-1/2/3, ASHRAY APARTMENT , 2/1, MANORAMAGANI, INDORE-452001	Foundation Executive	I & II	10.01.2017	Ms. Ankita Baldwa	indore@icsi.edu	0731-424818/2494552
44	WIRC	KOLHAPUR	R.S.No.1108 C/34 C, Jaduban Plaza, Office Unit No.F 4 Panch Bunglow, Shahupuri, Kolhapur-416001	Foundation Executive Professional	I & II	05.01.2017	Ms. Archana Kamlakar	kolhapur@icsi.edu	0231-2526160
45	WIRC	MUMBAI	THE INSTITUTE OF COMPANY SECRETARIES OF INDIA, 13, 1ST FLOOR, JOLLY MAKER CHAMBER -II, NARIMAN MKES INSTITUTE (NAGINDAS KHANDWALA COLLEGE) S.V. ROAD, MALAD - 400064	Foundation & Executive Foundation & Executive		15.11.2016	Mr. Bannashankar Dasari	bannashankar.dasari@icsi.edu	9223542195
46	WIRC	NAGPUR	NAGPUR CHAPTER OF ICSI,3RD FLOOR, AVINISHA TOWERS, MEHADIA SQ, DHANTOLI, NAGPUR - 440012	Foundation Executive	I & II	19.01.2017	Mr. Sudhakar Aiswalwaru	nagpur@icsi.edu	0712-2453276
47	WIRC	NASHIK	BYK COLLEGE NASHIK, COLLEGE ROAD NASHIK MAHARASHTRA-422005	Foundation			Mr. Amit Kumar	Amit.Kumar_N@icsi.edu	8796090345
48	WIRC	NAVI MUMBAI	ICSI-COGRY, OFFICER NO-204, 2ND FLOOR, PLOT NO- 101, SEC-15 INDUSTRIAL AREA CBD BELAPUR, NAVI MUMBAI-400614	Foundation Executive	I & II	15.01.2017	Ms. Lachmi Bhatt	navimumbai@icsi.edu	022-27577816
49	WIRC	PUNE	CHAPTER PREMISES, 23 MUKUND NAGAR CORNER OF LANE NO.1, ABOVE DR JOSHI HOSPITAL,PUNE - 411037	Foundation Executive	I & II	15.12.2016	MR. P.S. EMMANUEL	ps.emmanuel@icsi.edu	8149121488
50	WIRC	RAIPUR	H.NO C-67, SECOTR - 2 1ST FLOOR ABOVE LITTLE STAR PLAY SCHOOL, DEVENDRA NEAR GUJRATI SCHOOL, RAIPUR -492001	Foundation Executive Professional	I & II	20.11.2016	Mr. Prafulla Kumar Dash	raipur@icsi.edu	0771-2582618

SL NO	REGION	CHAPTER	ADDRESS OF CLASS ROOM TEACHING CENTRE	STAGE	MODULE	Date of Commencement of Batch	NAME OF THE CO-ORDINATOR	E-MAIL ID OF THE CO-ORDINATOR	CONTACT No. OF THE CO-ORDINATOR
51	WIRC	SURAT	INDUSTRIAL PARK NEAR COLLECTOR OFFICE ATHWAGATE SURAT- 395001	Executive	I & II	02.01.2017	Mr. Goutam Karmakar	goutamkarmakar@icsi.edu	8013214546
Page 5 of 6									
52	WIRC	THANE	ICSI THANE CHAPTER, 201-202 SAI PLAZA COMPLEX GODBUNDER ROAD NEAR KAPURBAWADI JN, OPP TO ORION BUSINESS PARK, ABOVE VIDAY SALES THANE (W) 400607	Foundation Executive	I & II	15.11.2016 15.11.2016	Mr. Soujit Das	soujit.das@icsi.edu	7506104313
53	WIRC	VADODARA	ICSI VADODARA CHAPTER, OFFICE NO.1 (2ND FLOOR) STOP-N-SHOP PLAZA OFFTEL TOWER-II, R. C.DUTT ROAD VADODARA - 390007	Foundation Executive	I & II	06.12.2016	Mr. Amit Kumar Nagar	amit.nagar@icsi.edu	8980949075

*For any clarification/Assistance/Guidance you may mail to shalini@icsi.edu

Page 6 of 6

[GUIDELINES FOR CLASS ROOM TEACHING](#)

The modified scheme of corresponding paper-wise exemptions applicable to 2007 Syllabus Students Switching over to 2012 Syllabus is as under :

<i>PROFESSIONAL PROGRAMME (2007 SYLLABUS)</i>		<i>PROFESSIONAL PROGRAMME (2012 SYLLABUS)</i>	
Subject Passed Under 2007 Syllabus	CODE	Exemption allowed in the Corresponding Subject Under 2012 Syllabus	CODE
Company Secretarial Practice	231	Advanced Company Law and Practice	331
Drafting, Appearances and Pleadings	232	Drafting, Appearances and Pleadings	338
Financial, Treasury and Forex Management	233	Financial, Treasury and Forex Management	335
Corporate Restructuring & Insolvency	234	Corporate Restructuring, Valuation and Insolvency	333
Strategic Management, Alliances & International Trade	235	Elective Paper under Module-3	
Advanced Tax Laws and Practice	236	Advanced Tax Laws and Practice	337
Due Diligence and Corporate Compliance Management	237	Secretarial Audit, Compliance Management and Due Diligence	332
Governance, Business Ethics and Sustainability	238	Ethics, Governance and Sustainability	336
		Information Technology and Systems Audit (*)	334

(*) All Students switching over from 2007 (Old) Syllabus to 2012(New) Syllabus or have already switched over from 2007(Old) Syllabus to 2012 (New) Syllabus shall be eligible for exemption in "Information Technology and Systems Audit" paper under the 2012(New) Syllabus.

By Order of the Council

17th September, 2016

FAQ on the Modified Switchover Scheme for Professional Programme 2007 (Old) Syllabus to Professional Programme 2012 (New) Syllabus as announced by the Institute on 17.09.2016

Question 1 Please clarify which students are covered under the modified switchover Scheme announced by the Institute on 17.09.2016 ?

Ans. : All students registered in Professional Programme 2007 (Old) Syllabus who shall be switching over or have already switched over to 2012 (New) Syllabus shall be covered under the modified switchover Scheme announced by the Institute.

Question 2 Please clarify whether the Professional Programme 2007 (Old) Syllabus students shall be allowed further attempts under the 2007 (Old) Syllabus ?

Ans. : No. All Professional Programme 2007 (Old) Syllabus Students shall be required to compulsorily switchover to Professional Programme 2012 (New) Syllabus from December, 2016 Session and no further examinations will be conducted under Professional Programme 2007 (Old) Syllabus.

Question 3 What are the steps to be taken by me now ?

Ans. : You will have to use the online portal and use the switchover option from the dropdown Menu. Thereafter, you have to enroll for December, 2016 Session of Examinations in Professional Programme 2012 (New) Syllabus. In case you directly try to enroll, the system will automatically prompt you to submit the switchover request. After enrollment, you have to wait till the middle of October, 2016 for updated status of paper-wise exemptions in your Online Account as well as under the Preliminary Examination Enrollment Status on the website.

Question 4 Please clarify whether all Professional Programme 2007 (Old) Syllabus students who shall be switching over or have already switched over to Professional Programme (New) Syllabus shall be eligible for exemption from the paper "Information Technology and Systems Audit" paper under Professional Programme 2012 (New) Syllabus ?

Ans. : Yes. All 2007 Syllabus Students switching over or have already switched over to Professional Programme 2012 (New) Syllabus shall be granted exemption in "Information Technology and Systems Audit Paper". In other words, all students registered under Professional Programme 2007 (Old) Syllabus and already switched over to Professional Programme 2012 (New) Syllabus at any point of time shall be eligible for this exemption. Such students shall be eligible for exemption in the said paper even if they have already appeared in the examinations under Professional Programme 2012 (New) Syllabus.

Question 5 Please clarify whether all Professional Programme 2007 (Old) Syllabus who have passed or having exemption in "Strategic Management, Alliances and International Trade" who shall be switching over or have already switched over shall be eligible for exemption from the Elective Paper under Module-3 under 2012 (New) Syllabus ?

Ans. : Yes. All those Students who have passed the "Strategic Management, Alliances and International Trade" paper under Professional Programme 2007 (Old) Syllabus shall be granted exemption in the Elective Paper under Module-3 of Professional Programme 2012 (New) Syllabus.

Question 6 What is the meaning of the word 'cleared/exempted' in the announcement?

Ans. : A student who has passed Module-3 under Professional Programme 2007(Old) Syllabus or is having an exemption in the paper "Strategic Management, Alliances and International Trade" on the basis of 60% Mark Criteria shall be eligible for exemption from the Elective Paper under Module-3 of Professional Programme 2012(New) Syllabus. The exemptions based on 60% Marks Criteria in any previous examinations is automatically reflected in the Online Student Account. If this exemption is reflected in Strategic Management, Alliances and International Trade paper, it will automatically convert itself to the Elective Paper after 10th October, 2016 in case you switchover now.

Question 7 The announcement on switchover and the exemptions in Information Technology and Systems Audit paper and Elective Paper on the basis of passing Strategic Management, Alliances and International Trade are for one time (December, 2016 Session) or perpetual ?

Ans. : Exemptions so granted as per the decision of the Institute are perpetual in nature till the time Student himself cancels this benefit.

Question 8 I do NOT desire to claim the exemptions as above. What should be done in such cases ?

Ans. : Please submit a formal request for cancellation of such exemptions at exemption@icsi.edu for necessary action at the end of the Institute. The exemptions so cancelled shall not be reversed under any circumstances.

Question 9 I desire to change the Combination of Modules based on the modified switchover scheme as announced ?

Ans. : In case the change of the Combination is directly based on the modified switchover scheme announcement, you shall have to submit additional fees or ask for refund, as the case may be, at our E-Mail id enroll@icsi.edu on or before the 10th October, 2016.

Question 10 Please clarify from which examination session the proposed exemptions shall be applicable ?

Ans. : These exemptions shall come into force with effect from CS December, 2016 Session of Examinations onwards.

Question 11 Please clarify from which date the proposed exemptions shall be granted and will be reflected in the online account of the students ?

Ans. : The exemptions to the eligible students shall be granted after 10th October, 2016 (which is the last date for enrollment to December, 2016 Session of Examination).

Question 12 After switchover to the 2012 (New) Syllabus, I will be left with two / three / four papers spread across different modules. Shall I be eligible to get the benefit of aggregate marks by adding the marks scored by me in papers under different modules ?

Ans. : Students who shall be enrolling and appearing in ALL the remaining papers / modules under 2012 (New) Syllabus after switchover, shall be eligible to get the benefit of aggregate marks by adding the marks scored by them in papers under different modules. For instance, if a student is required to pass three papers under 2012(New) Syllabus under three different modules and if he scores 45, 46 and 59 Marks each in the said papers shall pass the examinations on the basis of scoring

50% aggregate marks across modules and minimum 40% marks in each paper, if appears in all such remaining papers on switchover, in one sitting

Question 13 When shall the refund of examination fee, if any, shall be processed? Do I have to claim the refund ?

Ans. : The refunds, if any, of excess examination fee after implementing the modified switchover scheme shall be processed after the December, 2016 Session of Examinations. Yes, you shall submit a formal request at enroll@icsi.edu for refund of the excess amount, if any.

Question 14 I have cleared Strategic Management, Alliances and International Trade paper under 2007(Old) Syllabus and would be exempted in Elective Subject under 2012 (New Syllabus). During switchover which Elective Subject should I choose ?

Ans. : You may choose any Elective Subject which will be deemed as exempted as and when the exemptions as per the modified switchover scheme are incorporated in the system in the middle of October, 2016.

Question 15 Should I wait for the exemptions as per the modified switchover scheme to be incorporated or enrolled immediately ?

Ans. : You should enroll on an immediate basis by the stipulated dates i.e. 25th September, 2016 without late fee. The refund after the incorporation of the exemptions as per the modified switchover scheme shall be made to you thereafter.

Question 16 I have passed Module-I of the Professional Programme 2007(Old) Syllabus comprising of two papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage ?

Ans. : You will have to appear in the following six papers spread in three Modules under the Professional Programme 2012 (New) Syllabus to complete the Professional

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Subject(s) to be passed</i>
Module I	i) Secretarial Audit, compliance Management and Due Diligence. ii) Corporate Restructuring, Valuation and Insolvency.
Module II	iii) Financial, Treasury and Forex Management iv) Ethics, Governance and Sustainability
Module III	v) Advanced Tax Laws and Practice vi) Elective Paper

Question 17 I have passed Module - II of the Professional Programme 2007 (Old) Syllabus comprising of two papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?

