

# STUDENT COMPANY SECRETARY



**INSIDE : • From the President • Academic Guidance • Legal World • Student Services • News and Announcements**

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**January - February, 2011**



**THE INSTITUTE OF  
Company Secretaries of India**

**IN PURSUIT OF PROFESSIONAL EXCELLENCE**

Statutory body under an Act of Parliament

**‘STUDENT COMPANY SECRETARY’ GREETES AND CONGRATULATES  
MR. ANIL MURARKA AND MR. NESAR AHMAD ON THEIR ELECTION AS  
PRESIDENT AND VICE PRESIDENT RESPECTIVELY OF THE INSTITUTE FOR  
THE YEAR 2011-12 AT THE COUNCIL MEETING HELD ON 19.01.2011**



*Mr. Anil Murarka has been elected as **PRESIDENT** of the Institute of Company Secretaries of India (ICSI) w.e.f. 19<sup>th</sup> January, 2011. He is a Commerce and Law Graduate and a Fellow Member of the Institute of Company Secretaries of India. He was Vice-President of the ICSI for the year 2010.*

*Mr. Murarka is a Practising Company Secretary for the last 19 years. He has been re-elected as the Council Member of the ICSI for the term 2011-2014. Besides, he has been Chairman of Training & Educational Facilities Committee of the Institute, and member of all the Standing Committees of the Council. He was Chairman of Eastern India Regional Council (EIRC) of the ICSI for the year 2002 and has also served EIRC of the ICSI as Treasurer, Secretary and Vice-Chairman. He has also been the Chairman of PMQ Course Committee and Member of Executive Committee of the ICSI for the years 2007 & 2009 besides various other Committees. He was also a member of the Core Group of ICSI which was constituted to formulate ICSI recommendations to strengthen Corporate Governance framework.*

*Since 1991 he has contributed as convener and speaker in many professional seminars and conferences. He is a regular faculty at CII Youth Forum, the ICSI, the ICAI and other Educational Institutes & Professional organizations. He was one of the Panelists in first all India “Investor Awareness Programme” “My Money - My Decisions”, organized by the Ministry of Finance, Government of India.*



*Mr. Nesar Ahmad has been elected as **VICE PRESIDENT** of the Institute of Company Secretaries of India (ICSI) w.e.f. 19<sup>th</sup> January, 2011. Mr. Ahmad has been re-elected to the Central Council of ICSI for the term 2011-2014. He is a Graduate in Commerce and a Fellow Member of the Institute of Company Secretaries of India.*

*He has been member of the Central Council of the ICSI for the terms 2004-2006 and 2007-10. Previously, he held various positions in the Northern India Regional Council of the ICSI as Editor, Treasurer, Secretary, Vice-Chairman and was its Chairman in 1998 (August-December) and also in the year 2000. He has been associated with Social Organizations (NGOs) and Welfare Society in Delhi including SMILE FOUNDATION. He has been member of the*

*Expert Committee on Company Law and Competition Policy constituted by ASSOCHAM (from 2002 to 2008).*

*As Central Council Member, he has been Chairman as well as member of various committees and Secretarial Standards Board (SSB) of the ICSI and has also appeared before Parliament Standing Committee (Law & Justice) on the National Tax Tribunal Bill, 2003 and Parliament Standing Committee (Finance) on Limited Liability Partnership (LLP). In 2009, the Ministry of Corporate Affairs appointed Mr. Ahmad as one of the members to administer the Investor Education & Protection Fund (IEPF) for two years term. The Bombay Stock Exchange has appointed Mr. Ahmad as a Member of ‘Panel of Arbitrators’ of Delhi Region Arbitration Centre.*

*He has been a regular faculty in the seminars/ workshops/ training programmes organized by ICSI, Ministry of Corporate Affairs, UGC, NGOs and various other Institutions and bodies.*

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## ATTENTION STUDENTS SCHEDULE OF FEES

PARTICULARS	FEES (RS.)	REMARKS
<b>FOUNDATION PROGRAMME</b>		
Admission Fee	1200	
Postal Tuition Fee	2400	Total Fees → 3600
<b>EXECUTIVE PROGRAMME</b>		
Registration Fee	1500	Total Fees → 7000 (For commerce graduates)
Foundation Examination Exemption Fee	500	
Postal Tuition Fee for Executive Programme	5000	Total Fees 7750 (For others)
Postal Tuition Fee for Foundation Programme <i>(payable by Non-Commerce Graduates who are seeking exemption from passing the Foundation Programme Examination under clause (iii) of Regulation 38.)</i>	750	
Foundation Pass Student	6500	Total Fees → 6500
<b>PROFESSIONAL PROGRAMME</b>		
Postal Tuition Fee	7500	
<b>DE-NOVO REGISTRATION</b>		
Registration <i>De-Novo</i> Fee	1500	
Exemption from Foundation Examination Fee	500	
Exemption from Executive Programme Examination Fee	500	
<b>EXTENSION OF REGISTRATION</b>		
Extension of Registration Fee	500	
Service Charge for Extension of Registration	150	
<b>EXAMINATION FEE</b>		
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 addition to the applicable examination fees.		
<b>OTHER FEES</b>		
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



***Men acquire a particular quality by constantly acting a particular way -- you become just by performing just actions, temperate by performing temperate actions, brave by performing brave actions.***

**– Aristotle**

*Dear Students,*

*I am extremely delighted to communicate with you as the new President of this august Institute – a leading professional body of the country. With great humility, I wish to discharge this onerous responsibility and work for the benefit of students, members and the profession of company secretaries. I accept this honour with a great sense of mission and responsibility. My happiness would lie in striving for providing you the quality education, training and efficient services.*

*Students are the supreme asset and life line of the Institute. You are our greatest resource and future professionals destined to play a major role in making the profession to touch further heights and shaping the destiny of industry with your knowledge and expertise.*

*The competitive business environment means greater opportunities for professionals. We say, self development is the best development as we are the architect of our destiny. The statement gains more relevance when applied to the student community as it is in their hands to shape their future in the fast changing global business environment. Therefore, right from joining the Company Secretary Course, you have to prepare yourselves to adapt to the changing environment and widen your perspective to face the challenges of the change bravely. As you prepare for the future, it is important for you to know that learning is a lifelong process that continues whether you are perusing the professional course or you are in employment. Seeking ways to enhance and develop your knowledge would pay dividends. Besides reading and writing skills, acquiring important soft skills like communication skills, IT skills, presentation skills, motivational skills, interactive skills and interview skills equally play a vital role in achieving success in the professional career. Renowned professionals have said that success and accomplishment are not limited to those who are lucky. They are available to anyone who chooses to be disciplined, focused, persistent, committed, positive and enthusiastic.*

*During my tenure, it will be my endeavour to continue our efforts in much more effective ways to create awareness about the Company Secretaryship course with more vigor and zeal besides strengthening the infrastructure for rendering value added services and support to the students.*

*The institution building and strengthening of infrastructure at Regional and Chapter level would continue to receive added emphasis, as it is imperative to enhance the visibility and to provide value added services to students and members to maintain the growth momentum of the profession.*

*With a large number of issues coming to fore in the context of business environment, governance and sustainability, the capacity building of members as also the human resources at ICSI assumes critical importance. In this direction, it*

## From the President

will be my endeavour to launch new PMQ Course in Corporate Restructuring and Insolvency, and in the Competition Law. The efforts will also be made to introduce more learning programmes in areas of interest to the profession. Similarly, the technology will be leveraged to encompass larger number of members in capacity building initiatives through professional development and continuing education programmes. In respect of capacity building of human resources at ICSI, the efforts will continue to bring planning and action in sync to achieve the desired results.

The result of company secretaries examinations held in December 2010 is about to be declared. I wish all those who appeared in these examinations, a great success. I am confident that your hard work would certainly yield positive results. All the best !

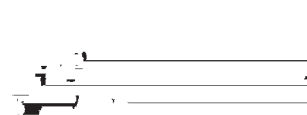
I am sure you all have talent, you all will make the right use of technology and we at ICSI will strive hard to provide you the best of training. I will unfold my plans for you all in subsequent editions.

I urge you all take an oath to strive hard and work honestly to build the profession stronger and keep up the prestige of the Institute.

My young friends, I am committed to provide you the best of facilities and feel free to talk to me and share your expectations and concerns.

With best wishes,

Yours sincerely,



(CS ANIL MURARKA)

president@icsi.edu

February 17, 2011

Kolkata

## Online Services for Students

through students' portal [www.icsi.in](http://www.icsi.in)

Students of ICSI may avail following online services:

- i) Students can view the status of his/her 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 etc.
- iii) New students can submit their online registration form.
- iv) Students can take printout of Duplicate Identity Card.
- v) Students can change their address, Mobile No. and e-mail ID etc. instantly.

## ACADEMIC GUIDANCE

### CORPORATE RESTRUCTURING AND INSOLVENCY

#### DEMERGER V. SLUMP SALE<sup>1</sup>

##### Demerger

In demerger, the demerged company sells and transfers one or more of its undertakings to the resulting company for an agreed consideration. The resulting company issues its shares at the agreed exchange ratio to the shareholders of the demerged company. Demerger might take place for various reasons viz. a conglomerate company carrying out various activities might transfer one or more of its existing activities to a new company to give effect to rationalization or specialization in the manufacturing process; or demerger may be result of the family owned properties of the company transferring to the new companies formed by the different family members to carry on their own different activities etc.

Section 2(19AA) of Income Tax Act, 1961 defines Demerger as follows

“demerger”, in relation to companies, means the transfer, pursuant to a scheme of arrangement under sections 391 to 394 of the Companies Act, 1956 (1 of 1956), by a demerged company of its one or more undertakings to any resulting company in such a manner that—

- (i) all the property of the undertaking, being transferred by the demerged company, immediately before the demerger, becomes the property of the resulting company by virtue of the demerger;
- (ii) all the liabilities relating to the undertaking, being transferred by the demerged company, immediately before the demerger, become the liabilities of the resulting company by virtue of the demerger;
- (iii) the property and the liabilities of the undertaking or undertakings being transferred by the demerged company are transferred at values appearing in its books of account immediately before the demerger;
- (iv) the resulting company issues, in consideration of the demerger, its shares to the shareholders of the demerged company on a proportionate basis;
- (v) the shareholders holding not less than three-fourths in value of the shares in the demerged company (other than shares already held therein immediately before the demerger, or by a nominee for, the resulting company or, its subsidiary) become shareholders of the resulting company or companies by virtue of the demerger, otherwise than as a result of the acquisition of the property or assets of the demerged company or any undertaking thereof by the resulting company;
- (vi) the transfer of the undertaking is on a going concern basis;
- (vii) the demerger is in accordance with the conditions, if any, notified under sub-section (5) of section 72A by the Central Government in this behalf.

The demergers of four entities like Reliance Communication Ventures Ltd.(Resulting Company), Reliance Energy Ventures Ltd.(Resulting Company), Reliance Natural Resources Ventures Ltd.(Resulting Company), and Reliance Capital Ventures Ltd (Resulting Company) which spun off from Reliance Industries Ltd. (RIL),(Demerged Company) and were perhaps the most prominent restructurings in recent times.

##### Slump Sale

In a slump sale, a company sells or disposes of the whole or substantially the whole of its undertaking for a predetermined lump sum consideration. In a slump sale, an acquiring company may

not be interested in buying the whole company, but only one of its divisions or a running undertaking which may be on a going concern basis. The sale is made for a lump sum price, without values being assigned to the individual assets and liabilities transferred. The business to be hived-off is transferred from the transferor company to an existing or a new company. A "Business Transfer Agreement" (Agreement) is drafted containing the terms and conditions of transfer. The agreement provides for transfer by the seller company to the buyer company, its business as a going concern with all immovable and movable properties, at the agreed consideration, called "slump price".

Section 2(42C) of Income Tax Act, 1961 defines Slump Sale as follows

“slump sale” means the transfer of one or more undertakings as a result of the sale for a lump sum consideration without values being assigned to the individual assets and liabilities in such sales.

*Explanation 1.*—For the purposes of this clause, “undertaking” shall have the meaning assigned to it in *Explanation 1* to clause (19AA).

*Explanation 2.*—For the removal of doubts, it is hereby declared that the determination of the value of an asset or liability for the sole purpose of payment of stamp duty, registration fees or other similar taxes or fees shall not be regarded as assignment of values to individual assets or liabilities

##### Demerger v. Slump Sale

Both Demerger/slump sale result in hiving of a division or undertaking. Then what is the difference between Demerger and Slump Sale?

1. In slump sale values are not being assigned to individual assets and liabilities and the sale of undertaking is for a lump sum consideration called slump price. In demerger, valuation of individual assets and liabilities are mandatory.
2. In case of demerger, the shareholders of demerged company has to be issued the shares of resulting company and in case of slump sale the issue of shares does not take place.
3. Demerger results in reorganization of capital where as slump sale does not result in reorganization of capital.
4. In case of demerger, the resulting company has to continue the business of transferred undertaking of demerged company, where as in slump sale it is not so.

#### Professional Programme : Governance, Business Ethics and Sustainability

#### Guidelines on Corporate Governance for the Insurance Sector<sup>2</sup>

Corporate Governance is understood as a system of financial and other controls in a corporate entity and broadly defines the relationship between the Board of Directors, senior management and shareholders.

As regards the insurance sector, the regulatory responsibility to protect the interests of the policyholders demands that the insurers have in place, good governance practices for maintenance of solvency, sound long term investment policy and assumption of underwriting risks on a prudential basis.

The Insurance Regulatory and Development Authority (IRDA) has outlined Corporate Governance Guidelines For Insurance Companies (dt. 25-08-2009) which are in addition to provisions of the Companies Act, 1956, Insurance Act, 1938 and requirement of any other laws or regulations framed thereunder. Where any provisions of these guidelines appear to be in conflict with the provisions contained in any law or regulations, the legal provisions will prevail. However where, the requirements of these guidelines are more rigorous than the provisions of any law, these guidelines shall be followed.

2. Prepared by Ms. Disha Kant, Management Trainee under the guidance of Ms. Banu Dandona, Assistant Director, The ICSI.

1. Prepared by Lakshmi Arun, Education Officer, The ICSI.

# Academic Guidance

The Insurance Act stipulates that the insurance companies in India would be public companies and hence, would require a properly constituted Board. Accordingly, the Authority advises all insurers to familiarize themselves with Corporate Governance structures and requirements appropriate to listed entities under clause 49 of the listing agreement.

## Composition of the Board

The size of the Board in addition to being compliant with legal requirements (where applicable), should be consistent with scale, nature and complexity of business. The size and composition should ensure that they collectively provide knowledge, skills experience and commitment along with independence. Further, the Board Members should be in a position to dedicate sufficient time and commitment to fulfilling their responsibilities.

The Board of Directors is required to have a significant number of "Independent Directors". At a minimum, where the company has a non-executive Chairman, at least fifty percent of the directors should be independent and in other cases at least one third of the directors should be independent. Further the guidelines provide that where the Chairman of the Board is non-executive, the Chief Executive Officer should be a whole time director of the Board. The companies should have a minimum of two independent directors so long as they are unlisted.

As a matter of prudence, not more than one member of a family or a close relative as defined in the Companies Act or an associate (partner, director etc) should be on the Board of an Insurer as 'Independent Director'.

The Directors of insurance companies have to meet the "fit and proper" criteria. The criteria to be satisfied, at a minimum, would relate to integrity demonstrated in personal behaviour and business conduct, soundness of judgment and financial soundness. The Insurance Act prohibits

- (i) a life insurance agent to be the Director of the life insurance company; and
- (ii) the common directorship among life insurance companies.

Currently, the fit and proper requirements seek to ensure that the Director should not have come under adverse notice of the laws and regulations or of any professional body. With a view to ensuring that the Directors comply with the above requirement, a **due diligence enquiry** should be undertaken on the person to be appointed as Director or for the continuance of the existing Directors only after obtaining a declaration from the proposed/existing Directors in the format prescribed in the guidelines, at the time of their appointment/re-appointment.

The Directors are also required to enter into a **Deed of Covenant** as per the format prescribed in the guidelines, with the insurance company, duly approved by the Board, pursuant to their terms of appointment to ensure that there is a clear understanding of the mutual role of the company and the Board in Corporate Governance.

## Conduct of Meetings

- The Board should also lay down systems that would make the Company Secretary responsible for proper conduct of the Board meetings and with adequate time to deliberate on the major issues in detail.
- There should be a system of familiarizing new Directors with the background of the company's governance philosophy, duties and responsibilities of the Directors, etc.
- Well structured arrangements should be in place for ongoing briefing of Directors on dynamic changes in the insurance in particular and in the financial sector in general and for updating the Directors through formal and informal programmes covering regulatory systems, market growth trends, future strategic plans/operations, etc.
- The responsibility for the oversight of control functions (prescribed in the guidelines) of an insurer should be entrusted to Directors possessing the appropriate integrity, competence,

experience and qualifications, and they should meet the fit and proper criteria initially and on an on-going basis.

## Committees

### Mandatory

- Audit Committee ;
- Investment Committee;
- Risk Management Committee;
- Policyholder Protection Committee; and
- Asset Liability Management Committee (in case of life insurers)

### Non Mandatory

- Nominations Committee
- Remuneration Committee
- Ethics Committee

## CEO & Other Senior Management

Section 34A of the Insurance Act, 1938 requires prior approval of the Authority for appointment, re-appointment or termination of the Chief Executive Officer and the Whole Time Directors. The Insurance Act also prohibits the CEO of a **life insurance company** from being a Director in any other insurance company/bank/investment company. Accordingly, the Board should take proactive steps to decide on the continuance of CEO well in time before the expiry of his tenure (at least a month before the completion of the tenure) or to identify the new incumbent.

## Actuaries

IRDA (Appointed Actuary) Regulations, 2000, details the procedure for the appointment, qualifications, powers along with his duties and obligations of the Actuary to be appointed in the company.

## Auditors

The IRDA (Preparation of Financial Statements and Auditors' Report of Insurance Companies) Regulations, 2002 empower the Authority to issue directions/guidelines on appointment, continuance or removal of auditors of an insurance company. The statutory auditors recommended by the Audit Committee are required to be appointed at a general body meeting of the shareholders of the insurer. The guidelines provide for **joint audit** of each insurance company by **two statutory Auditors**. In order for an audit firm to be eligible to be appointed as statutory auditors the following conditions must be complied with:

- Be in continuous practice for a period of fifteen years;
- At least one partner/employee should have CISA(**Certified Information Systems Auditor** /ISA (Information Systems Audit) or equivalent qualification.
- One of the joint auditors may have a term of 5 years and the other 4 years in the first instance. Thereafter, the maximum duration for which an auditor can be retained is a period of five years.
- In appointment of the statutory auditors, the insurer must ensure compliance with the requirements on 'cooling off' period of two years on completion of the tenure of 4/5 years as the case may be.
- No Audit Firm shall carry out more than two statutory audits of Insurance Companies (life /Non Life/ Reinsurance).

Auditors, Actuaries, Directors and Senior Managers shall not simultaneously hold two positions in the insurance company that could lead to conflict or potential conflicts of interest.

## Key Stakeholders

The key stakeholders in case of an insurer include shareholders, employees, policyholders and supervisors. Other stakeholders could include creditors, service providers, unions, rating agencies, equity analysts and the community at large. Towards protecting the interests of the various stakeholders the insurer must ensure complete transparency in operations and make periodic disclosures.

## Whistle Blowing

The insurers are well advised to shall put in place a "whistle blowing"



policy; where by mechanisms exist for employees to raise concerns internally about possible irregularities, governance weaknesses, financial reporting issues or other such matters. These could include employee reporting in confidence directly to the chairman of the board or of a committee of the board or to the external auditor.

'Authority' refers to Insurance Regulatory and Development Authority of India.

Reference: IRDA/F&A/CIR/025/2009-10 dt. 05-08-2009 & IRDA/F&I/CIR/F&A/014/01/2010 dt. 29-01-2010

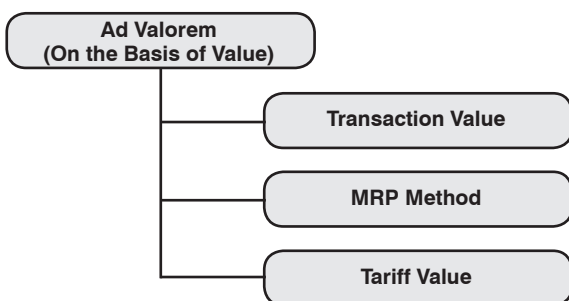
Weblink : [www.irda.gov.in](http://www.irda.gov.in)

## TAXATION

### BASIS FOR LEVY OF EXCISE DUTY UNDER CENTRAL EXCISE<sup>3</sup>

Under the Central Excise, the value for levy of excise duty shall be calculated on the basis of:

1.



2. Specific Duty

3. Compounded Levy Scheme

1. AD VALOREM BASIS:

(A) TRANSACTION VALUE

When duty is payable on basis of value, it is payable on transaction value as defined in section 4 of Central Excise Act. Value shall be taken as the transaction value if the below mentioned conditions as prescribed under section 4(1)(a) have been satisfied;

- goods are sold by the assessee at the time and place of removal
- assessee and buyer are not related and
- price is the sole consideration

As per section 4(3)(d), the *Transaction Value* is the price actually paid or payable for the goods at the time of sale and place of removal, 'by reason of, or in connection with sale', including advertising or publicity, marketing, selling and organisation expenses, storage expenses, servicing warranty, commission or any other matter but excluding duty of excise, sales tax and any other taxes on goods. Only taxes actually paid or payable are allowed as deduction.

If any of the conditions of section 4(1)(a) has not been satisfied then the value shall be determined as per **Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000**. Let's discuss these valuation rules:

1. **General Provision (Rule 4):** the value of the excisable goods shall be based on the value of similar goods by the assessee at any other time nearest to the time of the removal of the goods under assessment. Example, in case of Free samples the value shall be determined as per Rule 4.
2. **Where goods are sold at a place other than the place of removal (Rule 5):** the assessable value will be the transaction value excluding the cost of transportation of the goods from the factory to the place of delivery if charged separately in the invoice.

3. Prepared by Aparna Chauhan, Asst. Education Officer, The ICSI.

3. **Where the price is not the sole consideration (Rule 6):** the assessable value will be the aggregate of such transaction value and the amount of the money value of the additional consideration, flowing directly or indirectly to the buyer.

It may be noted that no notational interest on the amount of advance received from the buyer will be added in the assessable value unless the excise officer have the evidence that the advance received have influenced the price of the goods.

