



Directorate of Student Services

Part-I

Important Information for the months of May, June & July 2012

Important cut-off dates:

1. Last date for applying for all types of Changes in examination form for appearing in June 2012 exam (i.e. change of centre, Module, Medium) : Thursday, 17th May, 2012
(Students are advised to avoid contacting the institute for such changes at eleventh hours)
2. Last date of registration for Executive Program (if student wishes to appear in single module of Executive Program in December 2012 exam) : Thursday, 31st May 2012
3. Last date of registration for Professional Program (if student wishes to appear in any two module of Professional Program in December 2012 exam) : Thursday, 31st May 2012

Registration Letter – to be downloaded from institute’s website

On completion of registration as a student, the admission number is intimated to the student through e-mail and / or SMS. Students can download the Registration Letter, Fee Receipt, Important Instructions, etc. through Institute’s website www.icsi.in by entering the Admission Number received through E-Mail / SMS.

Important:

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

Important points to be noted:

1. Recently five more examination centers [i.e. Hooghly (Code no. 110), Howrah (Code no. 111), Jalandhar (Code No. 232), Gorakhpur (Code No. 233) & Alwar (Code no. 234)] have been opened, which will be operative from December 2012 examination onwards on experimental basis. Students residing in & around these places may avail the opportunity.
2. If any student wishes to apply for claiming exemption from any subject of Executive/ Professional Program on the basis of qualification, he/she is advised to submit his/her application for exemption (along with a demand draft @ Rs 100/- per subject and attested photocopies of mark sheets of all parts of relevant qualification) at the earliest to avoid last minutes complications.
3. If any student wishes to apply for extension of registration / or registration de-novo, he/she is advised to submit his/her application for extension of registration / or registration de-novo at the earliest.
4. Subject-wise Exemption fees / De-novo / extension fees should never be clubbed with examination fees. Students are advised to apply for the same separately. They should also mention about the same in examination form at appropriate place.
5. Cancellation of Registration
Registration of students registered up to and including June 2007 stands terminated on expiry of five-year period on 31st May 2012 leading to the following immediate consequences :
 - (a) Supply of "Student Company Secretary" bulletin will be discontinued from April 2012 onwards.
 - (b) Response sheets will not be accepted even if submitted and coaching completion certificates will not be issued (after the expiry of registration period).

Online Services for Students through students' portal www.icsi.in

Students of ICSI may avail following online services:

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

Introduction of New Syllabus & Pattern for Foundation Programme Examinations from December, 2012 Session

The Institute has introduced new syllabus for the Foundation Programme w.e.f. 1st February, 2012.

The salient features of the new syllabus and the changed pattern of conducting the examinations for the same is summarized below :-

1. Effective date for New Syllabus

- (i) The new syllabus of Foundation Programme will be effective from 1st February, 2012.
- (ii) There are four subjects under the new syllabus viz.
 - Business Environment and Entrepreneurship;
 - Business Management, Ethics and Communication;
 - Business Economics;
 - Fundamentals of Accounting and Auditing.

2. New Pattern of Examination

Keeping in view the tech-savvy new generation and with a view to leverage the information technology, the Council of the Institute has decided to conduct Optical Mark Recognition (OMR) based Examination (Objective Type Multiple Choice Questions) for the Foundation Programme under the new syllabus.

3. First Examination

The examination under this new syllabus will be held from December 2012 session of CS examinations.

4. Eligibility for appearing in the Examinations

Students shall be eligible for appearing in Foundation Programme examinations under new syllabus on the basis of self study on completion of a minimum **period of 8 months** from the date of admission (excluding the month of admission and the month of examination). The requirement of coaching completion certificate has been discontinued and no suggested answers will be provided to students of Foundation Programme under new syllabus. The cut-off dates stipulated for submission of examination form and fee will remain the same.

