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STUDENT COMPANY SECRETARY

INSIDE

- **☑** From the President
- ✓ Academic Guidance
- **☑** Legal World
- **☑** Student Services
- Announcements





THE INSTITUTE OF Company Secretaries of India

Statutory body under an Act of Parliament

Website: www.icsi.edu

GUIDELINES FOR SEEKING EXTENSION OF REGISTRATION

EXECUTIVE PROGRAMME EXAMINATION

No extension of registration will be allowed to any student if he/she has not passed/completed the Executive Programme (Inter) examination during the validity of registration period. All such students will have to seek registration de novo only.

PROFESSIONAL PROGRAMME EXAMINATION

- Students whose registration expires between 28th/29th February and 31st May and between 31st August and 30th November will be allowed extension of time without payment of extension of registration fee for the limited purpose of appearing in the ensuing June or December examination, respectively, as the case may be.
- Registration of a student may be extended beyond a period of five years on year-to-year basis for appearing in the Professional Programme examination:
 - ii) if he/she has completed postal/oral coaching and has been issued with coaching completion certificate for all modules of the Professional Programme examination under new syllabus during the validity of the previous registration period or has passed at least one module of the Professional Programme examination under the New Syllabus during the validity of the previous registration period as the case may be; and
 - (ii) makes an application for extension of registration period along with requisite fee within six months from the date of expiry of registration or within six weeks of the declaration of results of the last examination in which he/ she appeared, whichever is later.
- 3. Extension of registration shall be granted for one year at a time on payment of extension of registration fee of Rs. 500 per annum, arrears of fee, if any, under the previous registration and service charges @ Rs. 150 per module for which the student has not been issued with the coaching completion certificate for the Professional Programme.
- 4. On the student's application for extension of registration being accepted by the Institute, the extended period will be counted in continuation of his previous registration. He/she will also continue to bear the same registration number.
- No candidate will be allowed more than two extensions including the extension, if any, already availed under old/new syllabus for completing Professional Programme examination under the new syllabus.
- 6. A student who completes the Professional Programme examination (of the Institute) during the extended period of registration will be required to comply with the practical experience and practical training requirements as stipulated under Company Secretaries Regulations, 1982 and guidelines framed there under in this regard.
- Study material will not again be supplied on seeking extension of registration. However, it can be had on payment of Rs. 160 per subject.
- A student, on being granted extension of registration, shall be eligible to get the 'Student Company Secretary' from the month next to the month in which his application for extension of registration is accepted by the Institute.
- The Secretary on being satisfied that application of any of the guidelines cause undue hardship to a candidate - may relax any of the said guidelines by recording reasons in writing.

GUIDELINES FOR REGISTRATION DE NOVO

(Registration de novo pursuant to regulation 22 read with subregulation (2) of regulation 24.)

- (A) Guidelines for candidates seeking registration de novo within two years of the expiry of previous registration.
 - A person whose registration has been cancelled on expiry of five-years period or otherwise may within two years of cancellation of former registration seek registration de novo on payment of the following fees:
 - (i) Registration fee: Rs.1500 (w.e.f. 1.4.2008)
 - (ii) (a) Where a student has not completed coaching for both modules of Executive Programme all modules of Professional Programme, balance of Rs.5,000 of the

postal tuition fee if enrolled for Executive Programme or balance of Rs. **7,500**, if enrolled for Professional Programme, as the case may be, after adjusting the amount paid on this account earlier. However, credit for having completed coaching in a particular module may be given if the coaching completion certificate has not been issued due to invalid registration or any other reason.

- (b) Postal tuition fee of Rs 5,000 in the case of students who have passed the Executive Programme examination but not enrolled for the Professional Programme.
- (c) Arrears of postal tuition fee, if due, under former registration where the students have been issued with coaching completion certificate(s) for both modules of Executive Programme all modules of Professional Programme as the case may be.
- 2. On the student being registered do novo he will be given credit for the oral or postal tuition completed during the validity of his previous registration in the corresponding paper(s) of the new syllabus. Such a student shall not be supplied with the study material afresh. Study material can however be obtained on payment of Rs. 160 per subject. Student Company Secretary will be sent free of cost during the validity period of registration de novo from the month subsequent to the month in which the student was registered de novo.

(B) Guidelines for candidates seeking registration de novo after two years of the expiry of previous registration.

 A person whose registration has been cancelled or has terminated on expiry of five-year period and has not sought registration de novo within two years of the expiry of former registration may seek registration de novo within 5 years of the cancellation/termination of his former registration on payment of the following fees:

(i) Registration fee Rs. 1500

(ii) Exemption fee for

(a) Foundation Programme Rs. 500

(b) Executive Programme Rs. 500 Examination (if already passed)

(iii) Paperwise exemption fee

(a) Executive Programme Rs. 100 per paper

(b) Professional Programme Rs. 100 per paper

(iv) Where a student has not completed coaching for both modules of Executive Programme all modules of Professional Programme, balance of Rs. 5,000 of the postal tuition fee, if enrolled for Executive Programme or balance of Rs. 7,500 if enrolled for Professional Programme, as the case may be. However, credit for having completed the coaching in a particular module may be given if the coaching completion certificate has not been issued due to invalid registration or any other reason.

- Rs. 7,500 in the case of students who have passed the Executive Programme but not enrolled for the Professional Programme.
- (vi) Arrears of postal tuition fee, if due, under former registration where the students have been issued with coaching completion certificates for both modules of Executive Programme all modules of Professional Programme.
- 2. On the student being registered de novo, he will be given credit for the oral or postal tuition completed during the validity of his previous registration in the corresponding paper(s) at the new syllabus. Such a student shall not be supplied with the study material afresh. Study material can however be obtained on payment @ Rs. 160 per subject. Student Company Secretary will be sent free of cost during the validity period of registration de novo from the month subsequent to the month in which the student was registered de novo.
- The registration de novo will be valid for a period of five years from the month in which the student has been registered de novo.
- (C) No candidate shall be registered as a student de novo if he applies after five years of the expiry of the former registration. He may seek fresh registration as a student and no credit for the fees paid or examination passed under the former registration will be admissible on his registration as a fresh student under any circumstances.

Student Company Secretary

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2

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HEGHLIGHTSS

03
04
05
12
15
25
32



THE INSTITUTE OF Company Secretaries of India

Statutory body under an Act of Parliament

ATTENTION STUDENTS SCHEDULE OF FEES

PARTICULARS	FEES (RS.)	REMARKS
FOUNDATION PROGRAMI	ME	
Admission Fee	1200	
Postal Tutition Fee	2400	Total Fees → 3600
EXECUTIVE PROGRAMM	IE .	
Registration Fee Foundation Examination Exemption Fee Postal Tuition Fee for Executive Programme Postal Tuition Fee for Foundation Programme (payable by Non-Commerce Graduates who are seeking exemption from passing the Foundation Programme Examination under clause (iii) of Regulation 38.)	1500 500 5000 750	Total Fees → 7000 (For commerce graduates) Total Fees 7750
		(For others)
Foundation Pass Student	6500	Total Fees → 6500
PROFESSIONAL PROGRAM	име	
Postal Tutition Fee	7500	
DE-NOVO REGISTRATIO	N	
Registration De-Novo Fee	1500	
Exemption from Foundation Examination Fee	500	
Exemption from Executive Programme Examination Fee	500	
EXTENSION OF REGISTRAT	ΓΙΟΝ	
Extension of Registration Fee	500	
Service Charge for Extension of Registration	150	
EXAMINATION FEE		•
Foundation Programme	875	
Executive Programme	900 (Per Module)	
Professional Programme	750 (Per Module)	
Late Fee for receipt of Examination Application	100	
Change of Examination Center/Module/Medium	100	
For appearing from overseas Dubai Centre : Surcharge of US \$ 100 in add	dition to the applicabl	e examination fees.
OTHER FEES		
Paper-wise Exemption Fee	100	
Issue of Duplicate Identity Card Fee	50	
Issue of Duplicate Pass Certificate Fee	50	
Issue of Duplicate Mark Sheet	50	
Issue of Transcript / certified copy of Syllabus	100	
Verification of Marks Fee	100 (Per Subject)	

From the President



Excellence is not so much a battle you fight with others, but a battle you fight with yourself, by constantly raising the bar and stretching yourself and your team.

Azim Premji

Dear Students,

Excellence does not come instantly. It is built continuously and developed into habit. As the times are changing at a speed of light, there is one thing that contributes unconditionally and significantly to success and that is "pursuit of excellence". It is the starting point, yet an enduring process. It is an obsession to step a little further than what is standardized to achieve the highest.

In a dynamic environment, professionals are expected to keep up to the mark, especially when the dynamism is global. In that context, excellence demands that every aspect of the professional endeavour is of the highest quality. Thus, in today's fiercely dynamic and competitive environment, excellence is no longer a long-term goal, but an imperative to sustain growth momentum. It should be our constant endeavour to raise the quality to reach the level of excellence.

My dear students, the Institute is continuously striving to maintain professional excellence. So while pursuing CS Course, your endeavour should be to aim for excellence. The task is not easy. It requires diligence, in-depth study followed by constant updation of your knowledge. I have no doubt in my mind that the person who works hard, certainly enjoys its fruits also. Those who are on top, do not reach that level by a sudden flight, they toiled hard when their peers were enjoying. So there is no substitute to hard work, be it studies, professional or personal endeavours. See that you develop habit of hard work that propel you to master your subjects.

While preparing for the examination, apart from reading Study Material, Bare Acts and References, you should also regularly read Chartered Secretary, Student Company Secretary Bulletin, Economic dailies and other professional journals as supplement to your knowledge. In addition, reference to questions asked in the previous examinations, Guideline Answers and Suggested Answers published by the Institute will certainly help you to have an idea as to how the answers are to be presented.

That apart, as you are aware, the Institute has set up Oral Coaching Centers at almost all important cities/towns of the country to provide classroom teaching facilities. I advise you to join Oral Coaching Classes to supplement your home study programme. Further, attending Oral Coaching Classes will provide you an opportunity to interact with expert faculty and would help you improve your communication skills through interactive learning. As a supplement to postal coaching you can also get registered for e-learning programme of the Institute.

Continuous Students' knowledge development has been receiving focused attention of the Institute since its inception in terms of providing quality study material, knowledge updates, better infrastructure of the Chapters in various cities across the country, providing better training including communication and soft skill development. Recently, the Institute as part of its green initiatives, leveraged technology for providing online services to students. It is in this direction that the Institute has uploaded on its website, the study material for the Foundation, Executive and Professional programmes. I am sure that you are getting benefit of this facility.

The importance of training can not be over stated and it has been the endeavour of the Institute to provide its students the best of training to mould them in efficient and effective professionals. It is in this direction that the Institute proposes to introduce New Training Structure for students, comprising twenty-four months training with a Company or Practising Company Secretary for Executive Programme passed students, Four Days Student Induction Programme (SIP), Ten Days Executive Development Programme (EDP), Five Days (forty hours) Professional Development Programme (PDP) and Three Weeks Non-residential/Two Weeks Residential Management Skills Orientation Programme (MSOP). The requirement of IT Training will remain the same in the proposed new training structure. As an alternative to Twenty Four Months Training, it is also proposed to introduce thirty-six months training with a Practising Company Secretary for the students registered to the Executive Programme. The details are being finalized and will be intimated to you in due course. This training structure is, however, subject to amendment in the Regulations.

You are aware that the Institute as part of efficiency initiatives leveraged technology to provide efficient and value added services to its students. On the similar lines, the Institute proposes to introduce e-SIP and e-EDP to enable candidates who are not able to undergo the programme as per the timelines. The initiative will also enable candidates to attend the programme located at a place where programmes are not organized. It is with a view to facilitate students to complete the SIP, the Institute has also extended Special SIP Scheme for another six months i.e. upto 30th September, 2012 and allowed C Grade Chapters to conduct Student Induction Programme.

From the President

I am pleased to inform you that the 13th National Conference of Practising Company Secretaries is being held at Srinagar (J&K) on May 25-26, 2012 on the Theme "Emerging Trends & Opportunities - Preparedness for PCS". The sub-themes of the Conference have been aptly contemplated providing insights into larger role and responsibilities of the Practising Company Secretaries in the changing business landscape. Eminent faculty with comprehensive exposure to the practical aspects of the topics will address and interact with the participants. I invite you to attend and participate in the conference to enrich your knowledge — professional as well as academic. The details of the National Conference are published in the May 2012 issue of the Chartered Secretary and also posted on the website of the Institute.

Before I conclude, I would like to quote Swami Vivekananda who has said "Stand up, be bold, be strong. Take the whole responsibility on your own shoulders, and know that you are the creator of your own destiny. All the strength and succor you want is within yourself".

With best wishes,

Yours sincerely,

New Delhi May 10, 2012

> (CS. NESAR AHMAD) president@icsi.edu

SECRETARIAL MODULAR TRAINING PROGRAMMES (SMTPs)/ MANAGEMENT SKILLS ORIENTATION PROGRAMME (MSOPs) ORGANISED BY H.Q./ ICSI-CCGRT/REGIONAL COUNCILS/ CHAPTERS

ELIGIBILITY OF PARTICIPANTS: ICSI Final/Professional programme passed candidates and have completed 15 months training or exempted therefrom. COURSE CONTENTS: Module I – MCA21, Module II – Practical & Procedural Aspects of Convening and Conducting Board Meetings & Annual General Meetings and Related Aspects, Module III – Managing Public Issues, Module IV – Loan Documentation, Joint Ventures & Foreign Collaborations, Raising Finance through EURO Issues & Export and Import Procedures and Documentation, Module V – Practical and Procedural Aspects relating to Appearance before CLB/Under SICA, Consumer Protection Act and Case Studies in RTP/UTP. In addition, the participants would be exposed to case studies and mock board/general meeting, etc.

Organised by	Duration of the Programme	Venue of the Programme	Contact
ICSI-CCGRT	RESIDENTIAL MSOP 01.06.2012 to 15.06.2012 20.09.2012 to 05.10.2012 26.11.2012 to 10.12.2012	Office Premises	Programme Co-ordinator ICSI-CCGRT, Plot No. 101, Sector-15, Institutional Area, CBD Belapur, Navi Mumbai, Ph: 022-41021504/05 E-mail: icsiccgrt@gmail.com
Hyderabad Chapter of SIRC of the ICSI	10.09.2012 to 27.09.2012 (MSOP)	Office Premises	Dr. R. Chandra Sekhar, The ICSI-Hyderabad Chapter, #6-3-609/5, Anand Nagar, Khairata- bad, Hyderabad-500 004, Tel: 040-23399541, 23396494 E-mail: hyderabad @icsi.edu

STUDENT INDUCTION PROGRAMMES (SIPs)

Hyderabad Chapter	21.05.2012 to 29.05.2012	Office Premises	V.S. Raju, The ICSI-Hyderabad Chapter, #6-3-609/5,
of SIRC of the ICSI	12.06.2012 to 20.06.2012		Anand Nagar, Khairatabad, Hyderabad-500 004,
	25.06.2012 to 03.07.2012		Tel: 040-23399541, 23396494
	09.07.2012 to 17.07.2012		E-mail: hyderabad @icsi.edu
	23.07.2012 to 31.07.2012		

EXECUTIVE DEVELOPMENT PROGRAMMES (EDPs)

Hyderabad Chapter	10.07.2012 to 19.07.2012	Office Premises	V.S. Raju, The ICSI-Hyderabad Chapter, #6-3-609/5,
of SIRC of the ICSI	28.08.2012 to 06.09.2012		Anand Nagar, Khairatabad, Hyderabad-500 004,
			Tel: 040-23399541, 23396494
			E-mail: hyderabad @icsi.edu

Professional Programme

Corporate Restructuring & Insolvency¹ SIMPLIFIED READINGS

Section 391(1) of the Companies Act, 1956

Section 391(1) – Application to the court to call for the meeting to consider compromise or arrangement proposed.

- a. Compromise between whom?
- 1. Company and its creditors or class of them.
- 2. Company and its members or class of them.
- b. Application by Whom?
 - 1. Member
 - 2. Creditor
 - In case of the company being wound up, liquidator.
- c. Application for what?

To call the meeting of creditors or members as the case may be. This application to contain the draft scheme of compromise or arrangement

Action required prior to moving of application to the High court for calling of members/creditors meeting under Section 391(1).

- 1. Valuation of shares to decide the share exchange(Swap Ratio)
- 2. Finalisation of draft scheme of amalgamation.
- Conducting of Board meeting to consider the scheme of amalgamation.
- Intimate stock exchanges about the proposed scheme of amalgamation

Some court Decisions.

Can a stock exchange contend that the company court loses its power to consider scheme of amalgamation for approval under section 394 once stock exchange has declined its approval to the scheme?

In Quippo Infrastructure Equipment Ltd. and Srei Infrastructure Finance Ltd., In Re.

There is no provision in the Act which provides for approval of any stock exchange being taken before the scheme of amalgamation is to be presented before the court. It is not open to any stock exchange to contend that the company court loses its power to consider scheme of amalgamation for approval under section 394 once stock exchange has declined its approval to the scheme.

Section Dealt: Companies Act, 1956 – Section 394 read with clause 24(f) of Listing Agreement

The facts: Stock exchange was objecting to scheme being sanctioned on ground that it has not approved scheme, and company court loses its power to consider it.

The questions

- 1. How far it is tenable?
- Whether there is no provision in the Act which provides for approval of any stock exchange being taken before the scheme of amalgamation is to be presented before the court
- 3. Whether it is not open to any stock exchange to contend that the company court loses its power to consider scheme of amalgamation for approval under section 394 once stock exchange has declined its approval to the scheme The Decision:

Held, yes, the stipulation in the listing agreement only requires petitioner-company to furnish a copy of the proposed scheme to the stock exchange for information.

1. Prepared by Laxmi Arun, Assistant Director, The ICSI.

Company Accounts²

AS 10 - ACCOUNTING FOR FIXED ASSETS

Fixed asset is an asset held with the intention of being used for the purpose of producing or providing goods or services and is not held for sale in the normal course of business. Fixed assets often comprise a significant portion of the total assets of an enterprise and therefore it is important to present the correct value of fixed assets in financial statements. Moreover, identification of fixed assets is also very important as whether any expenditure represents an asset or an expense can have a material effect on an enterprise's reported results of operations. Accounting Standard 10 issued by ICAI and made mandatory from the accounting year 1-4-2000, deals with the disclosure of the fixed asset in terms of value in books of accounts. According to AS 10, an entity should disclose:

- the gross and net book values of fixed assets at beginning and end of an accounting period showing additions, disposals, acquisitions and other movements,
- expenditure incurred on account of fixed assets in the course of construction or acquisition,
- (iii) revalued amounts substituted for historical costs of fixed assets with the method applied in computing the revalued amount.