4. **Where the goods are not sold but transferred to the depot, consignment agent or any other place (Rule 7):** the assessable value for the goods shall be the **Normal Transaction Value** of such goods from such other place at or about the same time or at the time nearest to date of removal.

'Normal Transaction Value' means the transaction value at which the greatest aggregate quantity of goods are sold.

5. **Where the goods are used for Captive purpose (Rule 8):** the assessable value will be the 110% of the cost of production.

6. **Where the goods are sold to or through the related person other than an interconnected undertaking (Rule 9):** the assessable value will be the **normal transaction value** at which these are sold by the related buyer to the person not related to him or if sold to related buyers then at the value, such buyer sell the goods in retail. If related person does not sale but uses or consumes the goods in the manufacture of articles or otherwise than the value will be the 110% of the cost of production.

7. **Where the goods are sold to or through an interconnected undertaking (Rule 10):** If the undertaking are also related in any manner referred in section 4(3)(b)(ii)(iii)(iv) or the buyer is a holding or subsidiary company of the assessee then value shall be determined as per Rule 9.

In any other case the value shall be determined as if they are not related.

8. **Where the goods are produced and manufactured by a Job worker (Rule 10A):** where the goods are produced or manufactured by a Job-Worker then value shall be determined in the following manner:

a) goods sold by the principal manufacturer for delivery at the time of removal from the factory of the job worker, where the principal manufacturer and the buyer are not related and the price is the sole consideration for the sale

- then the value shall be the transaction value of the said goods sold by the principal manufacturer.

b) Goods not sold by the Principal manufacturer at the time of removal of goods from the factory of Job worker, but transferred to some other place from where the said goods are sold after their clearance from the factory of the job worker.

- the value shall be the normal transaction value of such goods,

c) in cases other than (a) & (b), the provisions of the forgoing rules shall *mutatis mutandis* (subject to necessary modifications) be applicable.

9. **Residuary Rule (Rule 11):** if the value of any excisable goods can not be determined under the forgoing rules, the value shall be determined using reasonable means consistent with the principles and provisions of these rules and section 4(1) of the Act.

(B) MAXIMUM RETAIL PRICE (MRP) (SECTION 4A):

The Central Government may specify any goods in relation to which it is required to declare on the package the retail sale price of such goods and where such goods are excisable goods then in such a case the value shall be the retail sale price less abatement, if any notified by the Central Government.

**Retail Sales Price** means the maximum price at which goods may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding, therefore the amount of "**Abatement**" shall take into account the amount of duty of excise, sales tax and other taxes, if any, payable on such goods.

Where the Manufacturer of the excisable goods;

- removed such goods from the place of manufacture without declaring the retail sale price on the packages or
- declares a retail sale price which is not the retail sale price as required to be declared or
- tampers with, obliterates or alters the retail sale price declared on the package of such goods after their removal from the place of manufacture

then

such goods shall be liable to confiscation and the retail sale price of such goods shall be ascertained on the basis of Central Excise (Determination of Retail Sale Price of Excisable Goods) Rules, 2008.

*The provisions of section 4 shall not apply where section 4A is applicable.*

### (C) TARIFF VALUE [Section 3(2)]:

The Central Government may by notification fix tariff values of any articles, chargeable to duty ad-valorem. While fixing different tariff values due consideration may be given to the sale prices charged by the different classes of manufacturers of such goods.

Section 3(2) override the section 4 i.e. if tariff value is fixed u/s 3(2) then section 4 shall not be applicable.

## 2. SPECIFIC DUTY

It is the duty payable on the basis of weight, length etc.

### 3. COMPOUNDED LEVY SCHEME (RULE 15 OF THE CENTRAL EXCISE RULES, 2002)

It is an optional scheme which provides for payment of duty on the basis of production capacity.

In this scheme Central government specify the goods in respect of which an assessee shall have the option to pay on the basis of factors relevant to the production and at such specified rate. The Central government may also specify the manner of making an application for availing any abatement that may be allowed on account of closure of a factory during any period.

- The Board of Directors of the Company has by resolution given consent for not attaching the balance sheet of the subsidiary concerned;
- The company shall present in the annual report, the consolidated financial statements of holding company and all subsidiaries duly audited by its statutory auditors;
- The consolidated financial statement shall be prepared in strict compliance with applicable Accounting Standards and, where applicable, Listing Agreement as prescribed by the Security and Exchange Board of India;
- The company shall disclose in the consolidated balance sheet the following information in aggregate for each subsidiary including subsidiaries of subsidiaries:—(a) capital (b) reserves (c) total assets (d) total liabilities (e) details of investment (except in case of investment in the subsidiaries) (f) turnover (g) profit before taxation (h) provision for taxation (i) profit after taxation (j) proposed dividend;
- The holding company shall undertake in its annual report that annual accounts of the subsidiary companies and the related detailed information shall be made available to shareholders of the holding and subsidiary companies seeking such information at any point of time. The annual accounts of the subsidiary companies shall also be kept for inspection by any shareholders in the head office of the holding company and of the subsidiary companies concerned and a note to the above effect will be included in the annual report of the holding company. The holding company shall furnish a hard copy of details of accounts of subsidiaries to any shareholder on demand;
- The holding as well as subsidiary companies in question shall regularly file such data to the various regulatory and Government authorities as may be required by them;
- The company shall give Indian rupee equivalent of the figures given in foreign currency appearing in the accounts of the subsidiary companies along with exchange rate as on closing day of the financial year.

Source : [www.mca.gov.in](http://www.mca.gov.in)

## COMPANY LAW/COMPANY SECRETARIAL PRACTICE UPDATES

Ministry of Corporate Affairs (MCA) vide its Circular No. 2 /2011 dated 8th February, 2011 has given direction under Section 212(8) of the Companies Act, 1956.

### Power of the Central Government under section 212(8) of the Companies Act, 1956

As per section 212 (8) of the Companies Act, 1956, the Central Government may, on the application or with the consent of the Board of directors of the company, direct that in relation to any subsidiary, the provisions of this section shall not apply, or shall apply only to such extent as may be specified in the direction.

Therefore, an application can be made by the holding company to the Central Government for a direction that the provisions of section 212 shall not apply, or shall apply only to such extent as may be specified in the direction.

An application under sub-section (8) has to be made electronically in the prescribed e-form 23AAB.

### Reason for giving such direction

A large number of companies approach the Ministry for exemption under Section 212(8) of the Companies Act, 1956. The Ministry examined the matter in the context of the globalizing Indian economy, the increased number of subsidiaries, and the introduction of accounting standards on consolidated financial statements and decided that a general exemption be granted subject to fulfillment of certain conditions.

### Direction under Section 212(8) of the Companies Act, 1956

The Central Government vide its Circular No. 2 /2011 dated 8th February, 2011 directs that the provisions of Section 212 shall not apply in relation to subsidiaries of those companies which fulfill the following conditions:-

## ATTENTION STUDENTS!

Applicability of the latest Finance Act and other changes for Company Secretaries June, 2011 Examination.

### DIRECT TAXES

All students may note that for the June 2011 Examination Session in respect of Direct Taxes the applicable Assessment Year shall be 2011-12 (Previous Year 2010-11). Thus, they will have to study Finance Act, 2010 for June 2011 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 2011 Examination.

1. All changes made by the Finance Act, 2010.
2. All Circulars, Clarifications/Notifications issued by CBEC / Central Government which became effective six months prior to the date of examination.

## LEGAL WORLD

### CORPORATE LAWS

#### **LW(S) 01.02.2011**

**CUSTODIAN OF TEXTILES UNDERTAKING v. HALL AND ANDERSON LTD. & ORS [SC]**

Civil Appeal arising Out of SLP(C) No. 11162 of 2008

P. Sathasivam & B.S. Chauhan, JJ.[Decided on 17/01/2011]

**Indian Companies Act, 1913 read with Textile Undertakings (Taking Over of Management) Act, 1983 and Textile Undertaking Nationalisation Act, 1995—Company having non-textile premises at Calcutta and textile business in Bombay—Textile business was taken over by the Government—Whether the Calcutta premises is also said to have been taken over – Held, No.**

**Brief facts:** Hall and Anderson Ltd. (hereinafter called Hall'), incorporated under the Indian Companies Act, 1913, came into existence on 8.11.1946 and started primarily a departmental store business on the premises at No.31, Chowringhee Road (hereinafter called the premises styled as Hall and Anderson). Hall purchased the textile mill situated at Globe Mills Passage (Lower Parel) from M/s. Madhusudan Mills Ltd. on 12.6.1950 and commenced business of manufacturing and selling of cotton. The name of the company M/s. Hall and Anderson Ltd. was changed to M/s Shree Madhusudan Mills Ltd., having its registered office at the premises on 21.7.1959. Amalgamation of Profit and Loss Account was prepared henceforth for M/s Shree Madhusudan Mills Ltd. from 1970.

In 1976, the business of departmental store was stopped due to economic loss and after winding up of the said business, the premises were let out on rent. In 1989, because of strike by workers of textiles mills, several mills suffered losses and it became difficult to run the business and therefore, the Government after having due deliberations with Reserve Bank of India and other authorities first came with the Ordinance and later on it was replaced by Act 1983.

The respondent No.1 herein filed Writ Petition No. 10289/83 before the Calcutta High Court challenging the provisions of the Act 1983 and an injunction was granted by the High Court vide order dated 26.10.1983 restraining the present appellant from interfering with bank accounts relating to the property business as well as textile undertaking business. It was during pendency of the business that Textile Undertaking Nationalisation Act, 1995 came into existence and the mills stood acquired. M/s Shree Madhusudan Mills Ltd. was renamed as Hall on 11.2.1999. Learned Single Judge allowed the said writ petition vide judgment and order dated 6.1.2005 holding that the suit premises situated at Calcutta was by no means related to the textile undertakings and therefore, it could not be part and parcel of textile undertakings and not covered by the said Acts 1983 or 1995.

Being aggrieved, the present appellant preferred the FMA No.761/05 which has been dismissed by the Division Bench, and in concurrence with the learned Single Judge. Hence, the present appeal has been preferred against the judgment and order dated 14.12.2007 by which the Learned Single Judge has held that the appellant cannot take the management or possession of the suit premises, No.31, Chowringhee Road, Calcutta, in view of the provisions of the Textile Undertakings (Taking Over of Management) Act, 1983, (hereinafter called the Act 1983).

**Decision:** Appeal dismissed.

**Reason:** We have considered the rival submissions made by learned counsel for the parties and perused the records. After considering the pleadings as well as the submissions made on behalf of the parties, a learned Single Judge as well as the Division Bench recorded the following findings:

M/s Hall and Anderson premises at Calcutta deals with different business and cannot be treated as part and parcel of the textile undertaking at Bombay.

The company was engaged in multifarious activities.

The textile undertaking at Bombay carries no other business other than the textile business.

The bank accounts and balance-sheets of both the units are different.

The lump sum compensation to the tune of Rs.2,70,85,000/- has been fixed and paid under the Act 1995. 415 acres of land, building and the material acquired at Bombay leaving aside the premises at Calcutta.

The textile mill at Bombay had been purchased as an asset of M/s Hall and Anderson as it had been purchased totally out of the resources of M/s Hall and Anderson. The premises at Calcutta by no means can be part and parcel having any nexus or related to the textile undertaking at Bombay.

In view of the above, we do not see any cogent reason not to concur with the view expressed by the High Court. The appeal lacks merit and is, accordingly, dismissed. In the facts and circumstances of the case, there will be no order as to costs.

#### **LW(S) 02.02.2011**

**ALL INDIA GARMENT EXPORTERS COMMON CAUSE GUILD & ORS. v. UOI & ANR [Del]**

W.P.(C) 5093/1998 & CM APPL 10101/1998, 10199/99, 1698/02

S. Muralidhar, J. [Decided on 18/01/2011]

**Companies Act, 1956—Sections 25, 111 read with Constitution of India—Articles 14, 19 (1) (g), 32, 226 and Foreign Trade Development and Regulation Act—Section 5 – AEPC—Classifying its member in two categories- whether tenable -Held, No.**

**Brief facts and the Issue:** The Apparels Export Promotion Council ("AEPC") was incorporated on 22nd February 1978 under Section 25 of the Companies Act, 1956 ("CA") It was registered as a company limited by guarantee and is sponsored by the MoT. The object of the AEPC is to promote and develop export of all types of ready-made garments and to allocate and distribute quotas/entitlements for exports and to, *inter alia*, implement the government policy with regard to exports of garments and textiles. For this purpose, the AEPC receives grants from the Central Government. One of the officers of the Central Government is nominated as the Director General ("DG") of the AEPC. The DG, AEPC is also a nominee of the Central Government to the EC of the AEPC.

The prayer in this writ petition is for a direction to restrain the AEPC, Respondent No. 2 herein from making any distinction between the "registered" exporters and "member" exporters by conferring certain important rights and privileges only on the member exporters. The Petitioner seeks the quashing of the relevant Articles of Associations ("AOA") and Rules and Regulations of AEPC that bring about such classification. Consequently, the further prayer is made for a direction to the Union of India ("UOI") through Ministry of Textiles ("MoT"), Respondent No. 1 herein to ensure that the election to the Executive Committee ("EC") of the AEPC is held again after rectification of the electoral register of the AEPC by permitting all registered exporters to cast their votes in the elections to the EC. The other prayers are for declaring elections to the EC of the AEPC for the year 1998-99 to be invalid.

**Decision:** Petition allowed.

**Reason:** The central issue in this petition is whether the AEPC can possibly make a Regulation that further classifies exporters registered with it into two categories:—(1) those that been given right to participate in the election to the EC on the basis of the export performance in the past three years; and (2) those that have been denied such rights. The contention of the Petitioners is that the Exim Policy does not permit such sub-classification of exporters registered with the EPCs. The further contention is that even the AOA of the AEPC do not recognise such classification and that the AOA has in any event to be in conformity with the Exim Policy.

In the view of this Court, although the AEPC is a company limited

by guarantee incorporated under Section 25 CA, it is not merely that. The AEPC owes its very existence to the Exim Policy. The AEPC has to mandatorily be registered in terms of para 13.4 of the Exim Policy either under the CA or the Societies Registration Act. The AEPC is expected to strictly abide by the Exim Policy. Its very name, i.e. "Export Promotion Council", suggests that it is an entity formed in terms of the Exim Policy for a specific purpose. Under para 13.7, an EPC which receives support from the Central Government, either "financial or otherwise", has to ensure "democratisation" of its membership. Para 13.8 of the Exim Policy clearly states that the exporter may "on application, register and become a member of an EPC". Therefore, the EPC that is registered as a company under Section 25 of the CA cannot possibly take recourse of Table C to the Schedule I of the CA to restrict, through clauses in its AOA or the Regulations made thereunder. The submission made on behalf of the AEPC that the concept of membership flows from the CA and the concept of registered exporter flows from the Exim Policy is untenable in law. While the prerogative to restrict membership may have been generally available to a company incorporated under Section 25 CA, the position is different when such company has been incorporated essentially to satisfy the mandatory requirement of Para 13.4 of the Exim Policy. The AOA of such company, which is in effect an EPC, will have to be in conformity with paras 13.7 and 13.8 of the Exim Policy. The AEPC which owes its very existence to the Exim Policy has to abide by the conditionalities of the Exim Policy and cannot incorporate into its AOA restrictions as to the eligibility for membership of the AEPC in a manner inconsistent with or in excess of what is contained in the Exim Policy.

The submission that the registration of an exporter under Para 13.8 of the Exim Policy is only for the purposes of issuance of an RCMC and not for becoming a member of the AEPC is, on the face of it, fallacious. The sequence envisaged in Para 13.8, which has been extracted hereinbefore, is that upon registration the exporter becomes a member of the AEPC. The word "member" in Para 13.8 means just that. There cannot be one member for the purposes of the Exim Policy and another for the purposes of the CA. Once registered under the Exim Policy, a right inheres in the exporter to become a member of the AEPC. That cannot be taken away by means of Membership Regulations made under the AOA of the AEPC. The note appended at the bottom of the RCMC issued by the AEPC to the effect that the RCMC did not confer "any membership rights as per the provisions of the Companies Act, 1956 and the Articles of Association of the Council" is without legal basis and is *ultra vires* the Exim Policy to which the AEPC owes its existence.

The AEPC cannot possibly take recourse to Clause 5 (a) of the AOA to justify the making of regulations that bring about the above two classes of registered exporters. An EPC, even if happens to be incorporated under Section 25 CA as a company limited by guarantee, has to frame its Regulations consistent with the Exim Policy. An EPC receiving support from the government has to, in terms of Para 13.7 of the Exim Policy, ensure democratisation of its members and democratic election of its office bearers. The Membership Regulations, in particular Regulation 1(d), is contrary to this mandate. There is no denial by the AEPC that by 2001 there were nearly 33,000 exporters registered with it in terms of Clause 13.4 of the Exim Policy. Of these, not even 10% were recognised as "members" eligible to vote at the elections to its EC. This can, by no means, be considered democratic. The electorate has to comprise the registered exporters from among whom the EC can be elected. Consequently, this Court is unable to appreciate how the AEPC can possibly create a further classification amongst registered exporters and restrict the eligibility for membership of the AEPC in the manner it has chosen to do by means of the Regulations of Membership. The classification of exporters registered with the AEPC into "registered exporters" and "member exporters" has no nexus with the object of ensuring democratisation of such membership or democratic elections to the EC of the AEPC. The Membership Regulations are, therefore, violative of Article 14 of the Constitution. The restriction on membership brought about by the

Membership Regulations, apart from being *ultra vires* the Exim Policy, are unreasonable and violative of Article 19(1)(g) of the Constitution.

In the considered view of this Court, the Regulations of Membership made by the AEPC to the extent they are inconsistent with the Exim Policy are unconstitutional and *ultra vires* para 13.8 read with para 13.7 of the Exim Policy (effective from 1st April 1997 to 31st March 2002). They are accordingly, struck down as such. Any further amendments made to the AOA of the AEPC to bring about the classification of exporters into "member exporters" and "registered exporters", granting them different rights and privileges, will stand invalidated for the above reasons.

## GENERAL LAWS

### LW(S) 03.02.2011

TGN KUMAR v. STATE OF KERALA & ORS [SC]

Criminal Appeal No. 1854 of 2008

D.K. Jain, Asok Kumar Ganguly & H.L. Dattu, JJ. [Decided on 14/01/2011]

**Negotiable Instruments Act, 1881—Section 138 read with section 205 of Criminal Procedure Code, 1973 – Kerala High Court granted general exemption for the accused to appear before the court in cheque bouncing trial—Whether such general exemption with further directions to criminal courts are valid and sustainable—Held, No.**

**Brief facts:** On being summoned by the Magistrate, the accused preferred a petition before the High Court under Section 482 of the Criminal Procedure Code, 1973 (for short "the Code"), *inter alia*, praying for dispensing with her personal appearance before the Magistrate. The High Court, while allowing the said application, and permitting the accused to appear before the Trial Court through her counsel, felt that there was great need for rationalizing, humanizing and simplifying the procedure in criminal courts with particular emphasis on the attitude to the "criminal with no moral turpitude" or the criminal allegedly guilty of only a technical offence, including an offence under Section 138 of the N.I. Act.

Challenge in this appeal, by special leave, is to the above order of the High Court in which a number of general directions have been issued to all the criminal courts, which are called upon to hold trials, particularly in cases involving an offence under Section 138 of the Negotiable Instruments Act, 1881 (for short "the N.I. Act"), as also in all other cases involving offences which are technical in nature and do not involve any moral turpitude. Being aggrieved with the order granting a general exemption to the accused from personal appearance before the Trial Court, the complainant has filed this appeal.

While granting leave in this matter, a bench of two learned judges referred the instant case to a larger Bench, posing the following question for determination:

"One of the questions which arises for consideration in this special leave petition is as to whether the High Court in exercise of its jurisdiction under Sections 482 and 483 of the Code of the Criminal Procedure and/or under Article 227 of the Constitution of India could issue guidelines directing all courts taking cognizance of offences under section 138 of the Negotiable Instruments Act *inter alia* to invoke the discretion under Section 205 of the Code of Criminal Procedure and only with a further direction that summons under Section 205 shall be issued at the first instance. Keeping in view importance of the question involved as also the various decisions of this Court upon which the learned Judge of the High Court has placed reliance, in our opinion, we think that this is a matter which should be heard by a larger Bench. It is directed accordingly."

This is how the present appeal has been placed before this Bench.

**Decision:** Appeal allowed.

**Reason:** After citing various judgments of its own and analyzing the provisions carefully the court held as under. Having heard learned

counsel for the parties, we are convinced that the impugned order is unsustainable.

In the instant case, we have no hesitation in holding that the High Court exceeded its jurisdiction under Section 482 of the Code and/or Article 227 of the Constitution by laying down the afore-extracted general directions, which are inconsistent with the clear language of Sections 205 and 313 of the Code, as noted above. We feel that in light of the afore-noted guidelines laid down by this Court, further directions on the same issue by the High Court were wholly uncalled for. In this regard, the following observations in *S. Palani Velayutham and Ors. v. District Collector, Tirunelveli, Tamil Nadu and Ors.*, (2009) 10 SCC 664 are quite apt:

"The courts should avoid the temptation to become authoritarian. We have been coming across several instances, where in their anxiety to do justice, the courts have gone overboard, which results in injustice, rather than justice. It is said that all power is trust and with greater power comes greater responsibility."

In light of the foregoing discussion, the appeal is allowed, and the impugned order containing general directions to the lower courts is set aside. However, we direct that if the accused moves the trial court with an application under Section 205 of the Code for exemption from personal attendance within four weeks of the receipt of a copy of this judgment, the exemption granted to her by the High Court shall continue to be in force till her application is disposed of by the trial court.

## TAX LAWS

### LW(S) 04.02.2011

#### MEDLEY PHARMACEUTICALS LTD. v. CCE [SC]

Civil Appeal No. 3626 of 2005 with Civil Appeal Nos.1354-1355 of 2010

D.K. Jain & H.L. Dattu, JJ. [Decided on 14/01/2011]

**Central Excise Act, 1944 – read with Drugs and Cosmetics Act, 1940—Physician samples manufactured and distributed as free samples – Valuation thereof—Whether they are not at all to be assessed to duty—Held, No. Whether they have to be valued on prorata basis—Held, yes.**

**Brief facts:** Two set of appeals are clubbed in this judgment relating to Physician samples. In Civil Appeal No.3626 of 2005, the appellant calls in question the correctness or otherwise of the order passed by Customs Excise and Service Tax Appellate Tribunal (CESTAT). In this appeal, the appellant has raised the following question of law for consideration and decision:-

"Whether Physician samples manufactured and distributed as free samples have to be assessed on the basis of cost of manufacture plus normal profits, if any, earned on the sale under Rule 6(b)(ii) of the Central Excise Valuation Rules, 1975 (for short, "Rules 1975") upto 1st July, 2000 and thereafter, on application of Rule 8 of Central Excise Valuation Rules, 2000 (for short, "Rules 2000") i.e. on cost of manufacture plus 15% profit basis and not on *pro-rata* basis as has been done by the Revenue?"