5. Option to students under existing syllabus

- (i) Students who have registered prior to 1st February, 2012 (subject to the validity of their registration) will have option to continue with the existing syllabus till June, 2013 Session.
- (ii) From December, 2013 session, all students will be automatically switched over to the new syllabus.
- (iii) In other words, from December, 2012 to June, 2013 session of examination both syllabi (existing syllabus as well as new syllabus) will run parallel.

6. Switchover to new syllabus

- (i) Students under the existing syllabus may switch over to the new syllabus. They may exercise their option to switch over to the new syllabus while filling up the examination form for December, 2012 OR June, 2013 session and no other formal request is required to be sent to the Institute for the purpose.
- (ii) Students switching over to new syllabus will not have to pay any charges other than the cost of Study Materials under new syllabus, if any, to be purchased by them.
- (iii) Students of existing syllabus are NOT eligible for any paper-wise exemptions on switching over to the new syllabus and they will have to appear in all the papers under the new syllabus irrespective of their performance in previous sessions of examinations or any other qualifications.

7. Other features

- (i) Study material will have two test papers containing multiple questions, the key answers and the specimen OMR Sheet appended at the end of the study material for self study.
- (ii) Students registering for Foundation Programme under new syllabus will be eligible for exemption as per the existing system, e.g., a student securing 60% or above marks will be exempted to appear in the same paper in next attempts(3) under new syllabus.
- (iii) There will be no negative marking under OMR for Foundation Programme under new syllabus.
- (iv) The examination for Foundation Programme under new syllabus will be held in two days, each day having two sessions of two hours.

ON-LINE EXEMPTION TEST For compulsory computer training

The Institute of Company Secretaries of India (ICSI) has recently signed an agreement with M/s Sify Software Limited. As per the revised arrangement the online test for compulsory computer training of the students, which is being presently conducted by M/s Aptech Ltd. will be henceforth conducted by M/s Sify Software Ltd.

To facilitate the mandatory requirement for students having computer knowledge to pass the online test, M/s Sify Software has developed an online testing portal where students can appear for online test and will be able to download their certificates after 15 days of passing of online test. This will ensure that there is no delay in receiving the certificate after clearing the online test. Students can go to the online portal, register for the test and block a centre for appearing in the test. Payment for the online test can be done both in online or offline mode (through branches of SBI using Powerjyoti scheme). Students can register them for the said online test in <http://icsi.sifyitest.com>.

The registration for online exemption test from compulsory computer training through the above mentioned online portal is going to start from 19th November, 2011 onwards. Initially M/s Sify Software Ltd. shall be conducting online tests during weekends on Saturdays and at a later period they will extend the benefit in other days also.

All concerned students may note that initially M/s Sify Software Ltd shall be conducting online tests for the students in parallel to that of the present system of online test being conducted by M/s Aptech Ltd. Those students who have already registered with M/s Aptech Ltd for the online test are therefore advised to complete their test with M/s Aptech.Ltd at the earliest. The system of online test of M/s Aptech will be however discontinued after 31st January, 2012 and with effect from 1st of February 2012 M/s Sify Software Ltd will be the sole testing authority for ICSI. As part of the endeavor to provide better support to students, M/s Sify Software Ltd. has opened help line for students. Students can mail to icsi_hlpdesk@sifyitest.com for any query or clarifications with a copy to asit.rath@icsi.edu.

All concerned students may also note that Sify Test Centers are meant for conducting online exemption test only. Students are advised not to visit the Sify Test Centres directly without registering themselves with the Sify Online Registration Portal viz. <http://icsi.sifyitest.com> for allotment of centre.