Ans. : You will have to appear in the following six papers spread in three Modules under the Professional Programme 2012 (New) Syllabus to complete the Professional Programme Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module I	i) Advanced Company Law and Practice ii) Secretarial Audit, compliance Management and Due Diligence.
Module II	iii) Ethics, Governance and Sustainability
Module III	iv) Advanced Tax Laws and Practice v) Drafting, Appearances and Pleadings vi) Elective Paper

Question 18 I have passed Module - III of the Professional Programme 2007 (Old) Syllabus comprising of two papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?

Ans. You will have to appear in the following six papers spread in three Modules under the Professional Programme 2012 (New) Syllabus to complete the Professional Programme Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module I	i) Advanced Company Law and Practice ii) Secretarial Audit, compliance Management and Due Diligence. iii) Corporate Restructuring, Valuation and Insolvency
Module II	iv) Financial, Treasury and Forex Management v) Ethics, Governance and Sustainability
Module III	vi) Drafting, Appearances and Pleadings

Question 19 I have passed Module - IV of the Professional Programme 2007(Old) Syllabus comprising of two papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?

Ans. You will have to appear in the following six papers spread in three Modules under the Professional Programme 2012 (New) Syllabus to complete the Professional Programme Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module I	i) Advanced Company Law and Practice ii) Corporate Restructuring, Valuation and Insolvency
Module II	iii) Financial, Treasury and Forex Management
Module III	iv) Advanced Tax Laws & Practice v) Drafting, Appearances and Pleadings vi) Elective Paper

Question 20 I have passed Module - I & Module - II of the Professional Programme 2007 (Old) Syllabus comprising of Four papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?

Ans. You will have to appear in the following Four papers spread in three Modules under the Professional Programme 2012 (New) Syllabus to complete the Professional Programme Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module I	i) Secretarial Audit, compliance Management and Due Diligence.
Module II	ii) Ethics, Governance and Sustainability
Module III	iii) Advance Tax Laws & Practice iv) Elective Paper

Question 21 I have passed Module - I & Module - III of the Professional Programme 2007 (Old) Syllabus comprising of Four papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?

Ans. You will have to appear in the following Four papers spread in two Modules under the Professional Programme 2012 (New) Syllabus to complete the Professional Programme Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module I	i) Secretarial Audit, compliance Management and Due Diligence. ii) Corporate Restructuring, Valuation and Insolvency
Module II	iii) Financial, Treasury and Forex Management iv) Ethics, Governance and Sustainability

Question 22 I have passed Module - I & Module - IV of the Professional Programme 2007 (Old) Syllabus comprising of Four papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?

Ans. : You will have to appear in the following Four papers spread in three Modules under the Professional Programme 2012 (New) Syllabus to complete the Professional Programme Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module I	i) Corporate Restructuring, Valuation and Insolvency
Module II	ii) Financial, Treasury and Forex Management
Module III	iii) Advance Tax Laws & Practice iv) Elective Paper

Question 23 I have passed Module - II & Module - III of the Professional Programme 2007 (Old) Syllabus comprising of Four papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?

Ans. : You will have to appear in the following Four papers spread in three Modules under the Professional Programme 2012 (New) Syllabus to complete the Professional Programme Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module I	i) Advanced Company Law and Practice ii) Secretarial Audit, compliance Management and Due Diligence.
Module II	iii) Ethics, Governance and Sustainability
Module III	iv) Drafting, Appearances and Pleadings

Question 24 I have passed Module II & Module IV of the Professional Programme 2007 (Old) Syllabus comprising of Four papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?

Ans. : You will have to appear in the following Four papers spread in Two Modules under the Professional Programme 2012 (New) Syllabus to complete the Professional Programme Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module I	i) Advanced Company Law and Practice
Module III	ii) Advanced Tax Laws & Practice iii) Drafting, Appearances and Pleadings iv) Elective Paper

Question 25 I have passed Module III & Module IV of the Professional Programme 2007 (Old) Syllabus comprising of Four papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?

Ans. : You will have to appear in the following Four papers spread in three Modules under the Professional Programme 2012 (New) Syllabus to complete the Professional Programme Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module I	i) Advance Company Law and Practice ii) Corporate Restructuring, Valuation and Insolvency
Module II	iii) Financial, Treasury and Forex Management
Module III	iv) Drafting, Appearances and Pleadings

Question 26 I am left with Module I only of the Professional Programme 2007 (Old) Syllabus comprising of Two papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?

Ans. : You will have to appear in the following Two papers spread in Two Modules under the Professional Programme 2012 (New) Syllabus to complete the Professional Programme Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module I	i) Advanced Company Law and Practice
Module III	ii) Drafting, Appearances and Pleadings

Question 27 I am left with Module II only of the Professional Programme 2007 (Old) Syllabus comprising of Two papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?

Ans. : You will have to appear in the following Two papers spread in Two Modules under the Professional Programme 2012 (New) Syllabus to complete the Final Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module I	i) Corporate Restructuring, Valuation and Insolvency
Module II	ii) Financial, Treasury and Forex Management

Question 28 I am left with Module III only of the Professional Programme 2007 (Old) Syllabus comprising of Two papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?

Ans. : You will have to appear in the following TWO papers under the Professional Programme 2012 (New) Syllabus to complete the Professional Programme Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module III	i) Advanced Tax Laws & Practice ii) Elective Paper

Question 29 I am left with Module IV only of the Professional Programme 2007 (Old) Syllabus comprising of Two papers. In which papers I shall be required to appear during December, 2016 Session of Examinations to complete the Professional Programme Stage?

Ans. : You will have to appear in the following Two papers spread in two Modules under the Professional Programme 2012 (New) Syllabus to complete the Professional Programme Examination:

<i>Modules under Professional Programme 2012 (New) Syllabus</i>	<i>Paper(s) to be passed</i>
Module I	i) Secretarial Audit, compliance Management and Due Diligence.
Module II	ii) Ethics, Governance and Sustainability

Question 30 What will be the modified scheme of corresponding exemptions after switchover from 2007 (Old) Syllabus to 2012 (New) Syllabus?

Ans.

Paper Passed Under Professional Programme 2007 (Old) Syllabus	Exemption allowed in the Corresponding Paper Under Professional Programme 2012 (New) Syllabus as per the modified switchover scheme
Company Secretarial Practice	Advanced Company Law and Practice
Drafting, Appearances and Pleadings	Drafting, Appearances and Pleadings
Financial, Treasury and Forex Management	Financial, Treasury and Forex Management
Corporate Restructuring & Insolvency	Corporate Restructuring, Valuation and Insolvency
Strategic Management, Alliances & International Trade	Elective Paper under Module-3
Advanced Tax Laws and Practice	Advanced Tax Laws and Practice
Due Diligence and Corporate Compliance Management	Secretarial Audit, Compliance Management and Due Diligence
Governance, Business Ethics and Sustainability	Ethics, Governance and Sustainability
	Information Technology and Systems Audit (*)

(*) All Students switching over from Professional Programme 2007 (Old) Syllabus to Professional Programme 2012 (New) Syllabus or have already switched over from Professional Programme 2007 (Old) Syllabus to Professional Programme 2012(New) Syllabus shall be eligible for exemption in “*Information Technology and Systems Audit*” paper under the Professional Programme 2012(New) Syllabus.

Question 31 I am a student prior to introduction of 2007 (Old syllabus). I have registered to Professional Programme as per the Re-registration Scheme for dropout students. Am I eligible to get the exemption from Information Technology and Systems Audit paper covered under 2012(New Syllabus) as per the modified switchover scheme?

Ans. : No. You are not eligible for the exemption in Information Technology and Systems Audit Paper covered under 2012(New) Syllabus as you have directly registered to 2012 (New) Syllabus.

ATTENTION STUDENTS!**Important Announcement on Switchover from Professional Programme 2007(Old) Syllabus to 2012 (New) Syllabus**

The Council of the Institute in its meeting held on 17th September, 2016 decided as under :

1. All 2007 (Old) Syllabus Students shall be compulsorily required to switchover to 2012 (New) Syllabus from December, 2016 Session and no further examinations will be conducted under 2007(Old) Syllabus.
2. All 2007 (Old) Syllabus Students switching over/ switched over to 2012 (New) Syllabus shall be granted exemption in **Information Technology and Systems Audit Paper**. All students registered under 2007 (Old) Syllabus and already switched over to 2012 (New) Syllabus at any point of time shall be eligible for this exemption. Such students shall be eligible for exemption in the said paper even if they have appeared in the examinations under 2012 (New) Syllabus.
3. All 2007 (Old) Syllabus Students who have cleared/ exempted the **Strategic Management, Alliances and International Trade** paper shall be granted exemption in the **Elective Paper under Module-3** of 2012 (New) Syllabus.
4. These exemptions shall come into force with effect from CS December, 2016 Session of Examinations.

CS Olympiad

The CS Olympiad was successfully conducted in two phases i.e. on 15th September, 2016 and 4th October, 2016. CS Olympiad was conducted in 29 States/ Union Territories, 398 Cities, 1308 Schools and enrolled 36191 Students. Besides, the CS Olympiad was also conducted in more than 10 Schools in Gulf Region, Bhutan, Srilanka, Singapore, Uganda, etc. The Institute wishes to thank all its existing students in propagating the details about CS Olympiad among the prospective students. The result of Company Secretary Olympiad has also been declared. As per the result Muskan Yadav of RPS Public School, Village Surana, District Narnaul, Haryana has attained the top rank amongst all the students of 11th Class who have appeared. V Harini studying in Pushpalata VidyaMandir, Sivanthi Patti Road, Thyagaraja Nagar, Tirunelveli, Tamilnadu attained the top rank amongst all the students of 12th class who have appeared. The second rank for class 11th and 12th has been bagged by Akshit Aggarwal, BhavanVidyalaya, Sector 27-B, Madhya Marg, Chandigarh and Abhishek Mawandiya, Maharaja Agrasen Vidyalaya, Near Samrat Dairy, Memnagar, Ahmedabad, Gujarat respectively.

Chartered Secretary Journal

The "Chartered Secretary" Journal is published by the ICSI, with a view to ensure continuous up-gradation of the knowledge of the Members. The Journal is equally important for the students of the Institute. Students who are interested to purchase the journal can subscribe for the same by remitting the nominal subscription fees of Rs. 500/- per annum. Students can either subscribe for the Journal at the time of registration in each stage of CS Course or separately through our Chartered Secretary division.

ICSI Grievance Solutions Cell

The Institute in its endeavour to improve the service delivery mechanism to the Members, Students and other stakeholders has established a Grievance Solutions Cell. In case stakeholders feel that their queries not being properly attended, they may submit their grievance online through “Grievance Portal” by following the steps given below in the user manual:-

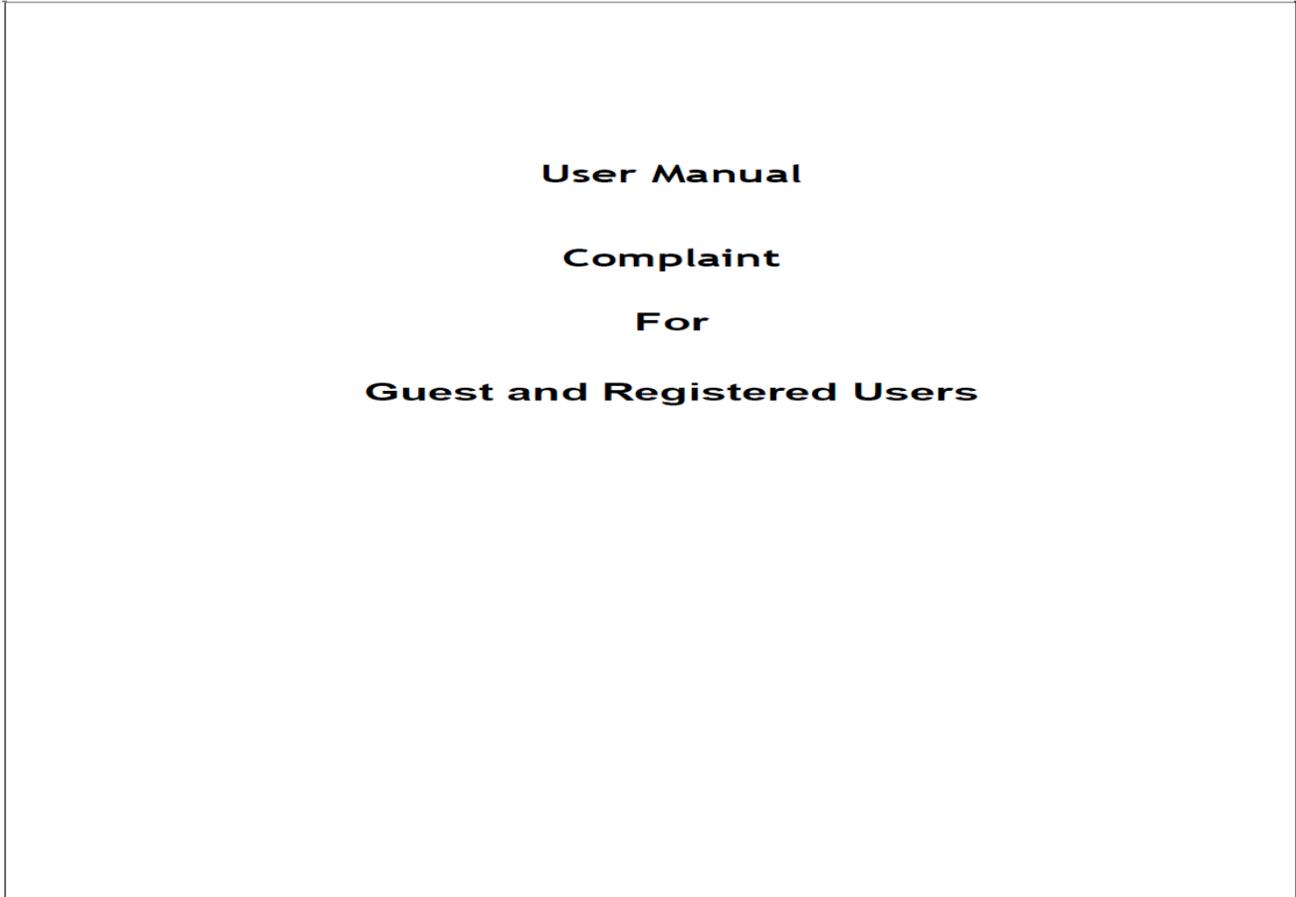


Table of Contents

Introduction:.....	3
1. Complaint: For Guest or Registered User.....	3
1.1 Guest User.....	3
1.2 Registered User.....	4
1.3 Track Complaint.....	5

 ICSI-SMASH Complaint User Manual

Introduction: User will log complaints through Complaint module as a guest or registered user and generate the complaint number against each complaint. Registered user will log complaint from their account and guest user will log complaint through public URL.