In Civil Appeal Nos. 1354-1355 of 2010, the appellant is aggrieved by the final order passed by the Tribunal, has raised the following questions of law for consideration and decision. They are:-

(A) Whether "Physician Samples" are excisable goods in view of the fact that they are statutorily prohibited from being sold under the Drugs and Cosmetics Act, 1940 (in short, "Drugs Act") and the Rules made thereunder?

(B) If physician's samples are held to be excisable, then what is the appropriate method of valuing physician samples for the purpose of excise duty?

**Decision:** (a).Civil Appeal No. 3626 of 2005 is allowed and the matter is remitted to the Adjudicating Authority with a direction to value the goods in question on *pro-rata* basis for the relevant period.

(b) Civil Appeal Nos. 1354-1355 of 2010 is dismissed.

**Reason:** In pith and substance, the submission of appellants is that the physician samples of patent and proprietary medicines are statutorily prohibited from being sold by virtue of Rule 65(18) and Rule 95 and Rule 96 (1) (ix) of the Drugs Rules. It is contended that every drug intended for distribution as physicians sample while complying with the labeling provisions under Drugs and Cosmetic Rules further bear on the label of the container the words "Physician's Sample-Not to be Sold" requires to be over printed and further, the sale of such Physician samples is expressly prohibited under Rule 65 (18) of the Drug Rules. Since these physician samples cannot be sold in the market after the completion of the labeling in view of the statutory prohibition, the physician samples are not marketable and hence, no excise duty is leviable on their manufacture.

The consistent view of this Court is that for the purpose of levy of excise duty, an article must satisfy two requirements to be 'Goods' i.e. (a) it must be movable and (b) it must be marketable. In these appeals, we are primarily concerned whether the 'Goods' namely Physician samples of patent and proprietary medicines intended for distribution to the medical practitioner as free samples, satisfies the test of 'Marketability'. Marketability is an essential criteria for charging duty. The test of marketability is that the product which is made liable to duty must be marketable in the condition in which it emerges. The word 'Marketable' means saleable or suitable for sale. It need not in fact be marketed. The article should be capable of being sold to consumers, as it is without anything more. The essence of marketability of goods is neither in the form nor in the shape or condition in which the manufactured article is found. It is the commercial identity of the article known to the market for being bought and sold. The fact that the product in question is generally not being bought or sold or has no demand in the market, would be irrelevant. [See *Indian Cable Co. Ltd. v. CCE*, 1994(74) ELT 22(SC)].

In our opinion, the main object or real purpose of the Drugs Act, 1940 and Rules made thereunder, is to regulate the manufacture of drugs in order to maintain the standard or quality of drugs for sale and distribution as a drug.[See *State of Bihar v. Shree Baidyanath Ayurved Bhawan (P) Ltd.*, (2005) 2 SCC 762].Therefore, any requirement or condition imposed by the Drugs Act and Rules made thereunder, is in furtherance of its above stated object of regulating and maintaining the quality of Drugs.

The primary object of the Central Excise Act is to raise revenue by imposing duty on goods that are manufactured as mentioned above [see *Kedia Agglomerated Marbles Ltd. v. CCE*, (2003) 2 SCC 494]. In other words, the scope of the Act extends to the event of manufacture of goods, for the levy of excise duty. These two Statutes and the Rules made thereunder, operate in entirely two different fields having different objects, purposes and schemes. The conditions or restrictions contemplated by one statute should not be lightly and mechanically imported and applied to fiscal statute for non levy of excise duty, thereby causing a loss of revenue.

Therefore, the prohibition on the sale of Physician Samples intended for distribution to medical practitioners as free samples by Rule 65 (18) of the Drugs Rules shall have no bearing or effect upon the levy of excise duty under the Act, since excise is a duty on manufacture, duty is payable whether or not goods are sold. Excise duty is payable even in case of free supply, since sale is not a necessary condition for charging duty under the Act.

The primary reason of distributing free physician samples by the manufacturer of pharmaceutical drugs to us appears to be only for the purpose of advertising of the product and thereby enhancing the sale of the product in the open market. It has been shown by research that the market of a pharmaceutical company is enhanced substantially by the distribution of free physician samples. In other words, the distribution of such physician samples serves as a marketing tool in the hands of the pharmaceutical companies [See Sarah L. Cutrona et al., Characteristics of Recipients of Free Prescription Drug Samples: A Nationally Representative Analysis, 98 Am. J. Pub. Health 284 (2008)].

Now coming to the valuation of the physician samples for the purpose of levy of excise duty, in our view, this issue need not detain us long in view of the decision of this Court in the case of *Commissioner of Central Excise v. M/s. Bal Pharma* [Civil Appeal No. 1697 of 2006]. This Court has upheld the conclusion of the Tribunal that the physician's samples have to be valued on pro-rata basis. The Tribunal, while arriving at the aforesaid conclusion, had relied upon its earlier decision in the case of *Commissioner of Central Excise, Calicut v. Trinity Pharmaceuticals Pvt. Ltd.*, 2005 (188) ELT 48, which has been accepted by the department. Therefore, we hold that physician samples have to be valued on *pro-rata* basis for the relevant period.

## **LW(S) 05.02.2011**

### **SARAF TRADING CORPN. v. STATE OF KERALA [SC]**

**Civil Appeal Nos.474-481 of 2011 arising out of SLP(C) Nos. 189-196 of 2008**

**Mukundakam Sharma & Anil R. Dave, JJ. [Decided on 13/01/2011]**

***Kerala General Sales Tax Act, 1963—Sections 11(B) and 44; Central Sales Tax Act, 1956—Sections 5(1) & 5(3)—Assessee purchasing tea from planters and exports the same—Assessee claims refund of the sales tax paid by him to the tea planters—whether permissible—Held, No.***

**Brief facts:** The appellants are exporters of tea. The appellants purchased tea from the tea planters directly in open auction and thereafter exported the same to foreign countries. The appellant being the exporter of the aforesaid consignment claimed for exemption on the ground that purchase was exempted under Section 5(3) of the CST Act. The said claim for exemption was found to be genuine by the Assessing Authority, and was allowed in full. The appellant also made a claim for refund of tax collected from them by the seller at the time of purchase of tea. The said claim was rejected by the Assessing authority and it was held that they cannot claim for refund under Section 44 of the KGST Act since they have not paid the tax to the Department but it was the sellers who have paid the tax and therefore under the provisions of Section 44 of the KGST Act, the refund that could be made is to the dealer only and the assessee being not a dealer no such refund could be made to the appellant/assessee.

Being aggrieved by the aforesaid order, the appellant filed an appeal before the Deputy Commissioner (Appeals). It was held by the Appellate Authority that since, in the present case the aforesaid sellers namely the planters who sold tea to the appellant and on whom the burden lies to prove before the assessing authority that his sale is for fulfilling an agreement or order of the foreign buyer had not satisfied those conditions and had also not discharged his burden, therefore, there is no question of refund in the present case to the appellant as they are not entitled to any such refund under the provisions of Section 44 of the KGST Act.

Against this order an appeal was filed before the Kerala Sales Tax Appellate Tribunal, which held that there is no question of refund of tax in the case of the appellant since no tax had been demanded from the appellant for all the four years and therefore in those circumstances, there could be no question of refund under Section 44 of the KGST Act to the appellant. The Revision Petition filed by the appellant before the Kerala High Court was also dismissed under the impugned judgment and order as against which the present appeals were filed.

**Decision:** Appeal dismissed.

**Reason:** Considering the facts and circumstances of the present case, we find that tax was collected from the appellant at the time of purchase of tea in the occasion sale conducted by the tea planters since tea is a commodity which was liable to tax at the time of first sale in the State. The aforesaid tax which was collected from the appellant by the dealer has been remitted to the government by the dealer of tea.

It further appears that the appellant claimed for refund of the said amount to be paid to it, despite the fact that it is not a dealer in the eye of law. Section 44 of the KGST Act is very clear and it stipulates that it

is only the dealer of tea on whom the assessment has been made and it is only he who can claim for refund of tax. In view of the clear and unambiguous position, the appellant cannot claim for refund of tax collected from the seller of tea. It is clearly provided in the principles of Interpretation of Statutes that when the meaning and the language of a statute is clear and unambiguous, nothing could be added to the language and the words of the statute.

This Court in the case of *Sales Tax Commissioner v. Modi Sugar Mills* reported in AIR 1961 SC 1047 observed as follows:-

"In interpreting a taxing statute, equitable considerations are entirely out of place. Nor can taxing statutes be interpreted on any presumptions or assumptions". The court must look squarely at the words of the statute and interpret them. It must interpret a taxing statute in the light of what is clearly expressed: it cannot imply anything which is not expressed, it cannot import provisions in the statutes so as to supply any assumed deficiency."

Therefore, we cannot overlook the mandate of the provisions of the KGST Act which clearly rules that it is only the dealer of tea on whom an assessment has been made, can claim for refund of tax and no one else. There is no possibility of taking a proactive stance although it is clear that the State cannot retain the tax which is overpaid, but at the same time such overpaid tax cannot be paid to the assessee/appellant here.

## **LW(S) 06.02.2011**

### **USHA RECTIFIER CORPN. INDIA LTD. v. CCE [SC]**

**Civil Appeal No. 6866 of 2000**

**Mukundakam Sharma & Anil R. Dave, JJ. [Decided on 13/01/2011]**

***Central Excises and Salt Act, 1944—Section 3; Central Excise Rules—Rules 9, 4p manufacture of testing equipment and using the same to test final products—Whether liable to excise duty—Held, Yes.***

**Brief facts:** The appellant herein is a manufacturer of electronic transformers, semi-conductor devices and other electrical and electronics equipments. During the course of such manufacture the appellant also manufactured machinery in the nature of testing equipments to test the final products of the assessee company costing Rs. 31,27,405/- . A show cause notice was issued to the appellant directing them to show cause as to why central excise duty should not be levied on it along with interest and penalty. The appellant submitted its reply to the aforesaid show cause notice wherein they took a stand, *inter alia*, that no manufacture of plant and machinery of the nature alleged had taken place during the year to warrant levy of central excise duty.

The Additional Collector, Central Excise after consideration of the contentions confirmed the demand of duty amounting and imposed a penalty of Rs. 50,000/- holding that in view of the documentary evidence and the balance sheet it had been proved beyond doubt that they had manufactured plant and machinery/testing equipments worth Rs. 31.26 lacs. Being aggrieved by the said order, an appeal was filed before the Collector (Appeals), who dismissed the said appeal. Still aggrieved, the appellant filed an appeal before the CEGAT which was also rejected after hearing the counsel appearing for the parties and after extensively going through various facets arising in the case. Thereafter, the appellant has filed the present appeal before the Supreme Court.

**Decision:** Appeal dismissed.

**Reason:** From the own admission of the appellant and from the facts brought out from the records it is clearly proved and established that the appellant had manufactured machines in the nature of testing equipments worth Rs. 31.26 lacs to test the final products manufactured by them.

Even if such equipments were used for captive consumption and within the factory premises, considering the fact that they are saleable and marketable, we are of the view that duty was payable on the said goods. The fact that the equipments were marketable and

saleable is also an admitted position as the appellant has admitted it in their reply to the show cause notice that they had undertaken such manufacturing process of the testing equipments to avoid importing such equipments from the developed countries with a view to save foreign exchange. Such a statement confirms the position that such testing equipments were saleable and marketable.

The provision of Explanations to Rule 9 and 49 of the Central Excise Rules are very clear as it provides that for the purpose of the said rules excisable goods manufactured and consumed or utilized as such would be deemed to have been removed from the premises immediately for such consumption or utilization. Therefore, the contention that no such duty could be levied unless it is shown that they were taken out from the factory premises is without any merit.

## LABOUR LAWS

### **LW(S) 07.02.2011**

**D.T.C. v. PREM CHAND [Del]**

**LPA No. 183/2007**

**Dipak Misra, CJ & Sanjiv Khanna, J.[Decided on 10/01/2011]**

***Industrial Disputes Act, 1947–Section 33(2)(b)–Workman dismissed for absenting from work–Application seeking approval of the labour court was dismissed for want of prosecution–Labour court awarded reinstatement and back wages–Whether correct–Held, Yes.***

**Brief facts:** The respondent-workman was a sweeper under the appellant, namely, Delhi Transport Corporation (for short the corporation). A disciplinary proceeding was initiated against him on 29th April, 1993 on the ground that he had remained unauthorizedly absent for 107 days during the period between 1st January, 1991 and 31st December, 1991. In the disciplinary enquiry, he was found guilty and thereafter the disciplinary authority imposed the punishment of removal and issued the said order on 20th August, 1993.

As during that period an industrial dispute was pending between the management and the workman, a proceeding under Section 33(2)(b) of the Industrial Disputes Act, 1947 (for brevity the Act) was initiated seeking approval from the labour court. The said application was dismissed on 2nd September, 1996 for non-payment of costs. The said order of dismissal was challenged in WP (C) No. 1584/2001, which was dismissed by an order dated 13th March, 2001. The said order was not assailed before the superior forum and, therefore, was allowed to attain the finality.

It is apt to note that when the corporation had filed the application seeking approval from the labour court, the workman had taken recourse to the appropriate procedure for seeking reference to the labour court as he was grieved with the order of removal. As the conciliation failed, the matter was referred to the labour court. The labour court dealt with the said reference forming the subject matter of ID No. 1045/1994 and allowed the same by the order dated 9th August, 2004. The Presiding Officer, labour court, directed workman to be entitled to reinstatement with full back wages.

Being dissatisfied with the aforesaid order, the management-appellant preferred a writ petition before the writ court contending, *inter alia*, that when the proceeding under Section 33(2)(b) of the Act was dismissed for want of prosecution, it was obligatory on the part of the labour court to address the controversy on merits and it was totally illegal on his part to allow the reference on the ground that no order of dismissal did exist in the eyes of law. It was also contended before the learned Single Judge that the grant of full back wages was absolutely unwarranted in obtaining factual matrix.

The learned Single Judge came to hold that the order passed by the labour court as regards the issue that the order of removal had become extinct was absolutely impeccable. As far as the grant of back wages is concerned, the learned Single Judge came to hold that grant of Rs.50,000/- towards back wages would subserve the cause of justice. The corporation assailed the above judgment under Letters patent appeal before the Division Bench.

**Decision:** Appeal dismissed.

**Reason:** At the very outset, we may state that there is no dispute on the factual score. There is also no dispute about the grant of back wages of Rs.50,000/-. Thus, the only controversy that we are required to dwell upon is whether once an application preferred under Section 33(2)(b) of the Act becomes extinct, either on merits or for want of prosecution, is it incumbent on the part of the labour court to deal with the reference relating to the order of dismissal.

In this context, we may refer with profit to the decision rendered by the Constitution Bench in *Jaipur Zila Sahakari Bhoomi Vikas Bank Ltd. (supra)*. Be it noted, the question that was posed by the Constitution Bench to be adverted to, reads as follows:

"If the approval is not granted under Section 33(2)(b) of the Industrial Disputes Act, 1947, whether the order of dismissal becomes ineffective from the date it was passed or from the date of non-approval of the order of dismissal and whether failure to make application under Section 33(2)(b) would not render the order of dismissal inoperative?"

As there were two distinct views, the said issue was referred to the Constitution Bench. Their Lordships referred to the Constitution Bench decision in *P.H. Kalyani v. M/s. Air France Calcutta*, 1964 (2) SCR 104 and eventually in paragraphs 13 and 14 came to hold as follows:

"13. The proviso to Section 33(2)(b), as can be seen from its very unambiguous and clear language, is mandatory. This apart, from the object of Section 33 and in the context of the proviso to Section 33(2)(b), it is obvious that the conditions contained in the said proviso are to be essentially complied with. Further any employer who contravenes the provisions of Section 33 invites a punishment under Section 31(1) with imprisonment for a term which may extend to six months or with fine which may extend to Rs. 1000/- or with both. This penal provision is again a pointer of the mandatory nature of the proviso to comply with the conditions stated therein. To put it in other way, the said conditions being mandatory, are to be satisfied if an order of discharge or dismissal passed under Section 33(2)(b) is to be operative. If an employer desires to take benefit of the said provision for passing an order of discharge or dismissal of an employee, he has also to take the burden of discharging the statutory obligation placed on him in the said proviso. Taking a contrary view that an order of discharge or dismissal passed by an employer in contravention of the mandatory conditions contained in the proviso does not render such an order inoperative or void, defeats the very purpose of the proviso and it becomes meaningless. It is well-settled rule of interpretation that no part of statute shall be construed as unnecessary or superfluous. The proviso cannot be diluted or disobeyed by an employer. He cannot disobey the mandatory provision and then say that the order of discharge or dismissal made in contravention of Section 33(2)(b) is not void or inoperative. He cannot be permitted to take advantage of his own wrong. The interpretation of statute must be such that it should advance the legislative intent and serve the purpose for which it is made rather than to frustrate it. The proviso to Section 33(2)(b) affords protection to a workman to safeguard his interest and it is a shield against victimization and unfair labour practice by the employer during the pendency of industrial dispute when the relationship between them is already strained. An employer cannot be permitted to use the provision of Section 33(2)(b) to ease out a workman without complying with the conditions contained in the said proviso for any alleged misconduct said to be unconnected with the already pending industrial dispute. The protection afforded to a workman under the said provision cannot be taken away. If it is to be held that an order of discharge or dismissal passed by the employer without complying with the requirements of the said proviso is not void or inoperative, the employer may with impunity discharge or dismiss a workman.

14. Where an application is made under Section 33(2)(b) proviso, the authority before which the proceeding is pending for approval of the action taken by the employer has to examine whether the order of dismissal or discharge is *bona fide*; whether it was by way of victimization or unfair labour practice; whether the conditions contained in the proviso were complied with or not, etc. If the authority refuses to grant approval obviously it follows that the employee continues to be

in service as if order of discharge or dismissal never had been passed. The order of dismissal or discharge passed invoking Section 33(2) (b) dismissing or discharging an employee brings an end of relationship of employer and employee from the date of his dismissal or discharge but that order remains incomplete and remains inchoate as it is subject to approval of the authority under the said provision. In other words, this relationship comes to an end *de jure* only when the authority grants approval. If approval is not given, nothing more is required to be done by the employee, as it will have to be deemed that the order of discharge or dismissal had never been passed. Consequence of it is that the employee is deemed to have continued in service entitling him to all the benefits available. This being the position there is no need of a separate or specific order for his reinstatement. But on the other hand, if approval is given by the authority and if the employee is aggrieved by such an approval, he is entitled to make a complaint under Section 33A challenging the order granting approval on any of the grounds available to him. Section 33A is available only to an employee and is intended to save his time and trouble inasmuch as he can straightaway make a complaint before the very authority where the industrial dispute is already pending between the parties challenging the order of approval instead of making efforts to raise an industrial dispute, get a reference and thereafter adjudication. In this view, it is not correct to say that even though where the order of discharge or dismissal is inoperative for contravention of the mandatory conditions contained in the proviso or where the approval is refused, a workman should still make a complaint under Section 33A and that the order of dismissal or discharge becomes invalid or void only when it is set aside under Section 33A and that till such time he should suffer misery of unemployment in spite of statutory protection given to him by the proviso to Section 33(2)(b). It is not correct to say that where the order of discharge or dismissal becomes inoperative because of contravention of proviso to Section 33(2) (b), Section 33A would be meaningless and futile. The said Section has a definite purpose to serve, as already stated above, enabling an employee to make a complaint, if aggrieved by the order of the approval granted."

We have quoted in *extenso* as we are of the considered opinion that it is necessary on the part of the management to appreciate that their Lordships of the Apex Court have scanned the anatomy of the Act and recorded the conclusion. It is expected on the part of the statutory organization to understand the law in the field and to fight a case in a court of law. The ambitious stance put forth by the management that when an application under Section 33(2) (b) of the Act is dismissed for want of prosecution, the same cannot be given the status of non-approval is *sans substratum* and we are fortified by what has been stated by their Lordships in the said case, which is reproduced below:

"The view that when no application is made or the one made is withdrawn, there is no order of refusal of such application on merit and as such the order of dismissal or discharge does not become void or inoperative unless such an order is set aside under Section 33A cannot be accepted. In our view, not making an application under Section 33(2) (b) seeking approval or withdrawing an application once made before any order is made thereon, is a clear case of contravention of the proviso to Section 33(2) (b). An employer, who does not make an application under Section 33(2) (b) or withdraws the one made, cannot be rewarded by relieving him of the statutory obligation created on him to make such an application. If it is so done, he will be happier or more comfortable than an employer who obeys the command of law and makes an application inviting scrutiny of the authority in the matter of granting approval of the action taken by him. Adherence to and obedience of law should be obvious and necessary in a system governed by rule of law. An employer by design can avoid to make an application after dismissing or discharging an employee or file it and withdraw before any order is passed on it, on its merits, to take a position that such order is not inoperative or void till it is set aside under Section 33A notwithstanding the contravention of Section 33(2)(b), proviso, driving the employee to have recourse to one or more proceeding by making a complaint under Section 33A or to raise another industrial dispute or to make a complaint under Section 31(1). Such an approach destroys the protection specifically and expressly given to an employee under the said proviso as against

possible victimization, unfair labour practice or harassment because of pendency of industrial dispute so that an employee can be saved from hardship of unemployment."

At this juncture, it is worthwhile to refer to the law laid down in *Engineering Laghu Udyog Employees Union (supra)*. In the said case, a three-judge Bench of the Apex Court referred to the decisions in *Gujarat Steel Tubes Ltd. v. Gujarat Steel Tubes Mazdoor Sabha*, 1980 (2) SCR 145 and *P.H. Kalyani (supra)* and expressed the view as follows:

"When in terms of the proviso appended to clause (b) of Section 33 of the Act, an approval is sought for and is refused the order of dismissal becomes void. If an approval is not obtained still, the order of punishment cannot be given effect to. It is, therefore, not correct to contend that the tribunal in a reference under Section 10 of the Act, when passes an order recording a finding of misconduct, brings life into the dead. Unfortunately, the Court did not take notice of the binding decisions in *Motipur Sugar Factory's case (supra)* and *Firestone's case (supra)*. We may further notice that *P.H. Kalyani's case (supra)* has also recently been followed by another Constitution Bench in *Jaipur Zilla Sahakari Bhoomi Vikas Bank Ltd. v. Ram Gopal Sharma and others*, 2002 (2) SCC 244."