Some important provisions of AS 10:

- The gross book value of a fixed asset should be either historical cost or other amount substituted for historical cost in the books of account or financial statements. When this amount is shown net of accumulated depreciation, it is termed as net book value.
- The cost of a fixed asset should comprise of its purchase price and any other cost of bringing the asset to its working condition like import duties, non refundable taxes etc. Any trade discount and rebates received should be deducted to arrive at the purchase price.
- Financing costs relating to deferred credits or to borrow funds attributable to construction or acquisition of fixed assets should also be included in the gross book value of the asset to which they relate. However, the financing costs (including interest) on fixed assets purchased on a deferred credit basis or moneys borrowed for construction or acquisition of fixed assets should not be capitalised. Thus, the installation cost for a machine should be added to its value. But any interest paid on a loan taken to buy the machine should not enhance the value of machine.
- In case of any self-constructed assets, costs attributable to its construction and allocable to it, should be included in its value.
- When any subsequent expenditure causes an addition to the already expected future benefits of an asset, such expenditure should be added with the value of the asset. e.g. a computer with 20GB hard disk crashed and was replaced with a 80GB hard disk, will be capitalised and added to the cost of the computer.
- The cost of an addition or extension to an existing asset, which
 has a separate identity and is capable of being used even
 after the existing asset is disposed of, should be accounted for
 separately. For e.g. if a current engine of an aircraft replaced
 with the new one on being damaged beyond repairs, it will be
 treated as a separate asset, as it has its own separate identity.
- In case a new asset is acquired in part exchange of an old asset, the exchange price should be recorded at fair market value or net book value of the old asset.
- Fixed asset acquired in exchange of shares, etc. should be recorded at its fair market value or the fair market value of the shares, etc. whichever is lower. Fair market value is the price that would be agreed to in an open and unrestricted market between knowledgeable and willing parties dealing at arm's length who are fully informed and are not under any compulsion to transact.

 $^{{\}it 2. Prepared by CS Nishita Singhal, Assistant Education Officer, The ICSI.}\\$

- Materials items retired from active use and held for disposal should be shown separately in the financial statements and stated at net book value or realizable value, whichever is lower. Any loss or gain on the retirement or disposal of any fixed asset carried at cost should be recognised in the profit and loss account.
- Any fixed asset purchased under hire purchase should be recorded at its cash price showing appropriate narration that its full ownership has not been received.
- All direct costs incurred in developing the patents should be capitalised and written off over their legal term of validity or over their working life, whichever is shorter.
- Amount paid for know-how of the plants, layout or designs of buildings, machinery, etc. should be added with the respective value of the asset. Depreciation should be provided on the total value. However, if such amounts have been paid compositely both for manufacturing process and for assets, the management should reasonably allocate the composite cost.
- The machinery spares which are specific to a particular item of fixed asset, i.e., they can be used only in connection with a particular item of the fixed asset and their use is expected to be

- irregular of the following types should be capitalised.
- Goodwill, in general, is recorded in the books only when some consideration in money or money's worth has been paid for it.
 As a matter of financial prudence, goodwill should be written off over a period.

Where an enterprise owns fixed assets jointly with others, the
extent of its share in such assets, and the proportion in the
original cost, accumulated depreciation and written down value
are stated in the balance sheet. Alternatively, the pro-rata cost of
such jointly owned assets is grouped together with similar fully
owned assets. Details of such jointly owned assets should be
indicated separately in the fixed assets register.

This standard does not deal with accounting for the following items to which special considerations apply:

- (ii) Forests, plantations and similar regenerative natural resources.
- (iii) Wasting assets including mineral rights, expenditure on the exploration for and extraction of minerals, oil, natural gas and similar non-regenerative resources.
- (iv) Expenditure on real estate development and
- (v) Livestock.

WORDIDDLE 13

1				2	3			4		5
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	17			18			19			
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21							22	23	24	
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27					28			29		
				30						

ACROSS

- An entity which is formed for a specific lawful purpose such as the facilitation of a financial arrangement or creation of a financial instrument.
- Acronym for the word used to direct an email to a specific person when the email is sent to a generic e-mail address.

DOWN

- A centralized web based system, enables all investors to lodge their complaints online with SEBI and the same can be viewed by the companies by logging into the system.
- A treaty of WTO, created to extend the multilateral trading system to service sector.
- 3. Prepared by Nandini Raj Gupta, Assistant Education Officer, under the guidance of Dr. S K Dixit, Director (Academics and Professional Development), The ICSI.

- 4. GDP less depreciation equals______ Domestic Product.
- 7. The profit earned from a firm's normal core business activities.
- Mechanism through which currencies are valued and exchanged.
- A legal document codifying the result of deliberations of a committee or society or legislative body.
- 12. First word of Latin phrase for "beyond the powers"
- 13. A legislative act comprises of ______.
- 16. For a firm; price of the commodity multiplied by sales.
- The office or department in an organization that interviews, appoints, or keeps records of employees.
- A part of listing agreement pertaining to corporate governance. (alpha-numeric)
- A legal move taken by a person/ entity against another to avail legal remedies.
- 22. The highest price that a buyer is willing to pay for a good. 25. A branch of economics dealing at individual level.
- A type of contract among wrong doers, not enforceable in the court of law.
- 29. A report system used in HR in organizations.
- To ______ a computer source document is punishable under section 65 of Information Technology Act 2000.

ANSWERS

ACROSS

- 1. SPV
- 2. Attn
- 4. Net
- Operating
- 9. FET (Foreign Exchange Transaction)
- 10. Act
- 12. Ultra
- 13. Section
- 16. TR (Total Revenue)
- 17. HR (Human Resource)
- 18. Clause 49
- 21. Action
- 22. Bid
- 25. Micro
- 27. Illegal
- 29. DRN (Daily Reports Notice)
- 30. Tamper

- 11. Acronym for right hand side of an account.
- Type of a dilemma, also known as a moral dilemmas; situations with two choices to be made, neither of which resolves the situation in morally correct manner.
- 15. The amount of funds that the banks have to keep with RBI.
- 18. When any manufacturer purchases a material, which is duty paid, and if it is used for further manufacturing activity, he can avail this duty as credit in his book based on the Central Excise Invoice.

- Regulatory body which protects the interests of investors in securities and promotes the development of the securities market.
- 20. Latin word for "force"
- 23. Regulations replacing SEBI(DIP) Guidelines 2000.
- Every company which has issued debentures is required to create _____ under Section 117C of the Companies Act, 1956.
- Fixed by manufacturer as maximum allowable cost to the consumer on his product.
- 26. A new concept of ______ person company is introduces in Companies Bill.
- 28. Populous city in state of California.

DOWN

- SCORES (SEBI Compliant Redress System)
- Tribunal
- 4. NAFTA
- Title
- Trait
- GATS
 Cr. (Credit)
- 14. Ethical
- 15. CRR (Cash Reserve Ratio)
- 18. Cenvat
- 19. SEBI (Securities and Exchange Board of India)
- 20. Vires
- 23. ICDR (Issue of capital and disclosure requirements)
- 24. DRR (Debenture Redemption Reserve)
- 25. MRP (Maximum Retail Price)
- 26. One
- 28. LA (Los Angeles)

Attention Students!

Applicability of revised Schedule VI for Examination to be held in June, 2012 Session

The Ministry of Corporate Affairs (MCA) notified the revised schedule VI on 28 February 2011 {as per Notification No. S.O. 447 (E)}. The revised Schedule VI shall come into force for the Balance Sheet and Profit and Loss Account to be prepared for the Financial Year commencing on or after 1-04-2011 {as per Notification No. S.O. 653 (E) dated 30 March 2011}.

For the June, 2012 Examination, the revised Schedule VI shall be applicable. Students are expected to have the detailed knowledge of the revised schedule VI.

ATTENTION STUDENTS! NEW EXAMINATION CENTRES AT GORAKHPUR, JALLANDHAR, HOOGHLY AND HOWRAH FOR CS EXAMS.

The Institute is pleased to announce opening of four new Examination Centres at **Gorakhpur** (U.P.), **Jallandhar** (Punjab), **Hooghly** (West Bengal) and **Howrah** (West Bengal), for conduct of 'Company Secretaries' examinations, **on an experimental basis** beginning from December, 2012 examination onwards. Accordingly, students are welcome to opt for new examination centres — (i) **Gorakhpur** (Centre Code 232); (ii) **Jallandhar** (Centre Code 233); (iii) **Hooghly** (Centre Code110); and (iv) Howrah (Centre Code 111) in their Examination Forms for **December, 2012** examination.

EXAMINERS' OBSERVATIONS AND COMMENTS ON THE PERFORMANCE OF EXAMINEES FOR EXECUTIVE PROGRAMME AND PROFESSIONAL PROGRAMME IN DECEMBER 2011 EXAMINATION*

The December 2011 session of the Company Secretary Examination was held from 26th December, 2011 to 2nd January, 2012. The marks obtained position of candidates for all papers of Executive Programme and Professional Programme have been compiled and presented in Table A & B, hereunder for the information of the candidates. Though the marks obtained position showed good performance by the candidates in most of the papers, some candidates were not able to clear the examination due to various drawbacks in their answers. Therefore, it would be beneficial for those candidates to know the general weakness/drawbacks in their answers. Some common drawbacks based on the comments and observations noted by the examiners have been given paper-wise hereunder for information of the candidates so as to enable them to overcome their deficiencies and improve their performance in the forthcoming examination.

Table - A
Statement Showing the Marks Obtained Position of Candidates
in all Papers of Executive Programme in
December 2011 Examination

Su	bjects	Percentage of Candidates Secured			
		40 to 49 % marks	50 % to 59% marks	60 % and above marks	
EX	ECUTIVE PROGRAMME				
M	DDULE I				
1	General and Commercial Laws	33.61	28.18	8.99	
2	Company Accounts, Cost and Management Accounting	28.14	19.03	12.61	
3	Tax Laws	25.05	26.88	10.36	
M	DDULE II				
4	Company Law	35.26	27.19	7.40	
5	Economic and Labour Laws	39.40	24.22	3.75	
6	Securities Laws and Compliances	31.55	22.91	6.97	

Table - B
Statement Showing the Marks Obtained Position of the
Candidates in all Papers of Professional Programme in
December 2011 Examination

Sı	bjects	Percentage of Candidate Secured			
		40 to 49 % marks	50 % to 59% marks	60 % and above marks	
PF	ROFESSIONAL PROGRAMME				
M	ODULE I				
1	Company Secretarial Practice	47.23	18.07	2.07	
2	Drafting, Appearances and Pleadings	47.44	24.90	2.47	
M	DDULE II				
3	Financial, Treasury and Forex Management	31.35	18.46	6.58	

^{*}Compiled from Examiners' Report

4	Corporate Restructuring and Insolvency	45.87	17.77	1.79
M	DDULE III			
5	Strategic Management, Alliances and International Trade	38.16	28.30	4.10
6	Advanced Tax Laws and Practice	27.97	10.35	1.22
M	DDULE IV			
7.	Due Diligence and Corporate Compliance Management	46.79	27.65	3.85
8.	Governance, Business Ethics and Sustainability	42.73	25.85	3.28

Executive Programme

MODULE - I

GENERAL AND COMMERCIAL LAWS

The overall performance of the candidates in this paper was poor. Majority lacked conceptual clarity about the provisions of Constitutional Law. The candidates did not support their answers with relevant legal provisions and case law. Sound legal reasoning was not given by many candidates while dealing with problem oriented questions. The presentation skills were also not up to the mark.

In Question No.1, candidates lacked the basic understanding of the Constitutional Law. Part (a) was attempted very badly by most of the candidates. They could not explain with clarity Article 21 of Constitution of India and instead many candidates wrote about Fundamental Rights. Question No.2 was attempted in an average manner. Part (i) and (v) relating to Limitation Act and Indian Stamp Act were not explained properly by the candidates. Though the performance in Question No. 3 was satisfactory, some candidates could not properly draw distinction between 'facts in issue' and 'issues of fact' in part (ii). The overall performance of the candidates in Question No.4 was satisfactory. All parts were well answered except few vaguely written. Question No.5(a) and (b) relating to fill-in the blanks and objective type were answered correctly by the candidates. The performance in Question No.6 was below average. In part (a) and (c) of the question, many candidates could not explain properly 'strict or absolute liability under law of torts' and 'remedies available to a person against refusal by sub-registrar to register a document'. Question No.7 relating to true/false statements, was attempted well by majority, although most candidates failed to give reasoning in support of answers. The performance of the candidates in Question No.8 was average. Relevant legal provisions were not quoted by many candidates.

The candidates are advised to avoid casual approach towards their studies and study seriously so as to have at least basic understanding of the subject. Before writing the answers, they should read the question paper properly to understand the requirements of the question. They must ensure that relevant legal provisions and case law are quoted to support their answers. Candidates should refrain from writing wrong answers. They should read 'Chartered Secretary' and 'Student Company Secretary' to update their knowledge on the subject. They must also read Bare Acts to have knowledge about legal provisions and improve writing skills.

2. COMPANY ACCOUNTS, COST & MANAGEMENT ACCOUNTING

Company Accounts, Cost and Management Accounting being a practical paper requires clear conceptual understanding and thorough practice of practical problems to score good marks. Performance in this paper was just average and candidates could have scored more marks if they had done adequate preparation required for professional examinations

In Question No.1(a) candidates were expected to provide proper logical reasoning for their answers which was missing in most of the cases. Performance of the candidates was very poor in Question No.2(a). Candidates could not prepare correct consolidated balance

sheet. They were not able to calculate pre-acquisition profits, minority interest and goodwill correctly and did not show working notes properly. In Question No.3(a), candidates could not calculate number of preference shares to be issued. Most of the candidates avoided Question No.4(a) though the question was simple. Performance was satisfactory in Question No. 4(b). Overall it was observed that candidates were lacking command in practical concepts. Question No.5 was attempted by most of the candidates being compulsory question but some answers were not logical due to lack of understanding of fundamental concepts of Cost and Management Accounting. Performance was below average in Question No. 6(a). Candidates could not calculate simple adjustment like profit on sale of machinery and prepare the cash flow statement in the proper format. This shows casual approach of candidates and lack of practice. Most of the candidates scored well in part (b) and (c) of Question No.6. Overall performance of the candidates was good in Question No.7. Part (a) was simple question based on application of formulae. In part (b), only few candidates had written the process of budgetary control correctly. Performance of the candidates was average in Question No.8 (a) and (b).

Candidates are advised to have clear knowledge of fundamental concepts to solve practical questions correctly. In theory questions, it is important to write answers in definite and precise manner. Candidates should practice exhaustively solving of practical problems from standard text books and suggested readings. It is also advised to adopt professional approach while answering questions. All parts of the same question should be answered in continuity and new answer should begin from the fresh page. It is also important to write answers neatly and present them in proper format to fetch good marks.

3. TAX LAWS

The candidates showed lack of knowledge and conceptual understanding of the provisions of Income-tax, Service Tax and VAT. Candidates were found lacking in systematic and logical approach, conceptual clarity and analytical thinking. The answers given by most of the candidates were long and not to the point. The overall performance of the candidates was average.

The part (a) & (b) of the Question No.1 was satisfactorily attempted by most of the candidates however, the performance was very poor in part (c) pertaining to requisites for filing of revised return. The candidates could not substantiate their answers with adequate and valid reasoning in Question No.2(a). Part (b) was well attempted. Question No.3 was attempted by few candidates and those who attempted showed lack of clarity of the subject. The performance of the candidates in Question No.4 was satisfactory except in part (iii) and (iv) of part (a). Candidates' performance was satisfactorily in part (a) of Question No.5 but part (b) was very poorly attempted. Many candidates did not attempt Question No.6 and those who attempted gave unwanted lengthy answers. The performance of the candidates was average in Question No. 7, as most of the candidates showed lack of knowledge of the latest amendments. The performance of the candidates was average in Question No. 8 as answers given were very general answers not specific to question asked.

To give very specific and to the point answer instead of unwanted and lengthy answer it is essential that candidates must read the question very carefully before attempting it. The subject of taxation requires latest knowledge of the amendments therefore candidates are advised to refer the 'Student Company Secretary', 'Chartered Secretary' and the upcoming notifications, circulars and case laws for keeping themselves updated on the subject. This paper is based on practical aspects which require thorough and deep study of the legal provisions hence it is advisable to practice more and more problems. Further, intense learning of the study material will only help the candidates to develop conceptual clarity.

MODULE- II

4. COMPANY LAW

Overall performance of the candidates was average. The candidates lacked in conceptual knowledge with respect to leading case laws besides lack of drafting and writing skills.

Performance of candidates in Question No.1 was not found satisfactory. The candidates have given general answers to the comments on the statements given. Question No.2 involving objective type questions and fill in the blanks was correctly answered by the candidates. Short note on various topics under Question No.3 was answered satisfactorily. Some candidates could not elaborate it

properly. Performance of the candidates under Question No.4(a) was poor as only some candidates were found to have conceptual knowledge of Section 397 and 398 relating to oppression and mismanagement. Part (b) of the Question No.4 was not answered properly as lack of clarity was found about the provisions multi state Cooperative Society. Question No.5(a) and (b) were not answered upto the mark. Some of the candidates did not even opt this question and some of them have written poorly with respect to loan to Managing Director as per provisions of Section 295. Performance of candidates in Question No.6 is found above average. Question No.7 which was relating to true and false with reason in brief was found to be scoring by the candidates. Question No.8 (a), (b) and (c) required the knowledge of legal provisions on secretarial standard, winding up and the terms of profit and loss account. Knowledge of the candidates was found to be poor in these topics. Only some of the candidates could attempt satisfactorily.

Candidates are advised to go through the Study Material provided by the Institute rather than reading only the headings. They are also advised to keep themselves updated by reading 'Chartered Secretary' and 'Student Company Secretary'. Presentation of answers should be to-the-point and specific. Candidates should write in legible handwriting.

5. ECONOMIC AND LABOUR LAWS

The overall performance of candidates in this paper was average as the majority of the candidates lacked in-depth knowledge about the subject. Answers were not based on logical analysis and reasoning and also wee not supported by relevant case laws. Some candidates answered the questions using guess work without properly understanding the question. Their presentation skills were equally poor.