Complaint user manual is covered for below users' processes-

- Complaint: Guest or Registered User (Register and Track Complaint) and
- Complaint: Administrator (Track and Manage Complaint)

1. Complaint: For Guest or Registered User

Register a Complaint

Screen: Log Complaint

- User double click the web browser (recommended web browser Internet explorer 9 or above, Google Chrome 39 or above, Mozilla 38 or above) to open, and type the URL <https://smash.icsi.in/Scripts/login.aspx> in the web browser address bar. Above screen will be displayed.
- User mouse over header menu link "Complaint" and click on sub menu "Register A Complaint". Page will redirect to "Register A Complaint" page.

1.1 Guest User

By default "Guest User" option will be selected on Register A Complaint page. The guest user will fill the complaint form as appears in below "Register a Complaint" screen. All red asteric fields are mandatory fields.

- Guest user will enter demographic and contact information.
- Once the guest user selects the relevant topic and sub-topic, related FAQ will be displayed to the user as a link.
- The Guest user will explain complaint in the Complaint Description area box.
- The Guest user can upload supporting documents if any under Document Upload panel.
- The Guest user will submit the complaint by clicking on the "Submit" button.

ICSI-SMASH Complaint User Manual

- Upon complaint submission, a complaint number is generated and sent to the user through email or SMS.

Register a Complaint * Mandatory Fields

Guest User Registered User

First Name *

Middle Name

Last Name

Email Id *

Confirm your Email Id *

Date of Birth *  

Country *

State/Province *

District *

City *

Mobile Number *

Topic *

Sub Topic *

Complaint Description *

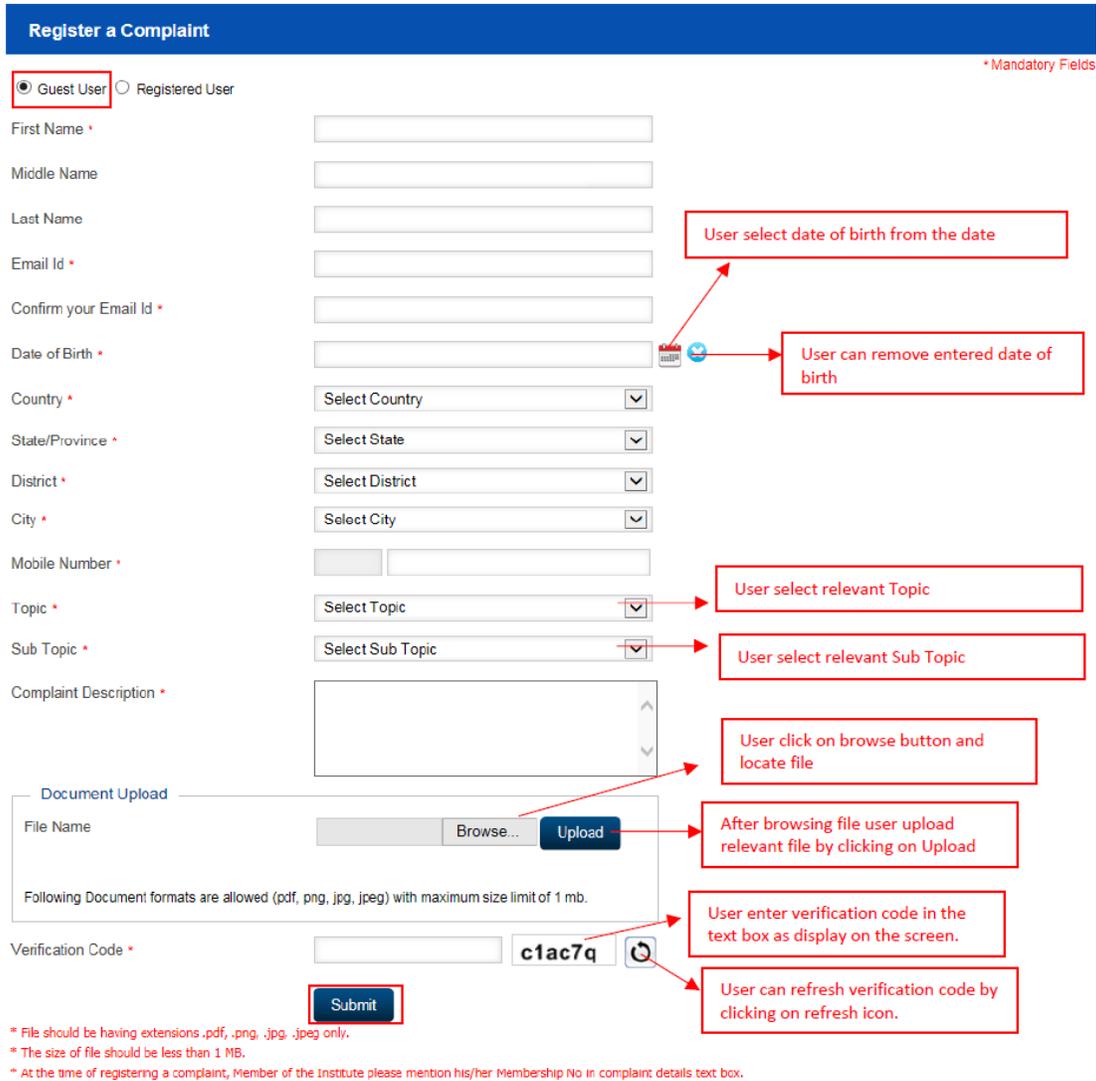
Document Upload

File Name

Following Document formats are allowed (pdf, png, jpg, jpeg) with maximum size limit of 1 mb.

Verification Code * 

* File should be having extensions .pdf, .png, .jpg, .jpeg only.
* The size of file should be less than 1 MB.
* At the time of registering a complaint, Member of the Institute please mention his/her Membership No in complaint details text box.



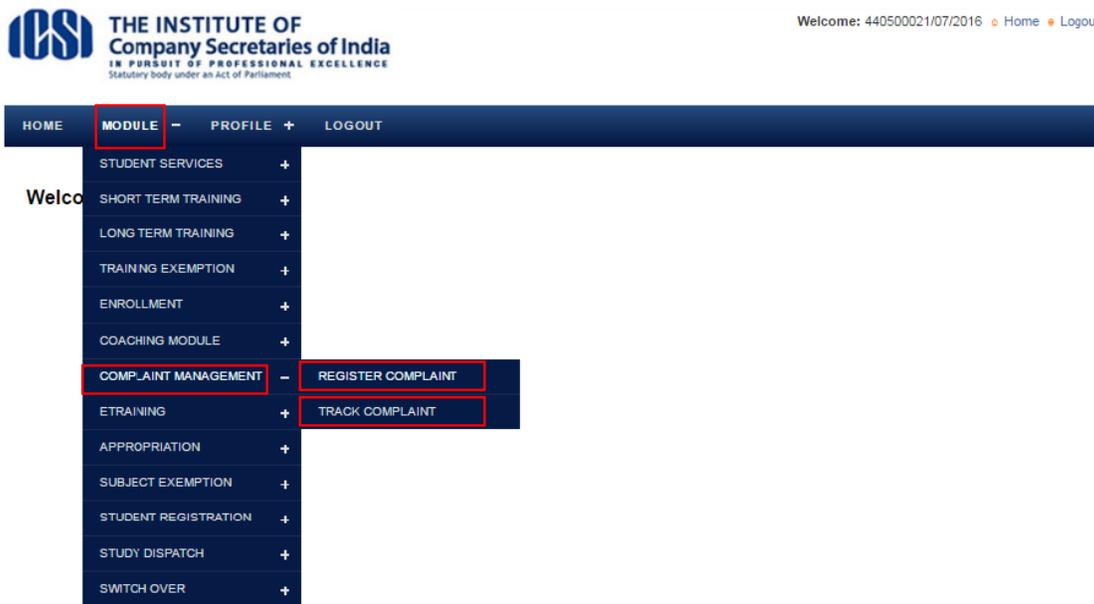
The screenshot shows a web form titled "Register a Complaint". It has a blue header bar with the title and a "Mandatory Fields" note. Below the header are two radio buttons: "Guest User" (selected) and "Registered User". The form contains several text input fields for personal information: First Name, Middle Name, Last Name, Email Id, Confirm your Email Id, Date of Birth, Country, State/Province, District, and City. There are also dropdown menus for Topic and Sub Topic. A larger text area is for the Complaint Description. A "Document Upload" section includes a "File Name" field, a "Browse..." button, and an "Upload" button. Below this is a note about allowed file formats and a size limit. A "Verification Code" field contains the code "c1ac7q" and a refresh icon. A "Submit" button is at the bottom. Red callout boxes with arrows point to various elements: "User select date of birth from the date" points to the Date of Birth field; "User can remove entered date of birth" points to the refresh icon next to the Date of Birth field; "User select relevant Topic" points to the Topic dropdown; "User select relevant Sub Topic" points to the Sub Topic dropdown; "User click on browse button and locate file" points to the "Browse..." button; "After browsing file user upload relevant file by clicking on Upload" points to the "Upload" button; "User enter verification code in the text box as display on the screen." points to the Verification Code field; and "User can refresh verification code by clicking on refresh icon." points to the refresh icon next to the Verification Code field.

1.2 Registered User

User select registered user radio button, page redirects to User Login page. The registered user has to enter the login credentials to login into the portal. Registered user authentication credentials are:-

- **User Id:** User enter registered User's User Id
- **Password:** User enter registered User's Password
- **Verification Code:** User enter verification code which is displayed on screen

ICSI-SMASH Complaint User Manual



- Once the authenticate credentials have been verified by the system, the system will allow the user to log into account successfully.
- After login, registered user will navigate to “Register a Complaint page” through the Complaint link. By default and fill the Register a Complaint page as in above screen. Registered users’ demographic and contact information will be prefilled.

1.3 Track Complaint



 ICSI-SMASH Complaint User Manual

User click on “Complaint Number” and page redirect to “Complaint/Grievance” page.

- User will view registered complaint status.
- User will download uploaded complaint supporting document detail if exist.
- User will view Remarks to Complaint History if exist.
- User will view any SMS/Email correspondence.



Complaint / Grievance * Mandatory Fields

Complaint Detail

Date	Topic	Sub Topic	Comments
23/09/16	Academic	Study Material Quality Problem	Check print quality

Uploaded Document Detail

SNo.	Uploaded On	Download Attachment
1	23/09/16	Download User can download uploaded complaint

Remarks to Complaint History

SNo.	Date	Topic	Sub Topic	Remarks	Remarks Given By	Status
No records Found						

SMS/Email

SNo.	Date	Type	Description
1	23/09/16	SMS	Dear Complainant, Complaint No. [Complaint Number]. We will process your complaint ASAP.
2	23/09/16	Email	Dear Complainant, Complaint No. [Complaint Number]. We will process your complaint ASAP.

Reopen History

SNo.	Date	Remarks
No records Found		

Close User click on Close button to close Complaint/Grievance page

Examination

1. DECLARATION OF DECEMBER, 2016 EXAMINATION RESULTS

The result of Professional Programme and Executive Programme Examinations held in December, 2016 was declared on 25th February, 2017 at 11:00 A.M and 2:00 P.M respectively. The results along with individual candidate's subject-wise break-up of marks were made available on Institute's website on 25th February, 2017 after the scheduled time of declaration of result.