In view of the aforesaid pronouncement of law, there can be no scintilla of doubt that when there is no approval by the industrial adjudicator on an application preferred under Section 33(2) (b) of the Act, the order of dismissal is *ab initio* void. What is *ab initio* void, as has been held in the case of *Gujarat Steel Tubes Ltd. (supra)*, is void and does not exist. Once the order of dismissal did not exist, the relation between the employer and the employee continued and there was no severance of status. The reference that was made to the labour court was in respect of the selfsame charges and when there has been no approval as requisite under Section 33(2) (b) of the Act, the question of addressing the said reference on merits by the labour court was totally unwarranted because the said order had already paved the path of extension. The labour court does not adjudicate *a lis* in the vacuum. Ergo, we do not find any error in the approach of the labour court and the stamp of approval given by the learned Single Judge.

## ATTENTION STUDENTS ! NEW EXAMINATION CENTRES AT JABALPUR, SALEM AND SONEPAT FOR CS EXAMS.

The Institute is pleased to announce opening of three new Examination Centres at **Jabalpur** (MADHYA PRADESH), **Salem** (TAMIL NADU), and **Sonepat** (HARYANA) for conduct of 'Company Secretaries' examinations, **on an experimental basis initially for two terms of examinations**, beginning from June, 2011 examination onwards.

Accordingly, students are welcome to opt for new examination centres — (i) **Jabalpur** (Centre Code **418**); (ii) **Salem** (Centre Code **318**); and (iii) **Sonepat** (Centre Code **229**) in their Examination Forms for June, 2011 examination. Such of those students who have already submitted their Examination Forms for **June, 2011** examination, but now wish to appear in the aforesaid examination from any of the aforesaid new centre(s), may send their written requests on a plain paper to the Director (Students Services), The Institute of Company Secretaries of India, C-37, Institutional Area, Sector 62, NOIDA – 201 309 (e-mail ids: **rahul.adhikari@icsi.edu**; **archana.sethi@icsi.edu**) for allowing change of Examination Centre to Jabalpur, Salem and Sonepat Centre latest by **31<sup>st</sup> March, 2011**, as the case be, giving reference of their earlier Examination Enrolment Form, Student's Name; Registration No.; Stage of Examination; Details of Examination Fee remitted; and Examination Centre opted previously.



## STUDENT SERVICES

### REGISTRATION AND POSTAL TUITION

#### 1. Cancellation of Registration

Registration of students registered upto and including **February 2006** stands terminated on expiry of five-year period on **31<sup>st</sup> January 2011**. Similarly, registration of students registered upto and including **March 2006** stands terminated on expiry of five-year period on **28<sup>th</sup> February 2011** leading to the following immediate consequences :

- Supply of 'Student Company Secretary' bulletin will be discontinued from January 2011 & February 2011 issues onwards respectively.
- Response sheets will not be accepted even if submitted and coaching completion certificates will not be issued (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 2011 ( i.e. students registered in March 2006 ) are, however, eligible to appear in June 2011 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.

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](mailto: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 :**

#### 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.

#### 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:

- Students registered for the Professional Programme between 01<sup>st</sup> JUNE 2010 to 31<sup>st</sup> AUGUST 2010 are eligible to appear in all the modules of the Professional Programme Examination to be held in **JUNE 2011** and those registered between 01<sup>st</sup> DECEMBER 2010 to 28<sup>th</sup> FEBRUARY 2011 are eligible to appear in all the modules of the Professional Programme Examination to be held in **DECEMBER 2011** subject to satisfactory completion of compulsory coaching.
- However, students registered for the Professional Programme between 01<sup>st</sup> MARCH 2011 to 31<sup>st</sup> MAY 2011 are eligible to appear in any two module (s) of the Professional Programme Examination to be held in **DECEMBER 2011** and those registered between 01<sup>st</sup> SEPTEMBER 2010 to 30<sup>th</sup> NOVEMBER 2010 are eligible to appear in any two module (s) of the Professional Programme Examination to be held in **JUNE 2011** 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

- 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.
- The application for claiming paperwise exemption must reach the Institute on or before the last date for submission of enrolment application i.e. 25<sup>th</sup> March and 25<sup>th</sup> September for June and December examinations respectively and with a late fee of Rs. 100/-, the application can be accepted upto 9<sup>th</sup> April and 10<sup>th</sup> October respectively.
- The paperwise exemption once granted holds good during the validity of registration period or passing/completing the examination, whichever is earlier.
- 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.
- 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.
- (j) 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](http://www.icsi.edu) / [www.icsi.in](http://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:

- (i) He/She has the requisite knowledge of the areas/topics covered in the computer training and
- (ii) He/She enrolls himself/ herself for an online exemption test (to be conducted by APTECH) at any of the APTECH Center on all India basis and successfully clears the test.

In case of any specific problem/complaint regarding registration, post-registration, students services and postal/oral coaching, students may contact personally or write to Mr SOHAN LAL, Director and for academic guidance and suggestions, if any, students may write to Mr SUTANU SINHA, Director at the Institute's address.

### ATTENTION STUDENTS !

## DISCONTINUATION OF ISSUE OF PASS CERTIFICATES TO FOUNDATION/EXECUTIVE PROGRAMME PASS STUDENTS

In accordance with the decision taken by the Council of the Institute recently, it is brought to the notice of the student community that henceforth (i.e. from June, 2010 Examination Session onwards), Pass Certificates will be issued only to such students who pass Final Course/Professional Programme. However, Mark Sheets will continue to be issued to students of all stages viz. Foundation, Executive and Professional Programmes as per existing practice.

## Concession in Registration Fee / Examination Fee for Physically Handicapped Students

As a social welfare measure, the Council of The Institute has decided to grant further concession in Registration Fee / Examination Fee to physically handicapped students with effect from 1<sup>st</sup> July 2010, as per details given below :

### Registration Fee for Physically Handicapped Students

Stage	Registration Fee to be paid by Physically handicapped students :
Foundation Programme	Only Registration Fee will be charged (At present, Registration Fee is Rs.1200)
Executive Programme	Only Registration Fee will be charged (At present, Registration Fee is Rs.1500)
Professional Programme	Only Registration Fee will be charged (At present, Registration Fee is NIL)

### Examination Fee for Physically Handicapped Students

Stage	Examination Fee to be paid by Physically handicapped students :
Foundation, Executive & Professional Programme	25% of the fee applicable to general candidates.

### The above concession would be granted subject to the following guidelines: -

- (i) The concerned students should submit a certificate issued by a Physician / Surgeon / Oculist working in a State/ Central Government to the effect of permanent physical disability (including blindness),
- (ii) The following shall be regarded as permanent physical disability :-
  - (a) permanent physical disability of more than 50% in one limb; or
  - (b) permanent physical disability of more than 60% in two or more limbs; or
  - (c) permanent deafness with hearing impairment of 70 decibels and above; or
  - (d) permanent and total loss of voice.
- (iii) Blindness shall be regarded as permanent physical disability, if it is incurable and falls in any of the categories specified namely : -
  - 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

It is clarified that all other services shall be available on full payment basis as applicable to general category students.

## EXAMINATION

### 1. DECLARATION OF DECEMBER, 2010 EXAMINATION RESULTS

The results of Foundation Programme, Executive Programme, and Professional Programme **and** Final (Old Syllabus) examinations of the company secretaries held in December, 2010 are scheduled to be declared **at 12.00 Noon on 25<sup>th</sup> February, 2011**. The results would be displayed in the following manner:

- (i) All-India Results — Roll Numbers List of Successful Candidates will be displayed simultaneously on the Notice Boards at the Institute's Headquarters and Offices of the Regional Councils;
- (ii) Centrewise Result – Roll Numbers List of Successful candidates related to Examination Centre concerned will be displayed on the Notice Boards of the Chapters; and
- (iii) All India Results alongwith individual candidate's subjectwise break-up of marks will also be available on Institute's Website [www.icsi.edu](http://www.icsi.edu) on 25<sup>th</sup> February, 2011 after 12.00 Noon onwards.

The result-cum-marks statements will be despatched to all candidates latest by 10<sup>th</sup> March, 2011. Meanwhile, if there has been any change in the mailing address of a candidate, he/she should immediately intimate the same enclosing a self-addressed envelope of 23 cms. x 11 cms. size for posting his/her result-cum-marks statement at the new/changed address. Further, any candidate who does not receive his/her result-cum-marks statement by 20<sup>th</sup> March, 2011, should immediately write to the Principal Director (Exams.) for issuing duplicate marks statement, giving relevant particulars, *i.e.*, his/her name, student registration number, stage of examination and module/group(s) in which he/she appeared, roll number, examination centre along with a self-addressed stamped envelope worth Rs.5/- by ordinary post (Rs.25/-, if marks-statement required by Speed Post.

### 2. VERIFICATION OF MARKS

In terms of regulation 46 (2) of The Company Secretaries Regulations, 1982, as in force, a candidate can seek 'Verification of Marks' in any subject(s) of December, 2010 examination within one month from the date of declaration of results. The application for verification of marks should be made by interested candidates on a plain paper, in candidate's own handwriting together with requisite fee @ Rs.100/- per subject within one month from the date of declaration of results, *i.e.*, upto and including 25<sup>th</sup> March, 2011. The application for seeking verification of marks should invariably include — (i) Name; (ii) Roll Number; (iii) Registration Number; (iv) Stage and Module of examination; (v) Subject(s) in which verification of marks sought; (vi) Amount of fee paid @ Rs.100/- per subject by way of demand draft favouring 'The Institute of Company Secretaries of India', payable at New Delhi; (vii) Demand Draft Number, Date, Amount and Drawee's Bank; and (viii) complete postal address of candidates with Phone/Mobile Number(s) and e-mail id(s).

The application for verification of marks duly completed in all respects should reach on or before the last date, *i.e.*, **25<sup>th</sup> March, 2011 addressed to The Principal Director (Exams.), The Institute of Company Secretaries of India, C-37, Institutional Area, Sector 62, NOIDA – 201309 (U.P.)**. Candidates are advised not to club any other query/matter or remittance OF FEES along with his/her request for Verification of Marks to facilitate an early reply.

The response time to candidates' requests for verification of marks is normally 3-4 weeks from the date of receipt of their applications in the Examination Deptt. of the Institute. After completion of verification process, outcome of the verification of marks is hosted on the Institute's website: [www.icsi.edu](http://www.icsi.edu) and the candidate concerned by entering his/her Roll No. or Student Registration Number can enquire about the status/outcome of his/her application. The candidates concerned are also individually informed about the outcome of their requests by post.

However, if a candidate does not receive any communication by 10<sup>th</sup> May, 2011, he/she should write to the Principal Director (Exams.) giving relevant details – (i) his/her name; (ii) student registration number and Roll Number; (iii) stage of examination and module; (iv) name of the subject(s) in which verification of marks was sought; (v) date of application and mode of its dispatch; (vi) amount of verification fee and mode of its remittance, *viz.*, Bank Draft No., date of issue of Bank Draft, Name of drawee bank; (vii) complete postal address along with PIN Code; (viii) e-mail id; and (ix) Mobile/ Telephone Number.

### 3. JUNE, 2011 EXAMINATIONS

The next Foundation Programme, Executive Programme and Professional Programme Examinations will be held from Thursday, the 2<sup>nd</sup> June 2011 to Thursday, the 9<sup>th</sup> June, 2011 as per the Time-Table and Programme published on last inside cover page of this issue at 73 examination centres, *viz.*, 1. Agra, 2. Ahmedabad, 3. Ajmer, 4. Allahabad, 5. Ambala, 6. Aurangabad, 7. Bangalore, 8. Bareilly, 9. Bhillwara, 10. Bhopal, 11. Bhubaneswar, 12. Calicut, 13. Chandigarh, 14. Chennai (West), 15. Chennai (South), 16. Coimbatore, 17. Dehradun, 18. Delhi (East), 19. Delhi (North), 20. Delhi (South), 21. Delhi (West), 22. Ernakulam, 23. Faridabad, 24. Ghaziabad, 25. Gurgaon, 26. Guwahati, 27. Hubli-Dharwad 28. Hyderabad, 29. Indore, 30. Jabalpur\*, 31. Jaipur, 32. Jammu, 33. Jamshedpur, 34. Jodhpur, 35. Kanpur, 36. Kolhapur, 37. Kolkata (North), 38. Kolkata (South), 39. Lucknow, 40. Ludhiana, 41. Madurai, 42. Mangalore, 43. Meerut, 44. Mumbai (CG), 45. Mumbai (GTK), 46. Mumbai (JOG), 47. Mysore, 48. Nagpur, 49. Nasik, 50. Noida, 51. Panaji, 52. Patna, 53. Puducherry, 54. Pune, 55. Raipur, 56. Rajkot, 57. Ranchi, 58. Salem\*, 59. Sonapat\* 60. Shimla, 61. Srinagar, 62. Surat, 63. Thane, 64. Thiruvananthapuram, 65. Thrissur, 66. Tiruchirappalli, 67. Udaipur, 68. Vadodara, 69. Varanasi, 70. Vijayawada, 71. Visakhapatnam, 72. Yamuna Nagar (Haryana) and 73 **Overseas Centre — Dubai**. The last date for receipt of enrolment application for June, 2011 examinations in the Institute together with the requisite examination fee is 25<sup>th</sup> March, 2011 and with late fee of Rs.100/- upto 9<sup>th</sup> April, 2011.

#### NOTE:

1. **\*Jabalpur, Salem and Sonapat Examination Centres are on experimental basis.**
2. The Institute reserves the right to withdraw any centre at any stage without assigning any reason.
3. 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, communication devices, 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, *i.e.*, mobile phones, pagers, communication devices, books, printed or hand written materials, costly items, *etc.*, to the Examination Centre premises.

# Student Services

Candidates carrying with them banned item may not be allowed to enter in the examination premises. If any candidate, found with them such banned items in the examination hall/room shall be liable for willfully 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 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 & Business Communication' paper**), Executive Programme and Professional Programme examinations on the following conditions:

- (i) 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;
- (ii) 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 Hindi Medium in their examination enrolment form for writing Foundation Programme and Module-I of Executive Programme Examinations will be provided Question Papers printed both in English and Hindi version (**except for 'English & Business Communication' paper of Foundation Programme, which will be printed/required to be answered in English only**). The Question Papers for Module-II of Executive Programme, and all papers of Professional Programme examinations will be printed in English version only;
- (v) 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 write **HINDI MEDIUM** in bold letters on the top of the cover page of **Answer Book No.1 and 1B**, as the case may be; 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. AVAILING OF CONCESSION/ASSISTANCE BY PHYSICALLY DISABLED CANDIDATES IN EXAMINATION

Any physically disabled student who wishes to seek some kind of concession/assistance for the purpose of appearing or writing the examination should make a separate written request therefor to the Principal Director (Exams.) each time while submitting his/her application for enrolment to the examination together with the following supporting documents :

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

## INTRODUCTION OF NEW AWARDS FOR COMPANY SECRETARIES EXAMINATION

The Institute is pleased to announce institution of five new Awards as under :

(i)	<b>LATE (DR.) TARIT KUMAR GHOSH MEMORIAL AWARD (ALL-INDIA PRIZE AWARD)</b>
	Cash Prize of Rs. 5,001/- per session of examination to be awarded to a candidate who passes in all papers of the <b>Professional Programme</b> , at first attempt, in one sitting, without claiming exemption in any subject and obtaining the <b>highest marks</b> taking into account the performance of all such successful candidates appeared on all-India basis effective from June, 2011 session of examination.
(ii)	<b>LATE SMT. PROTIMA GHOSH MEMORIAL AWARD (ALL-INDIA PRIZE AWARD)</b>
	Cash Prize of Rs. 2,501/- per session of examination to be awarded to a <i>lady</i> candidate who passes in all papers of the <b>Professional Programme</b> , at first attempt, in one sitting, without claiming exemption in any subject and obtaining the <b>highest marks</b> taking into account the performance of all such successful <i>lady</i> candidates appeared on all-India basis effective from June, 2011 session of examination.
(iii)	<b>SMT. NAGAMMA MEMORIAL PRIZE AWARD (SIRC PRIZE AWARD)</b>
	Cash Prize of Rs. 1,251/- per session of examination to be awarded to a candidate who passes in all papers of the <b>Final/Professional Programme</b> , at first attempt, in one sitting, without claiming exemption in any subject and obtaining the <b>highest marks</b> taking into account the performance of all such successful candidates appeared under Old as well as New Syllabi from examination centres situated within the <b>Southern Region</b> effective from December, 2010 session of examination.
(iv)	<b>SMT. NAGAMMA MEMORIAL PRIZE AWARD (BANGALORE CHAPTER PRIZE AWARD)</b>
	Cash Prize of Rs. 551/- per session of examination to be awarded to a candidate who passes in all papers of the <b>Final/Professional Programme</b> , at first attempt, in one sitting, without claiming exemption in any subject and obtaining the <b>highest marks</b> taking into account the performance of all such successful candidates appeared under Old as well as New Syllabi from <b>Bangalore</b> examination centre effective from December, 2010 session of examination.
(v)	<b>C. MADAN MOHAN RAO MEMORIAL AWARD (HUBLI-DHARWAD EXAMINATION CENTRE PRIZE AWARD)</b>
	Cash Prize of Rs. 551/- per session of examination to be awarded to a candidate who passes in all papers of the <b>Executive Programme</b> , at first attempt, in one sitting, without claiming exemption in any subject and obtaining the <b>highest marks</b> taking into account the performance of all such successful candidates appeared from <b>HUBLI-Dharwad</b> examination centre effective from December, 2011 session of examination.

# All India Merit List

## ALL INDIA MERIT LIST

LIST OF FIRST 25 TOP RANKERS WHO HAVE PASSED ALL PAPERS OF FOUNDATION PROGRAMME, EXECUTIVE PROGRAMME AND PROFESSIONAL PROGRAMME EXAMINATIONS WITHOUT EXEMPTION IN ANY PAPER, IN ONE SITTING, IN JUNE, 2010 :

### EXAMINATION: FOUNDATION PROGRAMME

SL. NO.	RANK	NAME OF THE CANDIDATE	ROLL NO.	REGISTRATION NO.
1	1	PRATEEK JAIN	12148	210549377/08/2009
2	2	DIVYESH VIJAY	19169	210470721/03/2009
3	2	PINANK BHASKAR SANGHAVI	27108	410299592/09/2009
4	3	GARVITA SHARDA	19345	210551046/09/2009
5	4	KANIKA HANDA	20027	210442647/03/2009
6	5	AKANSHA JAIN	16278	210530399/09/2009
7	6	MASOOM MANPURIA	11178	110204870/09/2009
8	6	ANUJA BANSAL	17629	210502629/07/2009
9	7	SAKET HAWELIA	10554	110192899/08/2009
10	7	HIMANI BAWA	20033	210446378/03/2009
11	7	MONIKA NARESHKUMAR ATHWANI	25956	410274497/06/2009
12	8	SUDIP KUMAR BANERJEE	10299	110183325/04/2009
13	9	SHAILJA PODDAR	10699	110200570/09/2009
14	9	KRITI BUCHASIA	10732	110203151/09/2009
15	9	MANSI SRIVASTAVA	19542	210495385/07/2009
16	9	SAKSHI VIJAY	20225	410253686/03/2009
17	9	CHAITALI SHIRISH JOSHI	27065	410297520/09/2009
18	10	CHAYAN VIJAY	12042	210443388/03/2009
19	10	AKSHITA KOTHARI	18213	210556031/09/2009
20	11	SOUMYA MALANI	10618	110197447/09/2009
21	11	AKANKSHA BHARGAVA	20865	210529345/09/2009
22	12	ROHIT BAJAJ	10449	110170901/03/2009
23	12	PALLAVI	17162	210539353/09/2009
24	12	SANKALP DUSAD	18149	210554302/09/2009
25	13	ROHAN NAVIN DEDHIA	26935	410280062/07/2009
26	14	SARVESH PASARI	10829	110207411/09/2009
27	14	SONALI JAIN	14556	210491144/07/2009
28	14	SURABHI AGRAWAL	20849	210509127/08/2009
29	14	AMAN JAISWAL	23767	410281760/07/2009
30	14	TEJASHREE ABHAY TADWALKAR	26005	410281271/07/2009
31	15	KOMAL JAIN	10477	110177276/03/2009
32	15	PRERNA THAKUR	16285	210531895/09/2009
33	15	AKSHAY DODIYA	19192	210491231/06/2009
34	16	AYUSHI GUPTA	11337	1100180871/03/2009

35	16	SHEENA	12453	210541144/09/2009
36	16	NIKHIL HIRAN	12832	210563171/09/2009
37	16	GAZAL CHITTLANGIA	14981	210534441/09/2009
38	16	NEHA KHOLIA	16379	210543802/09/2009
39	16	HARSHITA RAICHAND PINCHA	23305	410304359/09/2009
40	16	ZALAK RAJIV SHAH	25279	410295814/09/2009
41	16	NIVETA SHARMA	26068	410292281/09/2009
42	17	KUNAL AGRAWAL	10464	110174695/03/2009
43	17	SACHIN GOYAL	15953	210477910/03/2009
44	17	NISHU RUSIA	19536	210491532/07/2009
45	17	AKASH ATRI	23475	210520951/09/2009
46	18	CHANDAN AGARWAL	10576	110194255/08/2009
47	18	ROOPAL GOEL	11107	110198087/09/2009
48	18	NAMAN GUPTA	13485	210449836/03/2009
49	18	KASHISH GROVER	17147	210538962/09/2009
50	18	URMIL MANOCHA	20070	210513075/09/2009
51	18	ASHISH RAVINDRA GUNETA	24514	410258904/03/2009
52	18	BHAVIK MANISH VAKIL	25319	410299451/09/2009
53	19	PRAVEEN BALLODIA	11117	110199583/09/2009
54	19	ADITI SHARMA	11716	110201732/09/2009
55	19	SHIVANI GARG	12143	210547801/09/2009
56	19	RUPALI JAIN	14557	210491170/07/2009
57	19	AARTHY U	21791	310174860/07/2009
58	20	ARPIT CHURIWALA	11108	110198111/09/2009
59	20	SALVI SHRESTH	11452	110208002/09/2009
60	20	NIRMESH BANSAL	12128	210540880/09/2009
61	20	VAIBHAV DANG	13288	210558054/09/2009
62	20	MUKESH PRAKASHKUMAR PAMNANI	23135	410284181/07/2009
63	20	SHELDON D SOUZA	24233	410275314/06/2009
64	21	SHRUTI SRIVASTAVA	13087	210543950/09/2009
65	21	NIKITA SARAWAGI	14247	110206491/07/2009
66	21	AYUSHI SETHI	14952	210532728/09/2009
67	21	HIMANSHU GROVER	16052	210493334/07/2009
68	21	MONIKA	16387	210545794/09/2009
69	21	MAITREYEE SATYAWARAT KULKARNI	17164	210549032/09/2009
70	21	M SRINIDHI	22871	310170762/08/2009
71	22	ADITYA BAJAJ	10450	110170917/03/2009
72	22	PRITI SARDA	10673	110199931/09/2009
73	22	SNEHA PRANATI CHATTERJEE	11101	110197595/09/2009