Schedule for the year 2012 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	29.02.2012	No Change	
Receipt of Enrollment application for appearing in June,2012 examination	25.03.2012	26.03.2012	25 th March 2012 being Sunday
Acceptance of Applications for Admission to Foundation Programme	31.03.2012	02.04.2012	31 st March & 01 st April 2012 are being Saturday & Sunday respectively
Receipt of Enrollment application for appearing in June,2012 examination (with late fee)	09.04.2012	No Change	
Acceptance of Applications for Admission to Executive/ Professional Programmes	31.05.2012	No Change	
Acceptance of Applications for Admission to Executive/ Professional Programmes	31.08.2012	No Change	
Receipt of Enrollment application for appearing in Dec, 2012 examination	25.09.2012	No Change	
Acceptance of Applications for Admission to Foundation Programme	30.09.2012	01.10.2012	30 th Sep, 2012 being Sunday.
Receipt of Enrollment application for appearing in Dec, 2012 examination (with late fee)	10.10.2012	No Change	
Acceptance of Applications for Admission to Executive/ Professional Programmes	30.11.2012	No Change	

Waiver of Transaction Charges for Online Payments to the Institute

As students are aware, various Online Services are being introduced by the Institute from time to time for the benefit of students. While availing these services by the students, they are bearing the additional charges i.e. transaction charges of 2% in addition to the applicable fee.

ICSI is pleased to inform that the Institute has decided to bear all additional charges which are till date borne by the students while making the payments online. It means the 2% transaction charges which are borne by the students will now be borne by the Institute. It will be appreciated, if students may take advantage of this initiative and use the online services on all occasions which will help them to get prompt response and real time service.

The initiative has been taken to encourage the students to use more and more online services keeping view the 'Go Green' initiatives of the Institute. It will also bring more accuracy in maintaining the student data. The steps to pay online are given below: .

Steps for online payment

The payment can be made online through Institute's portal www.icsi.in by following the steps given below:-

- a) Go to the portal www.icsi.in
- b) Login in to student's profile by selecting the option Student
- c) Enter student's 17 digit registration number in the box provided.
- d) Enter student's password in the box provided (Click on Reset if creating for the first time)
- e) Select the required option and proceed for payment.
- f) Click on Proceed for Payment button for payment.
- g) Keep the generated acknowledgment for future reference and record.

Part-II

General Information students must know

Important e-mail ID's of Dealing Officials for Various Services of Students

S.NO.	TYPE OF QUERY	QUERY TO BE FORWARDED TO THE E-MAIL ID
1.	• REGISTRATION LETTER AND IDENTITY CARD	naveen.kumar@icsi.edu
2.	• NON-RECEIPT OF STUDY MATERIALS	anju.gupta@icsi.edu
3.	• PAPER-WISE EXEMPTION	s.hemamalini@icsi.edu
4.	• NON-RECEIPT OF STUDENT COMPANY SECRETARY / FOUNDATION COURSE BULLETIN	naveen.kumar@icsi.edu
5.	• CHANGE OF ADDRESS, E-MAIL ID, PHONE NUMBER AND OTHER PARTICULARS	naveen.kumar@icsi.edu
6.	• RESPONSE SHEET STATUS	sp.singh@icsi.edu
7.	• COACHING COMPLETION CERTIFICATE/ SUGGESTED ANSWERS	sp.singh@icsi.edu
8.	• ORAL COACHING	ashvini.srivastava@icsi.edu
9.	• PUBLIC PRIVATE PARTNERSHIP SCHEME (FOR ORAL COACHING)	ashvini.srivastava@icsi.edu
10.	• COMPUTER TRAINING	neelam.wadhwa@icsi.edu
11.	• ADMIT CARD/ ROLL NUMBER FOR EXAMINATIONS	enroll@icsi.edu
12.	• ISSUE OF PASS CERTIFICATES	siyaram@icsi.edu
13.	• ISSUE OF TRANSCRIPTS	siyaram@icsi.edu
14.	• EXEMPTION FROM TRAINING	anita.mehra@icsi.edu
15.	• ANY MANAGEMENT TRAINING / APPRENTICESHIP TRAINING RELATED QUERY	amit.sircar@icsi.edu
16.	• 15 DAYS' SPECIALISED TRAINING	priyanka.singh@icsi.edu
17.	• STATUS OF ACS MEMBERSHIP APPLICATION	monika.arora@icsi.edu
18.	• NON-RECEIPT OF MEMBERSHIP NUMBER	shashi.prabha@icsi.edu
19.	• SIP/ EDP/ PDP/ MSOP, ETC.	training@icsi.edu
20.	• OUT OF STOCK POSITION OF STUDY MATERIALS	store@icsi.edu
21.	• REFUND OF FOUNDATION/ EXECUTIVE/ PROFESSIONAL EXAMINATION FEE	pradeep.yadav@icsi.edu
22.	• REFUND OF FOUNDATION / EXECUTIVE REGISTRATION FEE	vk.ratra@icsi.edu
23.	• REFUND OF PROFESSIONAL PROGRAMME REGISTRATION FEE	archana.goel@icsi.edu
24.	• MARK SHEETS	exam@icsi.edu
25.	• VERIFICATION OF MARKS	exam@icsi.edu
26.	• VERIFICATION OF QUALIFICATION	siyaram@icsi.edu
27.	• MERIT-CUM-MEANS ASSISTANCE & MERIT SCHOLARSHIPS	exam@icsi.edu
28.	• ICSI STUDENT EDUCATION FUND TRUST	ashvini.srivastava@icsi.edu
29.	• ENROLLMENT TO PROFESSIONAL PROGRAMME	archana.goel@icsi.edu
30.	• TECHNICAL PROBLEMS AT THE WEBSITE	dit@icsi.edu
31.	• REGISTRATION DENOVO/ EXTENSION	archana.goel@icsi.edu
32.	• ANY OTHER QUERY (SPECIFY)	ashvini.srivastava@icsi.edu