2. ISSUING OF MARKS-SHEETS OF DECEMBER, 2016 EXAMINATION

According to the decision taken by the Institute, the dispatch of Result-cum-Marks Statement for Executive Programme Examination in physical form has been discontinued. Instead formal E-Result-cum-Marks Statement of Executive Programme Examination December, 2016 has been uploaded on the website: www.icsi.edu for downloading by the students for their reference, use and records. No physical copy of the Result-cum-Marks Statement will be issued to the candidates of Executive Programme.

The Result-cum-Marks-Statement of Professional Programme Examination would continue to be issued to the concerned candidates in physical form at their registered address after declaration of the result. In case the physical copy of Result-cum-Marks Statement for Professional Programme is not received by any candidate within 30 days of declaration of result, such candidate(s) may contact the Institute at : exam@icsi.edu along with his/her particulars.

3. VERIFICATION OF MARKS OF COMPANY SECRETARIES EXAMINATIONS

In terms of Regulation 46 (2) of the Company Secretaries Regulations, 1982, as in force, a candidate can seek "Verification of Marks" in any subject(s) of CS examination within 30 days from the date of declaration of results. The application for verification of marks should be made by interested candidates in the prescribed mode with requisite **fee @ Rs. 250/- per subject within 30 days (one month)** from the date of declaration of results. Interested candidates can apply for verification of marks either through **on-line** mode or **off-line** mode as detailed below:

(A) Application of Verification of Marks – On-Line Mode

In case any candidate intends to apply for verification of marks, he/she is encouraged to apply through **On-line Services** of the Institute as it shall provide the following benefits to the candidates:

- (i) Instant receipt of application for verification of marks in the Institute.
- (ii) Loss of application in transit is avoided.
- (iii) Postal delay, if any, is nil.
- (iv) Fee for verification of marks can be paid through credit card/debit card/net banking.
- (v) Application for verification shall be disposed off within the minimum period.

- (vi) Preparation of Demand draft and dispatching of application through speed post/courier service can be avoided.
- (vii) Candidates can confirm the receipt of their application at an early date.

In order to optimize the use of on-line mode of application for verification of marks, candidates in their own interest are advised to submit their request for verification of marks through **on-line mode** by following the procedure mentioned below:

Procedure for Submitting On-Line Application for Verification of Marks (VOM)

Candidates shall submit their application for Verification of Marks through on-line Services of the Institute at www.icsi.edu as per the following steps:

Step 1: Login into the On-line Services portal

Step 2: Click on **Student**→**My Account** link (as per below screen shot)

The screenshot shows the ICSI website interface. At the top, there is a header with the ICSI logo and the text 'THE INSTITUTE OF Company Secretaries of India IN PURSUIT OF PROFESSIONAL EXCELLENCE'. Below this is a navigation bar with links for Home, icsi.edu, Students, Members, Companies, and My Cart. The 'Students' and 'My Account' links are highlighted. A breadcrumb trail shows 'YOU ARE HERE: Students > My Account'. A message box says 'To make changes to the account details go to Manage Account tab!'. Below this is a menu with 'Account Summary', 'Manage Account', 'Programme Info', 'Payment Requests', 'Requests', 'Examination Enrollment', and 'Others'. The 'Requests' menu item is highlighted with a red box and a red arrow points to a button labeled 'Click here for Exam Verification Request' which is also enclosed in a red box. A legend indicates that red boxes around the button and the 'Requests' menu item signify required fields. The page also displays personal information for a registered student, including Applied Programme (Professional - Old Syllabus), Status (Registered), Name, Registration Number, Valid Upto, Batch Number, E-mail Address, Mobile Number, and Phone Number.

Step 3: Click here for **Exam Verification Request** link on Student Details Page

Step 4: Choose Request Type and Click on Submit Button

Step 5: Press Click button to view the contact details

Step 6: Verify the address details. If change in address is required, then follow the below link:

Students → **My Account** → **Requests** → **Change of Address**

Click **Confirm** button if address details are correct

Step 7: Choose the subjects for which Verification request needs to be generated. Choose the appropriate payment mode and click **Proceed for Payment** Button

Step 8: Request ID and Transaction ID will be generated for the request. Click on **Proceed for Payment** Button

Step 9: Already raised request will be disabled. The Approval Time will appear against the Requests which have been approved by the Directorate of Examination.

Candidates may note that the response time for disposal of application for verification of marks is normally *two months* from the date of confirmation of receipt of on-line application by the Directorate of Examinations of the Institute. On receipt of the application for verification of marks, the status/outcome will be shown on the Institute's website (www.icsi.edu). The candidate concerned can enquire about the status/outcome of his/her application by entering his/her Roll No. or Student Registration Number.

In case of no change in his/her marks or result position, the candidate can also download a copy of the reply letter instantly from the link given to this effect and no other communication will be sent in this regard. However, in case of any change/revision in marks in any subject(s) and/or result of a particular Module/Stage of Examination, separate communication to that effect will be sent to the candidate concerned through Speed Post.

Candidates should submit their on-line application for Verification of Marks carefully as no change will be entertained after submission of the on-line application.

In case candidates find any difficulty in payment of fees on-line, doubt regarding submission of on-line application for verification of marks; or non-availability of status of receipt of application for verification of marks; or outcome of verification of marks on the website; or non-receipt of any communication from the Institute regarding verification of marks within *sixty days* of submission of the on-line application, candidates are advised to send an e-mail at: exam@icsi.edu along with the particulars regarding their application.

Student can check the payment status on-line from the home page of On-line Services. (*Please refer below screen shot*)

icSI.edu Recover Password

Web Site Search

Reset Password LOGOUT

Home icSI.edu Students Members Companies My Cart

YOU ARE HERE : Home

Students Members Companies Vendors

INSTRUCTIONS:

- Click here for Online Registration - Foundation /Executive Programme
- Click here to Check your Account (Post Registration).
- Click here to Find New Student Application Status / Registration Number.
- Procedure to Create Password by the Students.
- Click here to Get Student Denovo Registration Number.
- Click here to Check Payment Status.**
- You are further advised to download your registration letter and Identity Card from our website by logging in here . In case any discrepancy is found in any information submitted by the student, he/she will be intimated accordingly.
- Students are advised to keep their email id and mobile number updated in the system at all times
- Students can apply for Verification of marks through **Exam Verification Request** link at **MyAccount** page.

Student Login

Students may check status by filling Request ID and Transaction ID in the below screen.

icSI.edu Recover Password

Web Site Search

Reset Password LOGOUT

Home icSI.edu Students Members Companies My Cart

YOU ARE HERE : Students > Student Registration

Indicates required fields
Payment Receipt Help

Please Enter the Request Id and Transaction Id given to you while payment request.

Request ID

Transaction ID

Check Status

(B) Application of Verification of Marks – Off-Line Mode

In case the candidates find any difficulty in submitting their application for verification of marks through on-line mode, they can apply for the same by submitting the application in the prescribed form given below together with the requisite fee **@ Rs. 250/- per subject within 30 days (one month)** from the date of declaration of results.

The application for seeking verification of marks should invariably include — (i) Name; (ii) Roll Number; (iii) Registration Number; (iv) Stage of examination; (v) Subject(s) in which verification of marks is sought; (vi) Amount of fee paid; (vii)

Demand Draft Number, Date, and Drawee's Bank; and (viii) Complete postal address of candidates with Phone/Mobile Number(s) and E-mail ID(s). The amount of fee for verification can be paid either by way of demand draft favouring "*The Institute of Company Secretaries of India*" payable at New Delhi; or in cash at the Regional/Chapter/Noida Office.

The application for verification of marks duly completed in all respects should be super-scribed "**Application for Verification of Marks**" and sent within one month from the date of declaration of results, addressed to **The Joint Secretary (Senior Grade), Dte. of Examinations, The Institute of Company Secretaries of India, C-37, Sector 62, Institutional Area, NOIDA – 201 309 (U.P.)**. Candidates can also submit their applications at Regional/Chapter/Head Office (Noida). Candidates in their own interest are advised to send the application by Speed/Registered Post or Courier to ensure the receipt of the same at the Institute and may keep the photocopy of the application and demand draft/receipt of application fee for future reference, if any. **To facilitate an early reply, candidates are advised not to club any other query/matter or remittance of fees along with their application for Verification of Marks.**

If any student has applied for Verification of Marks and simultaneously applies for providing Inspection and/or supply of Certified Copy (ies), the details should be provided in the application form by ticking the appropriate choice as specified thereunder in this regard.

The response time to candidates' requests for verification of marks is normally two months from the date of receipt of their applications complete in all respects in the Directorate of Examinations of the Institute. On receipt of the applications in the Directorate of Examinations, the status/outcome of verification of marks will be shown on the Institute's website: www.icsi.edu and the candidate concerned can enquire about the status/outcome of his/her application by entering his/her Roll No. or Student Registration Number. In case of no change in his/her marks or result position, the candidate can also download a copy of the reply letter instantly from the link given to this effect and no other communication will be sent in this regard. However, in case of any change/revision in marks in any subject(s) and/or result of a particular Module/Stage of Examination, separate communication to that effect will be sent to the candidate concerned through Speed Post.

Further, if a candidate does not receive any information from the website/communication within *sixty days* from the date of dispatch of application he/she may send an e-mail at: exam@icsi.edu or write to the *Joint Secretary (Senior Grade), Directorate of Examinations* giving relevant details along with the scanned/photo copy of application and demand draft/receipt of application fee.

****Students are advised to enroll for the next session of examination in time without waiting for the outcome of their verification of marks. In case there is change in result, the examination fee paid shall be either refunded or adjusted against future payments.***

PART-B

Have you applied for providing Inspection and/or supply of Certified Copy (ies) also?
YES/NO (Tick the appropriate choice)

The requisite Verification Fee of Rs. _____, *i.e.*, @ Rs. 250/- per subject, has been paid by way of Cash/Demand Draft drawn on _____ (Bank Name) favoring "The Institute of Company Secretaries of India" payable at New Delhi, vide No. _____ dated _____.

Yours faithfully,

.....

(SIGNATURE)

Name:

Address for Correspondence:

.....

..... PIN:

Mobile No. :

E-mail ID:

4. PROVIDING INSPECTION OR SUPPLY OF CERTIFIED COPY (IES) OF ANSWER BOOK(S) TO STUDENTS

The Institute has been providing the facility of inspection or supply of certified copies of answer book(s) to the candidates on their request as per Guidelines, Rules and Procedures framed by the Institute in this regard. It has been observed that many a times, candidates are found confused with the procedure of inspection of their answer book(s) or getting the certified copies of their evaluated answer book(s). Thus, candidates are required to understand the procedures followed for inspection and supply of certified copies of answer book(s) as detailed below before they apply for the same:

S. No.	Inspection of answer books	Supply of certified copies of answer books
1.	Under Inspection of answer books, candidates can physically inspect the certified true photo copies of their answer books applied for.	In the case of providing certified copies of answer books, the certified true copies of the same in <i>pdf</i> format shall be uploaded on the website of the Institute and candidates can take the print out for their reference.
2.	Candidates have to apply for seeking inspection of their answer books in the prescribed form. Online submission of forms is not available.	Candidates have to apply for certified copies of answer books in the prescribed form. Online submission of forms is not available.
3.	The prescribed fee for inspection is Rs. 450 per subject and is to be paid through Demand Draft drawn in favour of " <i>The Institute of Company Secretaries of India</i> ", payable at New Delhi.	The prescribed fee for supplying certified copies of answer books is Rs. 500 per subject and is to be paid through Demand Draft drawn in favour of " <i>The Institute of Company Secretaries of India</i> ", payable at New Delhi.
4.	Before providing inspection to the candidates, the answer book(s) shall be processed as per the prescribed Guidelines in this regard.	Before providing certified copies of answer book(s) to the candidates, the same shall be processed as per the prescribed Guidelines in this regard.
5.	For Inspecting the answer books, candidates have to personally visit ICSI's Noida office, located at C-37, Sector-62, Institutional Area, Distt- Gautam Budh Nagar, Noida 201309, (U.P.) as per the specified time and date informed to them. They have to carry Institute's I-card, copy of the E-Admit Card of the relevant session	The scanned copy of the answer book(s) in <i>pdf</i> format shall be hosted on the website of the Institute which can be accessed through a secured password. Necessary communication in this regard shall be sent to the candidate concerned through e-mail and SMS. Candidates can take the print out of the scanned certified copies of their answer books for

	to establish their identity for inspecting their answer books. No other person will be allowed to accompany him/her during the process of Inspection.	their reference.
6.	The status/outcome of the application received for providing Inspection of the answer books will be shown on the Institute's website: www.icsi.edu . The candidate concerned can enquire about the status/outcome of his/her application by entering his/her Roll No. or Student Registration Number.	The status/outcome of the application received for supply of certified copies of answer books will be shown on the Institute's website: www.icsi.edu . The candidate concerned can enquire about the status/outcome of his/her application by entering his/her Roll No. or Student Registration Number.
7.	During Inspection of the answer book(s), no queries regarding answers written by the candidates or award of marks shall be entertained. Copy of the answer book(s) shall not be provided to the candidates after the completion of Inspection.	Candidates can take the print out of the scanned certified copies of their answer books for their reference from the link given to this effect from the website of the Institute. No photo copies of answer book(s) in physical form shall be dispatched to the candidates. No queries regarding award of marks shall be entertained by the Institute.