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74	22	AKANSHA DUA	13979	210534189/09/2009
75	22	KHUSHBU MITTAL	14778	210514115/08/2009
76	22	TULIKA N	22771	310176657/09/2009
77	22	KARINA JAGDISH PAHILAJANI	27236	410286091/07/2009
78	22	SHREYA AGARWAL	99169	110192192/07/2009
79	23	NITESH PASARI	10830	110207425/09/2009
80	23	NIDHI PALRIWAL	11143	110201647/09/2009
81	23	NIDHI JAIN	11199	110206881/09/2009
82	23	ANIMESH KUMAR	11431	110206519/09/2009
83	23	KARAN HEDA	12659	210439403/03/2009
84	23	VAIBHAV MITTAL	18070	210552617/09/2009
85	23	AAYUSH DIWAN	22416	310167092/07/2009
86	24	SAHIL JAIN	11175	110204743/09/2009
87	24	PIYUSH DHUDHANI	11176	110204771/09/2009
88	24	PRATEEK NETHWEWALA	11186	110205282/09/2009
89	24	VIKAS BIDDAPPA PP	22689	310173726/09/2009
90	24	ASAVARI SUDHIR JAIN	26094	410292967/07/2009
91	25	DEEPIKA SINGH	10307	110189448/06/2009
92	25	SHRUTI BHARTIA	10418	110160303/09/2009
93	25	ANKIT PARASAR	10541	110192331/08/2009
94	25	NIKITA KUMARI KEDIA	11650	110193025/08/2009
95	25	VINAYAK MOHAN	12980	210452103/03/2009
96	25	MOHD MUMTAZ	14586	210494197/07/2009
97	25	PALACK CHADHA	14898	210529446/09/2009
98	25	DIVYA MAGGU	14975	210534194/09/2009
99	25	VARSHA CHAUDHARY	15438	210476397/04/2009
100	25	BHAVYA BANSAL	16228	210522704/08/2009
101	25	NIKITA KEJRIWAL	20887	210549074/09/2009
102	25	KETAKI P GAWAS	24782	410257965/03/2009

10	9	KOMAL BHANSALI	46029	220720372/08/2009
11	9	SRIDEVI DASARI	56030	320432989/05/2008
12	10	CHANDNI DUGGAL	38799	220761556/08/2009
13	10	AMRUTH LAL R PATEL	50904	320508407/08/2009
14	11	P ARCHANA SARATHY	44185	220745723/08/2009
15	11	SOURABH JAGDISH TAPARIA	71523	420682565/08/2009
16	12	ROHIT GUPTA	49003	220697323/03/2009
17	12	ANKIT KUMAR JAIN	99669	120343551/08/2009
18	13	MAHIMA KAPOOR	49419	420657519/08/2009
19	14	PRATIK PANKAJ SHAH	66905	420642522/07/2009
20	14	RUPESH RAJESHKUMAR KHAJANCHI	70126	420648337/08/2009
21	15	JYOTI MOHATA	29798	120315050/02/2009
22	15	ANKIT BAHETY	30148	120338434/08/2009
23	15	RAHUL KUMAR AGARWALLA	30594	320521255/08/2009
24	15	JIGAR RAJENDRABHAI SANGHAVI	59214	420675573/08/2009
25	15	HARDIK VIJAYKUMAR CHAORDIYA	66576	420672679/08/2009
26	16	UMA SHAH	29880	120323293/04/2009
27	16	RAHUL SHARMA	44144	220724077/08/2009
28	16	ABHISHEK MEHTA	46081	220729793/08/2009
29	16	NILESH KUMAR SODHANI	59331	420685943/08/2009
30	16	ANAND PRAKASH CHAND CHHASER	59362	420687028/08/2009
31	17	DHRITIMAN GHOSH	30156	120338540/08/2009
32	17	ARDHENDU HATI	30555	120357135/08/2009
33	17	ALKA RANI	36927	220719456/08/2009
34	17	JAIN ASHISH SUBHASH	59179	420652753/08/2009
35	17	PRATIK DIPAK NAVLAKHA	68765	420615328/02/2009
36	18	ANKIT LUNAWAT	30569	120357422/08/2009
37	18	DEEPA RAMESH	50936	320522603/08/2009
38	18	NEHA SUHAS PATIL	68817	420637332/07/2009
39	19	ANANYA AGARWAL	33394	220751708/08/2009
40	19	VIVEK PARAKH	38833	220766799/08/2009
41	19	SHUBHRA SINGH	64946	420607360/02/2009
42	19	DHIRAJ GUPTA	99638	120330795/07/2009
43	20	HARISH KUMAR	36935	220724688/08/2009
44	20	NISHANT KARNANI	44469	220753945/08/2009
45	20	SUYOG KISHOR DESARDA	68982	420689681/08/2009
46	21	AJAY KUMAR	36990	220739345/08/2009
47	21	NITIN SANGHI	44143	220724056/08/2009
48	21	S NISHANTH	53134	320478996/02/2009
49	22	TUSHAR AGARWAL	31855	120353855/08/2009
50	22	JYOTI AGARWAL	45070	220724338/08/2009
51	22	POOJA BALOONI	48475	220734595/08/2009

## EXAMINATION: EXECUTIVE PROGRAMME

SL. NO.	RANK	NAME OF THE CANDIDATE	ROLL NO.	REGISTRATION NO.
1	1	NEHA BAID	36959	220736031/08/2009
2	2	NEELAM DUGAR	30418	120351075/08/2009
3	3	BHAVANA MURARILAL GUPTA	62388	420649795/08/2009
4	4	KOMAL GUPTA	45104	22018045/07/2009
5	5	ANIL KABRA	34602	220720393/08/2009
6	6	GEETIKA BHATIA	46171	220769061/08/2009
7	7	DARSHAN MAHAVEER BALAI	68930	420683099/08/2009
8	8	SAURABH MAHESHWARI	46016	220713004/06/2009
9	9	SIKHA BANSAL	30003	120331633/08/2009

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52	22	RADHIKA V	53284	320536603/08/2009
53	22	VIPULKUMAR ARJANBHAI KATHAROTIYA	59286	420685104/08/2009
54	22	ANAND SATYANARAYAN MAHESHWARI	59330	420685938/08/2009
55	22	PIYUSH SUSHIL LODHA	62507	420670139/08/2009
56	22	JUHEE RAJAN VATSA	62569	420682358/08/2009
57	22	MEZBIN BARKAT LALANI	65266	420649849/08/2009
58	22	ABHISHEK KOMALCHANDRA GEMAWAT	70139	420654891/08/2009
59	23	RAJESH GARG	38873	220773218/08/2009
60	23	RITIKA KHARBANDA	39828	220737214/08/2009
61	23	RAGHAV MOHTA	46133	220746591/08/2009
62	24	IQBAL SINGH GROVER	39834	200738954/08/2009
63	24	SUVEER GAUR	44170	220740256/08/2009
64	24	ALEKH MATHUR	44307	220748734/08/2009
65	24	PRASHANT BHOORCHAND MALOO	59188	420667250/08/2009
66	24	VIVEK DINESH KHANDOR	62426	420658977/08/2009
67	25	NIKITA JAIN	30536	120354740/08/2009
68	25	PUJA MITTAL	33360	220751713/08/2009
69	25	SARITA MAROTIYA	34596	220719026/07/2009
70	25	SAURABH AGGARWAL	38829	220765962/08/2009
71	25	SHIWANG AGRAWAL	44142	220724014/08/2009
72	25	ASTHA DINESH GOYAL	58948	420580728/08/2008
73	25	LAV KUMAR MISHRA	61036	420692813/08/2009
74	25	SAGAR RAJENDRA CHORDIYA	68993	420690134/08/2009

16	14	SAURABH SANCHETI	76894	420526094/02/2008
17	14	BHAVEKA CHANDULAL RANPARIA	95129	420541814/06/2008
18	15	SANKEY KANODIA	73793	120288918/08/2008
19	16	REEMA ARYA	79465	220577977/02/2008
20	17	ADITYA MOHATA	73717	120276443/02/2008
21	18	BHAWANA SHARMA	81720	220621370/08/2008
22	18	RACHANA RAMESH MALPANI	97836	420555231/08/2008
23	19	SHRUTI KALRA	80025	220639564/08/2008
24	20	NITIN SINGHANIA	73829	120292499/08/2008
25	20	AYUSHEE AGRAWAL	75453	220608181/06/2008
26	21	ANKIT ASHWIN GANGAR	95166	420560679/08/2008
27	22	REKHA LAKHOTIYA	88952	320447120/08/2008
28	22	LAVEENA TAHILRAM CHETWANI	91688	420554849/08/2008
29	23	ANSHU JAIN	73882	120295696/08/2008
30	23	SHIVANGI KHETRAPAL	81724	220621652/08/2008
31	23	GOURI PARSHOTAMDAS KHESKWANI	91653	420543249/05/2008
32	23	VIJAYKUMAR BHUPENDRABHAI CHAMPANERIA	97833	420542614/05/2008
33	23	PARAS HAREN SHAH	98496	420575298/08/2008
34	24	BHAKTI RAMESHCHANDRA PATEL	95158	420556901/08/2008
35	25	SUMIT KUMAR AGRAWAL	78193	220643021/08/2008
36	25	ADITYA GUPTA	78899	220544378/08/2007
37	25	MANISH	80402	220635694/08/2008

## EXAMINATION: PROFESSIONAL PROGRAMME

SL. NO.	RANK	NAME OF THE CANDIDATE	ROLL NO.	REGISTRATION NO.
1	1	KANIKA KHANDELWAL	75454	220608197/06/2008
2	2	NUTAN AGRAWAL	91126	320451488/05/2008
3	3	BALAJI SUNDARARAMAN	98397	420455201/08/2006
4	4	RAHUL GABA	78968	220617443/08/2008
5	5	ABHISHEK MUKHERJEE	73615	120253703/03/2007
6	6	VANDANA RAJPRIYA	80026	220640374/08/2008
7	7	NIPUN AGRAWAL	92393	420556513/08/2008
8	8	JAIPRADHA AGARWAL	82457	220560280/08/2007
9	8	MANISH HARESHKUMAR KHEMANI	91684	420552786/08/2008
10	9	ABHISHEK SETHIA	73690	120273150/02/2008
11	10	VIPIN SHARMA	78177	220617438/08/2008
12	11	RAHUL SARIA	74485	120289415/08/2008
13	12	SAPNA U R	89809	320423558/02/2008
14	13	YASHAS R	86236	320456271/08/2008
15	14	BINITA BAID	73930	120299954/08/2008

LIST OF FIRST 10 TOP RANKERS WHO HAVE PASSED ALL PAPERS OF FINAL EXAMINATION (OLD SYLLABUS) WITHOUT EXEMPTION IN ANY PAPER, IN ONE SITTING, IN JUNE, 2010:

## EXAMINATION: FINAL (OLD SYLLABUS)

SL. NO.	RANK	NAME OF THE CANDIDATE	ROLL NO.	REGISTRATION NO.
1	1	NIMISHA DAYAL	8311	WR0447199/08/2008
2	2	RITU DINDAYAL KHATRI	5543	CR0333438/09/2008
3	3	PRASSAN NAVIN KUMAR SINHA	7482	ER0221275/08/2005
4	4	PIYUSH AGARWAL	1039	ER0260147/08/2007
5	5	VIKASH AGRAWAL	1032	ER0213791/02/2005
6	6	POOJA SATISHBHAI SHAH	7484	WR0456036/08/2006
7	6	NIRAJ KUMAR MAHESHWAR KARN	8586	WR0450115/08/2006
8	7	MINAXI KHIMANAND PANDEY	8309	WR0427172/02/2006
9	8	MAHENDER MANDALA	6337	SR0380576/02/2007
10	9	SUSHANT MORE	7483	WR0407241/08/2005
11	10	VIKASH BANSAL	798	ER0223933/08/2005

# Student Services

## LIST OF INSTITUTES EMPANELLED IN IMPARTING THE ORAL COACHING FACILITIES TO THE CS STUDENTS UNDER PUBLIC/ PRIVATE PARTNERSHIP SCHEME

S. No.	Name & Address of Empanelled Institutions	Validity for CS Sessions of Exam.
<b>EASTERN INDIA REGIONAL COUNCIL</b>		
1.	M/s Happy Coaching Institute Fatak, P.O. Budharaja Sambalpur-768 004, Orissa	December`10 & June`11 sessions of CS Examinations.
2.	The Director M/s Ambedkar Institute of Higher Education, AIHE Campus House No 21-B, Patliputra Golamber Patna-800 013 (Bihar)	June`11 & December`11 sessions of CS Examinations.
3.	Proprietor M/s Solution Education Centre 116, Gandhi Path, North S K Puri Patna- 800013	December`10 and June`11 sessions of CS Examinations.
4.	Proprietor M/S Wisdom Institute of Professional Learning 3/100C, C R Colony, On Raja S C Mallick Road Kolkata 700032	December`10 and June`11 sessions of CS Examinations.
5.	M/s Gyan Bharati Institute of Higher Studies, [Unit Gyan Bharati Society] 64A, Nimalia Ghat Street, Kolkata 700 006	June`11 and December`11 sessions of CS Examinations.
<b>NORTHERN INDIA REGIONAL COUNCIL</b>		
1.	M/s Springdale College of Management Studies Madhotanda Road Pilibhit-262 001 (U.P)	December`10 and June`11 sessions of CS Examinations.
2.	M/s G.G.D.S.D. COLLEGE Rajpur (Palampur) Distt. Kangra Himachal Pradesh	December`10 and June`11 sessions of CS Examinations.
3.	M/s Sainath Commerce Classes C-20, Talwandi Kota-324 005	December`10 and June`11 sessions of CS Examinations.
4.	M/s Lucknow Commerce Academy S-72/17, Old `C` Block Chauraha Rajajipuram (Near Lekhraj) Lucknow-226 017	Dec .10 sessions and Jun`11 sessions of CS Examinations.
5.	M/s. Institute of Systematic Studies in Commerce, Behind Maharaja Hotel, Station Road, Moradabad-244001 (UP)	June`11 and December`11 sessions of CS Examinations.
6.	Sai Institute Mallu Sarai, Sambhal, Near Chamunda Mandir Moradabad	Dec .10 and Jun`11 sessions of CS Examinations.
7.	The Director, M/s G. S. Institute of Professional Studies, Ahilya Bai Holkar Circle Dampier Nagar, Mathura [UP]	December`10 and June`11 sessions of CS Examinations.
8.	The Director, Commerce County-Institute for Commerce Studies, 137, Red Square Market, Near Palki Hotel, Hissar – [Haryana]	December`10 and June`11 Session of CS Examinations.

9.	The Proprietor M/s Brain Solutions ATS, Laxmi Bai Marg, Aligarh [UP]	December`10 and June`11 sessions of CS Examinations.
10.	The Director M/s EKKISS, 1/5-B, EKKISS Road Suratgarh, Dist Sri Ganganagar Rajasthan	December`10 and June`11 sessions of CS Examinations.
11.	Director, M/s Advanced Commerce Study , 14 Amar Complex, Dwarka More, Uttam Nagar, New Delhi 110059 Mob No: 9818301515	June`11 and December`11 sessions of CS Examinations.
12.	Director, M/s Govindam Business School, 514, Industrial Estate, Patparganj, Delhi – 110092	June`11 and December`11 sessions of CS Examinations.
13.	Mrs. Sonia Gulati Proprietor, M/S CS Academy, House NO.35, 8, Maria Colony, PANIPAT – [HARYANA]	June`11 and December`11 sessions of CS Examinations.
14.	CA Pritam K Goswami Director, M/S Career Institute of Commerce & Accounts [CICA] A-781, Near I L & Indra Vihar Joint, Indra Vihar, Kota- 324005	June`11 and December`11 sessions of CS Examinations.
15.	Mr Ajay Kumar Trivedi M/S Vedanta Commerce Academy C-28, Rajajipuram Lucknow 226017	June`11 and December`11 sessions of CS Examinations.
16.	Director M/S Bharat Sir's Commerce Institute 7445, Durga Puri, Haibowal Kalan Ludhiana [Punjab]	December`11 and June`2012 sessions of CS Examinations.
17.	Director, M/S Academy for Professional Studies, Lucknow	December`11 and June`2012 sessions of CS Examinations.
<b>WESTERN INDIA REGIONAL COUNCIL</b>		
1.	Senior Manager M/s Career Classes 303, Shalimar Corporate Center 8, South Tukoganj, Near Hotel Balwas Indore (M.P)	December`10 and June`11 sessions of CS Examinations.
2.	M/s Institute of Management Training & Research Artha Complex, 2 <sup>nd</sup> Floor Near IMA House and Tapdiya Terrace, Off. Adalat Road Aurangabad-431 001 (M.S)	June`11 and December`11 sessions of CS Examinations.
3.	The Principal M/s D.M.`s College of Arts, Science & Commerce, Assagao, Bardez Goa-403 507	June`11 and December`11 sessions of CS Examinations.
4.	M/s Navkar Institution 7, Pallavi Row House Opp. Memnagar Fire Station Navrangpura, Ahmedabad-380 009	December`10 and June`11 sessions of CS Examinations.
5.	The Director M/s Geetanjali Education Systems Private Limited, Geetanjali College of Computer Science & Commerce Indian Red Cross Building Suchak Road, Opp. Shastri Medan Rajkot-360 001	June`11 and December`11 sessions of CS Examinations.



# Student Services

6.	The Director M/s. Lex4biz 5, Rajnigandha Tithal Road, Valsad-396001 (GJ)	June '11 and December '11 sessions of CS Examinations.
7.	The Director M/s Professional Excellence Academy, 86, Zone-II, Third Floor, M.P.Nagar, Bhopal 462011 [MP]	December '10 and June '11 Session of CS Examination.
8.	M/s Shri Gosar Hansraj Gosrani Commerce & Shri Dharamshi Devraj Nagda BBA College, Shah Bhagwanji Kachra Education Complex Near Octroi Post, Indira Gandhi Marg, Jamnagar 351004 [Guj]	December '10 and June '11 sessions of CS Examinations.
9.	The Director, Professional Academy of Competitive Excellence[PACE], B-402, 403, Silver Mall, R N T Marg, Indore- 452001 [MP]	December '10 and June '11 sessions of CS Examinations.
10.	Managing Director Arihant Institute Pvt Ltd., "Arihant House" 2, Navin Park Society, Nr Municipal School, Sardar Patel Colony Road, Naran pura, Ahmedabad – 380013	June '11 and December 11 sessions of CS Examinations.
11.	M/s Vrajesh Sir,s Academy of Commerce, 404/B, Swapneet-V Near H L Commerce College, Navrangpura, Ahmedabad 380009	June '11 and December 11 sessions of CS Examinations.
12.	Director M/s Dnyanoday Corporte Training Centre N-11, E-11/3, Mayur Nagar Hudco, Aurangabad 431136	June `11 and December 11 sessions of CS Examinations.

## SOUTHERN INDIA REGIONAL COUNCIL

1.	M/s Mohans Institute Sreyas, Chettiparambil Lane Thekkumbhagam, Tripunithura Ernakulam (Distt.), Kerala-682 301	December `10 and June `11 sessions of CS Examinations.
2.	President, M/s Dr. G.G. Shetty Educational Society @, Jnana Degula , 25/B-4 Near K.M.F., Dharwad-580 004	June `11 and December `11 sessions of CS Examinations.
3.	M/s Prize Academy No.2, Teachers Colony (Off V.M. Street), Royapettah Chennai-600 014	December 10 and June `11 sessions of CS Examinations.
4.	M/s Sree Saraswathi Thyagaraja College, Palani Road, Thippampatti Coimbatore Distt. Pollachi-642 107	December `10 and June `11 sessions of CS Examinations.
5.	The Principal M/s National College Dindigul Road, Karumandapam Tiruchirappalli-620 001 (T.N)	June `11 and December `11 sessions of CS Examinations.
6.	The Administrative Officer M/s National Management College 2/16 Thudupathi, Perundurai Erode [Dist] -638 057	December `10 and June `11 sessions of CS Examinations.
7.	The Principal M/s P.S.G.R. Krishnammal College For Women, Peelamedu Coimbatore-641 004	December `10 & June '11 sessions of CS Examinations.
8.	The Director M/S Blue Dot Academy NO.4, Balaji Avenue, 1st Street T.Nagar, Chennai – 600017	December '10 and June '11 sessions of CS Examinations.

9.	Managing Trustee M/s Centre for Human Resources Development, Thekkel, Mannara kkayam PO., Ponkunnam [via] Kanjirapally, Kottayam Dist., Kerala – 686506	December '10 and June '11 sessions of CS Examinations.
10.	The President M/s Sengunthar Prudential Academy, Erode Sengunthar Engineering College[Campus ] Thudupathi Erode – 638057	December '10 and June '11 sessions of CS Examinations.
11.	Director, National Institute of Continuing Education, C/o S Srinivasan & CO. Corporate Services Pvt Ltd., No. 40/7, Ramakrishna street, North Usman Road, T Nagar Chennai 600017 Ph NO: 044-28141604	December '10 and June '11 sessions of CS Examinations.
12.	M/s Angel Auditor College, SF NO. 37, Marakkadai Street Brindavan Pudukottai 622001	June `11 and December 11 sessions of CS Examinations.
13.	Dr. Mohan Alva M/s Alva Education Foundation Alva's College. Sundari Anand Alva Campus Vidyagiri, Moodbidri Dakshina Kannada Dist	June `11 and December `11 sessions of CS Examinations.
14.	Mr. K N Ramasamy Director, - Academics, RR Academy No. 2, Noor Veerasamy Street Off Vaalluvar Kottam High Road Nungambakkam Chennai-600034	June `11 and December `11 sessions of CS Examinations.
15.	Principal M/s Kathir College of Engineering "Wisdom Tree", S.F. No. 812/1 Neelambur Coimbtore-641062	June `11 and December `11 sessions of CS Examinations.
16.	Director, PSG Institute of Management Post Box No. 1668, Avinashi Road Peelamedu Coimbatore-641004	June `11 and December `11 sessions of CS Examinations

## C.S. Examinations

(2<sup>nd</sup> to 9<sup>th</sup> June, 2011)

### Change In Morning Session Examination Timings

Candidates appearing in CS examinations sheduled from 2<sup>nd</sup> to 9<sup>th</sup> June, 2011 may note the change in timings for morning session of examinations, which will be held **from 9.00 A.M. to 12.00 Noon** (Instead of 9.30 A.M. to 12.30 P.M.) **and** after-noon session of examinations, as before, will be held from 1.30 P.M. to 4.30 P.M., as per examination time-table & programme hosted on Institute's website : [www.icsi.edu](http://www.icsi.edu) and published in Students' Bulletins.