Performance of the candidates in Question No.1 was below average because of vague and incomplete answers. Very few candidates could do justice with this question. Some even did not opt for this Question at all. Question No. 2 relating to true and false with reasoning was again answered with lack of knowledge and concept. Very few could score well in this question. The performance of candidates in Question No.3(a) was satisfactory. Question No.3(b) pertaining to fill in the blanks, was answered correctly by most of the candidates. In Question No.4(a), candidates were found lacking in knowledge about Foreign Exchange Management Act, 1999 giving very fluke answers. The performance of the candidates in Question No.4(b) relating to Consumer Protection Act, 1986 and in 4(c) relating to Money Laundering Act, 2002 were well attempted by majority. The performance of the candidates in Question No.5(a), (b) and (c) relating to Pollution Control and Environment Protection was average. The answers were based on mere guess work. The performance of the candidates in Part B relating to Labour Laws was above average. Though Question No.6 on short notes was answered satisfactorily by majority of the candidates yet some could not elaborate the same properly. Question No.7(a) was well attempted by the candidates. The performance in Question No.7(b) and 7(c) relating to fill in the blanks and objective type was fairly good displaying conceptual clarity about the subject. Question No.8 being problem oriented question was attempted by very few candidates.

The candidates are advised to avoid casual approach towards their studies and study seriously so as to have at least basic understanding of the subject. They must read and understand the questions properly before answering the same. They must ensure that relevant legal provisions and case law are quoted to support their answers. Keep themselves updated of the latest legislative developments on the subject by reading 'Chartered Secretary' and 'Student Company Secretary'. Also, read Bare Act to understand the legal provisions and improve their presentation skills.

6. SECURITIES LAWS AND COMPLIANCES

The over all performance of the candidates in this paper was decent. Performance of the candidates in Question No.1(a) was well but in part (b) performance was just satisfactory exhibiting the lack of conceptual knowledge. Question No.2 relating to short note on various terms was attempted well except part (i) on Certificate Deposit. Part (b) was related to acronyms which not properly answered by most of the candidates. Question No.3(a) related to credit rating was well attempted by the candidates. The performance of the candidates in part (b) and (c) to this question was not upto to mark. Question No.4 relating to comments on various statements was attempted by most of the candidates but could not explain the statements properly. In Part

(ii) candidates explained the instruments of money market instead of participants. In Question No.5(a) relating to differentiation between various terms, candidates failed to give the answers properly. They lacked the fundamental knowledge of the subject. However, part (b) was well attempted by the candidates. Question No.6(a) was attempted well but the performance in part (b) was below average, candidates were not aware about the steps involved in the issue of right shares. Responses of the candidates in Question No.7 on short notes was not good, they explained the answers vaguely. Performance of the candidates in Question No.8 was very good except in part (ii) and part (v) relating to Subscription List and Delisting of Securities.

Candidates are advised to refer standard text books, study material and financial dailies to have thorough understanding of the financial markets for conceptual clarity and adequate practice is required for securing excellent marks. Further candidates are advised to go through all questions. Only relevant and to the point reply should be given as per the requirement of the question.

Professional Programme

MODULE - I

1. COMPANY SECRETARIAL PRACTICE

In this paper, candidates exhibited lack of reasonable academic knowledge and provisions of law. Drafting skill was not found satisfactory. Most of the candidates failed to refer to relevant sections. Candidates were found to have written general and vague answers.

In Question No.1 on drafting of resolutions, candidates exhibited lack of drafting skill and good expression of english language. Candidates had shown less clarity on difference between Board Resolution and General Meeting Resolution. Answers to part (i) of Question No.2 on distinction between voidable allotment and void allotment were not found satisfactory. Other distinctions were attempted satisfactorily by the candidates. Except part (b) of Question No.3 pertaining to details about e-form 25C, other parts were attempted well. Performance of candidates in Question No.4 was found satisfactory. Candidates could not write well on effects of change of name of a company i.e., part (b) of Question No.5. Candidates were not aware of the provisions of U.K. Companies Act, 2006, i.e. part (c) of Question No.6. Other parts were replied well. Part (a) of Question No.7 on features on Employees' Stock Option Scheme was not replied well by candidates. Question No.7(b) on Director Identification Number, was not clear to many candidates. Comparison of Audit Committee under Listing Agreement and under the provisions of Companies Act was not replied satisfactorily while replying to part (a) of Question No.8.

Candidates should write specific answers. Candidates are advised to support the answers with case laws, wherever possible. Candidates are advised to visit the website of Ministry of Corporate Affairs for subject updations and for gaining knowledge of practical concepts. Irrelevant answers should be avoided.

2. DRAFTING, APPEARANCES AND PLEADINGS

In this paper, candidates exhibited lack of reasonable writing skills. Drafting skills of the candidates require improvement. The answers should be supported by the case laws, the knowledge of which is found lacking in the candidates.

In Question No.1(a), very few candidates could write properly citing relevant case law and applicable sections. In Question No.1(b), most of candidates were able to fill in the blanks satisfactorily. Most of the candidates were also able to answer "Compounding is a good way of settling disputes" in Question No.1(c). Question No.2(a) on explaining the terms given, was well answered by most of the candidates. Question No.2(b) on general guidelines for drafting of notice for convening company meetings was not answered well. In Question No.3(a), the performance was not satisfactory on drafting of dealership contract. The candidates lacked conceptual knowledge and gave vague answers. In Question No. 3(b) most of the candidates did well in commenting on the statements to be true or false with giving the reasons. Candidates were able to write short notes on the given topics in Question No.4. Candidates performed well in Question No.5(a) with respect to drafting of deed of sale by liquidator of a company in voluntary liquidation. In Question No.5(b), the performance was not as expected in discussing the legal position as to duration of power of attorney. Answer to Question No.6 was done fairly well. The performance on Question No.7(a) was satisfactory on important considerations to be borne in mind while drafting of written statements. Answer to Question No.7(b) was attempted well, some of the candidates got confused between 'conveyance' and 'contract'. In Question No.8(a), which was on special leave petitions, number of candidates were not able to distinguish between the SLPs under Article 134A and under Article 136 of the Constitution of India. Part (b) of Question No.8 was well attempted by majority of the candidates.

The candidates are advised to consult various law journals like All India Reporter, Corporate Law Courier, for latest judgments. They should gain the in-depth knowledge of the subject.

MODULE - II

3. FINANCIAL, TREASURY AND FOREX MANAGEMENT

The over all performance of the candidates in this paper was just satisfactory and most of the candidate seems to have lack of conceptual and practical knowledge of the subject. However, candidates attempted theoretical questions in a well manner.

Question No.1 related to comment upon various topics was well attempted by majority of candidates except part (iv & v) which were related to Financial Gearing and Financial Planning respectively. It was noticed that most of candidates have written everything they knew about the topic without answering to the specific point asked. Performance of the candidates in part I of Question No.2 was poor. Most of the candidates failed to calculate normal and real cash flow correctly. Question No.3(a) related to dividend policy was well attempted by the candidates but the performance in Question No.3(b) was not satisfactory & most of the candidates have not attempted this part. Candidates were unable to calculate the Income Tax and Depreciation properly. The performance of the candidates in part (c) was just satisfactory. Question No. 4 on differentiation between various concepts was well attempted by most of the candidates except some who couldn't explain part (iii) and part (iv). Question No.5(a) related to portfolio return and risk was well attempted by the candidates, they have the fair idea about the security analysis and portfolio management. Answer to Question No. 5(b) was not replied by candidates correctly except few. Question No. 6 covers the working capital and was just satisfactory. Provision for contingencies was not properly calculated by the candidates. They could have attempted this question in a better way. Response of the candidates in Question No.7 was very good and encouraging in all parts except first part that is related to 'forfaiting'. Candidates confused this question with

Candidates are advised to refer standard text books, study material and financial dailies to have thorough understanding of the subjects for conceptual clarity and adequate practice is required for securing excellent marks. Further candidates are advised to go through all questions and answer only required number of question answered. Further candidates are advised to write relevant and to the point answers as per the requirement of the question.

4. CORPORATE RESTRUCTURING AND INSOLVENCY

The overall performance of the candidates was found to be satisfactory. However some of the candidates lacked thorough knowledge of the provisions of the law and could not give precise answers to the questions. It was found that majority candidates lacked conceptual clarity.

Question No.1(a) being a case based question was attempted many candidates correctly. Question No.1(b) being 'True' or 'False' based question, though majority of the candidates were able to give correct answers, the reason in support of their answers were not given logically. Question No.1(c) and 1(d) were attempted well. Question No.2(a) was attempted by most of the candidates correctly. In Question No. 2(b), many candidates failed to answer to the point. Question No.2(c) was satisfactorily attempted by candidates. Question No.3(a) the performance of the candidates was below average. Most of the candidates attempted this question and almost all could not give answer relating to acquisition of shares. Question No.3(b) was also poorly attempted by the candidates. The performance of the candidates in Question No.4(a) was not satisfactory; in Question No.4(b), candidates lacked the required drafting skills. Question No.4(c) was attempted well in most of the cases. Question No.5(a) and 5(b) were satisfactorily attempted by all. The Question No.5(c)

most of them attempted poorly. Question No.6 was well performed and most answers were found up to the mark except a few. Question No.7 was answered by candidates below average. Question No.8 was attempted by less candidates and who attempted were not up to the mark.

Candidates are advised to read the question thoroughly for better understanding and to give to the point answers which will increase the quality of answer and help in time management. Proper judgment must be done between the length of the answer and marks allotted to it. Mentioning of rules, provisions, sections, Form No. etc helps in securing good marks. Candidates are advised to read the emerging M&A cases, offer documents, public announcements in the economic dailies and to be in line with the current trend of acquisitions.

MODULE - III

STRATEGIC MANAGEMENT, ALLIANCES AND INTERNATIONAL TRADE

The overall performance of the candidates in this paper was found to be above average. They were found lacking in logical presentation and clarity of thoughts. Candidates resorted to writing unnecessary long answers due to which effective presentation and expression was found to be missing. It was observed that in the portion pertaining to International Trade, conceptual clarity was found to be lacking. Knowledge of case studies was found to be below average. However, there is still room for improvement in some areas and a particular level of understanding of the subject is desirable. It was observed that candidates were not able to interpret the questions well even though these were very direct.

Question No.1 was found to be the most popular and interesting question to the candidates to which maximum candidates provided good answers. Question No.2 was found to be the most disappointing out of all the questions. Only handful candidates attempted this question and the performance was below average. The performance of the candidates in Question No.3 was fairly good. Question No.4 was attempted by most of the candidates but it was answered averagely. The performance of candidates for Question No.5 was found to be average. It was observed that candidates were better acquainted to first part of the question as compared to the second part. The performance of the candidates in Question No.6 was the best out of all the questions. The performance of the candidates in Question No.7 was found average in first three parts and not well in part (d). Question No.8 was attempted by a very few candidates and those who attempted performed well.

At professional stage of examination, the candidates are expected to follow the sequence while answering and properly number the answers attempted. Candidates are further advised to start each question from a fresh page and improve upon their presentation skills. It is also suggested to candidates to read the question carefully a number of times to understand it better before attempting. Further, this paper requires continuous updation of knowledge and candidates are expected to be well versed with latest developments in the Government Policy on FDI, international trade, developments at WTO which will help in scoring good marks. Candidates are advised to regularly read the financial news papers and journals and develop analytical and logical skills.

6. ADVANCED TAX LAWS AND PRACTICE

The over all performance of the candidates was below aveage. Candidates wrote very general and lengthy answers instead of concise and to the point answers as desired in the question paper. The candidates were not updated about the recent amendments. They showed poor knowledge of the taxation provisions in both direct and indirect tax portions. Many candidates were not able to substantiate their answers with decided case laws even when asked in the question paper. Majority of the candidates failed to conceptualize the main aspects of practical questions.

Question No.1 was poorly attempted by majority of the candidates as they were not clear about the tax impact of the buying and leasing options and they failed to explain the tax aspect of the merger and slump sale also. In Question No.2, candidates showed lack of knowledge regarding the provisions of section 35AD and the conditions to be fulfilled for conversion of company into LLP. Question No.3 was not answered by most of the candidates and those who attempted failed to explain the remuneration plan with an example.

The candidates' performance in Question No.4 was satisfactory. In Question No.5 the performance of the candidates was average as most of them attempted without referring to the relevant case law. In Question No.6(a) majority of the candidates showed lack of knowledge of Rule 6 and of the applicable notification. The performance of the candidates in Question No.7 was not satisfactory as most of the candidates were not aware about the provisions of section 28 of the Customs Act, 1962 and about the refund of export duty. All parts of Question No.8 were well attempted by the candidates.

The candidate must thoroughly read the question so that they understand the exact requirements before attempting the answer. Since the paper on Advanced Tax Laws is based on the latest case laws and amendments, it is important that the candidates keep themselves updated by reading 'Chartered Secretary' and the 'Student Company Secretary'. Candidates should also study the recent case laws for handling the practical questions. Expert knowledge is required at the professional programme covering all the aspects of tax laws namely tax planning in income tax and wealth tax, indirect taxes and international taxes. Therefore, candidates are required to read thoroughly the whole subject. The candidates should also practice previous year questions papers noting down the points of discrepancy, time taken and the level of accuracy that would help them to attempt the question paper in time.

MODULE - IV

DUE DILIGENCE AND CORPORATE COMPLIANCE MANAGEMENT

Candidates overall performance in this paper was average. Though few of the questions which were objective types and other straight questions from the study material were well-attempted by the candidates, the questions which were case study based or which required critical examination of a given situation were not answered by the candidates to the satisfactory level.

Question No.1(a) relating to 'True or False" was answered excellently by most of the candidates. The performance of the candidates to Question No.1(b) was very average. The candidates are required to be more analytical about the subject. The performance of the candidates in Question No.2(a), being an objective type question was good. The answer to Question No.2(b) was performed very well by candidates. In Question No.3 and 4 the performance of the candidates was average. Question No. 5(a) was well performed by candidates, Questions No.5(b) and (c) were attempted below average. The candidates were not able to solve the Question No.6. Question No.7, was averagely answered by the candidates. The performance of the candidates in Question No.8 was overall satisfactory.

Candidates are advised to write brief and precise answers. Candidates are advised to extend their reading beyond study materials, to acquire overall knowledge that is required for due diligence decisions. Candidates are also advised to read the offer documents, economic dailies etc. in addition to professional magazines like 'Chartered Secretary' etc. Candidates are required to improve their written communication skills, aptitude to the subject.

8. GOVERNANCE, BUSINESS ETHICS AND SUSTAINABILITY

Candidates in general showed that they did not have in-depth knowledge of basic concepts of the subject. The answers were not to the point. It is expected that the candidates should have good analytical and presentation skills, however this was lacking.

Question No.1 part (a) was on role of independent directors and was answered reasonably well by the candidates, but the presentation of answers was not cohesive wherein part (b) candidates had to state true or false answers with reasons, many candidates did not give the correct reasoning. Question No.2 part (a) was short notes. The performance of the candidates was good. Whereas that in part (b) was satisfactory. Question No.3 had three parts, the performance of the candidates in parts (a) and (b) was average, part (c) was generally answered very well. The overall performance of the candidates in Question No.4 was not satisfactory. Candidates showed a lack of understanding of the basic concept of the questions in all the three parts. Question No.5(b) and (c) was fairly well answered by majority of candidates, in part (a) of the question, however, many candidates could not give precise and to the point answers. In part (a) of Question

Legal World

No.6, the candidates were not able to give reasoned answers on the role of Board of Directors in shaping the ethical climate of the company, while in part (b) and (c), the performance of the candidates was satisfactory. Question No.7 again had three parts, the performance of many candidates was poor in part (a) to the question which was with regard to the provisions of Code of Conduct and ethics in India and in USA, while Parts (b) and (c) were well attempted. The performance of the candidates in Question No.8 was generally good.

The subject is a core subject and requires a practical approach. Candidates are required to have a clear understanding of the concepts and its applicability in different situations. Candidates are advised to read the professional journals, newsletters, magazines, etc. on a regular basis to update their knowledge and to get a practical edge. Candidates are advised to improve their presentation skills, reasoning abilities and manage their time while answering the question paper by giving precise and to the point answers.

CORPORATE LAWS

LW(S) 04.04.2012

M/s. RAJESH AND CO. v. RAVISSANT PVT LTD [DEL] CO.PET. 63/2001

Manmohan, J [Decided on 24/02/2012]

Companies Act, 1956 - Sections 433(e), 434, 439-winding up petition-transaction between group concerns-adjustment of dues of one concern in the accounts of another-no admitted debt-whether winding up petition to be allowed-Held,No.

Brief facts: The facts as stated in the present petition are that the petitionerfirm had supplied fabric to the respondent company on regular basis from 1996 onwards and as per the reconciliation of accounts for the period from 1st April, 1997 to 31st March, 1998, a sum of Rs. 17,26,952 was due and payable by the respondent company, which the respondent-company had failed to pay, hence this petition.

Decision: Petition dismissed.

Reason:Having heard the parties and having perused the papers, this Court is of the opinion that it would be appropriate to first examine the submission of the respondentcompany that the petitionerfirm as well as its sister concern, M/s. RMP Fabrics and the respondent company as well as its sister concern, M/s. Indian Handicrafts used to have transactions mutually exchanged with each other from time to time and there should be consolidated reconciliation of accounts of all these four concerns.

This Court finds credence in the arguments of the respondent company that respondent-company and its sister concern were acting as one economic entity. This Court takes note of the respondent's ledger account maintained by the petitioner itself for the period from 1st April, 1997 to 31st March, 1998 wherein three credit entries dated 24th April, 1997, 30th April, 1997 and 19th June, 1997 are in the name of Indian Handicrafts, the sister concern of the respondent-company. This Court further finds that certain bills were first raised by the petitioner on Indian Handicrafts which were later transferred and also raised on the respondent-company with the same bill number, amount and date.