The “Guidelines, Rules and Procedures for Providing Inspection and/or Supply of Certified Copy (ies) of Answer Book(s) to students” and the format of the application are given below:

GUIDELINES, RULES AND PROCEDURES FOR PROVIDING INSPECTION AND/OR SUPPLY OF CERTIFIED COPY (IES) OF ANSWER BOOK(S) TO STUDENTS

(As modified by the Examination Committee of the Council at its 148th Meeting held on 14th August, 2013)

1. These guidelines, rules and procedures for providing inspection and/or supply of certified copy(ies) of answer book(s) to students will be applicable beginning from June, 2013 session of examinations onwards. Under these guidelines, a student can seek inspection and/or supply of certified copy (ies) of his/her evaluated answer book(s).
2. A student who wishes to inspect and/or obtain certified copy(ies) of his/her answer book(s) of any subject(s) of a particular examination shall apply on the prescribed application form together with (a) requisite fee; and (b) self-attested photocopy of his/her Admit Card (Roll No.) or Student Identity Card so as to reach the Institute within 45 days from the date of declaration of the result.
3. Fee of Rs. 500 per subject/answer books payable for supply of certified copy(ies) of answer book(s) and Rs. 450 per answer book for providing inspection thereof respectively. The fee shall be paid through Demand Draft drawn in favour of “The Institute of Company Secretaries of India”, payable at New Delhi.
4. The envelope containing student’s Application Form, duly completed in all respect, together with the requisite fee and photocopies of the supporting documents, as mentioned in para 2 above, shall be superscribed “**Application for providing Inspection/Supply of Certified Copies of Answer Books**” and sent to :
Dr. S K Dixit
The Joint Secretary (Senior Grade)
Dte. of Examinations
The Institute of Company Secretaries of India
C-37, Sector 62, Institutional Area,
NOIDA – 201 309.
5. Application Form without requisite fee and supporting documents and complete particulars, as indicated above, shall not be entertained.
6. Before providing inspection and/or supplying certified copy(ies) of answer book(s) to a student on his/her request, if it is noticed that any sub-question/question of his/her answer book(s) has inadvertently remained unevaluated or there is some posting or totalling error, the Institute would rectify such omission and commission and communicate the revised marks/result to the student. **However, it may be noted that re-valuation of answers is not permissible under Regulation 46(2).**
7. The inspection done and/or certified copies of the answer books supplied to the student shall be for his/her exclusive self-inspection/ personal reference and guidance only.

8. **No other person except the student concerned would be allowed to inspect his/her answer book(s) on the designated date and time as communicated by the Institute. Similarly, on receipt of certified copy (ies) of the answer book(s), the applicant student shall be the sole custodian of it and he/she shall not part with the custody/possession of the same and shall not use the same for any other purpose(s).**
9. If any error is found at any point of time as provided in para 6 above, the Institute shall have *suo motu* power to rectify the same.

**APPLICATION FORM FOR PROVIDING INSPECTION OR SUPPLY OF CERTIFIED COPY
(IES) OF ANSWER BOOK(S)**

(Before filling-up this form, please go through the Guidelines, Rules and Procedures)

Dr. S K Dixit
Joint Secretary (Senior Grade)
Dte. of Examinations
The Institute of Company Secretaries of India
C – 37, Sector-62, Institutional Area
NOIDA – 201 309 (UP)

Dear Sir,

I, the undersigned, request you to provide me inspection/certified copy(ies) of my answer book(s) as per details given below:

PART-A

1.	Name of Student				
2.	Student Regn. No.				
3.	Complete Correspondence Address				
		PIN CODE:			
		MOBILE :			
4.	E-mail id				
5.	Specify your request for: (by ticking(√) the appropriate box)	Providing inspection of my answer book(s)	Supply of certified copy(ies) of my answer book(s)		
6.	Details about appearance in the subjects of examination for which copy(ies) of answer book (s) is/are requested	Stage & Session of Exam.	Roll No.	Name of the Subject(s)	Marks Obtained

7.	Details of fee remitted: Rs. 500 per subject/ answer book for supply of certified copy(ies); and Rs. 450 per answer book for seeking inspection.	<i>Demand Draft No.</i>	<i>Date</i>	<i>Name of the Issuing Bank</i>	<i>Amount (Rs.)</i>

PART-B

Have you applied for Verification of Marks also? YES / NO

(Tick the appropriate choice)

I have read the prescribed guidelines, rules and procedures and the same are acceptable to me.

My Email-ID, Mobile Number and Correspondence Address are the same as registered on my student's portal of ICSI.

I hereby undertake that I am a *bona fide* student of the Institute and the above answer book(s) belong to me. For this purpose, I am enclosing self-attested photocopy of my Admit Card (Roll No.)/ Student Identity Card issued to me by the Institute. In case, any particulars or statement is found to be false, the Institute may take appropriate action against me, as deemed fit.

Yours faithfully,

(Signature)

Name: _____

Place: _____

Date: _____

5. ANNOUNCEMENT REGARDING 'MERIT SCHOLARSHIP' AND 'MERIT-CUM-MEANS ASSISTANCE' IN RESPECT OF CS EXAMINATIONS - DECEMBER, 2016

**ATTENTION STUDENTS APPEARED IN CS EXAMINATIONS
DECEMBER, 2016**

The Institute awards "Merit Scholarships" and "Merit-cum-Means Assistance" to students for pursuing Executive Programme and Professional Programme on the basis of their meritorious performance in the examinations and on merit-cum-need basis on their passing Foundation Programme and Executive Programme examinations respectively, as per the criteria stipulated under the "Merit Scholarship (Company Secretaryship Course) Scheme, 1983" and "Merit-cum-Means Assistance (Company Secretaryship Course Scheme), 1983".

MERIT SCHOLARSHIP

In pursuance of para 7 of the "Merit Scholarships (Company Secretaryship Course) Scheme, 1983, 25 numbers of scholarships are awarded each for Executive Programme and Professional Programme Course per session only to registered students, purely in order of merit, from amongst the candidates who appeared and passed in all the subjects of their respective examination, at first attempt, in one sitting, without claiming exemption in any subject, on all-India basis and subject to fulfilling other terms and conditions as stipulated in the said scheme.

Accordingly, students who pass the Foundation Programme/Executive Programme Examination in December, 2016 and fulfill the conditions prescribed under the guidelines are eligible for award of Scholarship.

MERIT-CUM-MEANS ASSISTANCE

In pursuance of para 8 of the "Merit-cum-Means Assistance (Company Secretaryship Course) Scheme, 1983", 25 numbers of financial assistance are awarded each for Executive Programme and Professional Programme Course per session only to registered students. According to the scheme, a candidate has to apply in the prescribed form which can be downloaded from Institute's website: www.icsi.edu OR obtained from the Institute free of cost by sending a self addressed stamped envelope, and submit his/her application within the specified date as notified from time to time. Any candidate applying for financial assistance should have passed the Foundation Programme/Both the Modules of Executive Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject. If the candidate is employed or having an independent source of income, in that case his/her income should not be more than Rs.2, 40,000 per annum and if he/she is dependent on his/her parents/guardian/spouse, then the combined income from all sources should not be more than Rs. 3, 60,000 per annum and also subject to fulfilling other terms and conditions as stipulated in the said scheme.

A separate notification inviting applications for award of "Merit-cum-Means Assistance" is being published elsewhere in this issue.

6. NOTIFICATION FOR INVITING APPLICATIONS FOR 'MERIT-CUM-MEANS ASSISTANCE' IN RESPECT OF INSTITUTE'S DECEMBER, 2016 EXAMINATIONS



**THE INSTITUTE OF
Company Secretaries of India**
IN PURSUIT OF PROFESSIONAL EXCELLENCE
Statutory body under an Act of Parliament

ICSI-NOIDA
OFFICE

NOTIFICATION

ICSI/CS/01 /2017

MERIT-CUM-MEANS ASSISTANCE SCHEME, 1983

In pursuance of para 13 of the "Merit-cum-Means Assistance (Company Secretaryship Course) Scheme, 1983", as amended upto 9th April, 2015, applications are invited to reach the Institute in the prescribed form on or before **25th May, 2017** for award of 25 numbers of financial assistance each for pursuing Executive Programme and Professional Programme of the "company secretaryship" from students who fulfil the eligibility criteria laid down under the said scheme.

According to the scheme, a candidate applying for assistance should have passed Foundation Programme or Both Modules of the Executive Programme examination without exemption in any paper, at one sitting, in the first attempt in December, 2016 examination. The income of such an applicant, if employed or is having an independent source of income, should not be more than Rs.2,40,000/- per annum and if he/she is dependent on his/her parents/guardian/spouse whether partially or wholly, the combined gross income from all sources should not be more than Rs.3,60,000/- per annum.

Prescribed application form together with a copy of the Merit-cum-Means Assistance (Company Secretaryship Course) Scheme, 1983 can be downloaded from the Institute's Website at <https://www.icsi.edu/Docs/Website/Application%20Form.pdf>. Applications not made on the prescribed forms and/or **without supporting documents**, incomplete applications, applications not fulfilling the eligibility criteria laid down under the scheme or applications not reaching the Institute on or before **25th May, 2017** are liable to be rejected.

BY ORDER OF THE COUNCIL

File No.205:Exams:2017
New Delhi -- 110 003.


(CS DINESH CHANDRA ARORA)
SECRETARY

Dated, the 27th January, 2017

DIRECTORATE OF EXAMINATIONS

C-37, Sector-62, Institutional Area, NOIDA (U.P.) 201 309

tel : 0120-4264447/0120-2401512 fax : 0120-2401513 email : exam@icsi.edu

Headquarters ICSI House, 22, Institutional Area, Lodi Road, New Delhi 110 003

tel 011 - 4150 4444, 4534 1000 fax +91-11-2462 6727 email info@icsi.edu website www.icsi.edu

7. **GRANT OF FACILITY OF WRITER'S HELP/EXTRA TIME TO PHYSICALLY DISABLED CANDIDATES IN CS JUNE, 2017 EXAMINATIONS**

Any physically disabled student having a minimum of 40% physical disability or deformity of permanent nature and who wishes to seek writer's help and/or extra time for the purpose of appearing or writing Company Secretaries June, 2017 examination should make a **separate written request** therefor mentioning complete details about his/her Name, Student Registration No., Complete Postal Address, Mobile Number, E-mail id, specifying nature and extent (in % term) of his/her permanent disability, etc., to *The Joint Secretary (Senior Grade), Dte. of Examinations, The Institute of Company Secretaries of India, C-37, Sector 62, Institutional Area, NOIDA - 201309 (U.P.)* in addition to submitting his/her enrolment application for appearing in the examination together with the following supporting documents :

- (i) Disability Certificate issued by the Medical Board/Head of Deptt. or Sr. Medical Officer (Specialists) of a Central or State Govt. Hospital certifying the nature (permanent or temporary) and percentage of disability, and its duration affecting his/her writing ability and/or the normal physical functions; and
- (ii) Letter of Permission issued to him/her by Sr. Secondary Board/University and/or any other professional/educational examining body, such as – University, UPSC, SSC, State Public Service Commission, Institute of Chartered Accountants of India, Institute of Cost Accountants of India, etc., granting him/her such assistance for appearing or writing the examinations.

Please note that even the physically disabled students, who had earlier been granted facility of Writer's Help/Extra Time in the previous examination and wish to avail of such concession or assistance for writing the ensuing June, 2017 examinations are required to apply afresh giving reference of such facility granted in the past and making a separate application to *The Joint Secretary (Senior Grade), Dte. of Examinations, The Institute of Company Secretaries of India, C-37, Sector 62, Institutional Area, NOIDA - 201309 (U.P.)* before the last date for submission of enrolment application for June, 2017 examination. The application for grant of Writer's Help/Extra Time **should not be clubbed** with any other query or correspondence.

It is clarified that in case of disablement of temporary nature and injuries like, fracture in the arm, forearm or dislocation of a shoulder, elbow, wrist or any other illness, etc., the candidates are not eligible to seek any concession or assistance of writer/extra time.

Intimation about grant of Writer's Help/Extra Time is normally sent 15-20 days before the commencement of each examination.