## EASTERN INDIA REGIONAL COUNCIL

### 8<sup>th</sup> Executive Development Programme

From 12.1.2011 to 20.1.2011 the EIRC of the ICSI organized its 8<sup>th</sup> Executive Development Programme (EDP) for a period of eight days (excluding Sunday) at ICSI-EIRC Auditorium, Kolkata. Executive Development Programme (EDP) is a compulsory training for the students who had qualified the executive programme examination and willing to join as Management Trainee for a period of 15 months under a Practicing Company Secretary or organisation registered with the institute for this purpose.

On 20.1.2011 at the Valedictory session of the Programme the training completion certificates were handed over to the participants who had attended all the lectures during the programme by the Assistant Education Officer of EIRO of the ICSI. In all 57 participants were benefited from the programme.

### Student Induction Programmes (SIPs)

From 10.1.2011 to 16.1.2011 the EIRC of the ICSI organized its 4<sup>th</sup> Student Induction Programme (SIP) for a period of seven days at Jain Tutorials, a Study Center (Under PPP with ICSI), 'Shree Vindhychal Apartment', Block – C, 35, Dr. Abani Dutta Road, Howrah(North).

Every candidate registered for the Executive Programme is required to undergo seven days Student Induction Programme (SIP) within 6 months of registration. For the students attendance on all the seven days is compulsory for obtaining the Certificate of Completion. The main objective of this training is to update the students about the institute and the programme also covered areas like English Speaking Skills, Personality Development and Life Skills – Basic Concepts, Introduction to Course Contents, Electives and Opportunities both in practice and employment, Communication Skills, Writing ability-drafting etc. Fourteen different sessions were there covering the topic mentioned above. Apart from these the students had prepared an article on current topics from the newspaper and made presentation on the concluding day. In all 38 students benefited from the training programme.

Again from 11.1.2011 to 17.1.2011 The EIRC of the ICSI organized its 5<sup>th</sup> Student Induction Programme (SIP) for a period of seven days at Wisdom, A Study Center (Under PPP with ICSI), Raja S C Mallik Road (Near Baghajatin), Vijaya bank Building, Kolkata. Fourteen different sessions were there covering the topics English Speaking Skills, Personality Development and Life Skills – Basic Concepts, Introduction to Course Contents, Electives and Opportunities both in practice and employment, Communication Skills, Writing ability-drafting etc.. Apart from these the students had prepared an article on current topics from the newspaper and made presentation on the concluding day. In total 29 students benefited from the training programme.

### Campus Recruitment for Management Trainees

On 23.12.2010 the ICSI-EIRC organized a Campus Placement service for recruitment of Management Trainees (MT) for the 15 months Management/Apprenticeship Program for students who have passed the Executive/Inter program of the Company Secretaries Course. The Campus recruitment for MTs was conducted at the ICSI-EIRC Auditorium. The same was participated by a good number of students. A good number of companies/PCS came for conducting interviews for selection of MT. The campus recruitment was attended by reputed companies like Andrew Yule Group, Sanmarg, Globsyn, SREI, Paragon Finance and PCS Ranjeet Kanodia. The recruiters came in phases and the process was chalked out in a manner so that the students can attend all the interviews. The program ended smoothly and some of the students were short listed for a second round or selected for appointment as Management Trainees.

### BHUBANESWAR CHAPTER

#### Interactive session with Past President, The ICSI

On 22.11.2010, the Chapter organised an interactive session of the students with CS Dr. Jagan Mohan Rao, Past President, the ICSI

at its premises. During the interactive session Dr. Rao provided tips and latest updates which will help them in the examinations. Students raised several queries based on their syllabus which were replied by Dr. Rao. About 50 students attended the session.

#### Inauguration of Oral Coaching Classes

On 10.1.2011, Bhubaneswar Chapter inaugurated its 46<sup>th</sup> batch of Executive Programme & 22<sup>nd</sup> batch of Foundation Programme oral coaching classes amidst the presence of students, office bearers of the Managing Committee & faculty of the classes. B.K. Sahu, immediate past Vice Chairman, Saroj Kumar Sahoo, member of the previous Managing Committee & Sheetal Sonthalia, faculty addressed the student on the occasion and apprised them about the need of undergoing oral coaching classes being conducted by the Institute. They also advised them to use the reading room & library facilities of the Institute. Students were encouraged to attend all the students' related programmes being conducted by the Chapter from time to time.

#### Student Induction Programme (SIP)

From 15.1.2011 to 21.01.2011, Bhubaneswar Chapter organized its 2<sup>nd</sup> Student Induction Programme (SIP) for seven days at its premises. In the programme total 50 students were enrolled from different parts of Orissa. Course curricula as designed by the Institute were supplied to all the participating students. Members of the Institute at Bhubaneswar were invited as guest faculty for the seven days programme to cover the syllabus. Presentations were made through LCD projector and simultaneous exercises by each of the guest faculties. During tea break some of the members of the Institute were also invited to interact with the students. Course completion certificates were issued to the students during the valedictory session on 21.1.2011.

#### Career Awareness Programmes

On 22.1.2011, Bhubaneswar Chapter organized 6 Career Awareness Programmes covering Khurda & Nayagarh districts of Orissa. The programmes were conducted at (i) Commerce Department of P.N. Autonomous College, Khurda (ii) Hatakeswar Mahila Mahavidyalaya, Begunia (iii) Begunia College, Begunia (iv) Raghunath College, Deuli (v) Rajsunakhala College, Rajsunakhala and (vi) Nayagarh Praja Mahila Mahavidyalaya, Nayagarh. Class wise addresses were made about the CS course, a number of interactive meetings with Principals, HODs, Incharge, Faculty were also held during the programme in different Colleges. U.C. Mishra, Office-in-Charge of the Chapter and Manoj Pal, Professional Programme student attended and addressed all the aforesaid programmes. ICSI teachers' kits, brochures, pamphlets, posters received from the Institute for the above programmes were distributed at all these programmes/events.

### NORTH EASTERN CHAPTER

#### Corporate Quiz –Celebration of India Corporate Week

On 21.12.2010 the North Eastern Chapter, Guwahati of EIRC of the ICSI organized a 'Corporate Quiz' at the Chapter premises. The programme was held to mark the celebration of India Corporate Week 2010 under the aegis of the Ministry of Corporate Affairs, Govt. of India. Altogether 20 students of Executive Programme of OTC Module I & II took part in the programme. The Quiz contest was held between 5 (five) teams of 4 (four) participants each. The quiz was held on subjects relating to Corporate Affairs and consisted of a total number of 7 (seven) rounds. Round 1 had questions on Corporate Laws; Round 2 on Corporate Accounts; Round 3 on Corporate Taxation; Round 4 on Corporate Miscellany; Round 5 on Corporate G.K.; Round 6 on Current Affairs and Round 7 on general questions.

CS Pravin Chhajer, CS member and Practicing Company Secretary from Guwahati and also a faculty member of NE Chapter of EIRC of ICSI, hosted the quiz programme. Geetanjali Devi, Faculty Member, NE Chapter of EIRC of the ICSI was in the panel of the programme. Staff of NE Chapter, students of Oral Coaching Classes of Foundation & Executive Programme and faculty members of NE

# News and Announcements

Chapter of EIRC of the ICSI were present in the programme. The event was marked with great enthusiasm. Certificates of participation were awarded to all the individual team participants according to their respective positions.

## NORTHERN INDIA REGIONAL COUNCIL

### Valedictory Function of 147<sup>th</sup> Management Skills Orientation Programme (MSOP)

On 7.12.2010 the valedictory function of 147<sup>th</sup> MSOP was organized at NIRC-ICSI Building, New Delhi. O P Dani, Past President, the ICSI was the Chief Guest on the occasion. T R Mehta, Executive Officer, NIRO initiated the proceedings of the program.

O P Dani first congratulated the participants for successful completion of the training program. He guided the participants about the approach to be followed while working in the corporate sector. He mentioned that the basic theme in management is mind v.consciousness and in the long run it is the consciousness which is going to prevail. He also mentioned that integrity and honesty are the key essentials to be followed for being successful professional. He also mentioned that as a Secretary of the corporate, the primary role is to advice the Board. At the end, he offered his best wishes to the participants. Training completion certificates and medals were distributed to the eligible participants.

### Inauguration of 148<sup>th</sup> Management Skills Orientation Programme (MSOP)

On 28.12.2010 the Inaugural function of 148<sup>th</sup> MSOP was organized at NIRC-ICSI Building, New Delhi. Praveen Trivedi, Head, Northern Regional Office, SEBI was the Chief Guest on the occasion.

Deepak Kukreja, then Treasurer, NIRC of the ICSI initiated the proceedings of the program. He informed the participants about the importance of the MSOP.

B K Sharma, then Chairman, NIRC of the ICSI said that Company Secretary is the only profession which allows direct interaction with the Board of Directors of the Company. He assured that after completion of the fifteen days MSOP there would be a lot of difference in the personality of the participants. He suggested them to have expertise in any particular area like indirect taxation in which very few professionals have the expertise. He also discussed the benefits of networking. At the end, he offered his best wishes to the participants.

S Kumar, Principal Director, Training, Membership and Legal of the ICSI firstly congratulated the participants. He informed the Chief Guest about the entire training structure of the CS curriculum. He also apprised the Chief Guest about the main purpose of MSOP and said that the main purpose of this is purely practical orientation. He also touched upon the contents of the program. He suggested the participants to have the positive approach in all their endeavors. He suggested them to be updated every time and also suggested various means of updation.

Praveen Trivedi, said that the books are important for preparing the base but it is personality which is very important and suggested the participants to develop their personality. He mentioned that management of time, work, people and family is the most important. He also suggested them to be practical and dynamic in their approach.

### 71<sup>st</sup> Training Orientation Programme

From 13.12.2010 to 17.12.2010 NIRC of the ICSI organized its 71<sup>st</sup> Training Orientation Programs (TOP) for students at ICSI-NIRC Building, New Delhi. Training completion certificates were distributed to the successful participants.

### Career Awareness Programmes

NIRC of the ICSI organised career awareness programs as per details given below:

On 4 & 5.12.2010 Times Career Fair was held at Pragati Maidan; on 5.12.2010 the Career Awareness Programme was held at Dashmesh Public School, Vasundhara Enclave, Delhi (Non collegiate students) and on 18.12.2010 at DLF Public School, Rajender Nagar,

Sahibabad, Ghaziabad.

CS Sudhir Jain, A.K. Srivastava, DD(SS)-ICSI, Animesh, Desk Officer (Career Awareness) and Sanjeet Kumar, DO(CA), DPRCC addressed the students. In the above Institutions, the students were apprised about the mode of registration in the course, syllabus, structure of the course and also the avenues available after completion of the Company Secretaryship Course both in employment and in practice. Pamphlets explaining Career in Company Secretaryship Course were distributed to the students. More than 1200 students in all participated in these career awareness programmes / career fair.

### AGRA CHAPTER

#### Training Orientation Programme

From 10.11.2010 to 14.11.2010 the Chapter organised a Training Orientation Programme (TOP) at Agra. The programme was inaugurated by Dr. P.N. Asthana, Chairman, Commerce Department, St. John's College, Agra. In his inaugural address he emphasized not to leave any work for tomorrow. Do it today itself. Chief Guest Rajeev Agarwal, Past President, Chamber of Commerce, Agra in his address emphasized on being watchful for the responsibilities towards the society, industry and the country. Fourteen students from Agra, Mathura & Jammu attended the programme.

#### Academic Development Programme

From 12.11.2010 to 13.11.2010 the Chapter organized an Academic Development Programmes at Agra. Around 25 students attended the programme.

### LUCKNOW CHAPTER

#### Education and Career Expo

From 19.1.2011 to 20.1.2011 the Chapter participated in 2days' Career Fair "Education & Career Expo 2011" held at Lucknow. Shiv Moorti Tiwari, Executive Officer of the Chapter office represented the ICSI stall with course related materials like posters, brochures, pamphlets etc. The visitors at the ICSI stall were convinced about the course, making them fully contented, for the two whole days. During the days, Chapter Chairman, CS Amit Gupta, Managing Committee Member, CS Deepti Agarwal Bindal and other members of the committee visited the fair and the stall as well. There was a great rush of the visitors at the venue. Students along with their parents showed keen interest to know more about the CS course, the position and the salary. All the visitors were very glad to meet the event like this and over all the participation of the Lucknow Chapter of the ICSI was successful.

## SOUTHERN INDIA REGIONAL COUNCIL

### Oral Coaching Classes for June / December 2011 CS Examinations

The Regional Council proposes to conduct Oral Coaching Classes for June / December 2011 CS Examinations as per details given hereunder:

Stage	Date of Commencement of Classes	Timings	Fee	Last date for receipt of application
PROFES-SIONAL PROGRAMME MODULE – III & IV (Morning) FOR JUNE 2011 EXAMINATION.	14.03.2011	6.30 A.M. to 8.30 A.M.	Rs.4000/-	07.03.2011

# News and Announcements

PROFES- SIONAL PRO- GRAMME MODULE – I & II (Evening) FOR JUNE 2011 EXAMINATION	14.03.2011	6.00 P.M. to 8.00 P.M.	Rs.4000/-	07.03.2011
EXECUTIVE PROGRAMME MODULE –I (Morning) FOR DEC.2011 EXAMINATION	25.04.2011	6.30 A.M to 8.30 A.M.	Rs.3800/-	18.04.2011
EXECUTIVE PROGRAMME MODULE –II (Evening) FOR DEC.2011 EXAMINATION	25.04.2011	6.00 P.M. to 8.00 P.M.	Rs.3800/-	18.04.2011
FOUNDATION PROGRAMME (MORNING) FOR DEC.2011 EXAMINATION	18.07.2011	9.00 A.M. to 11.00 A.M.	Rs.3500/-	11.07.2011
FOUNDATION PROGRAMME (EVENING) FOR DEC.2011 EXAMINATION	18.07.2011	4.00 P.M. to 6.00 P.M.	Rs.3500/-	11.07.2011

Interested candidates may contact the Regional Office at 'ICSI-SIRC House', 9, Wheat Crofts Road, Nungambakkam, Chennai 600 034. Tel.No.: 28279898/28222212.

## Commencement of Oral Coaching Classes

On 17.1.2011 the Regional Council commenced Oral Coaching Classes for the Executive Programme–(Module II in the Morning & Module – I in the Evening) for June 2011 examination. The classes were held at ICSI-SIRC House, Nungambakkam, Chennai.

## Second Career Awareness Week 2010

From 10.1.2011 to 12.1.2011 the ICSI-SIRC organized its 2<sup>nd</sup> Career Awareness Week 2010 at Pudukkottai and Chennai districts in Tamilnadu simultaneously. The SIRO has conducted 17 Career Awareness Programmes.

*Career Awareness week at Pudukkottai:* 13 Programmes were conducted in Pudukkottai district which is one of the most backward districts of Tamilnadu and is around 400 kms from Chennai. In all 13 programmes were conducted at Higher Secondary Schools in rural areas such as Tiruppunavalas, Karur, Pandipatharam, Thiruvayam, Aranthagi, Kalanivasal, Arimalam, Keeranur, Ramachandrapuram and Mathur which are all nearly 20-60 kms far from the Pudukkottai town. All the 13 programmes were addressed by Sreejith, P, Desk Officer, ICSI-SIRO.

*Career Awareness Week at Chennai:* Dr.V.Balaji, Asst Education Officer, ICSI-SIRO conducted Four Career Awareness Programmes in Chennai. All the four programmes were conducted in various urban centers in Chennai including Kendriya Vidyalaya, Ashok Nagar, Chennai.

*Presentation and Content:* During the Career Awareness Programmes detailed explanation about Career Opportunities of the CS course and its importance in the current economic scenario were made. Details of availability of different schemes and fee concession for economically backward students and academically bright students, viz. 'Education Student Fund Trust' Scheme and fee concession for SC/ST/Handicapped students etc. were also explained. Moreover the academic facilities available to the students in the form of oral coaching classes in Chapters and Public private partnership centers/ collaboration centers in rural/semi urban areas were also informed. The message regarding CS course reached the students in rural as well as urban areas.

## BANGALORE CHAPTER

### Crash Course-Cum-Professional Development Programmes

The Chapter organised a series of Crash Course Cum Professional Development Programmes for the students on the following topics.

On 4.12.2010 on Advanced Tax Law Practice – Indirect Tax addressed by N. Anand, Advocate, Bangalore.

On 4 and 5.12.2010 on Tax Law – Direct Tax. Swaroop Suryanarayana, Bangalore was the faculty.

On 5.12.2010 on Drafting, Appearances & Pleadings addressed by CS S. Vivekananda, Advocate, VGB Associates, Bangalore. A good number of Executive & Professional level students attended the above programmes.

## COIMBATORE CHAPTER

### Coimbatore Business Quiz 2011

For the First Time in Coimbatore the ICSI, Coimbatore Chapter and Coimbatore Quiz Circle joined hands together and created a history in Coimbatore on the occasion of "COIMBATORE VIZHA 2011". On 9.1.2011 "COIMBATORE BUSINESS QUIZ 2011" was conducted at PSG Institute of Management, Coimbatore. Coimbatore's Famous Quiz Master Prof. M. Rangarajan hosted the event. More than 200 participants from various schools and colleges were present. P. Jagannatham, then Chairman, SIRC of The ICSI was the Chief Guest. Presiding over the event he insisted upon students for choosing a proper career. Dr. R. Nanadagopal, Director, PSG Institute of Management delivered the key-note address. In his address he stated that participating in these kinds of competitive events will groom the skill sets of student community. V.S. Subash, then Secretary, SIRC of the ICSI persuaded students to choose a professional career like company secretaryship.

The film on ICSI was screened. G. Balasubramaniam, then Chapter Chairman made a presentation on Career Awareness on Company Secretaryship Course. The programme consisted of Preliminary round wherein at the end of the round 150 participants comprising 75 teams melted down to 6 teams with 69 teams eliminated after a tough fight.

"Coimbatore Business Quiz 2011" was a distinctive event, focusing mainly on the brands, companies, innovations, personalities of the Coimbatore business scenario. Cash Prize worth Rs.10,000 was awarded to the winners. (First Prize Rs. 5,000, Second Prize Rs. 3,000 and Third Prize Rs. 2000).

### Inauguration of 39<sup>th</sup> batch of Oral Coaching Classes - June 2011 Session

On 19.1.2011 the 39<sup>th</sup> batch of Oral Coaching Classes – June 2011 session of Coimbatore Chapter was inaugurated. Chief Guest M. Alagirisamy, Chartered Accountant while presiding over the programme highlighted the need for self motivation and capabilities to be developed by the students of professional courses to achieve success in their career path. He also stressed on the need for creating network to succeed in examinations and also in their professional career. The faculties were introduced to the incoming students. Around 100 students attended the programme.

# News and Announcements

## MADURAI CHAPTER

### Career Awareness Programmes

On 4.2.2011 Madurai Chapter of SIRC of the ICSI organised two Career Awareness Programmes at Saratuckker College, Tirunelveli and St. Xavier College, Palayamkottai in Tirunelveli District as part of the Institute's drive for career awareness programme to spread the awareness about the company secretaryship course and opportunities both in employment and whole time practice. R.K. Bapulal, Chairman, Madurai Chapter explained the details of course contents, mode of admission, fees structure, facilities available at the Chapter. Nearly 500 students attended these programme. S. Kumararjan, Vice Chairman in his address highlighted employment and practise opportunities. T. Raja, Chapter Office in Charge, distributed the Institute's brochures to the students and clarified the doubts about the course, coaching, admissions and working hours of the Chapter. A Power Point presentation about the Institute, the CS course and opportunities to the qualified CS was made. The respective college administration provided very good support in organising the programme. The co-ordinators and the Departmental Head of respective colleges evinced keen interest in orienting their students for the CS course.

## WESTERN INDIA REGIONAL COUNCIL

### Refresher Classes for June 2011 Examinations

ICSI-WIRC intends to organise specially designed refresher classes for June 2011 Examinations for Foundation, Executive and Professional Programmes. The sessions, in a participative & interactive format, will deal with the key issues for the specific subjects for the Examinations of June-2011. Students can opt for subject wise enrolment. However, classes are proposed to be conducted in WIRC office in Nariman Point from 6 P.M. to 8 P.M., subject to availability of minimum number of students, and some other conditions. Please email to <[sudipto.pal@icsi.edu](mailto:sudipto.pal@icsi.edu)> and <[archana.sawant@icsi.edu](mailto:archana.sawant@icsi.edu)>.

### Career Awareness Programmes

The Regional Council organized a series of Career Awareness Programmes in various colleges of Mumbai, Goa & Thane. On 8.1.2011 the Career Scope 2011 was conducted at Lala Lajpat Marg, Mumbai where 2000 students participated. The Career Awareness Programme was also held at Lala Lajpat Rai College of Commerce & Economics, Mumbai. 120 students attended the programme. On 18.1.2011 the Career Awareness Programmes were held at Government College of Arts, Science & Commerce, Quepem, Goa, Sheela Premanand Vaidya College of Science & Commerce, Assagao Bardez, Goa and Kendriya Vidyalaya, Vasco Da Gama, Goa, B.N.N. College of Bhiwandi, Nizampur Nagarpalika College, Bhiwandi, Thane and Sanskardham Kelavani Mandal's Jashbhai Maganbhai Patel College of Commerce, Unnat Nagar, Goregaon; on 19.1.2011 at Rosary College of Commerce & Arts, Navelim Salcete Goad, DM's College of Arts & Commerce, Bardez, Goa; on 20.1.2011 at Fr. Agnel College of Arts & Commerce, Pilar, Goa and Kendriya Vidyalaya Bambolim Camp, Panaji Goa; on 25.1.2011, a session on Career Awareness was held at Thakur College of Science and Commerce, A session on Capital Market & its relation with professional studies were held at Thakur College of Science and Commerce and a stall for counseling was also established.