In fact, this Court in *Pankaj Aluminium Industries Pvt. Ltd.* v. *Bharat Aluminium Company Ltd.*, 2011 IV AD (Delhi) 212 after relying upon DHN Food Distributors Ltd. & Ors v. London Borough of Tower Hamlets [1976] 3 ALL ER 462 at Page 467 has recognised the doctrine of single economic entity. In *DHN Food Distributors Ltd. (Supra)*, it was held as under:- "

.....We all know that in many respects a group of companies are treated together for the purpose of general accounts, balance sheet and profit and loss account. They are treated as one concern. Professor Gower in his book on company law says: there is evidence of a general tendency to ignore the separate legal entities of various companies within a group, and to look instead at the economic entity of the whole group. This is especially the case when a parent company owns all the shares of the subsidiaries, so much so that it can control

every movement of the subsidiaries. These subsidiaries are bound hand and foot to the parent company and must do just what the parent company says. A striking instance is the decision of the House of Lords in *Harold Holdworth & Co. (Wakefield) Ltd. v. Caddies.* So here. This group is virtually the same as a partnership in which all the three companies are partners. They should not be treated separately so as to be defeated on a technical point. They should not be deprived of the compensation which should justly be payable for disturbance. The three companies should, for present purposes, be treated as one, and the parent company, DHN, should be treated as that one. So that DHN are entitled to claim compensation accordingly. It was not necessary for them to go through a conveyancing device to get it."

For a winding up petition to be allowed, the petitioner is required to show that the alleged admission is clear and unambiguous. In the present case, the respondent-company has not denied the letter dated 26th March, 1998 but at the same time has set up the defence that subsequent to the abovesaid letter, two debit notes dated 30th June, 1998 had been issued by the sister concern of the respondent company. In fact, in the recovery suit filed by the petitioner's sister concern, petitioner's application under Order XII Rule 6 of CPC was dismissed for a similar reason. It is pertinent to mention that the aforesaid order has attained finality inasmuch as the same was not challenged either by the petitioner or its sister concern.

Moreover, the jurisdiction of Company Court is summary in nature and the issues of inter-se transactions between the parties and the veracity of the debit notes cannot be examined in the present case as it involves disputed questions of fact and would require evidence to be led. Certainly, the defence set out by the respondent in its reply to the statutory notice cannot be said to be a moonshine or sham. In fact, the Supreme Court in *Ms. IBA Health (I) P. Ltd. v. Ms. Info-Drive Systems SDN. BHD.* (2010) 10 SCC 553 has held that "the Company Court is expected to ascertain that the company's refusal is supported by a reasonable cause or a bona fide dispute in which the dispute can only be adjudicated by a trial in a civil court." (Refer "para 31"). Consequently, the present petition is dismissed, but without any order as to costs. Needless to say, the civil court would decide the case on merits without being influenced by any observations made by this Court.

LW(S) 05.04.2012

JIYUAN LI v. REGISTRAR OF COMPANIES & TIANJIN TIANSHI INDIA PVT LTD v. REGISTRAR OF COMPANIES [DEL]

Crl.MC No. 3579/2009 & Crl.MC No. 3811/2009

M.L. Mehta, J [Decided on 01/03/2012]

Companies Act - Sections 234(1), 234(3A), 234(6), 234(4) (a) - issue of statutory notice not proved-whether prosecution proceedings to be quashed-Held, Yes.- Limitation period to take cognizance-whether non filing of reply is a continuous offence-Held,No.

Brief facts: The Registrar of Companies (ROC) received a complaint regarding the affairs of M/s. Tianjin Tianshi India Pvt Ltd (the Company) being irregular and illegal. A letter dated 24.02.2004 was issued by the ROC to the company to inquire about its affairs. This was duly replied vide letter dated 15.04.2004. The reply was examined and thereafter an order dated 19.04.2004 under section 234(1) of the Companies Act (hereinafter referred to the "Act") was issued to the company which remained unresponded. Thereafter another order dated 16.06.2004 u/s 234 (3A) of the Act was issued by ROC requesting the Company to furnish the desired information, but no response was received. As no response was received qua the aforesaid two orders, a show cause notice dated 26.07.2005 was issued to the company u/s 234 (4) (a) of the Act which also did not evoke any response. Thereafter a report was sent by ROC to the Central Government in terms of section 234 (6) of the Act seeking advice for prosecution of company u/s 234 of the Act. It was thereafter that the Complaint (CC No. 939/2007) was filed in the Court of ACMM by the ROC against the Company and its functionaries including the petitioners. The ACMM passed the impugned order of summoning of all the accused including the petitioners. The present petitions assail

Legal World

the order dated 11.09.2007 passed by the Ld. Addl. Metropolitan Magistrate (ACMM) summoning the petitioners in CC No. 939/07.

Decision:Petition allowed.

Reason:The impugned order is assailed mainly on the ground that the same has been passed in a mechanical manner without ensuring that mandatory and statutory notice under Section 234 of the Act was issued to the petitioners. The cognizance taken by the ACMM was also assailed on the ground of limitation. It was submitted that the alleged offences being punishable with fine only, the limitation of taking cognizance under Section 468(2) Cr.PC was six months. It was submitted that in absence of there being any order of condonation of delay, the cognizance taken by learned ACMM was bad being beyond the period of limitation.

On the question raised regarding non-issuance of notice under Section 234 of the Act to the petitioners, it is seen that ROC issued a letter dated 24.2.2004 to the company to enquire about its affairs. The same was replied by the company vide letter dated 15.4.2004. It is submitted that three orders dated 19.04.2004, 16.06.2004 and 26.07.2005 under Section 234 (1), 234 (3A) and 234 (4) (a) of the Act respectively were issued by the ROC to the petitioner company, but these evoked no response. However, from the perusal of the record, it can be seen that there is no evidence which was brought by the respondent to prima facie prove the service of such orders on the petitioner company. The receipt of such statutory orders is a sinequa-non for alleging non-compliance of the orders of the respondent. Reply to the letter by the petitioner company cannot be equated to acknowledgement of a statutory notice as per the requirement of law. In the present case, absence of any documentary proof of service of such orders of ROC on the petitioner company indicates that the prosecution was initiated without giving any opportunity to the petitioner company to advance its reply. The respondent/complainant has made an averment regarding the issue of statutory orders, however, they are silent as regard to the factum of delivery or mode of proof of delivery of the said statutory orders. Thus, prima facie it is seen that the statutory orders under section 234 of the Act was not delivered to the petitioner and that being so the complaint was not maintainable.

Coming to the contention of the petitioner that cognizance by the Trial Court was barred by the limitation, the Trial Court record must be perused. The show cause notice to the petitioner was issued on 26.7.2005, whereas the cognizance of the offence by the learned Trial Court was taken on 11.9.2007. The contention of the counsel for the respondent that the complaint was filed within the period of limitation as the limitation period commenced from the date the Central Government gave its approval for prosecution, cannot be accepted as there is no embargo under Section 234 of the Act for the respondent to seek approval from the Central Government before initiating the prosecution against the petitioner. The period of limitation for taking cognizance of the offences commences when the knowledge of the commission of offence is gained by the prosecuting agency. Furthermore, there was no application on record advanced by the respondent for the condonation of delay in the Trial Court.

The present offence arises out of a failure to comply with the statutory rule and such liability will continue until the requirement is complied with. It is not a case where the offence was repeated or committed on a daily basis after the initial default. Thus, the present offence is not a continuing offence and the complaint prima facie, is time barred.

In view of the above discussion, this seems to be a fit case for the exercise of the inherent powers possessed by this court under Section 482 CrPC to meet the ends of justice. Accordingly, the petition is allowed and the summoning order is quashed qua the present petitioners.

LW(S) 06.04.2012
CHANDER BHAN GANDHI v. RECKITT BENCKISER
(INDIA) LTD [DEL]
CO.APP. 1/2012

Rajiv Sahai Endlaw,J [Decided on 07/03/2012]

Companies Act, 1956 - Sections 100, 102, 103, 104 and 105reduction of capital-extinguishment of shares held by particular class of shareholders-whether tenable - Held, Yes

Brief facts:The appellant was holding 536 out of 2, 62, and 79,612 fully paid up equity shares of Rs.10/- each of the respondent Company. Of the remaining shares, 1,67,85,722 shares constituting 63.87% of the total shareholding were held by M/s. Reckitt Benckiser Plc being the promoter of the respondent Company, 94,65,355 shares constituting 36.02% were held by M/s. Lancaster Square Holdings SL a subsidiary of the promoter company and 27,995 shares were held by other members of the public as the appellant and 4 shares were held by employees of the company. The public shareholders including the appellant held 28,531 shares constituting only 0.11% of the shareholding of the respondent Company.

The respondent Company being desirous of reducing its share capital by 1.55% by cancelling and extinguishing 3,78,614 equity shares held by M/s. Lancaster Square Holdings SL and 28,531 shares held by the public, appointed Chartered Accountants to determine the fair value of its equity shares. The said Chartered Accountants recommended value of Rs.836/- per share for payment to the shareholders whose shares were sought to be cancelled/ extinguished. However the Board of Directors of the respondent Company in the meeting held on 3rd March, 2010 while approving such reduction in the share capital, enhanced the payment from Rs.836/- to Rs.940/- per share. M/s Reckitt Benckiser Plc being the largest shareholder expressed intent to retain its shareholding. The Extraordinary General Meeting (EOGM) of the shareholders of the respondent Company held on 24th April, 2010 by a special majority also approved such reduction.

The appellant voted against the said resolution. The respondent Company thereafter filed the petition for approval of its action of reduction of share capital. Initially 24 shareholders including the appellant filed objections. However upon the respondent Company offering to pay an amount of Rs.1,500/- per share as against the amount of Rs.940/- proposed by the Board of Directors and approved in the EOGM, 23 of the said objectors accepted the said offer and withdrew their objections leaving only the appellant in the fray.

The appellant objected to the scheme on various grounds including that of change in government policy and pricing but the single judge rejected his objections and allowed the scheme of capital reduction. The appellant appealed against the judgment.

Decision: Appeal dismissed.

Reason: We have given our anxious consideration to the matter and perused the memorandum of appeal carefully. The same is drafted, finding no faults in the legal reasoning given by the Learned Company Judge, but as a critique to the economic policies of the government and the modus of the respondent Company and drawing sympathy to the appellant who is now over 80 years of age and had acquired the shares aforesaid nearly 35 years ago. However, though our hearts may bleed for the appellant, we are bound by the law and are unable to find any error in the legal reasoning given by the Learned Company Judge approving the action of the respondent Company of reducing the share capital. Though we were a little anxious as to the valuation of the shares, since the Board of Directors of the respondent Company itself had not accepted the valuation at Rs.836/- per share of the Accountants engaged by the respondent Company and had increased the valuation to Rs.940/- and further since the respondent Company when faced with the objections had further increased the said valuation to Rs.1,500/- but nevertheless find that there can be no better indice of valuation than the market forces. The acceptance by all the other public shareholders except the appellant of the price of Rs.1,500/- clearly establishes that though the price of Rs.940/- offered may not have been the correct price but the price of Rs.1,500/- clearly was. The appellant before us also has not produced anything to dissuade us. Our conscience is thus satisfied as to the price also.

Legal World

LABOUR LAWS

LW(S) 07.04.2012
D.VETRITHINGAL v. TIRUVARUR CONSUMER
COOPERATIVE WHOLESALE STORES LTD& ANR [MAD]
W.P.No.27082 of 2007

K.Chandru, J.[Decided on 07/02/2012]

Industrial Disputes Act - Section 10(4), 11(A)-dismissal from service-labour court decided the dispute based only on the preliminary issue-award against the workman-whether correct-Held, No.

Brief facts:It is seen from the records that the petitioner was employed, as accounts manager, with effect from 1.1.1976 in the 1st respondent society. He was given a charge memo dated 15.5.2001 by the Special Officer of the 1st respondent society. The petitioner gave his explanation. Subsequently, a domestic enquiry was conducted and on the basis of the enquiry report, his further explanation was called for. He also gave explanation on 12.8.2002. He was given a personal hearing. Thereafter by an order dated 26.8.2002, he was dismissed form service.

Thereafter, the workman raised a dispute before the Conciliation Officer and the Conciliation Officer after notice to the society, as he could not bring about mediation submitted his failure report dated 31.1.2003. On the strength of the failure report, the workman filed his claim statement dated 2.3.2003. The said claim statement was taken on file and registered as I.D.No.48 of 2003 and notice was ordered to the Society.

The Labour Court concentrated more on the jurisdiction of the Special Officer to initiate action against the petitioner but did not deal with the merits of the charges levelled against the workman as to whether the enquiry conducted was fair and proper and in case the enquiry was held to be proper, whether the charges levelled against the workman were proved. In assuming that the charges were proved and the punishment was proportionate to the gravity of the charges, after discussing on the jurisdiction of the Special Officer, the Labour Court in one sentence held that on the basis of the Society's byelaws and the other relevant case laws, the power to take action by the Special Officer has been proved and the dismissal was justified and the workman was not entitled for any relief, thus dismissed the industrial dispute.

Decision: Petition allowed.

Reason:It is rather unfortunate that the Labour Court which derives power has to comprehensively answer all issues and cannot contend itself only on the question of preliminary issue relating to the jurisdiction of the Special Officer to pass orders against an employee of the Cooperative Society.

A perusal of the claim statement and the written brief submitted clearly shows that before the Labour Court arguments were also addressed on the merits of the allegation made against the petitioner. Thus the Labour Court failed to discharge its obligations vested in terms of Section 10(4) read with Section 11-A of the Industrial Disputes Act. However, this Court is not inclined to accept the stand of the worker that the Special Officer lacks jurisdiction in taking disciplinary action against any one of the members of the society. As rightly held by the Labour Court, the power so far vested on the Board of Directors is now vested on the Special Officer by the Act created by the Tamil Nadu Legislature in appointing the Special Officer. But, at the same time, the Labour Court has got bounden duty to decide the justifiability of the non-employment of the petitioner by going into the merits of the case for which the enquiry proceedings have been filed by the 1st respondent society. In the said circumstances, the impugned award insofar as dismissing the Industrial Dispute without any discussion on the merits of the non-employment of the petitioner hereby stands set aside on finding that the Special Officer has got powers to impose penalty. At the same time, as the Labour Court has not passed any

comprehensive award, this Court is obliged to remand the matter in I.D.No.48 of 2003 to the Labour Court, Cuddalore for disposal in terms of law. The Labour Court shall proceed to give notice to both sides and dispose of the Industrial Dispute on the merits of the case in terms of the powers vested under Section 11-A of the Industrial Disputes Act. The Writ Petition stands allowed to the extent indicated above. Since the dispute is of the year 2003 and more than 9 years have elapsed, the Labour Court shall give preference for the disposal of the industrial dispute and in any event after due notice to the parties shall dispose of the same within a period of six months from the date of receipt of this order. However, the parties are allowed to bear their own costs.

ATTENTION STUDENTS!

Applicability of the latest Finance Act and other changes for Company Secretaries

June, 2012 Examination

DIRECT TAXES

All students may note that for the June 2012 Examination Session in respect of Direct Taxes the applicable Assessment Year shall be 2012-13 (Previous Year 2011-12). Thus, they will have to study Finance Act, 2011 for June 2012 Examination. Further as per the Syllabus, (of Executive Programme and Professional Programme) students are required to update themselves about all the Circulars, Clarifications, Notifications, etc., issued by the CBDT & Central Government, which come into effect on or before six months prior to the date of the respective examinations. Gift Tax Act has been excluded from the scope of the examination from June 1999 session onwards unless otherwise informed.

INDIRECT TAXES

Students appearing in the 'Tax Laws' (Indirect Tax Portion to the extent of topics covered in the syllabus, of 'Executive Programme') and Advanced Tax Laws and Practice (Professional Programme) respectively may take note of the following changes applicable for June 2012 Examination.

- 1. All changes made by the Finance Act, 2011.
- All Circulars, Clarifications/Notifications issued by CBEC/ Central Government which became effective six months prior to the date of examination.

Students' 2

Prize Query

Can a person be proscuted for the return of a cheque issued by a company in which he was a directar from which position he resigned and Form 32 as required under the Companies (General Rules & Forms), 1956 had been filed with the Registrar before the issue of the Cheque?

Conditions

- Answer should not exceed one page typed in double space. The answer sheet should contain the name, registration number and address of the student
- 2. Last date for receipt of answer is 16th June, 2012.
- Two prizes (a first and a second) in kind will be awarded to the best answers and the names of the contributors will be published in the Bulletin.
- The envelope should be superscribed Students Query March-April 2012 and addressed by name to N.K. Jain, Secretary & Chief Executive Officer, the Institute of Company Secretaries of India, 'ICSI House', 22, Institutional Area, Lodi Road, New Delhi-110003.

STUDENT SERVICES

REGISTRATION AND POSTAL TUITION

1. Cancellation of Registration

Registration of students registered upto and including stands terminated on expiry of five-year period on Similarly,registration of students registered upto and including stands terminated on expiry of five-year period on leading to the following immediate consequences:.

- Supply of 'Student Company Secretary' bulletin will be discontinued from March 2012 & April 2012 issues onwards respectively.
- (b) Response sheets will not be accepted even if submitted and coaching completion certificates will not be issue d (after the expiry of registration period)

They are advised to apply for registration de-novo/ extension of registration as per the guidelines published in this bulletin.

Important:

Students whose registration is valid up to February 2012 (i.e. students registered in March 2007) are, however, eligible to appear in June 2012 examination without seeking extension of registration/registration de-novo subject to fulfilling other requirements as laid down in the regulations.

2. Change of Address

Change of address, if any, should be intimated to the Institute by sending a separate letter in this regard. While intimating the change in their mailing address, the students are advised to invariably quote the PIN CODE number alongwith the student registration number, name and full postal address with city, state in capital letters. Students can also update their addresses instantly through online services at students' portal www.icsi.in.

PIN CODE is required to be mentioned for quick delivery of the mail. Students may, therefore, check up the computerised mailing address as printed on the 'Student Company Secretary' bulletin. In case, it does not carry or carry the wrong PIN CODE number, the same may be intimated immediately quoting student registration number and full postal address with Postal Index Number so that it could be incorporated in the computerised mailing list.

3. E-Mail Address of the Students

Those students who are having e-mail address may communicate the same to the Student Services Section at dss@icsi.edu, which will facilitate quick and economic communication from the Institute's side. The e-mail address may be sent in the following format.

Name :

Registration No.:

E-Mail Address :

Students can also update their e-mail ID/ Mobile Number instantly through online services at students' portal www.icsi.in

4. Students Identity Card

All the students appearing in the examination must hold Identity Card in the manner prescribed by the Institute, if not already obtained at the time of seeking registration. For obtaining the Identity Card, students are advised to obtain a proforma from the Headquarters/ Regional Offices of the Institute and send it again to the Institute duly filled up and attested as per instructions given in the prospectus/ registration letter.