8. WARNING AGAINST UNFAIR MEANS - DECEMBER, 2016 EXAMINATIONS

While considering matters concerning conduct of Institute's December, 2016 Examinations, the Examination Committee of the Council of the Institute found the following Twelve examinees guilty of adopting of unfair means :

<i>Sl No.</i>	<i>Roll Number</i>	<i>Student Registration Number</i>	<i>Stage of Examination</i>
1	296825	221584596/08/2012	Professional Programme
2	216413	240287878/08/2014	Executive Programme
3	259541	440130187/02/2014	Executive Programme
4	325471	420901329/02/2011	Professional Programme
5	201711	140127660/02/2015	Executive Programme
6.	204579	140141931/07/2015	Executive Programme
7.	204304	140082276/02/2014	Executive Programme
8.	204290	120652487/08/2012	Executive Programme
9.	258146	440344934/08/2015	Executive Programme
10	321348	421324402/08/2012	Professional Programme
11	217255	220918084/08/2010	Executive Programme
12.	204539	140164358/02/2016	Executive Programme

Accordingly, the Committee - (a) cancelled the results of the candidates mentioned above in respect of their appearances in December, 2016 examinations; and (b) debarred the candidates mentioned at Sl No.(s) 1 to 10 from appearing in the next session of examination, i.e., June, 2017.

The Committee further observed that such an unbecoming behaviour was not befitting the aspirants intending to join the profession of 'Company Secretaryship' and, therefore, any such attempt to indulge in unfair practice by the examinee(s) shall be viewed seriously.

Sd/-
(Dinesh Chandra Arora)
 Secretary, the ICSI

9. CONDUCT OF JUNE, 2017 EXAMINATIONS

The next examination for Executive Programme and Professional Programme scheduled in June, 2017 will be held from 1st June, 2017 to 10th June, 2017 as per the Examination Time-Table and Programme (published elsewhere in this bulletin) at 112 examination centers, viz., 1. Agra, 2. Ahmedabad, 3. Ahmednagar, 4. Ajmer, 5. Akola, 6. Aligarh, 7. Allahabad, 8. Alwar, 9. Amravati, 10. Ambala, 11. Aurangabad, 12. Bangalore, 13. Bareilly, 14. Beawar, 15. Belgaum, 16. Bhayander, 17. Bhilai, 18. Bhilwara, 19. Bhopal, 20. Bhubaneswar, 21. Bikaner, 22. Bilaspur, 23. Calicut, 24. Chandigarh, 25. Chennai, 26. Chittorgarh, 27. Coimbatore, 28. Dehradun, 29. Delhi (East), 30. Delhi (North), 31. Delhi (South), 32. Delhi (West), 33. Dhanbad, 34. Ernakulam, 35. Faridabad, 36. Gandhinagar, 37. Ghaziabad, 38. Gorakhpur, 39. Guntur-Amaravati, 40. Gurgaon, 41. Guwahati, 42. Gwalior, 43. Hisar, 44. Hooghly, 45. Howrah, 46. Hubli-Dharwad, 47. Hyderabad, 48. Indore, 49. Jabalpur, 50. Jalgaon, 51. Jamnagar, 52. Jaipur, 53. Jalandhar, 54. Jammu, 55. Jamshedpur, 56. Jhansi, 57. Jhunjhunu, 58. Jodhpur, 59. Kanpur, 60. Kolhapur, 61. Kolkata (North), 62. Kolkata (South), 63. Kota, 64. Kottayam, 65. Lucknow, 66. Ludhiana, 67. Madurai, 68. Mangalore, 69. Meerut, 70. Mumbai (CG), 71. Mumbai (GTK), 72. Mumbai (JOG), 73. Muzaffarnagar, 74. Mysore, 75. Nagpur, 76. Nashik, 77. Navi Mumbai, 78. Noida, 79. Palakkad, 80. Pali, 81. Panaji, 82. Panipat, 83. Patna, 84. Pimpri-Chinchwad, 85. Puducherry, 86. Pune, 87. Raipur, 88. Rajkot, 89. Ranchi, 90. Rourkela, 91. Sagar, 92. Salem, 93. Sambalpur, 94. Satara, 95. Shimla, 96. Sikar, 97. Siliguri, 98. Sonapat, 99. Srinagar, 100. Surat, 101. Thane, 102. Thiruvananthapuram, 103. Thrissur, 104. Tiruchirapalli, 105. Udaipur, 106. Ujjain, 107. Vadodara, 108. Varanasi, 109. Vijayawada, 110. Visakhapatnam, 111. Yamuna Nagar and 112. *Overseas Centre — Dubai.*

NOTES:

- 1. Sambalpur (Odisha); Aligarh (Uttar Pradesh); Palakkad (Kerala) are on Experimental Basis.**
- 2. The Institute reserves the right to withdraw any centre at any stage without assigning any reason.**
- 3. Please note that no request for change of examination venue will be entertained in respect of a particular city, where multiple examination venues exist.**

10. TIME-TABLE & PROGRAMME FOR CS EXAMINATIONS- JUNE, 2017

 THE INSTITUTE OF Company Secretaries of India <small>IN PURSUIT OF PROFESSIONAL EXCELLENCE</small> <small>Statutory body under an Act of Parliament</small>		
COMPANY SECRETARIES EXAMINATIONS, JUNE, 2017		
TIME-TABLE & PROGRAMME		
EXAMINATION TIMING : 9:00 A.M. TO 12:00 NOON		
Date and Day	Executive Programme	Professional Programme
01.06.2017 Thursday	Cost and Management Accounting (Module-I)* OMR Based	Advanced Company Law and Practice (Module - I)
02.06.2017 Friday	Tax Laws and Practice (Module-I)* OMR Based	Secretarial Audit, Compliance Management and Due Diligence (Module - I)
03.06.2017 Saturday	Industrial, Labour and General Laws (Module-II)* OMR Based	Corporate Restructuring, Valuation and Insolvency (Module - I)
04.06.2017 Sunday	NO EXAMINATION	NO EXAMINATION
05.06.2017 Monday	Company Law (Module-I)	Information Technology and Systems Audit (Module - II)
06.06.2017 Tuesday	Economic and Commercial Laws (Module-I)	Financial, Treasury and Forex Management (Module - II)
07.06.2017 Wednesday	Company Accounts and Auditing Practices (Module-II)	Ethics, Governance and Sustainability (Module - II)
08.06.2017 Thursday	Capital Markets and Securities Laws (Module-II)	Advanced Tax Laws and Practice (Module - III)
09.06.2017 Friday	NO EXAMINATION	Drafting, Appearances and Pleadings (Module - III)
10.06.2017 Saturday	NO EXAMINATION	Elective 1 out of below 5 subjects (Module - III)
		(i) Banking Law and Practice
		(ii) Capital, Commodity and Money Market
		(iii) Insurance Law and Practice
		(iv) Intellectual Property Rights - Law and Practice
(v) International Business-Laws and Practices		

*(Examination for three papers, i.e., (i) Cost and Management Accounting; (ii) Tax Laws and Practice; and (iii) Industrial, Labour and General Laws be held in OMR Mode on 1st, 2nd and 3rd June, 2017 respectively)

11. ANNOUNCEMENT: OPENING OF NEW EXAMINATION CENTRES

ATTENTION STUDENTS		
NEW EXAMINATION CENTRES		
FOR COMPANY SECRETARIES EXAMINATION-JUNE, 2017		
The Institute is pleased to announce opening of new Examination Centres at the following cities on an experimental basis w.e.f. June, 2017 session of examination :		
S. No.	City & State	Centre Code
<u>1</u>	Sambalpur (Odisha)	115
<u>2</u>	Aligarh (Uttar Pradesh)	246
<u>3</u>	Palakkad (Kerala)	323
Accordingly, candidates can opt for new examination centre at the aforesaid city (ies) while enrolling for June, 2017 examination in addition to the existing examination centres.		
JOINT SECRETARY (SENIOR GRADE) DIRECTORATE OF EXAMINATIONS		

12. ANNOUNCEMENT - VERIFICATION OF MARKS OF CS EXAMINATIONS DECEMBER, 2016

ATTENTION STUDENTS!

VERIFICATION OF MARKS OF CS EXAMINATIONS DECEMBER, 2016

In terms of Regulation 46 (2) of the Company Secretaries Regulations, 1982, as in force, a candidate can seek "Verification of Marks" in any subject(s) of CS examination **within 30 days** from the date of declaration of results. The interested candidates can apply for verification of marks either through on-line or off-line mode as per prescribed procedure with requisite **fee @ Rs. 250 per subject**.

To optimize the use of on-line mode of payment, candidates are advised to submit their request/s through on-line mode for quicker and hassle-free response. The on-line facility for applying for Verification of Marks will be activated on Sunday, **the 26th February, 2017 from 00:01 hrs till Monday the 27th March, 2017 up to 24:00 hrs.**

In case any candidate wishes to apply for Verification of Marks through off-line mode, he/she can download the Application Form available on the website and send the same duly filled in along with the requisite fee through Speed/Registered Post.

The fee can be paid either by way of demand draft favouring "*The Institute of Company Secretaries of India*" payable at New Delhi; or in cash at the *Regional/Chapter/Noida Office*.

The last date for submitting applications for Verification of Marks either through on-line or off-line mode is **27th March, 2017**.

The procedure for submitting application for Verification of Marks is hosted on the website of the Institute under Examination Section at the link given below:

[https://www.icsi.edu/webmodules/Verification of Marks of CS Exam.pdf](https://www.icsi.edu/webmodules/Verification%20of%20Marks%20of%20CS%20Exam.pdf)

For applying Verification of Marks through on-line mode, the interested candidates can access the following link: <https://www.icsi.in/student/Login.aspx>

**JOINT SECRETARY (SENIOR GRADE)
DIRECTORATE OF EXAMINATIONS**

13. ANNOUNCEMENT - PROVIDING INSPECTION OR SUPPLY OF CERTIFIED COPY (IES) OF ANSWER BOOK(S) OF CS EXAMINATIONS - DECEMBER, 2016

ATTENTION STUDENTS !

PROVIDING INSPECTION OR SUPPLY OF CERTIFIED COPY (IES) OF ANSWER BOOK(S) OF CS EXAMINATIONS - DECEMBER, 2016

The Institute has been providing the facility of inspection or supply of certified copies of answer book(s) to the candidates on their request as per Guidelines, Rules and Procedures framed by the Institute in this regard.

A candidate who wishes to inspect (by visiting ICSI office at Noida) and/or obtain certified copy(ies) of his/her answer book(s) of any subject(s) of a particular examination, should apply in the prescribed form **within 45 days from the date of declaration of the result, i.e., up to April 10, 2017.**

The prescribed fee for **supply of certified copy (ies) of answer book(s) is Rs. 500/-per subject and Rs. 450/- per subject for providing inspection.** The requisite fee is to be paid through Demand Draft drawn in favour of "*The Institute of Company Secretaries of India*", payable at New Delhi.

Interested candidates can download the prescribed Application Form from the website of the Institute and send the same duly filled in along with the requisite fee through Speed/Registered Post.

The "Guidelines, Rules and Procedures for Providing Inspection and/or Supply of Certified Copy (ies) of Answer Book(s) to students" are hosted on the website of the Institute under Examination Section at the following link:

https://www.icsi.edu/docs/webmodules/Inspection_Certified_Copy.pdf

**JOINT SECRETARY (SENIOR GRADE)
DIRECTORATE OF EXAMINATIONS**

Attention : Students

CORPORATE COMPLIANCE EXECUTIVE CERTIFICATE FOR STUDENTS

The Institute launched the 'Corporate Compliance Executive Certificate' in terms of Chapter IVA (Regulation 28A & 28B) of the Company Secretaries Regulations, 1982 on 4th October, 2013.

ELIGIBILITY FOR AWARD OF CORPORATE COMPLIANCE EXECUTIVE CERTIFICATE

A person who –

- is currently registered as a student of the Company Secretaryship course of the Institute;
- has completed at least one group of the Intermediate/Executive Programme Examination of the Company Secretaryship Course, and
- has completed a training of Six months under Regulation 28A of the Company Secretaries Regulations, 1982, which may include skill oriented practical / class room training for two weeks.

PROCEDURE

An eligible student may apply for award of Corporate Compliance Executive Certificate by submitting an application in specified format (available on the website of the Institute www.icsi.edu), after making payment of a fee of Rs. 2000 (two thousand only), either in cash (at counters of the Institute across the country) or by way of Demand Draft in favour of 'The Institute of Company Secretaries of India' payable at New Delhi.

STATUS OF HOLDER OF CORPORATE COMPLIANCE EXECUTIVE CERTIFICATE

- The student who is awarded **Corporate Compliance Executive Certificate** of the Institute shall be entitled to use the descriptive letters "Corporate Compliance Executive".
- The grant of Certificate of **Corporate Compliance Executive Certificate** shall not confer on the Corporate Compliance Executive the rights of a member, nor entitle him to claim membership of the Institute.

VALIDITY OF CERTIFICATE

- The Corporate Compliance Executive certificate is valid for a period of three years (financial years) and is renewable on completion of four Programme Credit Hours (PCH) and payment of requisite fee as the Council may determine from time to time.