GUIDELINES FOR SEEKING EXTENSION OF REGISTRATION

EXECUTIVE PROGRAMME EXAMINATION

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

PROFESSIONAL PROGRAMME EXAMINATION

1. 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.
2. Registration of a student may be extended beyond a period of five years on year-to-year basis for appearing in the Professional Programme (Final) examination:
 - (i) if he/she has completed postal/oral coaching and has been issued with coaching completion certificate for all **modules** (groups) of the Professional Programme examination (Final) under new syllabus during the validity of the previous registration period or has passed at least **one module** (group) of the Professional Programme (Final) examination under the New Syllabus during the validity of the previous registration period as the case may be; and
 - (ii) makes an application for extension of registration period along with requisite fee within six months from the date of expiry of registration or within six weeks of the declaration of results of the last examination in which he/she appeared, whichever is later.
3. Extension of registration shall be granted for one year at a time on payment of extension of registration fee of Rs. 500 per annum, arrears of fee, if any, under the previous registration and service charges @ Rs. 150 per module (group) for which the student has not been issued with the coaching completion certificate for the Professional Programme (Final).
4. On the student's application for extension of registration being accepted by the Institute, the extended period will be counted in continuation of his previous registration. He/she will also continue to bear the same registration number.
5. No candidate will be allowed more than two extensions including the extension, if any, already availed under old/new syllabus for completing Professional Programme (Final) examination under the new syllabus.
6. A student who completes the Professional Programme (Final) 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.
7. Study material will not again be supplied on seeking extension of registration. However, it can be had on payment of Rs. 160 per subject.
8. 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.
9. 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.

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

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

- (b) Postal tuition fee of Rs 5,000 in the case of students who have passed the Executive Programme (Intermediate) examination but not enrolled for the Professional Programme (Final).
 - (c) Arrears of postal tuition fee, if due, under former registration where the students have been issued with coaching completion certificate(s) for both modules (Group) of Executive Programme (Intermediate) all modules (Group) of Professional Programme (Final) as the case may be.
2. On the student being registered *de novo* he will be given credit for the oral or postal tuition completed during the validity of his previous registration in the corresponding paper(s) 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.