Students who have so far not obtained Identity Cards are advised to write to the Institute immediately. The students should carry their Identity Cards without fail for appearing in the Institute's examination. If the Identity Card already issued has been lost or mutilated, student should send a request for obtaining duplicate Identity Card together with the mutilated Identity Card/Identity Card proforma duly filled in and attested together with Rs. 50/- towards duplicate Identity Card fee.

Students can also take printout of the online Student Identity Card through online services at students' portal www.icsi.in

5. Compulsory Enrolment for Professional Programme.

Students who have passed/completed both groups/ modules of Intermediate/ Executive examination are advised to seek compulsory enrolment for undergoing coaching for the Professional Programme on payment of Rs. 7500/- towards postal tuition fee as per criteria given below:

- (i) Students registered for the Professional Programme between 01st June 2011 to 01st September 2011 are eligible to appear in all the modules of the Professional Programme Examination to be held in and those registered between 01st December 2011 to 28th February 2012 are eligible to appear in all the modules of the Professional Programme Examination to be held in subject to satisfactory completion of compulsory coaching.
- (ii) However, students registered for the Professional Programme between 02nd September 2011 to 30th November 2011 are eligible to appear in any two module (s) of the Professional Programme Examination to be held in and those registered between 01st March 2012 to 31st May 2012 eligible to appear in any two module (s) of the Professional Programme Examination to be held in subject to satisfactory completion of compulsory coaching.

6. Uniformity in Signatures

It has been observed that some of the enrollment applications / letters received from the students are either unsigned or bear different signatures from time to time.

All the students are, therefore, advised to maintain uniformity in their signatures on all the correspondence with the Institute including students identity card, enrollment application and attendance sheet provided in the examination hall at the time of writing examinations.

7. Clarification Regarding Paperwise Exemption

- (a) The paperwise exemption is granted only on the basis of specific request received in writing from a registered student along with the attested photocopies of marks sheets for all parts of the Degree/examination (on the basis of which the paperwise exemption is sought) and the exemption fee @ Rs. 100/- per paper. It is one time payment and not to be remitted for availing of paper wise exemption in every session of examination during the validity of registration period.
- (b) The application for claiming paperwise exemption must reach the Institute on or before the last date for submission of enrolment application i.e. 25th March and 25th September for June and December examinations respectively and with a late fee of Rs. 100/-, the application can be accepted upto 9th April and 10th October respectively.
- (c) The paperwise exemption once granted holds good during the validity of registration period or passing/completing the examination, whichever is earlier.
- (d) The paperwise exemption is cancelled only on receipt of a specific request in writing from the student concerned on or before the last date for submission of the enrolment application. If any candidate appears in the exempted paper(s) of examination without receiving the written confirmation from the Institute, but by making personal representation, appeal, request, etc., at the Examination Centre at the last moment, his/her appearance in such paper(s) shall automatically be treated as 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, before the last date of submission of enrolment applications for a particular examination, must see and ensure that they receive written confirmation from the Institute at least 15-20 days prior to the commencement of the examination. 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) The candidates who have passed either group of the Intermediate/Final examination under the old syllabus, may

- claim the paperwise exemption in the corresponding subject(s) of new syllabus indicating the basis of exemption as "APO" in the appropriate column of the enrolment application.
- (h) In case the paperwise exemption has already been granted on the basis of qualification or the candidates is eligible for grant of exemption on the basis of securing 60% or more marks, a photocopy of the letter/marks-sheet issued by the Institute should be enclosed with the enrolment application while claiming such exemption, failing which the same may not be granted for the ensuing examination.
- (i) No exemption fee is payable for availing paperwise exemption on the basis of "APO" or on the basis of securing 60% or more marks in the Institute's examination.
- Paperwise exemption fee is payable only when the exemption is to be availed on the basis of qualification(s) specified for the purpose.

8. Student Induction Programme (SIP)

Every candidate registered for the Executive Programme w.e.f. 01.09.2009 are required to undergo seven days Student Induction Programme (SIP) within 6 months of registration.

9. Compulsory Computer Training

In terms of Company Secretaries Regulation, 1982 (as amended) all student are required to successfully undergo a compulsory Computer Training Programme for becoming eligible to seek enrolment to appear in CS Executive Programme examinations.

The Institute, in compliance of the above said requirements, has tie up with M/s APTECH Limited on providing Computer Training to the Students of the Institute at subsidized rates; through which 70 hours of computer training shall be provided to the students/members of the institute in all centre of APTECH all over the country. To undergo this course, a student/member has to approach any APTECH centre recognized for ICSI-APTECH course, a student/member has to deposit the requisite fees and fulfill the formalities as per the requirements of M/s APTECH

The list of APTECH centers including detailed course contents, module details and topic-wise time duration etc. can be had through the option Students – ICSI APTECH Course on the Institutes website i.e www.icsi.edu / www.icsi.in

10. Exemption from Computer Training

A student shall be exempted from undergoing the course on the basis of he/she fulfill the following criteria:

1. He/She has the requisite knowledge of the areas/topics covered in the computer training and

ATTENTION STUDENTS!

Grant of Total Exemption in Undergoing Compulsory Computer Training Program to Physically Handicapped Students

The Institute has decided to grant total exemption in undergoing the compulsory Computer Training Program to the students belonging to the following based handicapped categories on scrutinizing and conducting assessment/evaluation of the documents submitted in this regard.

- Physically Handicapped Students :
 - permanent physical disability of more than 50% in one limb; or
 - permanent physical disability of more than 60% in two or more limbs.
- Visually Disabled Students:
 - 6/60 to 1/60 or field of vision 110-2;
 - 3/60 to 1/60 or field of vision 100:
 - FC at 1 foot to Nil or field of vision 100;
 - Total absence of sight.

The above said categories shall be regarded as permanent physical/visual disability in order to be eligible for concessions/ benefits in granting total exemption from undergoing the Compulsory Computer Training Program. For availing the aforesaid benefit, such applicants/students will be required to submit a certificate issued by the Medical Superintendent of a State/ Central Government Hospital to this effect.

For further details please visit Institute's website: www.icsi.edu

	IMPORTANT E-MA	AIL IDS
S.NO.	TYPE OF QUERY	QUERY TO BE FORWARDED TO THE E-MAIL ID
1.	Registration Letter and Identity Card	naveen.kumar@icsi.edu
2.	Non-Receipt of Study Materials	anju.gupta@icsi.edu
3.	Qualification Based Paperwise Examption	s.hemamalini@icsi.edu
4.	Non-Receipt of Student Company Secretary / Foundation Course Bulletin	naveen.kumar@icsi.edu
5.	Change of Address, E-Mail Id, Phone Number and Other Particulars	naveen.kumar@icsi.edu
6.	Response Sheet Status	sp.singh@icsi.edu
7.	Coaching Completion Certificate/ Suggested Answers	sp.singh@icsi.edu
8.	Oral Coaching	ashvini.srivastava@icsi.e
9.	Public Private Partnership Scheme (for Oral Coaching)	ashvini.srivastava@icsi.e
10.	Computer Training	neelam.wadhwa@icsi.ed
11.	Admit Card/ Roll Number for Examinations	enroll@icsi.edu
12.	Issue of Pass Certificates	siyaram@icsi.edu
13.	Issue of Transcripts	siyaram@icsi.edu
14.	Exemption from Training	anita.mehra@icsi.edu
15.	Any Management Training	amit.sircar@icsi.edu
15.	/ Apprenticeship Training Related Query	ariit.sircar@icsi.edu
16.	15 Days' Specialised Training	priyanka.singh@icsi.edu
17.	Status of ACS Membership Application	monika.arora@icsi.edu
18.	Non-Receipt of Membership Number	shashi.prabha@icsi.edu
19.	SIP/ EDP/ PDP/ MSOP. etc.	training@icsi.edu
20.	Stock Position of Study Materials	store@icsi.edu
21	Refund of Foundation/ Executive/ Professional Examination Fee	pradeep.yadav@icsi.edu
22.	Refund of Foundation / Executive Registration Fee	vk.ratra@icsi.edu
23.	Refund of Professional Programme Registration Fee	archana.goel@icsi.edu
24.	Mark Sheets	exam@icsi.edu
25.	Verification of Marks	exam@icsi.edu
26	Verification of Qualification	siyaram@icsi.edu
27.	Merit-Cum-Means Assistance & Merit Scholarships	exam@icsi.edu
28.	ICSI Student Education Fund Trust	ashvini.srivastava@icsi.e
29.	Enrolment to Professional Programme	archana.goel@icsi.edu
30.	Technical Problems at the Website	dit@icsi.edu
31.	Registration Denovo/ Extension	archana.goel@icsi.edu

EXAMINATION

DECLARATION OF DECEMBER, 2011 EXAMINATION RE-SULTS

The results of Foundation Programme, Executive Programme and Professional Programme examinations held in December, 2011 were declared at 11.00 A.M. on 25th February, 2012. The results alongwith individual candidate's subjectwise break-up of marks were made available on Institute's Website www.icsi.edu on 25th February, 2012 after 11.00 A.M. onwards.

2. ISSUING OF MARKS-SHEETS

In accordance with the decision taken by the Institute, the despatch of Result-cum-Marks-Statements for Foundation Programme and Executive Programme examinations in physical form was discontinued from June, 2011 session. Formal E-Result-cum-Marks Statements for December, 2011 examination was uploaded on the student portal www.icsi.in for downloading by the students for their reference and records. However, the Result-cum-Marks-Statement of Professional Programme would continue to be issued in physical form.

3. JUNE, 2012 EXAMINATIONS

The next Foundation Programme, Executive Programme and Professional Programme Examinations will be held from Saturday, the 2nd June 2012 to Saturday, the 9th June, 2012 as per the Time-Table and Programme published on last cover page of this issue at 79 examination centres, viz., 1. Agra, 2. Ahmedabad, 3. Ajmer, 4. Allahabad, 5. Ambala, 6. Aurangabad, 7. Bangalore, 8. Bareilly, 9. Bhilwara, 10. Bhopal, 11. Bhubaneswar, 12, Bikaner, 13, Calicut, 14. Chandigarh, 15. Chennai (West), 16. Chennai (South), 17. Coimbatore, 18. Dehradun, 19. Delhi (East), 20. Delhi (North), 21. Delhi (South), 22. Delhi (West), 23. Dhanbad 24. Ernakulam, 25. Faridabad, 26. Ghaziabad, 27. Gurgaon, 28. Guwahati, 29. Hubli-Dharwad 30. Hyderabad, 31. Indore, 32. Jabalpur, 33. Jaipur, 34. Jammu, 35. Jamshedpur, 36. Jodhpur, 37. Kanpur, 38. Kolhapur, 39. Kolkata (North), 40. Kolkata (South), 41. Kota 42. Kottayam 43. Lucknow, 44. Ludhiana, 45. Madurai, 46. Mangalore, 47. Meerut, 48. Mumbai (CG), 49. Mumbai (GTK), 50. Mumbai (JOG), 51. Mysore, 52. Nagpur, 53. Nasik, 54. Navi Mumbai 55. Noida, 56. Panaji, 57. Patna, 58. Puducherry, 59. Pune, 60. Raipur, 61. Rajkot, 62. Ranchi, 63. Salem, 64. Shimla, 65, Siliguri 66. Sonepat 67. Srinagar 68. Surat, 69. Thane, 70. Thiruvananthapuram, 71. Thrissur, 72. Tiruchirapalli, 73. Udaipur, 74. Vadodara, 75. Varanasi, 76. Vijayawada, 77. Visakhapatnam, 78. Yamuna Nagar and 79. Overseas Centre — at Dubai.

The addresses of examination centres for June 2012 examinations will be hosted on Institute's wedsite for information of all concerned by middle of May, 2012

NOTE:

- The Institute reserves the right to withdraw any centre and/or allot any other examination venue in the cities having multiple examination venues, if circumstances may warrant, at any point of time without assigning any reason.
- 2. Candidates should note that non-receipt/delayed receipt of result-cum-marks statement, response to result queries, requests for verification of marks, etc., will not be accepted as valid and sufficient reason for seeking any relaxation or not complying with the requirements of regulations and/or last dates for submission of enrolment applications for the next examinations. Therefore, the candidates in their own interest are timely advised to keep track of important announcements, last dates and observe the time schedule.

4. USE OF CALCULATORS IN EXAMINATIONS

Candidates are allowed to bring and use their own battery operated, noiseless and cordless pocket calculators with not more than 6 functions, 12 digits and 2 memories. Exchange or lending/borrowing of calculators among students is forbidden in the examination hall.

5. BAN ON USE OF MOBILE PHONE IN AND AROUND EXAMINATION CENTRE PREMISES

Candidates are banned from carrying with them mobile phones, pagers, any other communication device(s), books, printed or hand

written materials, costly items, *etc.*, inside the Examination Centre premises. Candidates are, therefore, warned and advised, in their own interest, not to carry any such banned items to the Examination Centre premises.

Candidates carrying with them banned item(s) may not be allowed to enter in the examination centre premises. Any candidate, found in possession of such banned items in the examination hall/ room shall be liable for willful violation of instructions to examinees and shall tantamount to misconduct under Regulation 27 of the Company Secretaries Regulations, 1982, as in force.

However, the Institute or Examination Centre authorities shall not in any way be responsible for arranging safe keeping and/or loss/damage of such items nor entertain any complaint correspondence in this regard.

6. HINDI AS OPTIONAL MEDIUM FOR WRITING THE EXAMINATIONS

Candidates are allowed to use Hindi as an optional medium for writing all papers of the Foundation Programme (except the 'English and Business Communication' paper), Executive Programme and Professional Programme examinations on the following conditions:

- option of Hindi Medium for writing the examination is to be exercised for all papers of an examination OR a particular module of examination, (and not for any individual paper(s)) in the examination enrolment application form each time for appearing in the examination;
- option of medium for writing examination once exercised is irrevocable for that particular session of examination;
- (iii) answer books of candidates who write part of papers/answers in one medium and the remaining part in other medium are liable to be cancelled without any notice;
- (iv) candidates who have exercised option of writing Hindi Medium in their examination enrolment form will be provided Question Papers printed both in English and Hindi version for Foundation Programme (except 'English and Business Communication' paper) and Module-I of Executive Programme Examinations. The Question Papers for Module-II of Executive Programme, and all papers of Professional Programme examinations will be printed in English version only;
- if a candidate writes his/her answers in Hindi medium without exercising such an option in the examination enrolment application form, he/she may not be given credit for his/her answers:
- (vi) candidates opting Hindi Medium for the examination must darken the relevant circular against HINDI on cover page of Answer Book No.1; and
- (vii) candidates opting Hindi Medium for examination may write answers to practical questions, headings, quotations, technical and legal terms, sections, rules, etc., in English, if they so desire.

7. INTRODUCTION OF OMR BASED COVER PAGE OF ANSWER BOOKS

The Institute has introduced Optical Mark Reader (OMR) based cover page for the Answer Books effective from December, 2011 examination onwards. Detailed Instructions with regard to use of OMR based Answer Books are given in the "Instructions to Examinees" appended with the Admission Certificates. However, attention of the candidates are especially invited to the following for necessary compliance:

- (i) Candidates should write their Roll Number both in words and figures in the allotted space at the top of the cover page and darken the appropriate circles in the OMR portion corresponding to their Roll Number at right hand corner of the cover page of main Answer Book with Blue/Black ball point pen only.
- (ii) Candidates must ensure that before signing the attendance sheet on each day of the examination, they remove the roll no. bar code sticker of that particular paper from the attendance sheet corresponding the date of examination and affix the same on the cover page of the answer book at the appropriate space.
- (iii) Candidates should sign on the cover page of the answer book at the space provided for.

(iv) Candidates should write the date of examination, stage of examination and the name of the subject, etc., accurately in the relevant space provided in upper portion of the cover page of the answer sheet.

- (v) The relevant circle for medium of writing, i.e., English or Hindi must be darkened.
- (vi) Candidates must put a cross mark (X) in the box provided on the cover page against the respective question number attempted by them.
- (vii) Candidates should indicate the number of additional answer books, used by them in the space provided on the cover page of the main answer book.
- (viii) Candidates should not write their name, roll number or any other distinctive marks in any part of the answer books including the additional answer book which may lead to disclosure of personal identity of candidate and the same shall tentamount to resorting to "Unfair Means" and may entail stern disciplinary action;
- (ix) It must be ensured that the information provided on the OMR based Cover Sheet of the Answer Book is accurate as the same is to be read by a machine for result processing activities. Furnishing of any wrong information can adversely affect your result, for which the Institute shall not be responsible in any manner.
- Note: Before writing the particulars on the cover page of the answer book, candidates are advised to go through the 'IMPORTANT INSTRUCTIONS TO CANDIDATES given at the inside cover page (Page No.2) of the answer book.

8. IMPORTANT INSTRUCTIONS TO EXAMINEES

Candidates enrolled for appearing in **June**, **2012** examinations are advised to carefully read and observe the "Instructions to Examinees" printed on the Admission Certificate (Roll Number) and enclosures thereto; on the Question Papers, and also on Answer Books. However, attention of candidates is especially invited to the following important instructions:

- (i) Immediately, after taking print-out of the Admission Certificate from the website of the Institute, every candidate is advised to verify all the facts mentioned in his/her Admission Certificate, i.e., Name, Registration Number, Address, Stage and Module of Examination, for which he/she is being enrolled, Particulars of Examination Venue, Details of Paperwise exemption granted, etc. In case of any discrepancy, the same may please be brought to the Notice of the Institute immediately through e-mail enroll@icsi.edu; Telephone Number(s) 0120-4522081-82 and/or by Speed Post communication addressed to The Director (Students Services), The Institute of Company Secretaries of India, C-37, Sector 62, NOIDA 201 309 for necessary rectification well in time before the commencement of the examination.
- (ii) candidates are required to bring daily to the Examination Hall their Admission Certificate and Student Identity Card failing which they would not be allowed admission to the Examination Hall and/or to appear in the examination;
- (iii) candidates will be allowed to enter into the Examination Hall 15 minutes before the time specified for the commencement of each examination and occupy their allotted seats in the examination hall. No candidate shall be allowed to enter into the examination hall after the expiry of half-an-hour of the commencement of examination.
- (iv) candidates must attempt questions in accordance with the directions given on each Question Paper. If the questions are attempted in excess of the prescribed number, only the questions attempted first upto the required numbers will be valued and awarded marks and the subsequent questions answered shall be ignored;
- (v) questions requiring preparation of diagram/graph or making précis should be attempted only on Graph/Précis sheets appended as last page to the Answer Book wherever required. Candidates should not write their name, roll number, etc., on the Graph/Précis Sheets and additional Answer Book No.2;
- (vi) each question should start on a fresh page and all sub-questions related to that questions must be attempted consecutively;
- (vii) while attempting a fresh question/sub-question, candidates

should distinctly mention respective question number/subquestion number against the answer in bold capital letters and underline the same, [(e.g. ANS. TO Q. NO. 3(a) or 3(a) (i), as the case may be] on the left-hand side margin of the answer book. Simultaneously, candidates must put a cross mark (X) at the space provided on the cover page of the main answer book against the respective question number attempted by them.