OTHER DETAILS

- The student shall have to complete the course of Corporate Compliance Executive Certificate including the training requirements within the registration period.
- The student having awarded the Corporate Compliance Executive Certificate may continue to pursue the regular Company Secretaryship course if he so desires.
- Except to the extent provided in this Chapter IVA (Regulations 28A & 28B) of the Company Secretaries Regulations, 1982 or as decided by the Council from time to time, regulations in Chapter IV and VI relating to 'Registered Students' and 'Examinations' shall mutatis-mutandis apply to the 'Corporate Compliance Executive Certificate Course'.
- A student after having awarded the Corporate Compliance Executive Certificate shall secure four Programme Credit Hours (PCH) for renewal of Corporate Compliance Executive Certificate.
- There shall be no exemption from training.

***Brochure and application form are available at CCEC section on website of the Institute www.icsi.edu.
For queries please write at ccec@icsi.edu or contact on phone number 011-45341088.***

Attention: Students

LICENTIATE - ICSI

Regulation 29 & 30 under Chapter-V of the Company Secretaries Regulations, 1982 provides for Licentiate ICSI.

ELIGIBILITY FOR AWARD OF LICENTIATE ICSI

A person who –

- has completed the Final examination or Professional Programme examination conducted by the Institute may, within six months from the date of declaration of results in which he has passed the Final examination or Professional Programme examination can apply for enrollment as a licentiate
- the Council, however, may condone the delay in applying for licentiateship by any person for reasons to be recoded in writing.

PROCEDURE

An eligible student may apply for enrollment as Licentiate ICSI by submitting an application in prescribed form ST-8 alongwith annual subscription of Rs. 1000/- in cash (at counters of the Institute across the country) or by way of Demand Draft in favour of 'The Institute of Company Secretaries of India' payable at New Delhi along with copies of date of birth, professional programme pass certificate and graduation certificate/ foundation pass certificate duly attested by any member of the Council/Regional Council/Satellite Chapter of the Institute or any Officer of the Institute.

STATUS OF LICENTIATES

- The person enrolled as a Licentiate of the Institute shall be entitled to use the descriptive letters "Licentiate ICSI" to indicate that he has qualified in the Final examination or Professional Programme examination of the Institute.
- The grant of licentiateship shall not confer on such licentiate any rights of a member nor entitle him to claim any form of membership of the Institute or its Regional Council or Chapter, as the case may be.
- The licentiate may be permitted to borrow books from the library of the Institute, Regional Council or Chapter or participate in the activities of the Institute, its Regional Council or Chapter as the case may be, subject to such conditions as may be imposed by the Council, Regional Council or Chapter, as the case may be.

VALIDITY OF CERTIFICATE

- A licentiate shall not ordinarily be eligible to renew his enrolment for more than five years after passing the Final Examination or Professional Programme examination.

OTHER DETAILS

- The Licentiate will be provided Chartered Secretary Journal of the Institute free of cost.
- The student enrolled as a Licentiate ICSI may apply for ACS Membership on attaining the eligibility for ACS by surrendering his Licentiateship.
- A Licentiate may apply in the prescribed form for exemption from training requirements (except MSOP) along with the requisite documents of work experience. eMSOP can be undergone through online mode by the eligible candidates for acquiring ACS Membership.
- The annual licentiate subscription becomes due and payable on the first date of April every year and non-payment of annual subscription on or before the thirtieth of June of a year shall disentitle the person to use the descriptive letters "Licentiate ICSI" from 1st July of that year, until his annual subscription for the year is received by the Institute.
- The name of the person so disentitled shall be published in the Journal.

For queries, please write at licentiate@icsi.edu or contact on phone number 011-45341065.

News from Region

THE INSTITUTE OF COMPANY SECRETARIES OF INDIA SOUTHERN INDIA REGIONAL COUNCIL

ORAL COACHING CLASSES FOR PROFESSIONAL PROGRAMME ALL MODULES: WEEK-END CLASSES FOR JUNE 2017 EXAMINATION

DATE OF COMMENCEMENT	MODULE	DAYS	TIMING	FEE
04.03.2017	Module-I	Saturdays	01.30 p.m. to 03.30 p.m.	Rs.6100/-
		Sundays	07.00 a.m. to 09.00 a.m.	
		Tuesdays	06.00 p.m. to 08.00 p.m.	
04.03.2017	Module-II	Saturdays	03.45 p.m. to 05.45 p.m.	Rs.6100/-
		Sundays	09.15 a.m. to 11.15 a.m.	
		Thursdays	06.00 p.m. to 08.00 p.m.	
04.03.2017	Module-III *	Fridays	06.00 p.m. to 08.00 p.m.	Rs.5000/-
		Saturdays	06.00 p.m. to 08.00 p.m.	
		Sundays	11.30 a.m. to 01.30 p.m.	

*Excluding Elective subjects

WHY SHOULD YOU UNDERGO CLASS ROOM TEACHING [ORAL COACHING] AT ICSI-SIRC?

1. Classes are conducted exclusively for students doing CS course and the focused coaching helps the students tremendously.
2. Classes are conducted for the past several decades and thousands of Company Secretaries have passed from our oral coaching with many students getting All India Rank.
3. The faculty members are sought after professionals; they teach not only theoretically but also provide practical experience.
4. Students undergoing Classroom teaching can utilize the library and reading room (with more than 2000 books) free of cost for their reference.
5. Tests are conducted which will help the students to prepare for the examinations;
6. Students can attend all meetings organized by Students Forum of ICSI free charge which will enable them to update their knowledge, clarify doubts and improve their leadership skill.
7. Sessions on how to prepare exams and also doubt clearing session exclusively for the difficult subjects will be free for Oral Coaching Students.
8. The fees charged by ICSI is one of the lowest and the classes are conducted only for the benefit of students.

For further details please contact:

SIRC OF THE ICSI,
9, Wheat Crofts Road,
Nungambakkam, Chennai – 600 034

Phone: (044) 28279898, 28268685 E-mail: siro@icsi.edu

**55TH EXECUTIVE DEVELOPMENT PROGRAMME (EDP)**

Eastern India Regional Council of The Institute of Company Secretaries of India (ICSI-EIRC), is organizing its 55th Executive Development Programme (EDP), from **16th March, 2017 to 24th March, 2017** (8 Days) at "ICSI-EIRC House", 3A, Ahiripukur 1st Lane, Kolkata 700 019. The duration of the programme may be altered / extended / changed depending upon other programme of ICSI-EIRC and the participants have to adhere with such modifications. Attendance in all the days is compulsory.

All students of the Institute who have passed the Executive examinations before June 2015 are required to undergo 8 days Executive Development Programme. Eligible students who are desirous of undergoing EDP, may submit their prescribed application forms duly filled in along with the total fee of Rs.1,000/- (Rupees One Thousand Only) payable in cash (by hand) or by demand draft drawn in favour of "The Institute of Company Secretaries of India-EIRC" payable at Kolkata at EIRO of ICSI, 3A, Ahiripukur 1st Lane, Kolkata 700 019.

The participants are advised to maintain the following Dress Code strictly during the days of Programme.

Dress Code for Male: Sober Colored Shirts, Trousers, Tie and Shoes. (Suit/ blazer preferred)

Dress Code for Female: Sari or Sober Colored Salwar Khameez. (Suit preferred)

Registration going on

For further details and registration, please contact: Students Services, EIRO of ICSI, Phone: 033-2283 2973/2290 2178.

or mail at: rukmani.nag@icsi.edu; tapas.roy@icsi.edu ;



**THE INSTITUTE OF
Company Secretaries of India**
IN PURSUIT OF PROFESSIONAL EXCELLENCE
Statutory body under an Act of Parliament

EASTERN
INDIA
REGIONAL
COUNCIL

ICSI-EIRC ORAL TUITION CLASSES

For CS FOUNDATION & EXECUTIVE & PROFESSIONAL STUDENTS appearing in DEC-2017 EXAMS

Salient Features

- Excellent Classroom teaching by Experienced Faculties
- Facility of LCD Projectors in Class rooms
- Facility of Library and Reading Room for the students
- Seminars and Guidance talk by Visiting / Guest faculties
- Periodic Mock Class Tests for evaluation
- Tips and Guidance by Experts on Preparation of CS Examinations
- Facilitation for Management Training and Placement
- Parent Teacher Meet at regular intervals and Sharing of Progress of the Students
- All subjects under one roof, hence no need to run from one place to another for different subjects
- All classes will be at ICSI-EIRC House hence students will be in touch with the institute and well aware of the developments regarding training programme

Batches start from
2nd Week of April,
2017

10% Discount in Admission fee
for Executive OTC for the
Students who clear Foundation
Exam with 60% and above

Foundation

•Fee: Rs. 5000/-

Executive

Fee

- Module I: Rs. 7500/-
- Module II: Rs. 5900/-
- Both Module: Rs. 12500/-

Professional

Fee

•Fee: Rs. 6000/-
Per Module

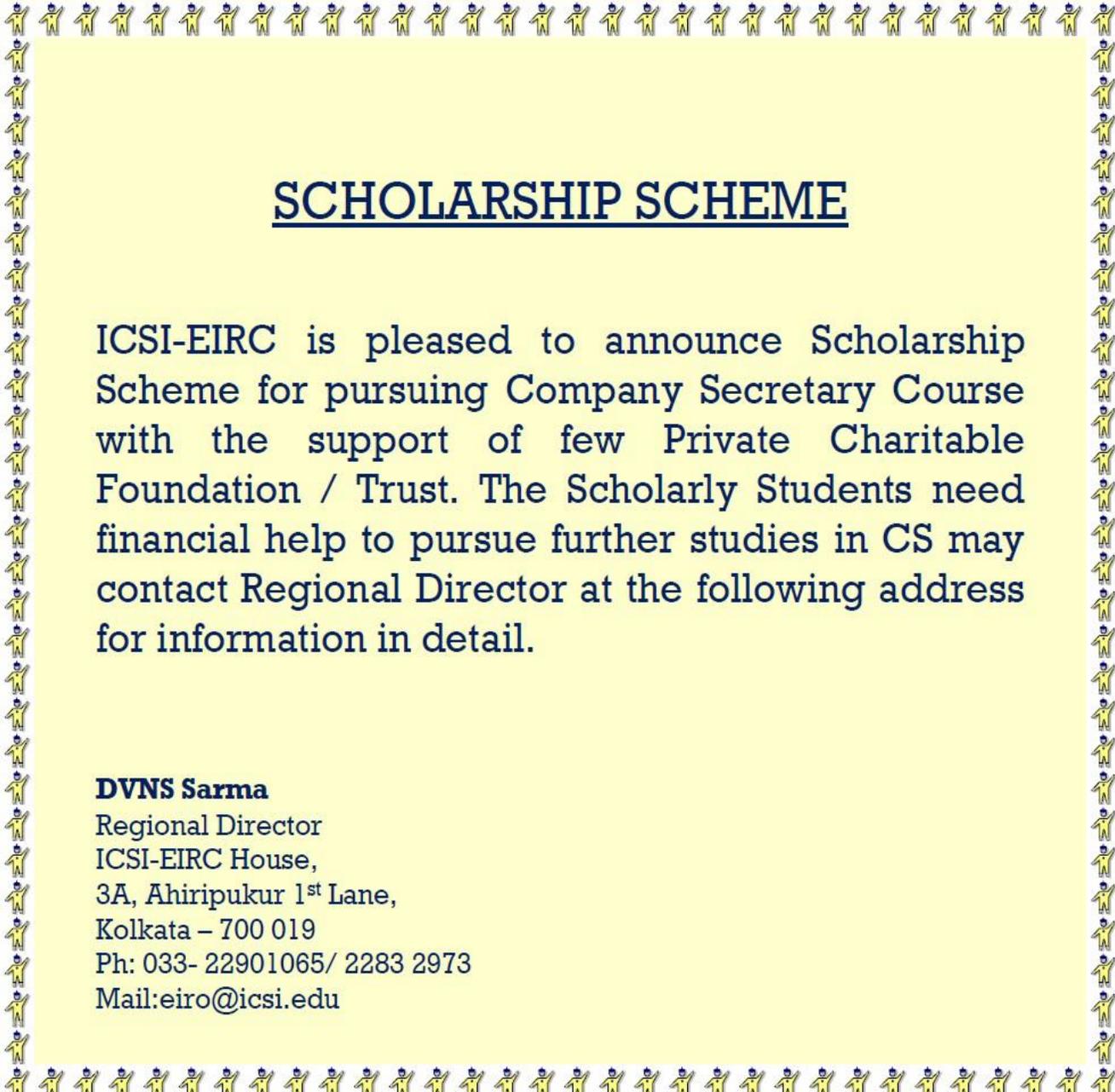
HURRY!
Join Soon!

Admissions on First Come First Serve Basis.