Altogether 5000 students attended the above programmes. The Career Awareness Programmes were arranged by Lachmi Bhatt, Desk Officer, WIRO.

### PUNE CHAPTER

### Participation in Sakaal Education Fair

From 9.12.2010 to 12.12.2010 Pune Chapter of WIRC of the ICSI participated in the Education fair organized by Sakaal Media group. During the fair the Chapter made necessary arrangements to put up the ICSI stall at the venue. Various materials were made available during the exhibition. Around 5000 students / parents visited the ICSI stall and brochures were given to the students/parents who visited the ICSI stall. Necessary information/guidance during the education boutique was also provided.

## ICSI-CCGRT Programs for carrying ADP/PDP hours

Day & Date and Venue	Topic	ADP/PDP Hrs.	Fees for Students
Saturday, March 12 & Sunday, March 13, 2011  ICSI-CCGRT Training Hall, Plot No. 101, Sector 15, Institutional Area, CBD Belapur, Navi Mumbai – 400 614	Compliance under FEMA. External Commercial Borrowings and Foreign Direct Investments	16	Rs. 1200
Saturday, March 26 & Sunday, March 27, 2011  ICSI-CCGRT Training Hall, Plot No. 101, Sector 15, Institutional Area, CBD Belapur, Navi Mumbai – 400 614	Orientation for Company Secretaries	16	Rs. 1200

Prior registration for the programs and payment is desirable.

For registration call : The Program Coordinator over 022-41021515/04/05 or email : [ccgrt@icsi.edu](mailto:ccgrt@icsi.edu)

## Training Orientation Programme

NIRC of the ICSI	21/03/2011 to 25/03/2011  18/04/2011 to 22/04/2011	Office Premises	The Executive Officer NIRC of the ICSI ICSI-NIRC Building, Plot No. 4, Prasad Nagar Institutional Area, New Delhi- 110005 Tel. 25763090/ 25767190/ 25816593 Fax: 25722662 (STD CODE:011) E-Mail: <a href="mailto:niro@icsi.edu">niro@icsi.edu</a> / <a href="mailto:icsi@eth.net">icsi@eth.net</a>
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## ICSI-WIRC

### Commencement of a series of EDPs and SIPs in Mumbai for the year 2011

ICSI-WIRC is arranging a series of EDPs and SIPs in Mumbai for the entire year of 2011. There will be minimum of one EDP and one SIP in each month. Please e-mail to <[sudipto.pal@icsi.edu](mailto:sudipto.pal@icsi.edu)> and <[bhavna.rakte@icsi.edu](mailto:bhavna.rakte@icsi.edu)>.

# Student Services

## LIST OF THE COMPANIES REGISTERED FOR IMPARTING TRAINING DURING THE MONTH OF NOVEMBER-2010

REGION	TRAINING TYPE	STIPEND (Rs).
<b>NORTHERN</b>		
Webtel Electrosoft Pvt.Ltd 1002, 10 <sup>th</sup> Floor, Vikrant Tower Rajendra Place New Delhi-110008	15 and 03 Months Practical Training	Suitable
Pariksha Fin-Invest-Lease Limited 109, Choudhary Complex 9, Veer Savarkar Block Shakarpur, Delhi-110092	15 Months Training	Suitable
Lilliput Kidswear Limited D-95, Okhla Industrial Area Phase-1, New Delhi-110020	15 Months Training	Suitable
Supertech Limited C-134 B, 3 <sup>rd</sup> Floor Shopprix Mall, Sec-61 Noida – 201 307	15 and 03 Months Practical Training	Suitable
Transport Corporation of India Ltd TCI House, 69 Institutional Area Sector 32, Gurgaon – 122 207	15 Months Training	Suitable
Projects & Development India Limited (A Govt. of India Undertaking) PDIL Bhawan, A-14 Sector-1, Noida-201301	15 and 03 Months Practical Training	5,000/- 10,000/-
Eastman Cast & Forge Limited C-87, Focal Point, Phase-V Ludhiana-141010, Punjab	15 Months Training	Suitable
Eastman Industries Limited C-87, Focal Point, Phase-V Ludhiana-141010, Punjab	15 Months Training	Suitable
Eastman Auto & Power Limited C-87, Focal Point, Phase-V Ludhiana-141010, Punjab	15 Months Training	Suitable
Sigma Minerals Limited 4, Heavy Industrial Area Jodhpur-342003, Rajasthan	15 Months Training	Suitable
PG Electroplast Limited P-4/2, 4/3, 4/4, 4/5, 4/6 Site –B, UPSIDC Industrial Area Surajpur, Greater Noida-201306	15 Months Training	Suitable
Premier Inn India Pvt. Ltd. Ground Floor, A-266, Defence Colony, New Delhi-110024	15 Months Training	Suitable
Gold Plus Glass Industry Limited Gold Plus House, G-192 Prashant Vihar, Delhi-110085	15 Months Training	10,000/-
Delhi Aviation Fuel Facility (P) Ltd. New Udaan Bhawan Opp. ATC Complex Near International Terminal IGI Airport, New Delhi-110037	15 Months Training	Suitable
<b>WESTERN</b>		
Gujarat Urban Development Company Ltd. (A Govt. of Gujarat Undertaking) B-Wing, 2 <sup>nd</sup> Floor Gujarat State Civil Supplies Corpn. Ltd. Building "CH" Road, Sector 10/A Gandhinagar-382010	15 and 03 Months Practical Training	Suitable

Maharashtra State Electricity Distribution Company Ltd. (A Govt. of Maharashtra Undertaking) Plot No. G-9, Prakashgad Prof. Anant Kanear Marg Bandra (E), Mumbai-400051	15 Months Training	Suitable
Melstar Informations Technologies Limited Melstar House, G-4, M.I.D.C. Cross Road "A" Andheri (East), Mumbai-400093	15 and 03 Months Practical Training	Suitable
STI Sanoh India Ltd. Steel Tube Road Dewas-455001 MP	15 and 03 Months Practical Training	Suitable
Modern Tube Industries Limited Survey No. 873, Nr. GIDC POR Vill. Ramangmdi, N.H.No.8 Distt. Vadodara -301243	15 and 03 Months Practical Training	Suitable
IndusInd Media & Communications Ltd. IN Centre 49/50, MIDC, 12 <sup>th</sup> Road Andheri (East), Mumbai-400093	15 Months Training	Suitable
Fedbank Financial Services Limited, C-6, Laxmi Tower Bandra Kurla Complex Bandra (East), Mumbai-400051	15 and 03 Months Practical Training	Suitable
Rander Corportion Limited Unit No. 35/B, Building No.1 Ganjawala Shopping Centre S.V.P.Road, Borivali (W) Mumbai-400092	15 Months Training	8,500/-
AXIS Securities And Sales Ltd. 5 <sup>th</sup> Floor, Bombay Mutual Annexe Gunbow Street, Off. D.N.Road, Fort Mumbai-400001	15 Months Training	Suitable
Cox & Kings Limited Turner Morrison Building, 16 Bank Street, Fort, Mumbai-400001	15 Months Training	Suitable
Elara Securities (India) Pvt. Ltd. Kalpataru Synergy, 6 <sup>th</sup> Level East Wing, Opp. Grand Hyatt Santacruz East, Mumbai-400055	15 Months Training	Upto 15,000/-
Precision Automation And Robotics India Ltd Narhe Works, S/No. 38/2, Village Narhe, Off Pune Sinhgad Road Pune-411041, Maharashtra	15 Months Training	Suitable
Tapi Prestressed Products Limited Bank of Tapi River Anjale, Taluka Yawal Distt. Jalgaon, Maharashtra	15 Months Training	2,500/-
<b>SOUTHERN</b>		
Ultimate Alloys (P) Ltd. S.F.No. 138/1-A,B,C, Kannampalayam Village Trichy Road, Suler, Palladam Tk. Coimbatore-641402	15 Months Training	Suitable
Sea Blue Shipyard Limited 22/136-D, Near Aquinas College Edakochi, Kochi-682010	15 Months Training	4,000/-

# Student Services

BNP Paribas Sundaram –GSO 2 <sup>ND</sup> & 3 <sup>RD</sup> Floor, Menon Eternity New Door No. 165 (Old Door No. 110) St. Mary's Road, Alwarpet Chennai-600018	15 and 03 Months Practical Training	Suitable	Celebrus Commodities Limited 27/540, 3 <sup>rd</sup> Floor, EAK Towers Main Avenue, Panampilly Nagar Cochin-682036, Kerala	15 and 03 Months Practical Training	Suitable
<b>EASTERN</b>					
First Steps Babywear Private Limited No. 235-D, III Phase Bommasandra Industrial Area Hosur Road, Bangalore-560099	03 Months Suitable Training	Suitable	Sukrita Securities Pvt.Ltd. 29A, Weston Street 2 <sup>nd</sup> Floor, Room No. B-8 Kolkata-700012	15 and 03 Months Practical Training	2,500/- – 3,000/-
IFMR Holdings Pvt. Ltd. IITM Rearch Park Phase-1, 10 <sup>th</sup> Floor No. 1, Kanagam Village Behind Tidel Park, Taramani Chennai-600113	15 Months Training	Suitable	Globsyn Infotech Limited XI-11 & 12, Block –EP, Sector-V Salt Lame Electronics Complex Kolkata-700091	15 Months Training	10,000/-
			Globsyn Technologies Limited XI-11 & 12, Block –EP, Sector-V Salt Lame Electronics Complex Kolkata-700091	15 Months Training	10,000/-

## LIST OF THE COMPANIES REGISTERED FOR IMPARTING TRAINING DURING THE MONTH OF DECEMBER-2010

REGION	TRAINING TYPE	STIPEND (Rs).
<b>NORTHERN</b>		
CNB Finwiz Private Limited 302-303, EMCA House 23/23B, Ansari Road Darya Ganj, New Delhi-110002	15 Months Training	Suitable
Escorts Securities Limited 11, Scindia House Connaught Circus New Delhi-110001	15 and 03 Months Practical Training	Suitable
Conrad Tele-Films Limited B-235, Naraina Industrial Area Phase-I, New Delhi-110028	15 Months Training	Suitable
Rockland Hospitals Limited B-207, Chittranjan Park New Delhi-110019	15 Months Training	Suitable
Corporate Trust Pvt. Ltd. 19, 1 <sup>st</sup> Floor, Feroze Gandhi Market, Ludhiana-141001	15 Months Training	Suitable
BDP Architecture Design Engineering Pvt. Ltd. L-20, Green Park (Main) New Delhi-110016	15 Months Training	5,000- 6,000
Quippo Energy Pvt.Ltd. D-2, 5 <sup>th</sup> Floor, Southern Park Saket Place, Saket New Delhi-110017	15 Months Training	Suitable
Jammu and Kashmir State Power Development Corporation Ltd. Ashok Nagar, Satwari Jammu-180004, J&K	15 and 03 Months Practical Training	Suitable
FCI Aravali Gypsum And Minerals India Ltd., Mangu Singh Rajvi Marg, (Paota "B" Road) Jodhpur, Rajasthan	15 and 03 Months Practical Training	Suitable
OCL India Limited 17 <sup>th</sup> FloOr, Narain Manzil 23, Barakhamba Road New Delhi-110001	15 Months Training	Suitable

Lambda Televenture Pvt.Ltd. 475, Udyog Vihar, Phase-V Gurgaon-122015, Haryana	15 Months Training	Suitable
<b>SOUTHERN</b>		
Mansi Finance (Chennai) Limited Mansi Mansion 22-B, Mulla Saheb Street Sowcarpet, Chennai-600079	15 Months Training	Suitable
V-Guard Industries Limited 33/2905 F Vennala High School Road Vennala P.O., Kochi-682028	03 Months Practical Training	Suitable
SKC Retail Limited 15-17, Subramanian Street Purasaiwakkam Chennai-600007	15 Months Training	Suitable
Carl Zeiss India (Bangalore) Pvt. Ltd., No. 22, Kensington Road Ulsoor, Bangalore-560008	15 Months Training	Suitable
<b>WESTERN</b>		
Shapoorji Pallonji Infrastructure Capital Co. Ltd. SP Centre, 41/44, Minoos Desai Marg Colaba, Mumbai-400005	15 Months Training	Suitable
RelianceGeneralInsuranceCo.Ltd. 570, Naigaum Cross Road Next to Royal Industrial Estate Wadala (W), Mumbai-400031	15 Months Training	Suitable
KGN Enterprises Limited 23, VasWani Mansion 4 <sup>th</sup> Floor, Dinshaw Vaccha Road Opp. K.C.College Church Gage, Mumbai-400020	15 Months Training	5000
Bajaj Energy Pvt. Ltd. Bajaj Bhavan, 2 <sup>nd</sup> Floor Jamnalal Bajaj Marg 226, Narimain Point Mumbai-400021	15 and 03 Months Practical Training	Suitable
B.E.Billimoria & Co. Limited Shiv Sagar Estate 'A' Block 2 <sup>nd</sup> Floor, Dr. A.B.Road, Worli Mumbai-400018	15 Months Training	Suitable

# Student Services

Pidilite Industries Limited Ramkrishna Mandir Road Andheri (E) Mumbai-400059	15 Months Training	Suitable
Reliance Power Limited H Block, 1 <sup>st</sup> Floor Dhirubhai Ambani Knowledge City Navi Mumbai-400710	15 Months Training	Suitable
Cleartrip Travel Services Pvt.Ltd. Unit No. 001, Ground Floor DTC Bldg. Sitaram Mills Compund N.M.Joshi Marg, Lower Parel (E) Mumbai	15 and 03 Months Practical Training	7,000- 10,000
Silver Realties and Infrastructure Pvt. Ltd., 112-113, Silver Sanchora Castle, 7-8, R.N.T.Marg Indore-1, MP	15 and 03 Months Practical Training	Suitable
Jay Chemical Industries Ltd. Jay House, Panchwati Circle Ambawadi Ahmedabad-380006	15 and 03 Months Practical Training	Suitable

<b>EASTERN</b>		
Shelter Infra Projects Limited DN-1, Sector-V Salt Lake City, Kolkata-700091	15 Months Training	Suitable
LMJ Interntional Limited "LMJ Complex", 15B, Hemanta Basu Sarani, 5 <sup>th</sup> Floor, Kolkata-700001	15 Months Training	Suitable
Srei Sahaj e-Village Limited "Mirania Gafden", Plot No. 43 10/B, Topsia Road (E) Kolkata-700046	15 Months Training	Suitable
Tata Metaliks Limited Tata Centre, 10 <sup>th</sup> Floor, 43 J.L.Nehru Road, Kolkata-700071	03 Months Practical Training	6,000
NRS Mercantile Services (P) Ltd. Christian Casti, G.S.Road, Dispur Guwahati-781005	15 Months Training	3,500
ARCL Organics Limited 45/2,Rafi Ahmed Road Kolkata-700017	15 Months Training	Suitable

## SECRETARIAL MODULAR TRAINING PROGRAMME (SMTP) / MANAGEMENT SKILLS ORIENTATION PROGRAMME (MSOP) ORGANISED BY H.Q./ ICSI-CCGRT/REGIONAL COUNCILS/CHAPTERS

**ELIGIBILITY OF PARTICIPANTS:** ICSI final passed candidates and have completed 15 months training or exempted there from.  
**SMTP 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
NIRC of the ICSI	28/2/2011 to 18/03/2011  28/03/2011 to 15/04/2011  (SMTP)	Office Premises	The Executive Officer NIRC of the ICSI ICSI-NIRC Building Plot No. 4, Prasad Nagar Institutional Area, New Delhi- 110005 Tel. 25763090/ 25767190/ 25816593 Fax: 25722662 (STD CODE:011) E-Mail: niro@icsi.edu/icsi@eth.net
ICSI - CCGRT	24/03/2011 to 8/04/ 2011  (MSOP)	Office Premises	Assistant Director and Programme Co-ordinator ICSI-CCGRT, Plot No. 101, Sector-15 Institutional Area, CBD Belapur, Navi Mumbai-400614 Ph.022-27577814-15, Fax:27574384 E.Mail: ccgrt@icsi.edu
Hyderabad Chapter of SIRC of the ICSI	14.03.2011 to 30.03. 2011  (MSOP)	Chapter Premises	Program Co-ordinator, Hyderabad Chapter of SIRC of the ICSI 6-3-609/5, Anand Nagar, Khairatabad, Hyderabad-500004 Ph. : (040) 23399541, 23396494, E-mail : hyderabad@icsi.edu
Bangalore Chapter of SIRC of the ICSI	07.03.2011 to 23.03. 2011 05.09.2011 to 21.09.2011  (MSOP)	Chapter Premises	Assistant Director & Programme Co-ordinator Bangalore Chapter of SIRC of the ICSI Sheriff Chambers, 3 <sup>rd</sup> Floor, Rear Block 14, Cunningham Road, Bangalore-560052 Ph. : (080) 22286574, 22287158 Fax : (080) 22261861 E-mail : bangalore@icsi.edu; icsibc@sify.com



# Student Services

## LIST OF PRACTISING MEMBERS REGISTERED FOR THE PURPOSE OF IMPARTING TRAINING DURING THE MONTH OF NOVEMBER, 2010

DEEPA MAGAR Company Secretary in Practice Tripura Emporium , B-3, State Building B.K.S. Marg, New Delhi -110 001	PCSA – 2388	NEENA DESHPANDE Company Secretary in Practice 76A/23, Vrindavan Society, Thane (W) -400601	PCSA – 2400
ANJANEYULU CHALLA Company Secretary in Practice 303, Anand Plaza, Opp. Collectorate Office Lakdikapul, Hyderabad -500 004	PCSA – 2389	ASHUL SINGLA Company Secretary in Practice H.No. 2892, Sector 7E, Officer Colony, Faridabad – 121 006	PCSA – 2401
VASANTH KUMAR Company Secretary in Practice # 690, 2 <sup>nd</sup> Floor , 6 <sup>th</sup> Cross 5, Main H.A.L., 3 <sup>rd</sup> Stage Bangalore – 560 075	PCSA – 2390	GEETA SHUKLA Company Secretary in Practice 16A, Shakespeare Sarani 5 <sup>th</sup> Floor, New B.K. Market, Kolkata – 700 071	PCSA – 2402
AASHIMA GUPTA Company Secretary in Practice 259, 2 <sup>nd</sup> Floor, IP Colony, Sector -30 Faridabad - 121 003	PCSA – 2391	PARESH G. SHAH Company Secretary in Practice 3/3A, Vishwakarma Nagar Phase-II, 100ft Road Vasai (W) Dist., Thane 401 202	PCSA – 2403
M. P. VIJAYAKUMAR Company Secretary in Practice MPV & Associates, 1-B, Chandra Towers SA Road, Vytila Jn Vytila P.O., Cochin -682019	PCSA – 2392	BISWAJIT GHOSH Company Secretary in Practice FF -3, Rar Mansion No-47 1 <sup>st</sup> Main Royan Circle, Chamaraipet Bangalore -560018	PCSA – 2404
PANKAJ C. DHAMNE Company Secretary in Practice Swami Krupa, Office No.-4 799, Sadashiv Peth, Gadgil Street Pune -411 030	PCSA – 2393	SUDHIR DAVE Company Secretary in Practice 8/87, Pujan Apartment Nr. Dr. Jivraj Mehta Hospital Vasna, Ahmedabad – 380 004	PCSA – 2405
GIRISH G. PARALIKAR Company Secretary in Practice "Akshar" Bungalow 61/12, United Western Co-Op Society Near Vithal Mandir, Karvenagar Pune -411 052	PCSA – 2394	V.K. KERALA VARMA Company Secretary in Practice Sree Kovilakam, Green Park Avenue Thiruvambady P.O., Thrissur -680 022	PCSA – 2406
SANAM KASHINATH OMBARGIKAR Company Secretary in Practice 104, Shreeti Sharan, Shantilal, Modi Marg Kandivali (W), Mumbai – 400 067	PCSA – 2395	MONIKA MALHOTRA Company Secretary in Practice 3368, Raghubar Pura No. 2 Street No. 2, Gandhi Nagar, Delhi-1100 031	PCSA – 2407
YOGENDRA JAIN Company Secretary in Practice 2 <sup>nd</sup> Floor, Shree Ram Complex Sarjana Chowk, Main Road, Ranchi – 834 001	PCSA – 2396	ARVIND KUMAR ROY Company Secretary in Practice A-504, Ground Floor Shastri Nagar, Delhi-1100 052	PCSA – 2408
BISWAJIT GHOSH Company Secretary in Practice FF-3, Rar Mansion No. 47, 1 <sup>st</sup> Main Royan Circle, Chamaraipet Bangalore – 560 018	PCSA – 2397	SHASHIKALA RAO Company Secretary in Practice D-1003, Lake Florence, Phase I, Lake Homes Powai Vihar, Powai, Mumbai-400 076	PCSA – 2409
V. PAVANA SRINIVASA Company Secretary in Practice Flat No. 101, Tarakarma Estates H.No. 8-3-903/7 & 8 Opp. To Nagarjuna Nagar Colony Community Hall, Ameerpet Hyderabad - 500 038	PCSA – 2398	RAVINDER KUMAR Company Secretary in Practice C/o U S Sharda, A-50, 'Shivalik' Rameshwar Dham Behind Kedia Palace, Murlipura Scheme, Jaipur	PCSA – 2410
SATISH KUMAR GOLA Company Secretary in Practice RZH -288, Gali No. -9, Raj Nagar - II Palam Colony New Delhi -110070	PCSA – 2399	VIKAS KUMAR SHARMA Company Secretary in Practice 101, Pocket-13, Sector 21 Rohini, New Delhi-110 085	PCSA – 2411
		MANAS JOLLY Company Secretary in Practice 93, Arjun Nagar, Near Lamba Pind Bypass Jalandhar-144 009	PCSA – 2412
		MONICA KALRA Company Secretary in Practice A-2, 309, RMV Clusters , Phase I Lotte Golla Devi Nagar Extn., Bangalore-560 094	PCSA – 2413