- (viii) candidates must not, for any reason whatsoever, tear out any page(s) from the answer book or leave any blank page or unused space in between the pages of answer book(s). If a candidate uses additional answer book, he/she should, indicate on the cover page of main answer book, the total number of additional answer books used by him/her. Candidates are forbidden to write invocation to God, appeal to examiner, or any other irrelevant matter in the answer books;
- (ix) candidates are expected to write to the point answers to questions set in for the examinations in neat and legible handwriting citing relevant provisions of the Act/Rules quoting case laws, etc., in support of the answers wherever applicable. Illegible and bad hand-writing will be penalised;
- (x) no candidate shall leave/be allowed to leave the Examination Hall; (i) within first one hour of commencement of examination (ii) during last 15 minutes of examination timing; (iii) without signing the attendance sheet; and (iv) without properly handing over his/her answer books to the Invigilator on duty;
- (xi) a few minutes prior to the time of conclusion of examination or before handing over the answer books to the supervisory staff, candidates must re-check and ensure that they have filled up relevant particulars on the cover page of Answer Book Nos. 1, 1-B and 1-C, as the case may be, and properly tied up all the additional Answer Book(s) No.2 along with the main answer book:
- (xii) candidates are strictly forbidden to carry with them into the Examination Hall any book or printed/handwritten material, notes, pager, mobile phone, any other electronic/communication device/gadgets, OR to talk or converse inter se with other candidates in the Examination Hall;
- (xiii) any candidate found in possession of any banned item(s) inside the Examination Centre will be deemed to have willfully infringed the "Instructions to Examinees" amounting to misconduct;
- (xiv) candidates are strictly warned against any attempt to copy from the answer book of any other candidate. They shall neither allow their answers to be copied nor give nor attempt to give nor obtain nor attempt to obtain irregular assistance of any description. It will be the responsibility of each and every candidate to maintain proper decorum in the Examination Hall and to ensure that his/ her answers are not copied by any other candidate. Failure to do so will invite stern disciplinary action and penalty for adoption of unfair means:
- (xv) no candidate shall, leave his/her seat in the examination hall during the course of examination for any reason whatsoever without the specific permission of the Invigilator on duty;
- (xvi) on completion of examination or expiry of the prescribed examination timings, the answer book(s) must be immediately handed over to the Invigilator on duty and Invigilator's signature be obtained in the relevant column of acknowledgement printed on the Admission Certificate in token of handing over the answer books
- (xvii) it shall be the personal responsibility of the candidate concerned to properly hand over his/her answer book(s) to the Invigilator on duty in the Examination Hall and obtain acknowledgement therefor. Any representation regarding omission to handover the written answer book(s) or not obtaining the acknowledgement from the Invigilator at the time of handing over his/her answer book(s) for any reason whatsoever shall not be entertained after the conclusion of that particular session of examination;
- (xviii) candidates are warned that any attempt to misbehave in any manner or create disorderly scene in and around the examination hall or to harass or bodily harm the staff deployed for the conduct of examination shall be viewed seriously and severely punished; and

- (xix) any attempt or act of violation of "Instructions to Examinees" shall be viewed seriously and entail disciplinary action under the "Company Secretaries Regulations, 1982" apart from other action under the law.
- (xx) candidate's eligibility to appear in any paper(s) and/or examinations and/or exemption therefrom shall be subject to the provisions of the Company Secretaries Regulations, 1982, as in force.

NOTIFICATION ICSI/CS/03/2012

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 18th August, 2009, applications are invited to reach the Institute in the prescribed form on or before 25th May, 2012 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, 2011 examination. The income of such an applicant, if employed or is having an independent source of income, should not be more than Rs.1,50,000/- 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.2,50,000/- 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 link: http://www.icsi.edu/Student/MeritScholarship/tabid/1768/Default.aspx or obtained by post from the Institute free of cost by sending a self-addressed envelope of 23 cms. x 11 cms. size duly affixed with postage stamp worth Rs.10/-. 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, 2012 are liable to be rejected.

BY ORDER OF THE COUNCIL

File No.207:Exams:2012 New Delhi – 110 003.

(CS N. K. JAIN) SECRETARY & CEO

ADOPTION OF UNFAIR MEANS

While considering matters concerning conduct of Institute's December, 2011 examinations, the Examination Committee found the two examinees bearing (i) Roll No.51422 – Executive Programme(Regn.No.220913877/08/2010);and(ii)RollNo.46716 - Executive Programme (Regn. No.220666466/02/2009); guilty of adopting unfair means in the examinations. Accordingly, the Committee — (a) cancelled their results and appearance in their respective examinations held in December, 2011; and (b) they were also debarred from appearing in next session of examination, viz., June, 2012.

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/-(N.K. Jain) Secretary & CEO

NOTIFICATION ICSI/CS/ 04/2012

In accordance with the "Merit-cum-Means Assistance (Company Secretaryship Course) Scheme, 1983", as in force, the following students have been selected for award of "Merit-cum-Means Assistance" for Executive Programme and Professional Programme Courses on the basis of results of Foundation Programme and Executive Programme Examinations, June, 2011 and fulfilling the eligibility criteria:

SI. No.	Name of the Student	Student Regn. No.
	FOR EXECUTIVE PROGRAMM	ΛE
1.	SUNIL AGARWAL	120534189/08/2011
2.	MS. C CHANDANA PRIYA	320719073/08/2011
3.	CHANDER PRAKASH	221178660/08/2011
4.	KANHAIYA LAL AGRAWAL	221236574/08/2011
5.	MS. SUDITI SURANA	421044879/08/2011
6.	ABHISHEK KHANNA	221251097/08/2011
7.	MS. BHAGYASHREE SUDHAKAR SONTAKKE	421077651/08/2011
8.	MS. LAVANYA G R	320763114/08/2011
9.	ATTAL ANAND KUMAR	320723141/08/2011
10.	VIVEK AVTANI	221245124/08/2011
11.	MS. JASLEEN KAUR BHANGU	221192240/08/2011
12.	MOHIT GOKLANI	221249323/08/2011
13.	RITURAJ RASTOGI	221249344/08/2011
14.	MS. SOFTY AGARWAL	120529829/08/2011
15.	PRABHU NARAYAN SINGH	120565380/09/2011
16.	MS. HARSHITA SHARMA	221235880/08/2011
17.	MS. PRIYA AGARWAL	221265551/08/2011
18.	MS. TAMANNA BAWA	221245474/08/2011
19.	MS. PUSHPANJALI ARORA	221259697/08/2011
20.	MS. MONIKA SHARMA	221216537/08/2011
21.	AFTAB ALAM	421086278/11/2011
22.	ADITYA RAJJANLAL VIMAL	421070556/08/2011
	FOR PROFESSIONAL PROGRAI	
1.	AMIT MITTAL	220944814/08/2010
2.	MS. SAYANKI CHAKRABORTY	120442546/08/2010
3.	SHUBHAM AGAL	220948061/08/2010
4.	MS. JYOTI CHORADIA	420863231/08/2010
5.	MS. JYOTI MUKESH BHAI GOHIL	420767738/06/2010
6.	DHANEESH MADACHIMPARA RAMAKRISHNAN	320630855/08/2010
7.	NAVEEN TAILOR	220987894/08/2010
8.	AMIT DEEDWANIA	220949042/08/2010
9.	PUNIT MUNDHRA	220953676/08/2010
10.	MS. MEGHA DHANUKA	220883277/05/2010
11.	CHAYAN VIJAY	220986718/08/2010
12.	ANKIT MAHESHWARI	220988163/08/2010
13.	MS. SALONI MALOO	220979503/08/2010
14.	MS. SAKSHI GOYAL	220979519/08/2010
15.	MS. SHIVANI GARG	220979579/08/2010
16. 17.	MS. ANKITA CHOPRA ANKIT KUMAR CHOPRA	420860149/08/2010 420842441/08/2010
18.		
	ABHINAV GARG	220906051/08/2010
19.	MS. SMITA CHAKRABORTY	120408351/06/2010
20.	KARTIK GARG	220986702/08/2010
21.	MS. CHARMI DEVRAJ CHHADVA	420817440/08/2010
22.	RAVIDAN BHUPATBHAI VALKOTAR	420853710/08/2010
23.	ANIL KUMAR	120444066/08/2010
24.	PINTU PRASAD GUPTA	120414421/08/2010

BY ORDER OF THE COUNCIL

(CS N.K. JAIN) SECRETARY & CEO

File No.207:Exams:J-2011 New Delhi 110 003 Dated the 8th February, 2012

LIST OF INSTITUTES EMPANELLED IN IMPARTING THE ORAL COACHING FACILITIES TO THE CS STUDENTS UNDER PUBLIC/PRIVATE PARTNERSHIP SCHEME (AS ON 10.04.2012)

S.No.	Name & Address of Empanelled Institutions.	Validity for CS Session of Exams					
EASTERN INDIA REGIONAL COUNCIL							
1.	M/s Happy Coaching Institute Fatak, P.O. Budharaja Sambalpur-768 004 Orissa Tel: 06630533146/08984494844 cmatpsingh@gmail.com	December 2011 & June 2012					
2	The Director M/s Institute for Inspiration & Self Development 1-B/200/1, Sector-III Salt Lake City Kolkata-700 106 Tel: 033-23352378 / 23352861 033 23352379(F) info@iisdedu.in iisdedu@rediffmail.com	June 2012 and December 2012					
3.	Saptarshi College, Back side of Sai Complex, Gandhi Nagar, Ist Lane-Extn. Berhampur, Ganjam (Odisha) M: 9238732929, 9238668062 09438406150, 09238668062 Saptarshi.college@yahoo.in	June 2012 & December 2012					
4.	WISDOM Institute of Professional Learning 3/100C, C R Colony, On Raja S C Mallick Road, Kollkata-32 M: 09836077024, 8013346863 Mywisdom.institute@gmail.com	December 2011 & June 2012					
5	Topper's Point AM-111, Ist Floor Basanti Nagar Rourkela – 12 (Orissa) Tel: 09861107344, 09338707483 topperpankajgarg@gmail.com	June 2012 and December 2012					
	NORTHERN INDIA REGION	AL COUNCIL					
1.	M/S G.G.D.S.D. COLLEGE Rajpur (Palampur) Distr. Kangra Himachal Pradesh 01894 239041, 01894 239041 (F) principal@ggdsdrajpur.com	December 2011 and June 2012					
2.	M/s Springdale College of Management Studies Madhotanda Road Plilbhit-262 001 (U.P) Tel: 05882259917 316790 M: 09219401731 info@scmspbt.org	December 2011 and June 2012					
3.	M/s Sainath Commerce Classes C-20, Talwandi KOTA-324 005 Tel: 0744-2406656 M: 09829037488, 09829556325 Sainath_neeraj@yahoo.co.in	December 2011 and June 2012					
4.	M/s Lucknow Commerce Academy S-72/17, Old `C` Block Chauraha Rajajipuram(Near Lekhraj Residence) Lucknow-226 017 Tel: 0522 6522800 M: 09452290590 Lca.yagwani@yahoo.co.in	December 2011 and June 2012					
5	M/s. Institute of Systematic Studies in Commerce, Behind Maharaja Hotel, Station Road, Moradabad- 244001 (UP) Tel: 0591 2312680 M: 09412235748 Issc.mbd@gmail.com	June 2012 and December 2012					

6	The Director, Commerce County-Institute for Commerce Studies, 137, Red Square Market, Near Palki Hotel, HISSAR - [Haryana) M: 9812066937, 8059296630 09896150937, 09812066937 commercecounty@gmail.com	December 2011 and June 2012
7	M/S CS Academy, House No. 35, 8, Marla Colony, Jattal Road PANIPAT – [HARYANA] M: 09896256123 / 09255289445 09896256123, 09255289445 Devindergulati58@yahoo.com	June 2012 and December 2012
8	M/s Career Institute of Commerce & Accounts (CICA) A-781, Near I L & Indra Vihar Joint, Indra Vihar, KOTA-324005 Ph: 0744-6550573, 6550574 info@cica.in	June 2012 and December 2012
9	AIMES 5/485, Vikas Nagar Lucknow – 226022 Tel: 09415007422, 09794051011 atrivedics@gmail.com csatrivedi@gmail.com	June 2012 and December 2012
10	Director M/S Bharat Sir's Commerce Institute 7445, Durga Puri Haibowal Kalan Ludhiana [Pb] Tel: 09216867899 09216367899,	December 2011 and June 2012
11	Director, M/S Academy for Professional Studies, LUCKNOW Tel: 0522 2458797 M: 09336177110 Himani.arts2011@gmail.com	December 2011 and June 2012
12	NIAM Institute of Applied Management, 20/1, Old Sher Shah Suri Marg, Opp: Sector 37, Faridabad Tel: 0129 4181800 (30 Lines) 418186 (Fax) Niam.india@hotmail.com	December 2011 and June 2012
13	Mr Pramod Kumar M/S Hari Institute of Education and Training [HIET] House No 528 E,Opp Govt Agriculture Office, Sunder Nagar, Jaunpur 222002 [UP] Tel: 05452 222419 09451896313 Amit.srivastava@sparshsoft.com Pramod.kumar@gmail.com	December 2011 and June 2012
14	Director, M/S Bharti School of Business Studies 9-N Model Town HISAR [Haryana] Tel: 01662 645911 M: 09812200014, 09215306011 bsbhisar@qmail.com mydreammba@yahoo.co.in	December 2011 and June 2012
15	Heritage Women's Polytechnic Krishna Colony, Near Railway Station Railway Road PALWAL (Haryana) M: 09355555103 Shiv 0306 sharma@yahoo.com	December 2011 and June 2012
16	Shri Aatm Vallabh Jain Girls' College Hnauman Garh Road Sri Ganganagar (Rajasthan) – 335001 Tel: 0154 246377/2464371(F) M: 09414537731 info@avjain.org avj12@rediffmail.com	December 2011 and June 2012
17	Sri Jain Post Graduate College Ram Ratan Kochar Circle Nokha Road, Gangashahr Bikaner (Rajasthan), PIN-334401 M: 09414430763 Tel: 0151 2270141/2544275 aftrschool@in.com	December 2011 and June 2012

18	The VIT Computer Education & IIBA – The Institute of Industrial & Business Accountants, 7-103, Vinayk-A Complex, Nr-HDFC Bank, Durga Nursery Road, Udaipur-313001 Tel: 0294 2418855 (Off) M: 09829260702, 09351952799 Vit_education@rediffmail.com	December 2011 and June 2012
19	C S Launcher Bajaj Road Near – Taparia Bagichi Sikar – 332001 (Rajasthan) Tel: 01572 254033 amitmishraskr@gmail.com	June 2012 and December 2012
20	Trinity College Dharamshala Road Fatehabad 125050 (Harryana) Tel: 01667 224456 M: 09896795444 trinitycollegefbd@gmail.com	June 2012 and December 2012
21	Vishesh Academy of Commerce DSS-33, Old Court Complex Near Fawara Chowk Hisar (Haryana) M: 9813170795, 9215170795 09813170795, 09215170795 trjain_vishesh@yahoo.co.in	June 2012 and December 2012
22	Institute of Management & Technology Sector-87, Tigaon Road Near Sai Dham Faridabad – 121002 Tel: 0129-2229185, 0129 2229137/2229672/ 2229185/2229979 01292229888(f) imt@imtfaridabad.com	June 2012 and December 2012
23	Bhandari Classes 270/9, "Pokharna House" Hathi Bhata, Ajmer- 305001 (Rajasthan) M: 09828505155, Tel: 0145-2600184 0145 2600184, 09828505155 ggbhandari@rediffmail.com	June 2012 and December 2012
24	Pinnacle Academy 91A, Amritpuri, Opp: ISKCON Temple East of Kailash, New Delhi- 110065 M: 9818331830, 9891060540, 9810463007, 09818331830, 9891060540, 09810463007 Tel: 011-26291900 wxyzpradeep@gmail.com cspradeepdubey@gmail.com	June 2012 and December 2012
25	Commerce Point, 1148, New Housing Board Colony, Panipat – 132103 (Haryana) M : 9896320328, 9467191327 09896320328, 09467191327 09802202512 caadityanandwani@gmail.com nandwani_aditya@yahoo.com	June 2012 and December 2012
26	Lloyd Law College Plot No. 11, Knowledge Park-II Greater Noida – 201306 Tel: 0120 6492343, 3250947, 3250966 M: 9999703599, 8800621117 0987138512, 9871385313, 9818274186 Iloydlawcollege@gmail.com	December 2012 & June 2013
27	Rudram Institute Gangapur City, Dist : Sawai Madhopur (Rajasthan), M: 9602322241 09602322241, <u>rudruminstitute@yahoo.in</u>	December 2012 & June 2013
28	Sehgal Tutorials 147, New Prabhat Nagar, Behind Ram Janki Mandir, Bareilly (UP) M: 9023439612, 9808290198 09219958083, 09023439612 09808290198, Vishal83hunt@gmail.com Vishal83del@rediffmail.com	December 2012 & June 2013