1. 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 (Inter) Rs. 500
 - Examination (if already passed)
 - (iii) Paperwise exemption fee
 - (a) Executive Programme (Inter) Rs. 100 per paper
 - (b) Professional Programme (Final) Rs. 100 per paper
 - (iv) Where a student has not completed coaching for both modules (Groups) of Executive Programme (Inter) all modules of Professional Programme (Final), balance of Rs. 5,000 of the postal tuition fee, if enrolled for Executive Programme (Inter) or balance of Rs. 7,500 if enrolled for Professional Programme (Final), 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 (Inter) but not enrolled for the Professional Programme (Final).
 - (vi) Arrears of postal tuition fee, if due, under former registration where the students have been issued with coaching completion certificates for both modules (Group) of Executive Programme (Inter) all modules (Group) of Professional Programme (Final).
2. On the student being registered *de novo*, he will be given credit for the oral or postal tuition completed during the validity of his previous registration in the corresponding paper(s) at the new syllabus. Such a student shall not be supplied with the study material afresh. Study material can however be obtained on payment @ Rs. 160 per subject. Student Company Secretary will be sent free of cost during the validity period of registration *de novo* from the month subsequent to the month in which the student was registered *de novo*.
3. 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.

1. Concession in Registration Fees / Examination Fees for Physically Handicapped Students:

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 1st 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.

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 along with the student registration number, name and full postal address with city, state in capital letters.

Students may also change their address instantly at students' portal www.icsi.in through institute's on-line services.

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 (giving reference of their name & registration no.) at naveen.kumar@icsi.edu, which will facilitate quick and economic communication from the Institute's side. Students may also update their e-mail ID / Mobile Number in records of institute instantly at students' portal www.icsi.in through institute's on-line services

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.

Students may also download their "**On-line Student Identity Card**" from students' portal www.icsi.in through institute's on-line services, after creating login credentials (password, etc.). The admission number will be the User Id for all students.

After downloading the Identity card, students are compulsorily required to get it attested by any of the following authorities with his/her seal carrying name, professional membership No., designation and complete official address:

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

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

5. Compulsory Enrolment for Professional Programme.

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

Candidates will be admitted to the Professional Program examination, if : -

- i) He/She has registered himself/herself as a student for the Professional Programme at least nine calendar months prior to the month in which the examination commences. In other words, candidate registered as student up to and including the month of February in a year

- are eligible to appear in all the modules of the Professional Program examination to be held in December of that year, and those registered between March to August during a year are eligible to appear in all the four modules of the Professional Program examination to be held in the month of June next year subject to satisfactory completion of compulsory coaching.
- ii) However, a candidate registered as a student at least six calendar months prior to the month in which the examination commences may be allowed to appear in any one or two module(s) of the Professional Program examination, that is to say, a candidate registered as a student up to and including the month of May in a year will be eligible for appearing in any one or two module(s) in December examination and those who are registered from June onwards and upto and including the month of November in a year will be eligible to appear in any one or two module(s) of Professional Program examination to be held in the month of June next year subject to satisfactory completion of compulsory coaching.

6. Uniformity in Signatures

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

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

7. Clarification Regarding Paperwise Exemption

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

- (e) It may be noted that candidates who apply for grant of paper wise exemption or seek cancellation of paper wise exemption already granted, before the last date of submission of enrolment applications for a particular examination, must see and ensure that they receive written confirmation from the Institute at least 15-20 days prior to the commencement of the examination. Candidates who would presume automatic grant or cancellation of paper wise exemption without obtaining written confirmation on time and absent themselves in any paper(s) of examination and/or appear in the exempted paper(s) would do so at their own risk and responsibility and the matter will be dealt with as per the above guidelines.
- (f) Exemption once cancelled on request in writing shall not be granted again under any circumstances.
- (g) The candidates who have passed either group of the Intermediate/Final examination under the old syllabus, may claim the paperwise exemption in the corresponding subject(s) of new syllabus indicating the basis of exemption as "APO" in the appropriate column of the enrolment application.
- (h) In case the paperwise exemption has already been granted on the basis of qualification or the candidates is eligible for grant of exemption on the basis of securing 60% or more marks, a photocopy of the letter/marks-sheet issued by the Institute should be enclosed with the enrolment application while claiming such exemption, failing which the same may not be granted for the ensuing examination.
- (i) No exemption fee is payable for availing paperwise exemption on the basis of "APO" or on the basis of securing 60% or more marks in the Institute's examination.
- (j) Paperwise exemption fee is payable only when the exemption is to be availed on the basis of qualification(s) specified for the purpose.