For further details contact

Dr. Tapas Kumar Roy, Assistant Director, ICSI-EIRO
Ms. Rukmani Nag, Executive Assistant, ICSI-EIRO
ICSI-EIRC House, 3A, Ahiripukur 1st Lane, Kolkata – 700 019
Ph: 033- 2283 2973 /2290 2178 / 2290 2179
Email: tapas.roy@icsi.edu / rukmani.nag@icsi.edu

No Fee for
students having
Family Annual
Income
< Rs.2,40,000/-



SCHOLARSHIP SCHEME

ICSI-EIRC is pleased to announce Scholarship Scheme for pursuing Company Secretary Course with the support of few Private Charitable Foundation / Trust. The Scholarly Students need financial help to pursue further studies in CS may contact Regional Director at the following address for information in detail.

DVNS Sarma

Regional Director
ICSI-EIRC House,
3A, Ahiripukur 1st Lane,
Kolkata – 700 019
Ph: 033- 22901065/ 2283 2973
Mail:eiro@icsi.edu



2 DAYS INDUCTION

Eastern India Regional Council of The Institute of Company Secretaries of India (ICSI-EIRC), is organizing 2 Days Induction training programme at "ICSI-EIRC House", 3A, Ahiripukur 1st Lane, Kolkata 700 019.

All students of the Institute who have passed the Executive Program (i.e. passed both/all modules of Executive Program) on or after 25th August, 2015, are required to undergo 15 Days Academic training programme. Eligible students who are desirous of undergoing 2 Days Induction, may submit their prescribed application forms duly filled in along with pass out mark sheet and total fee of Rs.1,500/- (Rupees One Thousand Five Hundred Only) payable in cash (by hand) or by demand draft drawn in favor of "The Institute of Company Secretaries of India-EIRC" payable at Kolkata at EIRO of ICSI, 3A, Ahiripukur 1st Lane, Kolkata 700 019.

The participants are advised to maintain the following Dress Code strictly during the days of Programme.

Dress Code for Male: Sober Colored Shirts, Trousers, Tie and Shoes. (Suit/ blazer preferred)

Dress Code for Female: Sari or Sober Colored Salwar Khameez. (Suit preferred)

Registration going on

Next batch will be announce soon

For further details and registration, please contact: Students Services, EIRO of ICSI, Phone: 033-2283 2973 / 2290 1065 / 2290 2178. OR mail at: tapas.roy@icsi.edu ; rukmani.nag@icsi.edu;



3 DAYS e-governance

Eastern India Regional Council of The Institute of Company Secretaries of India (ICSI-EIRC), is organizing 3 Days e-Governance training programme at "ICSI-EIRC House", 3A, Ahiripukur 1st Lane, Kolkata 700 019.

All students of the Institute who have passed the Executive Program (i.e. passed both/all modules of Executive Program) on or after 25th August, 2015, are required to undergo 15 Days Academic training programme. Eligible students who are desirous of undergoing 3 Days e-Governance, may submit their prescribed application forms duly filled in along with pass out mark sheet, Certificate of 2 Days Induction and total fee of Rs.3,000/- (Rupees Three Thousand Only) payable in cash (by hand) or by demand draft drawn in favor of "The Institute of Company Secretaries of India-EIRC" payable at Kolkata at EIRO of ICSI, 3A, Ahiripukur 1st Lane, Kolkata 700 019.

The participants are advised to maintain the following Dress Code strictly during the days of Programme.

Dress Code for Male: Sober Colored Shirts, Trousers, Tie and Shoes. (Suit/ blazer preferred)

Dress Code for Female: Sari or Sober Colored Salwar Khameez. (Suit preferred)

Registration going on

Next batch will be announce soon

For further details and registration, please contact: Students Services, EIRO of ICSI, Phone: 033-2283 2973 / 2290 1065 / 2290 2178. OR mail at: tapas.roy@icsi.edu ; rukmani.nag@icsi.edu;

Attention Students

Refund of fees received from students who have not attended SIP/EDP

1. Those students who have registered with EIRC but not attended SIP/EDP are requested to submit an application for the refund of SIP/EDP fee along with original SIP/ EDP acknowledgement receipt at ICSI-EIRC, House, 3A, Ahiripukur, 1st Lane, Kolkata-700019.
2. Outstation students who are unable to come personally to collect the refund, may opt for electronic transfer to their bank account after sending the duly filled-up undertaking form duly signed by them.

For further details contact

Dr. Tapas Kumar Roy, Assistant Director, ICSI-EIRO / Ms. Rukmani Nag, Executive Assistant, ICSI-EIRO
 ICSI-EIRC House, 3A, Ahiripukur 1st Lane, Kolkata – 700 019, Visit : <https://www.icsi.edu/eiro/Home.aspx>
 Ph: 033- 2283 2973 /2290 2178 / 2290 2179 or Email: tapas.roy@icsi.edu / rukmani.nag@icsi.edu



ICSI-EIRC LIBRARY

TIMING
 10:00 AM to 6:00 PM

E-Library subscription with

• E-Publications

 • ICSI Journals

Books Available

- Chartered Secretary
- ICSI Publications
- ICSI Study Materials
- Books on Case Laws
- Bearcats
- Taxation
- Reference
- Guidelines Answers

Library registration is open for students

Step to get register for library

- ❖ Fill the application form
- ❖ Student Identity Card
- ❖ 2 Passport size photograph
- ❖ Annual Fee Rs. 100/- only.
- ❖ Security Amount Rs. 500/-



For further details contact

Dr. Tapas Kumar Roy, Assistant Director, ICSI-EIRO
 Ms. Rukmani Nag, Executive Assistant, ICSI-EIRO
 ICSI-EIRC House, 3A, Ahiripukur 1st Lane, Kolkata – 700 019
 Ph: 033- 2283 2973 /2290 2178
 Email: tapas.roy@icsi.edu / rukmani.nag@icsi.edu



**THE INSTITUTE OF
Company Secretaries of India**
IN PURSUIT OF PROFESSIONAL EXCELLENCE
Statutory body under an Act of Parliament

NORTHERN
INDIA
REGIONAL
COUNCIL

SUCCESS (don't just wish for it, work for it)

**Award
for Best
Students**

**EXEMPLARY OT CLASSES
THROUGH CREATIVE
& EFFECTIVE LEARNING**

50%
concession in
the NIRC
library
membership
fees

December 2017, Examination

**Grab opportunity for attending
Oral Tuition classes organized by
NIRC-ICSI for very reasonable fees
with all modern facilities, Highly Qualified,
Experienced, Renowned &
Dedicated faculties**

- Scholarship to those who obtained Rank at Northern Region.
- Subject- wise Mock Test
- Facility for participation in Moot Court
- Subject wise special lectures by **eminent faculties**.
- Facility for participation in **Campus Placement** for training.
- Facility of Personality Grooming - Participation in Talks on Motivation, Public Speaking, Stress Management etc. and cultural activities
- Facility of providing crash courses.
- Facility for organising special revisionary batches.

**DATE OF
COMMENCEMENT**

20th April, 2017

*Free membership of
the Delhi Public
Library, East Patel
Nagar to all the OTC
students*

VENUE:

**NIRC-ICSI, 4, PRASAD NAGAR
INSTITUTIONAL AREA,
NEW DELHI-110005**

*(Walking distance
from Rajendra Place Metro Station)*

The Schedule of the classes is as under

STAGE	DIFFERENT BATCH TIMINGS	NO. OF LECTURES	FEE (RS.)	DAYS
Professional Module I	8.00 AM - 10.00 AM	120 (40 lectures per subject)	8,500/- (full module)	Daily one lecture (one subject)
Professional Module II	10.30 AM - 12.30 PM	120 (40 lectures per subject)	8,500/- (full module)	Daily one lecture (one subject)
Professional Module III	4.30 PM – 6.30 PM	120 (40 lectures per subject)	8,500/- (full module)	Daily one lecture (one subject)
Executive Module I	7.30 AM - 9.30 AM (Batch 1) 10.00 AM -12.00 Noon (Batch 2) 12.00 Noon - 2.00 PM (Batch 3) 2.30 PM - 4.30 PM (Batch 4) 4.30 PM – 6.30 PM (Batch 5)	140 (35 lectures per subject)	8,000/- (full module)	Daily one lecture (one subject)
Executive Module II	7.30 AM - 9.30 AM (Batch 1) 10.00 AM -12.00 Noon (Batch 2) 12.00 Noon - 2.00 PM (Batch 3) 2.30 PM - 4.30 PM (Batch 4) 4.30 PM – 6.30 PM (Batch 5)	105 (35 lectures per subject)	7,000/- (full module)	Daily one lecture (one subject)
Foundation	7.30 AM - 9.30 AM (Batch 1) 10.00 AM -12.00 Noon (Batch 2) 12.00 Noon - 2.00 PM (Batch 3) 2.30 PM - 4.30 PM (Batch 4) 4.30 PM – 6.30 PM (Batch 5)	120 (30 lectures per subject)	7,000/- (full module)	Daily one lecture (one subject)

The key features of the classes at NIRC-ICSI

- ❖ Award for meritorious students of OTC.
- ❖ Financial assistance to the students under Economically Weaker Section (EWS).
- ❖ 50% concession in the NIRC library membership fees.
- ❖ Exclusive Trainees Campus for OTC Students.
- ❖ Facility of LCD projectors in class rooms.
- ❖ Subject wise notes in soft copy may be provided to the students.
- ❖ Facility of Library with all latest books.
- ❖ Class test will be conducted and performance of the students will be evaluated.

- ❖ Guidance to students by expert faculties on giving presentations on varied topics.
- ❖ Organization of Parents'- Teachers' Meet and sharing of progress of the students.
- ❖ Facility for providing subject wise case study session.
- ❖ Facility of Guidance Program by Expert faculties for appearing in examinations.
- ❖ Facility for providing counselling session for examination pattern and amendment classes.
- ❖ Facility of interaction with faculties and senior members to clear the doubts about career prospects as Company Secretary.
- ❖ Facility for providing after class support i.e. after completion of the classes of subject.
- ❖ Student will be in touch with the Institute and will be well aware of all the information/developments at the Institute including Training Programs like EDP, PDP, 15 days Academic Programme etc., and Competitions like Elocution, Moot Court and Company Law Quiz etc.
- ❖ Opportunity to participate in varied competitions like Essay writing, Drawing/Painting, Debate, Slogan writing etc.
- ❖ Facility for knowledge updation - Participation in students' seminars/conferences/workshops/Industrial visits etc.
- ❖ Career & other guidance and direct interaction with the CS fraternity.
- ❖ Latest update.

NOTE:

- Each lecture is of two hours duration.
- Admissions on first come first serve basis.
- Commencement of classes is subject to availability of sufficient number of students in each batch.
- Subject-wise coaching is also provided
- Weekend batches may also be organised subject to availability of sufficient number of students in each batch

Interested students may deposit the fee at ICSI-NIRC Building, 4, Prasad Nagar Institutional Area, New Delhi-110005 by Online/Cash/Demand Draft drawn in favour of the NIRC of the ICSI payable at New Delhi. For further details please contact:

011-49343000/3009/3021 or email at niro@icsi.edu; beena@icsi.edu or visit www.icsi.edu/niro





**THE INSTITUTE OF
Company Secretaries of India**
IN PURSUIT OF PROFESSIONAL EXCELLENCE
Statutory body under an Act of Parliament

E-LIBRARY

ICSI is pleased to inform that in order to facilitate the knowledge grinding and updation of students, ICSI has launched a multi vendor e-library for its students. The student subscriber of the e-library will have access of rich contents i.e. case laws, Bare Acts, Text book, Articles etc. provided by service providers at very affordable rates. The subscription of e-library is voluntary for the students and the students may subscribe to any e-library at their option. In order to enable that maximum number of students get benefit of e-library, the subscription charges have been capped at Rs. 500/- per annum per subscription.



ONLINE ENGLISH LEARNING PROGRAMME

ICSI is pleased to inform that in order to upgrade the English skills of students, ICSI has launched a multi-vendor Online English Learning Programme for its students. The student subscriber of the Online English Learning Programme will have access of rich contents provided by service providers at very affordable rates. The subscription of Online English Learning Programme is voluntary for the students and the students may subscribe to any Online English Learning Programme at their option. In order to enable that maximum number of students get benefit of Online English Learning Programme, the subscription charges have been capped at Rs. 3000/- per annum per subscription.



ICSI has arranged 7 days trial version of E-library and Online English Learning Programme for students. A student may subscribe to E-library and Online English Learning Programme with or without using the trial version.

The students may subscribe to the E-library and Online English Learning Programme after complete satisfaction. The details are available on ICSI website www.icsi.edu.

© *The Institute of Company Secretaries of India.*

All rights reserved. No part of this Bulletin may be translated or copied in any form or by any means without the prior written permission of The Institute of Company Secretaries of India.

Disclaimer :

Although due care and diligence have been taken in preparation and uploading this E-bulletin, the Institute shall not be responsible for any loss or damage, resulting from any action taken on the basis of the contents of this e-bulletin. Any one wishing to act on the basis of the material contained herein should do so after cross checking with the original source.

Editorial Team

SONIA BAIJAL, DIRECTOR

A K SIL, DIRECTOR

MANINDER DEEP CHEEMA, ASSISTANT PROFESSOR

For views/suggestions/feedback please write to : academics@icsi.edu