29	Institute of Corporate Studies 31/16, Civil Lines South Arya Samaj Road, Muzaffarnagar (UP) M: 9412210072, 0131-2622967 0131 2622967, 09412210072 csgoelkailash@gmail.com	December 2012 & June 2013
30	Commerce Academy 1747, NHBC, Sector-11, Above Purthi Hospital, Panipat (Haryana) M: 805929630 nitin.bansal.2008@gmail.com	December 2012 & June 2013
31	NGPA Taxation & Professional Services Pvt. Ltd. C-7/188, Sector - 7, Rohini, Delhi-110085. M: 9810139214, 9810398903 info.ngpa@gmail.com	December 2012 & June 2013
	WESTERN INDIA REGIONA	AL COUNCIL
1.	M/s Career Classes 303, Shalimar Corporate Center 8, South Tukoganj, Near Hotel Balwas Indore (M.P), Tel: 04064688/4085394 M: 09826026468, careerclasses@rediffmail.com	December 2011 and June 2012
2	M/s AEC India Commerce (Lawork) 208-209, Gopal Madhav Extension Place Above Shan Shoukat, Shinde Ki Chhawani, Gwalior-474 001 (M.P) Tel: 0751 2424240, M: 09893016415, 09827204115, Aec.com@gmail.com	December 2011 and June 2012
3	The Principal M/s D.M.'s College of Arts, Science & Commerce, Assagao, Bardez, GOA-403 507, Tel: 08322268488 2268683/ 0832 2268683(f), dmscollege@yahoo.com	June 2012 and December 2012
4	M/s Navkar Institution 7, Pallavi Row House Opp. Memnager Fire Station Navrangpura, Ahmedabad-380-009. Ph: 0792-6408500 info@navkarinstitue.com	June 2012 and December 2012
5	M/s Geetanjali Education Systems Pvt. Ltd. Geetanjali College of Computer Science & Commerce Indian Red Cross Building Suchak Road Opp. Shastri Medan, Rajkot-360 001 Ph: 0281 258750, 2464377 Mob: 09726184584 Gespl09@gmail.com	June 2012 and December 2012
6	M/s Professional Career & Computers 196, Zonal Market, Sector-10, Bhilai (Durg)-490006 (C.G.) Ph.: 0788-02351861, 2352488 (o), 2354660 (R), 2381861 Pc_santosh_rai@yahoo.com	June 2012 and December 2012
7	The Director M/S Professional Excellence Academy Z-8, Behind Vijay Stambh, Near ICICI Bank, Zone-I, M.P.Nagar BHOPAL 462011 [MP] Tel: 0755 4225884, M: 9074622001 09893895805, Cs.amra@yahoo.com Academy.pea@gmail.com	December 2011 and June 2012
8	The Director, Professioinal Academy of Competitive Execellence[PACE], B-402, 403, Silver Mall, R N T Marg, Indore- 452001 [MP], Tel: 0731 4044446 Reetesh_pace@rediffmail.com paceindore@gmail.com	December 2011 and June 2012
9	H L Centre for Professional Education H L College Campus, University Road Navrangpura, Ahmedabad – 380009 Tel: 07932915262 07926464657(t/f), M: 9426173888 info@hlcpe.ac.in, gapathak@hlcte.ac.in	December 2011 and June 2012

10	S V P M's College of Commerce, Science and Computer Education, Malegaon Bk. Tal_ Baramati, Dist: Pune – 413115, Tel: 02112 253388/254216 M: 09423527913, Principal.vdr@gmail.com	December 2011 and June 2012
11	Global Classes C-31, Ravi Nagar Near- Bhatiya Nursing Home Raja Talab, Raipur (Chattisgarh)0771 4075158, M: 09827108633 Globalclasses101@gmail.com	June 2012 and December 2012
12	Aakanksha Professional Classes Near Azad Chowk, Sadar Bazar Road, Raipur- 492001 (Chattisgarh) Tel: 0771-4070684 M: 9981145340; 9713788906, 09981145340, 9713788906 Atindradubey123@yahoo.in	June 2012 and December 2012
13	RL's Professional Academy Office No. 9 & 10, Center Point Building Kranti Chowk Aurangabad – 431001 M: 9595990044, Tel: 0240-2359901 0240 2359901 09595990044, rlsacdemy@yahoo.com	June 2012 and December 2012
14	Kanha Tutorials 747, Swarnam, besides old vineet Talkies Opp: Gulmohar Sweets, Main Road Marhataal, Jabalpur- 482002 (Madya Pradesh) M: 9827322811, Tel: 0761-4069546 0761 4069546 09827322811, 09827374225 kanhaacademyibp@gmail.com kanhatutorialsjabalpur@yahoo.com	June 2012 and December 2012
15	Study Circle B 2 106, Greenland Society, J B Nagar Andheri (East), Mumbai – 59 Tel: 28272829 / 28262829 028272829/028262829	December 2012 and June 2013
16	SPC Career Care Pvt. Ltd. 217, MIG, Rishabh Complex, M G Road, Raiupr-492001 (Chattisgarh) Ph.: 0771-4051594 Spc.raipur2009@gmail.com	December 2012 and June 2013
17	KBS Commerce & Nataraj Professional Science College Chanod Colony Naka, Silvassa Road, GIDC, Vapi-396195 (Guj) Ph.: 0260-2450360, M: 9925149047, Kbs vapi@rediffmail.com	December 2012 and June 2013
18	Batham Commerce Academy Sector-5, C-36, Flat No. 103, Shanti Nagar, Mira Road (East) Thane-401107 Ph.: 0484-2776089, M: 09447790689 mics@mohans.in mohansinstitute@gmail.com	December 2011 and June 2012
	SOUTHERN INDIA REGION	AL COUNCIL
1.	M/s MOHANS Institute of Corporate Studies (MICS) Sreyas, 39, Chettiparambil Lane Choorakkadu, Tripunithura P.O. Ernakulam (Distt.), KERALA-682 301 Tel: 0484 2776089, M: 09447790689 mics@mohans.in mohansinstitute@gmail.com	December 2011 and June 2012
2	PRESIDENT, M/s Dr. G. G. Shetty Educational Society ® Jnana Degula , 25/B-4 Near K.M.F. DHARWAD-580 004 Tel :0836-2465327, 0836-2465327 2462611 (fax), drdgshetty @yahoo.in shetty. dg@yahoo.co.in.	June 2012 and December 2012
3	M/s Bright Academy of Excellence Baba Foundation, Plot No.46 Door No.102, Flat No.6,1 st Floor, South West Boag Road, T. Nagar Chennai-600 017 Tel: 044 24341116 Brightacademy2008@yahoo.co.in	December 2011 and June 2012

4	M/s Prize Academy No.2, Teachers Colony, (Off V.M. Street) Royapettah, Chennai-600 014 prizeacademy@yahoo.com	December 2011 and June 2012
5	M/s Sree Saraswathi Thyagaraja College Palani Road, Thippampatti Coimbatore Distt., POLLACHI-642 107 Tel: 04259 266550/266008 04259 266009(f), stc@stc.ac.in	December 2011 and June 2012
6	The Administrative officer M/s National Management College 2/16 Thudupathi, Perundurai Erode (Dist) -638057 Ph.: 04294-344317/324901 nmc.finance@gmail.com	December 2011 and June 2012
7	The Principal M/s P.S.G.R. Krishnammal College For Women, Peelamedu COIMBATORE-641 004 Tel: 0422 2572222 0422 2591255(f), principal@psgrkc.com	December 2011 & June 2012
8	The Director M/S Blue Dot Academy N0.4, Balaji Avenue, Ist Street T.Nagar, CHENNAI – 600017 Tel: 044 42123501/42123502 044 42123503, 044 28344816(f) sreesri@mscindia.org	December 2011 and June 2012
9	M/S Centre for Human Resources Deve lopment, Thekkel, Mannarakkayam PO., Ponkunnam [via] Kanjirapally, Kottayam Dist., KERALA – 686506 Tel: 04828 208227, 09447180377 chrdkply@gmail.com	December 2011 and June 2012
10	M/s Angel Auditor College, SF N0. 37, Marakkadai Street, Brindavan Pudukottai 622001 Tel: 04322 220645 M: 09751324644, 08973127818 Angelinstitute.secretary@gmail.com	June 2012 and December 2012
11	Chief Executive M/S 3-C, Computer Consulting Centre Manjathuruther Building Good Shepherd Road, Kottayam 686001 Tel: 0481 2563134, 2304457/58 Ktm3c@sify.com	December 2011 and June 2012
12	Angel Auditor College-Kovai 11/1, Nehru Nagar, Saravanampatti PO: Saravanampatti Coimbatore – 641305 (Tamilnadu) M: 9751324644, 9659965205 9842492067, 09751324644 09659965205, 09842492067 Angelinstitute.secretary@gmail.com	June 2012 and December 2012
13	Divine Education and Charitable Trust Gurukul Building, Gurukul Road Gurukul Nagar, Near-Munsif Court Karkala-574104, Udupi District (Karnatka) Tel: 08258-233757, M: 9964475417, 09964475417, 08258233757 alohakarkala@gmail.com	June 2012 and December 2012
14	Singar Academy 52, III Floor, Salai Road Woriur, Tiruchirappalli – 620 003 M: 09345122645, 09344604489 09150542433	June 2012 and December 2012
15	Kongu Arts & Science College Nanjanapuram, Erode- 638107 Tel: 0424-2242888, 2339933 0424 224288/2339933 0424 2242810(f) kasc@kasc.ac.in	December 2012 & June 2013
16	Hyderabad Business School GITAM University, Rudraram Patancheru Mandal Medak – 502329 (Andhra Pradesh) Tel: 08455-220055, 9441968259 M: 09441968259,08455220058	December 2012 & June 2013
17	Sri Vishnu Educational Society Vishnupur, Bhimavaram, West Godavari Dist: - 534202 (Andhra Pradesh) M: 9949433566, e-mail: bvrmsvecw@ gmail.com, M: 08816 250864, 09949433566, 09849822223	December 2012 & June 2013

THE INSTITUTE OF COMPANY SECRETARIES OF INDIA COMPANY SECRETARIES EXAMINATION-JUNE, 2011 ALL INDIA PRIZE AWARDS

SI. No.	Name of the Prize Award	Criteria	Name And Address of the Winner	Qualification	Occu- pation	Age (Yrs.)	Marks Obtained	Photograph
PRO	FESSIONAL PRO	GRAMME EXAMINATION						
1.	101- PRESIDENT'S GOLD MEDAL	Awarded to a candidate who passes in all papers of the Professional Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the highest marks taking into account the performance of all such successful candidates provided that the aggregate marks is not less than 55%.	3 Master Plan Čivil Lines Satna - 485001 Madhya Pradesh (Roll No.103900 Reg No.420657519/08/2009)	B.B.A. C.S.Executive Prog.	_	23	485/800 (60.63%)	
2.	102-C.C. SUTARIA'S CASH AWARD	Awarded to a candidate who passes in all papers of the Professional Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the highest marks taking into account the performance of all such successful candidates.	3 Master Plan Civil Lines Satna - 485001 Madhya Pradesh (Roll No.103900 Reg No.420657519/08/2009)	B.B.A. C.S.Executive Prog.	_	23	485/800 (60.63%)	
3.	103-RAI BAHADUR SETH GUJARMAL MODI MEMORIAL AWARD	Awarded to a candidate who passes in all papers of the Professional Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the second highest marks taking into account the performance of all such successful candidates.	Plot No 257 Ward No 7 Patani Para Jaisalmer - 345001 Rajasthan	B.COM C.S.Executive Prog.	_	22	484/800 (60.50%)	
4.	104-SMT. PARMESHWARI DEVI JANKI BALLABH DANI MEMORIAL AWARD	Awarded to a candidate who passes in all papers of the Professional Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the second highest marks taking into account the performance of all such successful candidates.	Plot No 257 Ward No 7 Patani Para Jaisalmer - 345001 Rajasthan (Roll No.101545 Reg No.220769061/08/2009)	B.COM C.S.Executive Prog.	_	22	484/800 (60.50%)	
5.	105-SARASWATI DHANUKA MEMORIAL AWARD	Awarded to a lady candidate who passes in all papers of the Professional Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the highest marks taking into account the performance of all such successful lady candidates.	3 Master Plan Ćivil Lines Satna - 485001 Madhya Pradesh (Roll No.103900 Reg No.420657519/08/2009)	B.B.A. C.S.Executive Prog.	_	23	485/800 (60.63%)	

6	106-SMT. ARUNA MEHTA MEMORIAL AWARD		3 Master Plan Čivil Lines Satna - 485001 Madhya Pradesh (Roll No.103900 Reg No.420657519/08/2009)	B.B.A. C.S.Executive Prog.	_	23	485/800 (60.63%)	
7	107-CS RENU GUPTA MEMORIAL AWARD	Awarded to a lady candidate who passes in all papers of the Professional Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the highest marks taking into account the performance of all such successful lady candidates.	3 Master Plan Civil Lines Satna - 485001 Madhya Pradesh (Roll No.103900 Reg No.420657519/08/2009)	B.B.A. C.S.Executive Prog.	_	23	485/800 (60.63%)	
8	108-PT. GOPAL CHANDRA SHASTRI MEMORIAL AWARD	Awarded to a lady candidate who passes in all papers of the Professional Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the second highest marks taking into account the performance of all such successful lady candidates.	Plot No 257 Ward No 7 Patani Para Jaisalmer - 345001 Rajasthan	B.COM C.S.Executive Prog.	_	22	484/800 (60.50%)	
9	111-BEST STUDENT OF THE YEAR AWARD BY JAYPEE GROUP For DEC-2010 and JUN-2011	Awarded to a candidate who passes in all the papers of Professional Programme Examination at first attempt, in one sitting, without claiming exemption in any subject, and obtaining the highest marks taking into account the performance of all such successful candidates in December, 2010 and June, 2011 examinations.	Rangoli - C - 603 Vasant Utsav Thakur Village Kandivali , East Mumbai - 400101 Maharashtra (Roll No.95398 Reg No.420506302/08/2007)	C.S.Executive Prog.	_	24	547/800 (68.38%)	
10	112-JAYPEE GROUP PRIZE AWARD (FOR MODULE-I)	Awarded to a candidate who passes in all the papers of Module-I of Professional Programme Examination at first attempt, in one sitting, without claiming exemption in any subject included in that Module and obtaining the highest marks taking into account the performance of all such successful candidates.	(Roll No.107552	B.COM C.S.Executive Prog.	_	24	151/200 (75.50%)	
11	113-JAYPEE GROUP PRIZE AWARD (FOR MODULE-II)	Awarded to a candidate who passes in all the papers of Module-II of Professional Programme Examination at first attempt, in one sitting, without claiming exemption in any subject included in that Module and obtaining the highest marks taking into account the performance of all such successful candidates.	Chand Chhaser -	B.COM C.S.Executive Prog.	_	24	135/200 (67.50%)	

12	114-JAYPEE GROUP PRIZE AWARD (MODULE-III)	Awarded to a candidate who passes in all the papers of Module-III of Professional Programme Examination at first attempt, in one sitting, without claiming exemption in any subject included in that Module and obtaining the highest marks taking into account the performance of all such successful candidates.	Plot No 257 Ward No 7 Patani Para Jaisalmer - 345001 Rajasthan	B.COM C.S.Executive Prog.	_	22	133/200 (66.50%)	
13	115-R & A EXCELLENCE AWARD	Awarded to a candidate who passes in all the papers of Module-IV of Professional Programme Examination at first attempt, in one sitting, without claiming exemption in any subject included in that Module and obtaining the highest marks taking into account the performance of all such successful candidates.	Flat No 143, Dial Maha Dalamal Park C.H.S Cuffe Parade Mumbai - 400005 Maharashtra	B.COM C.S.Executive Prog.	_	23	143/200 (71.50%)	C HHIIII
14	116-PT. NEHRU BIRTH CENTENARY ANNUAL PRIZE AWARD	Awarded to a candidate who passes in all the papers of Professional Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the highest marks in 'Corporate Restructuring and Insolvency' paper taking into account the performance of all such successful candidates in December, 2010 and June, 2011 examinations.	Chandra Mantri C-18 Lavkush Co Op Hsg Soc Behind Bank of Maharashtra Dattapada Road Boriveli E Mumbai - 400066 Maharashtra (Roll No.95581	B.Com. Final Pass of ICAI C.S.Executive Prog.	_	26	76/100 (76.00%)	
15	117-D.L. MAZUMDAR'S SILVER MEDAL	Awarded to a candidate who passes in all papers of the Professional Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the highest marks in 'Company Secretarial Practice' paper taking into account the performance of all such successful candidates.	22 Amar Nagar Off Pal Road Jodhpur - 342008 Rajasthan (Roll No.101622 Reg No.220616436/08/2008)	C.S.Executive Prog.	_	22	72/100 (72.00%)	
16	118-D.L. MAZUMDAR'S SILVER MEDAL	Awarded to a candidate who passes in all papers of the Professional Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the highest marks in 'Corporate Restructuring and Insolvency' paper taking into account the performance of all such successful candidates.	Ms. Kritika Jain Bh-117 Salt Lake City Sector-II Kolkata - 700091 West Bengal (Roll No.92003 Reg No.120341131/08/2009)	C.S.Executive Prog.	_	22	69/100 (69.00%)	
17	118-D.L. MAZUMDAR'S SILVER MEDAL	Awarded to a candidate who passes in all papers of the Professional Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the highest marks in 'Corporate Restructuring and Insolvency' paper taking into account the performance of all such successful candidates.	Shri Pankaj Rathi I/S Hem Singh Ka Katla Maha Mandir Jodhpur - 342001 Rajasthan (Roll No.101557	C.S.Executive Prog.		23	69/100 (69.00%)	