# Student Services

JITENDRA GOYAL Company Secretary in Practice B-3, Trade Center-11 Shakar Marg Jaipur- 302 015	PCSA – 2414	KAVITA SRIVASTAVA Company Secretary in Practice Plot No.107, Sector -1, Vaishali Ghaziabad	PCSA – 2426
DEEPA GUPTA Company Secretary in Practice B-12, Bawla Building, D L Road Chinchpokli Mumbai-400 012	PCSA – 2415	ANJALI LAKHOTIA Company Secretary in Practice BE 15,Saltlake, Sector -1, Gr . Floor Kolkata-700064	PCSA – 2427
VIKAS PALIWAL Company Secretary in Practice G-236, Shastri Nagar Jodhpur, Rajasthan -342 003	PCSA – 2416	LAXMIKANT A. JAIPURKAR Company Secretary in Practice G.R. -11, Kuber Avenue –B Rana Nagar, Bes. HALL Flyover Aurangabad – 431 005	PCSA – 2428
GNANENDRA KUMAR Company Secretary in Practice TC 25/1600, Vijaya Nivas S.S Kovil Road, West Thampanoor Trivandrum -695 001	PCSA – 2417	SUDHAKAR SENAPATY Company Secretary in Practice D-13 B, 1 <sup>st</sup> Floor, DDA Flats Raghubir Nagar New Delhi -110 027	PCSA – 2429
NEHA JAIN Company Secretary in Practice FT- 74 B, IV <sup>th</sup> Floor, Raiser Plaza Indira Bazar, Rajasthan, Jaipur	PCSA – 2418	KONICA KHURANA Company Secretary in Practice 93-B, Pocket A- 3, Mayur Vihar –III Delhi -110 096	PCSA – 2430
Sudhanshu Singhal Company Secretary in Practice RZ-72, S-Block, New Roshan Pura Najafgarh, New Delhi -110 043	PCSA – 2419	WARRIER M. KRISHNA Company Secretary In Practice TC-V-1743, Near Sree Krishna Swamy Temple Ambalamukku Trivandrum – 695 003	PCSA – 2431
RITU GARG Company Secretary in Practice A-23, Panchsheel Garden Naveen Shahdara Delhi -110 032	PCSA – 2420	NAREDI VINOD Company Secretary In Practice B-22,Jaipur Tower, M.I. Road, Jaipur-302001	PCSA – 2432
BHARAT GHOSH Company Secretary in Practice G-17/7, Karunamoyee W.E. Salt Lake, Kolkata- 700091	PCSA – 2421	REENA BANSAL Company Secretary In Practice 28/47, Agrawal Nagar, Near Goyal Nursing Home Indore, M.P – 452001	PCSA – 2433
ASHISH ANANTRAY SHAH Company Secretary in Practice 4 <sup>th</sup> Floor, Shaival Plaza Nr. Gujarat College Ellisbridge Ahmedabad -380 050	PCSA – 2422	ANURADHA BHATIA Company Secretary In Practice A-3155, Sector-15, Rohini New Delhi -85	PCSA – 2434
NISHA VERMA Company Secretary in Practice 5, Sadguru Prasad, Sainath Road Nr. Malad Subway, Malad (West) Mumbai – 400 064	PCSA – 2423	ARCHANA GUPTA Company Secretary In Practice 13/1, Priyadarshini Parisar(East) Supela, Bhilai Chattisgarh – 490023	PCSA – 2435
		ROHIT GUPTA Company Secretary In Practice 15/491, Kalibari Road, Agra, U.P	PCSA – 2436
		PRASHANT DUNDAPPA SHEDBAL Company Secretary In Practice 43/61, Srinidhi, 1 <sup>st</sup> Floor, Surveyor's Street, Basavangudi, Bangalore	PCSA – 2437
		SANJEEV T. SINGH Company Secretary In Practice Office No. -4, 2 <sup>nd</sup> Floor, Naitik Complex, Plot No. -222 Ward-12B, Gandhidham Gujarat – 370201	PCSA – 2438
		MUNEET SABHARWAL Company Secretary In Practice 23/24ab, 2 <sup>nd</sup> Floor, Tilak Nagar New Delhi – 110018	PCSA – 2439

## LIST OF PRACTISING MEMBERS REGISTERED FOR THE PURPOSE OF IMPARTING TRAINING DURING THE MONTH OF DECEMBER, 2010

NAVNEET RASTOGI Company Secretary in Practice 424, Gali Pannawali, Farsh Bazar, Shahdara Delhi – 110 003	PCSA – 2424		
ANURADHA TIBREWAL Company Secretary in Practice MIG-3(C/W), Avas Vikas Colony Betiahata, Gorakhpur (U.P)-273001	PCSA – 2425		

# Student Services

## Schedule for the Year 2011 with regard to various Cut-off Dates for Services pertaining to Students

Particulars of Cut-off Dates	Actual Cut-off Date	Revised Cut-off Date	Reason for Extension
Acceptance of Applications for Admission to Executive/ Professional Programmes	28.02.2011	No Change	
Receipt of Enrollment application for appearing in June,2011 examination	25.03.2011	No Change	
Acceptance of Applications for Admission to Foundation Programme	31.03.2011	No Change	
Receipt of Enrollment application for appearing in June,2011 examination (with late fee)	09.04.2011	11.04.2011	9 <sup>th</sup> April & 10 <sup>th</sup> April 2011 are being Saturday & Sunday respectively
Acceptance of Applications for Admission to Executive/ Professional Programmes	31.05.2011	No Change	
Acceptance of Applications for Admission to Executive/ Professional Programmes	31.08.2011	01.09.2011	31 <sup>st</sup> August 2011 being holiday for Idu'l Fitr
Receipt of Enrollment application for appearing in Dec, 2011 examination	25.09.2011	26.09.2011	25 <sup>th</sup> Sep 2011 being Sunday.
Acceptance of Applications for Admission to Foundation Programme	30.09.2011	01.10.2011	30 <sup>th</sup> Sep, 2011 being Bank Holiday.
Receipt of Enrollment application for appearing in Dec, 2011 examination (with late fee)	10.10.2011	No Change	
Acceptance of Applications for Admission to Executive/ Professional Programmes	30.11.2011	No Change	

## ATTENTION STUDENTS APPEARED IN DECEMBER, 2010 EXAMINATIONS

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

### MERIT SCHOLARSHIP

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

Accordingly, students who pass the Foundation Programme examination in December, 2010 should get themselves registered with the Institute for the Executive Programme within 3 months from the date of declaration of results to become eligible for award of Scholarship.

### MERIT-CUM-MEANS ASSISTANCE

In pursuance of para 8 of the "Merit-cum-Means Assistance (Company Secretaryship Course) Scheme, 1983", 25 numbers of financial assistance are awarded each for Executive Programme and Professional Programme examinations per session only to registered students. According to the scheme, a candidate has to apply in the prescribed form which can be downloaded from Institute's website: [www.icsi.edu](http://www.icsi.edu) OR obtained from the Institute free of cost by sending a self addressed stamped envelope, and submit his/her application within a specified date as notified from time to time. Any candidate applying for financial assistance should have passed the Foundation Programme/ Both the Modules of Executive Programme, at first attempt, in one sitting, without claiming exemption in any subject. If the candidate is employed or having an independent source of income, in that case his/her income should not be more than Rs.1,50,000/- per annum and if he/she is dependent on his/her parents/guardian/spouse, then the combined income from all sources should not be more than Rs.2,50,000/- per annum and also subject to fulfilling other terms and conditions as stipulated in the said scheme.

Students who pass the Foundation Programme examination in December, 2010 must get themselves registered with the Institute for the Executive Programme within 3 months from the date of declaration of results to become eligible for award of this financial assistance.

A separate notification inviting applications for award of "Merit-cum-Means Assistance" will be published in the March-April and September-October issues of "C.S. Foundation Course Bulletin" and "Student Company Secretary Bulletin".

# Important Telephone Numbers of Directorate of Student Services

Sl No.	Nature of Query	Telephone Numbers	E-mail IDs
1	Issue of study materials	(0120) 4522061	rajni.sharma@icsi.edu
2	Registration Status of Foundation/Executive Program	(0120) 4522061	ms.bhagwan@icsi.edu (for Foundation Program) anju.gupta@icsi.edu (for Executive Program)
3	De-novo/Extension/Final Enrolment	(0120) 4522072	archana.goel@icsi.edu
4	Paperwise Exemption	(0120) 4522074	s.hemamalini@icsi.edu
5	Non-receipt of Registration Letter/Identity Cards/ Student Company Secretary Bulletin/E-mail Registration/Change of Address	(0120) 4522071	naveen.kumar@icsi.edu
6	Coaching Completion Certificates/ Suggested Answers and Response Sheets Status/Oral Tuition/Examiners (DPTS)	(0120) 4522074	sp.singh@icsi.edu
7	Compulsory Computer Training	(0120) 4522075	prem.lata@icsi.edu
8	Public Private Partnership Scheme	(0120) 4522083	ashvini.srivastava@icsi.edu
9	Issue of Admission Certificate for Examinations	(0120) 4522085/87	rahul.adhikari@icsi.edu
10	Duplicate pass certificate of Final/Professional	(0120) 4522082	rajesh.sharma@icsi.edu
11	Transcript/Verification of Qualification (only for students)	(0120) 4522081/82	siyaram@icsi.edu (for Executive Program) rajesh. sharma@icsi.edu (for Final/Professional Program)

## ATTENTION

Students of Final (under old syllabus)  
Regarding Compulsory switchover to New Syllabus

All students of Final who are presently pursuing the Company Secretaryship Course under old syllabus are hereby informed that from next examination onwards (i.e. June 2011 session onwards) institute's examination will be conducted under new syllabus only.

As such all concerned students may note that w.e.f. 26<sup>th</sup> February 2011 all students who are presently in Final ( old syllabus ) will be compulsorily switched-over to Professional Program ( i.e. under new syllabus ).

Students who have already passed any subject of Final ( under old syllabus ) may note that they will be eligible for exemption in corresponding subjects under new syllabus as per details mentioned below :

SI No	FINAL (old Syllabus)	Subject Code	PROFESSIONAL PROGRAM (New Syllabus)	Subject Code
1	Advanced Company Law and Practice (ACLP)	131	Company Secretarial Practice (CSP)	231
2	Secretarial Practice relating to Eco. Laws and Drafting & Conveyancing (SPRELDC)	132	Drafting, Appearances and Pleadings (DAP)	232
3	Secretarial, Management and System Audit (SMSA)	133	Due Diligence & Corp. Compliance Mgt. ( DDCCM) Module-IV	237
4	Financial, Treasury and Forex Management (FTFM)	134	Financial, Treasury and Forex Management (FTFM)	233
5	Corporate Restructuring Law and Practice (CRLP)	135	Corporate Restructuring and Insolvency (CRI)	234
6	Banking and Insurance – Law and Practice (BILP)	136	Governance, Business Ethics and Sustainability (GBES) Module-IV	238
7	WTO-International Trade, Jt. Venture and Foreign Collaborations (WTO-ITJVFC)	137	Strategic Mgt, Alliances and International Trade (SMAIT)	235
8	Direct and Indirect Taxation – Law and Practice (DITLP)	138	Advanced Tax Law and Practice (ATLP)	236
9	Human Resources Mgt & Industrial Relations (HRMIL)	139	Governance, Business Ethics and Sustainability (GBES)	238

### ATTENTION STUDENTS !!!

#### Rationalization of the system for issue of Coaching Completion Certificate under Postal Coaching Scheme

It has been decided to rationalize the criteria for issue of Coaching Completion Certificates vis-à-vis submission of Response Sheets with immediate effect which is as follows :-

Stage	No. of response sheets required to be submitted for each subject	
	Existing Criteria	Revised Criteria
Foundation Programme	Only one Response Sheet for each subject	No Change
Executive Programme	Three Response Sheets for each subject	Only one Response Sheet for each subject
Final Course/Professional Programme	Three Response Sheets for each subject	Only one Response Sheet for each subject

Keeping in view the above decision, the students are advised to send atleast one Response Sheet for each subject to make him/ her eligible for issue of Coaching Completion Certificate. It is further to clarify that he/ she has to secure minimum 40% marks in each subject for issue of Coaching Completion Certificate. The students who have already sent atleast one Response Sheet in each subject will also be guided by the same criteria and the Coaching Completion Certificates will be issued whoever meets the said criteria. However, students will be at liberty to send maximum response sheets to the Institute and all such response sheets will be evaluated and returned to them for their reference/guidance. For any further information / clarification on the subject, please contact Shri A.K. Srivastava, Deputy Director (Student Services) at E-Mail id : ashvini.srivastava@icsi.edu or at telephone nos. 0120-4522083.

## 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 STUDENTS / ELIGIBILITY CRITERIA	
	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](http://www.icsi.edu)

Students desirous of availing the 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, Noida - 201 309.**

## 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](http://www.icsi.edu)

## ATTENTION STUDENTS

### CS EXECUTIVE EXAMINATIONS AND COMPULSORY COMPUTER TRAINING PROGRAM REG:

The Institute frequently receives communications from the students seeking guidance on various matters, particularly as to how to qualify the requirements of compulsory computer training program.

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

The Institute, in compliance of the above said requirements, has tied 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 Centers of APTECH all over the country. To undergo this course, a student/ member has to approach any APTECH center recognized for ICSI-APTECH Course on all India bases. To take admission, the 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 options Students ICSI Aptech Course on the Institute's website i.e. [www.icsi.edu](http://www.icsi.edu)**

Salient features of the course in brief:

Title of the Course : 'Understanding Information Technology in Corporate Environment'

Duration of the Course : 70 Hours

Fee : Rs.3000/- per participant for General Category & Rs.2500/- Per participant for SC/ST Category. [All payment will be On-line or by Credit/Debit Card or by Demand Draft (Nationalized bank and large private banks only).

Service Tax and bank charges as per the GOI rules as Applicable from time to time shall be payable by **The student. Present rate of Service Tax @10.3%.**

A student can be exempted from undergoing the course on the basis of his existing qualification/degree in the computer field subject to the conditions that he/she enrolls him/herself for an online exemption test (to be conducted by APTECH) at any of the recognized Aptech Center for ICSI-Aptech Course on all India bases and successfully clears the test. TWO attempts will be allowed for the student to clear the online exemption test within a period of 30 (thirty) days against the fees of Rs.450/-. *Service Tax and bank charges as per the GOI rules as applicable from time to time shall be payable by the student.* Present rate of Service Tax @ 10.3 %. Student has to appear for the online exemption test from the respective Aptech Testing Center, which will be allocated to him/her. All payments will be made online or credit/debit card or by demand draft.

## Students Quiz ?

### Prize Query

MS Limited and its directors were sought to be prosecuted by the Registrar of Companies for non-disclosure of the fact of attachment of its banking account by a court and provision of a collateral security by it pursuant to the said order in the Directors' Report. The prosecution was launched on the basis of the Report of Inspection forwarded to the Registrar one year after the balance sheet of the said company filed with the registrar. The Registrar filed the complaint within three months of the receipt of the inspection Report. MN Limited and its directors claimed that the prosecution is barred by limitation. Will that claim stand to legal scrutiny?

### Conditions

1. 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 April, 2011.
3. 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.
4. The envelope should be superscribed Students Query January - February 2011 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.

### ANNOUNCEMENT

#### PAPER-WISE EXEMPTIONS ON RECIPROCAL BASIS TO ICSI AND ICWAI STUDENTS

The Council of the Institute has given approval that the final passed students of ICWAI can avail exemptions in the following papers of Foundation Programme, Executive Programme and Professional Programme of the Company Secretaryship Course under the New Syllabus effective from 1st November, 2007, 1st February, 2008 and 1st August, 2008 respectively.

#### Scheme of Exemptions

Exemption to CS passed candidates in papers of ICWAI.	Exemption to CWA passed candidates in Papers of ICSI.
<b>Foundation Course</b> (4 papers) - Complete exemption	Complete exemption Foundation Programme (4 papers) -
<b>Intermediate Course</b> 1. Financial Accounting (Paper 5) 2. Applied Direct Taxation (Paper 7)	<b>Executive Programme</b> 1. Company Accounts, Cost & Management Accounting (Module I, Paper 2) 2. Tax Laws (Module I, Paper 3)
<b>Final Course</b> 3. Financial Management & International Finance (Paper 12) 4. Indirect & Direct Tax Management (Paper 14)	<b>Professional Programme</b> 3. Financial, Treasury and Forex Management (Module II, Paper 3) 4. Advanced Tax laws & Practice (Module III, Paper 6)

Students enrolled to Company Secretaryship Course and wish to seek above said paper-wise exemption(s) - on the strength of having passed the final examination of ICWAI - may make their request in writing to Director (Students Services) at C-37, Sector-62, NOIDA-201 309 (U.P) together with the requisite exemption fee @Rs.100 per paper by way of Demand Draft drawn in favor of 'The Institute of Company Secretaries of India' payable at New Delhi and the valid document in support of having passed the Final examination of the Institute of Cost & Works Accountants of India on or before the last date of submission of enrolment application for the CS Examination. The above exemption scheme is effective from December, 2008/ June, 2009 for Foundation/Executive Programme and CS Professional Programme examination(s) respectively.

#### CHANGE IN FREQUENCY OF DESPATCH OF STUDENT COMPANY SECRETARY BULLETIN

The Council of the Institute keeping in view the changing times, has decided that the Student Company Secretary Bulletin (in physical form) will be sent to the students on bi-monthly basis (once in two months), instead of on monthly basis, w.e.f. January 2011.

However, the academic inputs as is being covered in the Student Company Secretary Bulletin will be uploaded on the website of the Institute, viz., [www.icsi.edu](http://www.icsi.edu) and the same will also be sent through e-mail on monthly basis. With this arrangement, it is expected that the students will get updated contents promptly with the latest academic developments.

All students are advised to take a note of it.

#### ATTENTION : NIRC LIBRARY MEMBERS

All NIRC library members who were having their valid membership during the period from 01-04-2007 to 31-03-2008 and have not renewed their Library Membership till date, may either apply for renewal of Membership or request for refund of security deposit. All such requests should reach the Executive Officer (NIRC) on or before 15-03-2011. All deposits on account of Library Security will be forfeited and no request for refund will be considered/entertained after the stipulated date.

# Student Services

## Executive Development Programme (EDP)

ICSI-CCGRT (Limited residential arrangements are available on additional payment for outstation students)	09.03.2011 to 17.03. 2011	ICSI-CCGRT Premises	Program Co-ordinator (EDP) ICSI-CCGRT, Plot No. 101, Sector-15, Institutional Area CBD Belapur, Navi Mumbai-400614 Ph. : (022) 41021504/(022) 27577814 Fax : (022) 27574384 E-mail : ccgrt@icsi.edu
Hyderabad Chapter of SIRC of the ICSI	03.03.2011 to 11.03. 2011	Chapter Premises	Program Co-ordinator, Hyderabad Chapter of SIRC of the ICSI 6-3-609/5, Anand Nagar, Khairatabad, Hyderabad-500004 Ph. : (040) 23399541, 23396494, E-mail : hyderabad@icsi.edu
Bangalore Chapter of SIRC of the ICSI	18.04.2011 to 27.04. 2011  13.06.2011 to 22.06.2011  05.07.2011 to 14.07.2011	Chapter Premises	Assistant Director & Programme Co-ordinator Bangalore Chapter of SIRC of the ICSI Sheriff Chambers 3 <sup>rd</sup> Floor, Rear Block 14, Cunningham Road Bangalore-560052 Ph. : (080) 22286574, 22287158 Fax : (080) 22261861 E-mail : bangalore@icsi.edu; icsibc@sify.com

## Student Induction Programme (SIP)

Kanpur Chapter of NIRC of the ICSI	06.03.2011 to 12.03. 2011  04.04.2011 to 10.04.2011	Chapter Premises	Program Co-ordinator Kanpur Chapter of NIRC of the ICSI 118/90, Gumti-Plaza Kaushalpur, Gumti No. 5 Kanpur-208012 Ph. : (0512) 2296535, Mobile No. : 09450154662 Fax : (0512) 2212767 E-mail : kanpur@icsi.edu; santoshkcicsi@yahoo.in
Hyderabad Chapter of SIRC of the ICSI	13.04.2011 to 21.04. 2011  25.04.2011 to 03.05.2011	Chapter Premises	Program Co-ordinator, Hyderabad Chapter of SIRC of the ICSI 6-3-609/5, Anand Nagar, Khairatabad, Hyderabad-500004 Ph. : (040) 23399541, 23396494, E-mail : hyderabad@icsi.edu
Bangalore Chapter of SIRC of the ICSI	08.03.2011 to 16.03. 2011  05.04.2011 to 13.04.2011  02.05.2011 to 10.05.2011  06.06.2011 to 14.06.2011  04.07.2011 to 12.07.2011	Chapter Premises	Assistant Director & Programme Co-ordinator Bangalore Chapter of SIRC of the ICSI Sheriff Chambers 3 <sup>rd</sup> Floor, Rear Block 14, Cunningham Road Bangalore-560052 Ph. : (080) 22286574, 22287158 Fax : (080) 22261861 E-mail : bangalore@icsi.edu; icsibc@sify.com



## 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:
  - 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
  - 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.
- 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.
- 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.
- 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 sub-regulation (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:
  - Registration fee: Rs.1500 (w.e.f. 1.4.2008)
  - (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.

- 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.
  - 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.
- 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) 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 Examination (if already passed)	Rs. 500
(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.	
(v) 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.	
- 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.

# COMPANY SECRETARIES EXAMINATIONS – JUNE, 2011

## TIME TABLE & PROGRAMME

DATE AND DAY	MORNING SESSION 9.00 AM TO 12.00 NOON		AFTER-NOON SESSION 1.30 PM TO 4.30 PM
	FOUNDATION PROGRAMME	PROFESSIONAL PROGRAMME	
02.06.2011 Thursday	English and Business Communication	Company Secretarial Practice (MODULE-I)	General and Commercial Laws (MODULE-I)
03.06.2011 Friday	Economics and Statistics	Drafting, Appearances and Pleadings (MODULE-I)	Company Accounts, Cost & Management Accounting (MODULE-I)
04.06.2011 Saturday	Financial Accounting	Financial, Treasury and Forex Management (MODULE-II)	Tax Laws (MODULE-I)
05.06.2011 Sunday	Elements of Business Laws and Management	Corporate Restructuring and Insolvency (MODULE-II)	Company Law (MODULE-II)
06.06.2011 Monday		Strategic Management, Alliances and International Trade (MODULE-III)	Economic and Labour Laws (MODULE-II)
07.06.2011 Tuesday		Advanced Tax Laws and Practice (MODULE-III)	Securities Laws and Compliances (MODULE-II)
08.06.2011 Wednesday	Due Diligence and Corporate Compliance Management (MODULE-IV)		
09.06.2011 Thursday	Governance, Business Ethics and Sustainability (MODULE-IV)		



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**b**

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**c**

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