18	118-D.L MAZUMDAR'S SILVER MEDAL	Awarded to a candidate who passes in all papers of the Professional Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the highest marks in 'Corporate Restructuring and Insolvency' paper taking into account the performance of all such successful candidates.	Shri Suyog Kishor Desarda Flat No 7, 1161/8 Prajeev Elegance Gharpure Lane Near Hardikar Hospital Shivajinagar Pune -	C.S.Executive Prog.	_	24	69/100 (69.00%)
19	119-PAST PRESIDENT CHINUBHAI R. SHAH'S SILVER MEDAL	Awarded to a candidate who passes in all papers of the Professional Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the highest marks in 'Drafting, Appearances and Pleadings' paper taking into account the performance of all such successful candidates.	Ms. Vrushali Girish Gadgil A-15 Shakun Shahaji Raje Marg, Vile Parle East Mumbai - 400057 Maharashtra (Roll No.114454	B.S.L. C.S.Executive Prog.	_	24	69/100 (69.00%)
20	119-PAST PRESIDENT CHINUBHAI R. SHAH'S SILVER MEDAL	Awarded to a candidate who passes in all papers of the Professional Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the highest marks in 'Drafting, Appearances and Pleadings' paper taking into account the performance of all such successful candidates.	Shri Prathemesh Yeshwant Apte C/O. Yeshwant Apte Flat No.8, Shubhankar Aprt., Lane No.14, Bhandarkar Road, Pune -	B.SC. C.S.Executive Prog.	_	25	69/100 (69.00%)
21	120-VIDYA NAND MEHTA MEMORIAL PRIZE AWARD	Awarded to a candidate who passes in all papers of the Professional Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the highest marks in 'Financial Treasury and Forex Management' paper taking into account the performance of all such successful candidates.	204 Ganpati Enclave Central Spine Vidyadhar Nagar Jaipur - 302023 Rajasthan (Roll No.100943	B.COM C.S.Executive Prog.	_	22	76/100 (76.00%)
22	121-TAXMANN'S PRIZE AWARD	Awarded to a candidate who passes in all papers of the Professional Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the highest marks in 'Advanced Tax Laws and Practice' paper taking into account the performance of all such successful candidates.	C/o Hardware Supply Stores Old At Road, Opp Lici Doommdooma - 786151 Assam (Roll No.89763	B.COM.(HONS.) C.S.Executive Prog.	_	24	75/100 (75.00%)
23	122- GHANSHYAM DAS SARAF MEMORIAL GOLD MEDAL	Awarded to a candidate who passes in all papers of the Professional Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the highest marks in 'Governance, Business Ethics & Sustainability' paper taking into account the performance of all such successful candidates.	Ms. Anshu Ami Agarwal 111 Golden Plaza Opp Arya Samaj Mandir Outside Raipur Gate Raipur Ahmedabad - 380022 Gujarat	B.COM C.S.Executive Prog.	_	23	77/100 (77.00%)
C.	udent Compa	C	7-1				A: 1 0010

24	122- GHANSHYAM DAS SARAF MEMORIAL GOLD MEDAL	Awarded to a candidate who passes in all papers of the Professional Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the highest marks in 'Governance, Business Ethics & Sustainability' paper taking into account the performance of all such successful candidates.	Ms. Radhika V A10 Sree Mookambika Apartments No-20 Srinivasa Avenue Road Rajaannamalaipuram Chennai - 600028 Tamilnadu	B.COM C.S.Executive Prog.	— ·	23 77/100 (77.00%))
25	123-SMT. G.P. PODDAR MEMORIAL AWARD	Awarded to a candidate who passes in all papers of the Professional Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the highest marks in 'Due Diligence and Corporate Compliance Management' paper taking into account the performance of all such successful candidates.	Flat No 143, Dial Maha Dalamal Park C.H.S Cuffe Parade Mumbai - 400005 Maharashtra (Roll No.112271 Reg No.320496493/05/2009)	B.COM C.S.Executive Prog.	<u> </u>	23 74/100 (74.00%	
26	183-LATE (DR.) TARIT KUMAR GHOSH MEMORIAL AWARD	Awarded to a candidate who passes in all papers of the Professional Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the highest marks taking into account the performance of all successful candidates in Professional Programme Examination	3 Master Plan Civil Lines Satna - 485001 Madhya Pradesh (Roll No.103900 Reg No.420657519/08/2009)			23 485/800 (60.63%	400.000
27	184-LATE SMT. PROTIMA GHOSH MEMORIAL AWARD	Awarded to a lady candidate who passes in all papers of the Professional Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the highest marks taking into account the performance of all such successful lady candidates.	3 Master Plan Čivil Lines Satna - 485001 Madhya Pradesh (Roll No.103900 Reg No.420657519/08/2009)	B.B.A. C.S.Executive Prog.	_ ;	23 485/800 (60.63%	AND 1880
EXE	CUTIVE PROGRA	AMME EXAMINATION					
28	124- PRESIDENT'S SILVER MEDAL	Awarded to a candidate who passes in all papers of the Executive Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the highest marks taking into account the performance of all such successful candidates, provided that the aggregate marks is not less than 55%.	21 Nareda Colony Inside Krishna Colony, Jharkhand Mode,Khatipura Road Jaipur - 302012 Rajasthan	B.COM.(HONS.)	— :	22 427/600 (71.17%	40000
29	124- PRESIDENT'S SILVER MEDAL	Awarded to a candidate who passes in all papers of the Executive Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the highest marks taking into account the performance of all such successful candidates, provided that the aggregate marks is not less than 55%.	Shri Ankush Bindal House No. B - 1691 Shastri Nagar, Delhi - 110052 (Roll No.45467 Reg No.220936187/08/2010)	B.COM.(HONS.)	:	23 427/600 (71.17%	

30	125-JAYPEE GROUP PRIZE AWARD	Awarded to a candidate who passes in all papers of the Executive Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject, and obtaining the highest marks taking into account the performance of all such successful candidates.	21 Nareda Colony Inside Krishna Colony Jharkhand Mode,Khatipura Road Jaipur - 302012 Rajasthan	B.COM.(HONS.)	_	22	427/600 (71.17%)	
31	125-JAYPEE GROUP PRIZE AWARD	Awarded to a candidate who passes in all papers of the Executive Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject, and obtaining the highest marks taking into account the performance of all such successful candidates.	Shri Ankush Bindal House No. B - 1691 Shastri Nagar, Delhi - 110052 (Roll No.45467 Ren No.220936187/08/2010.)	B.COM.(HONS.)	_	23	427/600 (71.17%)	
32	127-KEDARNATH PRAHLADRAI DHANUKA MEMORIAL AWARD	Awarded to a candidate who passes in all papers of the Executive Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the second highest marks taking into account the performance of all such successful candidates.	33 II Floor Savita Vihar Delhi - 110092 (Roll No.41526 Reg No.220908544/08/2010)	FOUNDATION PASS OF ICSI	_	20	421/600 (70.17%)	
33	128-MAUJI RAM JAIN MEMORIAL AWARD	Awarded to a lady candidate who passes in all papers of the Executive Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the highest marks taking into account the performance of all such successful lady candidates.	21 Nareda Colony Inside Krishna Colony Jharkhand Mode,Khatipura Road, Jaipur - 302012, Rajasthan	B.COM.(HONS.)	_	22	427/600 (71.17%)	
34		Awarded to a lady candidate who passes in all papers of the Executive Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the second highest marks taking into account the performance of all such successful lady candidates.	W2 127 Ram Chowk Palam Colony Sadh Nagar New Delhi - 110045 (Roll No.45465 Reg No.220935982/08/2010)	B.COM.(HONS.)	_	21	420/600 (70.00%)	
35	130-TAXMANN'S PRIZE AWARD	Awarded to a candidate who passes in all papers of the Executive Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the highest marks in 'Tax Laws' paper, taking into account the performance of all such successful candidates.	C/O Ajit Murarka & Associates 1St Floor Laxmi Niwas M R Road Khalpara Siliguri - 734005 West Bengal	в.сом	_	24	90/100 (90.00%)	

36	131-PREETI PURASKAR	who passes in all papers of	Shastri Nagar Delhi - 110052 Nct-Delhi (Roll No 45467	B.COM.(HONS.)	_	23	81/100 (81.00%)	
37	MEMORIAL AWARD	who passes in all papers of the Executive Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the highest marks in 'Economic and Labour Laws' paper, taking into account the performance of all such successful candidates.	Raheja Township Malad East Near Saibaba Temple Mumbai - 400097 Maharashtra	B.COM	_	24	72/100 (72.00%)	
FOL	INDATION PROGE	RAMME EXAMINATION						
38	133-SULTAN CHAND TRUST PRIZE AWARD	Awarded to a candidate who passes in all papers of the Foundation Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the highest marks taking into account the performance of all such successful candidates.	Jankalyan Bank Jb Nagar Andheri East Mumbai - 400059 Maharashtra	Sr.Secondary	_	20	314/400 (78.50%)	
39	134-SULTAN CHAND TRUST PRIZE AWARD	Awarded to a candidate who passes in all papers of the Foundation Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the second highest marks taking into account the performance of all such successful candidates.	Kuruvila No 3 Mareena Guest House, First Cross Seetha Nagar, Nungambakkam Chennai - 600034	Sr.Secondary	_	20	311/400 (77.75%)	
40	134-SULTAN CHAND TRUST PRIZE AWARD	Awarded to a candidate who passes in all papers of the Foundation Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the second highest marks taking into account the performance of all such successful candidates.	401 Mangalam 24 Hemant Basu Sarani Kolkata - 700001 West Bengal	Sr.Secondary	_	20	311/400 (77.75%)	
41	135-SULTAN CHAND TRUST PRIZE AWARD	Awarded to a candidate who passes in all papers of the Foundation Programme Examination, at first attempt, in one sitting, without claiming exemption in any subject and obtaining the third highest marks taking into account the performance of all such successful candidates.	Ms. Kritika Soni Nawal Kishore Soni 5-L-7 Jawahar Nagar Sri Ganganagar - 335001 Rajasthan	Sr.Secondary	_	20	310/400 (77.50%)	

42	135-SULTAN
	CHAND
	TRUST PRIZE
	AWARD

Awarded a candidate Co-winner: to who passes in all papers of Shri Umang Nirmal Foundation Programme Khetan Examination, at first attempt, 301A Kanakia Park-II, in one sitting, without claiming Thakur Complex, exemption in any subject and Kandivali East obtaining the third highest Mumbai - 400101 marks taking into account Maharashtra the performance of all such successful candidates.

Sr.Secondary 310/400 (77.50%)

20

311/400

(77.75%)

(Roll No.22937) Reg No.410372951/08/2010)

136-DURGADEVI SARAF **MEMORIAL GOLD MEDAL**

Awarded to a lady candidate Ms. Swapna Sarah who passes in all papers of Kuruvila the Foundation Programme No 3 Mareena Guest Examination, at first attempt, House, First Cross Seetha in one sitting, without claiming Nagar, Nungambakkam exemption in any and obtaining the marks taking into account the performance of all such successful lady candidates.

subject Chennai - 600034 highest Tamilnadu

> (Roll No.20251 Reg No.310198172/06/2010)

> > To be Contd. (Regional Council and Chapter Prize Awards)

Sr.Secondary

ATTENTION STUDENTS!

ICSI STUDENTS EDUCATION FUND TRUST

With a view to encourage and motivate economically backward and academically bright students to pursue the Company Secretaryship Course, the Institute has created a Trust viz. ICSI Students Education Fund Trust.

STAGE	CATEGORIES OF STUDE CRITERIA	NTS / ELIGIBILITY
	For Students with Family Income upto Rs. 1,00,000 per annum	For Academically Bright Students without any limit on their Family Income
Foundation Programme	75% Marks In both Matriculation & Senior Secondary Stages	90% Marks in both Matriculation & Senior Secondary Stages
Executive Programme	75% Marks in both Matriculation & Senior Secondary Stages and 60% Marks In Bachelor's Degree Stage	90% Marks in both Matriculation & Senior Secondary Stages and 85% Marks in Bachelor's Degree Stage

NATURE AND EXTENT OF FINANCIAL ASSISTANCE

Eligible students shall be fully exempted from paying the Registration/Admission Fee, Postal Tuition Fee, Exemption Fee and other fees usually payable at the time of admission to Foundation/ Executive Programmes. Depending upon their performance in the CS Examinations, the students may also be exempted from payment of Examination Fee and also the fees payable at the time of admission to Executive Programme and Professional Programme (for students admitted to Foundation Programme) and Professional Programme (for students admitted to Executive Programme).

For detailed guidelines, application form, etc. please visit www. icsi.edu

Students desirous of availing tha financial assistance may submit their application in the prescribed format along with all supporting documents to Director (Student Services), The Institute of Company Secretaries of India, C-37, Sector - 62, Nolda - 201 309.

Announcements

NORTHERN INDIA REGIONAL COUNCIL

REFRESHER CLASSES THROUGH INTERACTIVE LEARNING FOR DECEMBER 2012, EXAMINATION Date of Commencement of Classes: 20.06.2012

Venue: NIRC-ICSI, 4, Prasad Nagar Institutional Area, N.D.-110005.

Stage	Timings	No. of Lectures	Fee (Rs.)	Days
Executive Program (Module - I)	2.30 to 4.30 PM	100	5,500/-	Daily One
	4.30 to 6.30 PM	100	5,500/-	Lecture
Executive Program (Module - II)	2.30 to 4.30PM	90	5,000/-	Daily One
	4.30 to 6.30PM	90	5,000/-	Lecture
Foundation Program (New Syllabus)	12.30 to 2.30PM 2.30 to 4.30PM 4.30 to 6.30PM	120 120 120	5,000/- 5,000/- 5.000/-	Daily One Lecture

NOTE: • Each Lecture is of two hours duration • Admissions on first come first served basis • Commencement of classes is subject to availability of sufficient number of students in each batch. • No eligibility tests are conducted in Refresher classes. Therefore, no coaching completion certificate will be issued on the basis of these classes. Interested students may deposit the fee at NIRC of ICSI, 4, Prasad Nagar Institutional Area, New Delhi-110005 through cash/Demand Draft drawn in favour of the NIRC of ICSI payable at New Delhi.

For further details please contact the Education Officer, NIRC OF ICSI. Phone Nos. 49343000 Tele fax: 011-25722662, Email: alka.arora@icsi.edu

NORTHERN INDIA REGIONAL COUNCIL

ICSI- MOTHER TERESA INSTITUTE OF MANAGEMENT & V S ORAL TUITION CENTRE ORAL COACHING CLASSES FOR FOUNDATION (UNDER NEW SYLLABUS)

AND EXECUTIVE Modules-I & II* FOR DEC. 2012 SESSION

Oral Coaching Classes for Foundation (Under New Syllabus) and Executive Modules –I & II* are likely to commence from 28th May, 2012 and 22nd June, 2012 respectively for Dec. 2012 session.

Course Fee: Foundation Rs. 5000/-• Executive Programme Module-I Rs. 5500/-• Executive Programme Module-II* Rs. 5000/- (To be deposited in PNB Branch in MTIM Centre Compound.) Registration is open on all working days between 9:00 A.M. and 5:00 P.M. Admission on First-Come-First-Served basis. Subjects Under New Syllabus: 1. Business Environment & Entrepreneurship, 2. Business Management, Ethics & Communication, 3. Business Economics, 4. Fundamentals of Accounting & Auditing, Timings: 4.00 to 5.30 P.M. (Monday to Saturday)

(*Provided sufficient number of students are registered for (Module-II).

For further details, please contact: Mr. J. K. Chawla, Mother Teresa Institute of Management & Vocational Studies, C-Block, Preet Vihar, Delhi-110092 # Phones: 22057200, 42420552, 42420553, Fax: 22509200, E-mail: mtim@vsnl.net

ATTENTION STUDENTS! ONLINE EXEMPTION TEST ON COMPUTER KNOWLEDGE PROFICIENCY

In terms of Company Secretaries Regulaions, 1982 (as amended), all students are required to successfully, undergo a compulsory Computer Training Programme to be eligible for enrolment to appear in CS Executive Programme examinations.

A student can be exempted from undergoing the computer training only on the basis of their present computer knowledge. Such students have to however pass an online exemption test.

The Institute, in compliance to the above said requirements, has tied up with **M/s Sify Software Limited** to conduct the **ONLINE EXEMPTION TEST** through its test centres spread across India.

• Student should enrol for an online exemption test (to be conducted by Sify) with their registration ID and Date of Birth • Link for online registration for the exemption test: http://icsi.sifyitest.com, • The test will be conducted at any of the recognized Sify Centre throughout India • The list of Sify Centres including detailed process is given in the website http://icsi/sifyitest.com • Students can pay offline/online to appear for the test

Details about Online exemption test being conducted by M/s Sify

Duration of the Test: 80 Minutes, Fees payable online - Examination charges Rs. 440/-+ bank charges as applicable, Fees payable offline - Examination charges Rs. 440/-, Bank charges Rs. 50/-, Total Rs. 490/-, Students will be allowed TWO attempts to clear the online exemption test within a period of 30 (thirty) days against the fees mentioned above., Studensf can also contact Sify for any query by sending mail to icsi_hlpdesk@sifyitest.com, Regisered students with Sify can log in and give their feedback/complaint through the portal., Students may please note that M/s Aptech shall continue to provide for the computer training ONLY to the students of the Institute.

Online Services for Students through students' portal www.icsi.in Students of ICSI may avail following online services:

- (i) Students can view the status of his / her registration application form already submitted for registration as student.
- (ii) Students can take printout of Admit Card (i.e. Roll No. of exam), Registration letter, De-novo letter, Extension letter, Professional Program enrolment letter etc.
- (iii) New Students can submit their online registration form for registration in Foundation / Executive Programme.
- (iv) Students who have passed both modules of Executive Program, they can submit their enrolment form for admission in Professional Programme.
- (v) Students can take printout of "e-Student Identity Card".
- (vi) Students can change their address, Mobile Number, e-mail ID etc. instantly.
- (vii) Students can submit the "On-line Examination Form" for appearing in institute's examination to be held in June / December.
- (viii) Students who have already submitted their examination form and subsequently they wish to apply for any change in Exam Centre / or Module / or Medium of examination, they can also submit such requests through on-line services.

COMPANY SECRETARIES EXAMINATIONS – JUNE, 2012

TIME TABLE & PROGRAMME

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DATE AND	MOR (9.00 AN	MORNING SESSION (9.00 AM TO 12.00 NOON)	AFTER-NOON SESSION (1.30 PM TO 4.30 PM)
DAY	FOUNDATION PROGRAMME	PROFESSIONAL PROGRAMME	EXECUTIVE PROGRAMME
2/6/2012 Saturday	English and Business Communication	Company Secretarial Practice (MODULE-I)	General and Commercial Laws (MODULE-I)
3/6/2012 Sunday	Economics and Statistics	Drafting, Appearances and Pleadings (MODULE-I)	Company Accounts, Cost & Management Accounting (MODULE-I)
4/6/2012 Monday	Financial Accounting	Financial, Treasury and Forex Management (MODULE-II)	Tax Laws (MODULE-I)
5/6/2012 Tuesday	Elements of Business Laws and Management	Corporate Restructuring and Insolvency (MODULE-II)	Company Law (MODULE-II)
6/6/2012 Wednesday		Strategic Management, Alliances and International Trade (MODULE-III)	Economic and Labour Laws (MODULE-II)
7/6/2012 Thursday		Advanced Tax Laws and Practice (MODULE-III)	Securities Laws and Compliances (MODULE-II)
8/6/2012 Friday		Due Diligence and Corporate Compliance Management (MODULE-IV)	
9/6/2012 Saturday		Governance, Business Ethics and Sustainability (MODULE-IV)	