ANNOUNCEMENT PAPER-WISE EXEMPTIONS ON RECIPROCAL BASIS TO ICSI AND ICWAI STUDENTS	
<p>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.</p> <p style="text-align: center;">Scheme of Exemptions</p>	
Exemption to CS passed candidates in papers of ICWAI.	Exemption to CWA passed candidates in Papers of ICSI.
Foundation Course (4 papers) - Complete exemption	Complete exemption Foundation Programme (4 papers) -
Intermediate Course 1. Financial Accounting (Paper 5) 2. Applied Direct Taxation (Paper 7)	Executive Programme 1. Company Accounts, Cost & Management Accounting (Module I, Paper 2) 2. Tax Laws (Module I, Paper 3)
Final Course 3. Financial Management & International Finance (Paper 12) 4. Indirect & Direct Tax Management (Paper 14)	Professional Programme 3. Financial, Treasury and Forex Management (Module II, Paper 3) 4. Advanced Tax laws & Practice (Module III, Paper 6)
<p>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.</p>	

EXEMPTION FROM INDIVIDUAL PAPERS OF THE EXECUTIVE PROGRAMME EXAMINATION

In pursuance of the powers conferred on it under clause(3) of the regulation 42 of the Company Secretaries Regulations, 1982, the Council of the Institute of the Company Secretaries of India has decided that a candidate shall be exempted from the following paper(s) of the Executive Programme examination if he/she possesses the qualification(s) specified against each paper, having secured 50% or more marks in the aggregate and applies for exemption on or before last date for enrolment for the examination paying requisite exemption fee as may be determined by the Council from time to time :

1. **General and Commercial Laws:** M.A./M.B.A. (Corporate Secretaryship) or Degree in Law (three years or five years integrated) from a recognized University/Institute either constituted under an Act of Parliament or approved by AICTE.

2. **Company Accounts, Cost and Management Accounting :** M.A. (Corporate Secretaryship)/M.Com/M.B.A. (with Advanced Accountancy as one of the subjects at graduation/post-graduation level and with full paper in Cost Accounting/Management Accounting/Financial Management at M.A. (Corporate Secretaryship)/M.Com/M.B.A level having secured 50% marks in the subject concerned) from a recognized University/Institute either constituted under an Act of Parliament or approved by AICTE.

3. **Tax Laws:** M.A./M.B.A. (Corporate Secretaryship) from a recognized University/Institute either constituted under an Act of Parliament or approved by AICTE.

8. Compulsory Computer Training

ATTENTION STUDENTS!

ONLINE EXEMPTION TEST ON COMPUTER KNOWLEDGE PROFICIENCY

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

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

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

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

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

Duration of the Test : 80 Minutes

Fees payable online - Examination charges Rs. 440/-+ bank charges as applicable

Fees payable offline - Examination charges Rs. 440/-

Bank charges Rs. 50/-

Total Rs. 490/-

Students will be allowed TWO attempts to clear the online exemption test within a period of 30 (thirty) days against the fees mentioned above.

Students can also contact Sify for any query by sending mail to icsi_helpdesk@sifyitest.com

Registered students with Sify can log in and give their feedback/complaint through the portal.

Students may please note that M/s Aptech shall continue to provide for the computer training ONLY to the students of the Institute.

9. Student Induction Program (SIP)

Every candidate registered for the Executive Programme w.e.f. 01.09.2009 are compulsorily required to undergo seven days Student Induction Programme (SIP) within 6 months of registration. Regarding any query about SIP, students are advised to contact office of their respective Regional Council / Chapter. Alternatively, they may also call to Directorate of Training & Membership of institute on telephone no. 011-49343026/27/28.

10. Exemption from undergoing SIP :

The Council of the Institute has approved the eligibility criteria for grant of exemption from undergoing Student Induction Programme (SIP). The following candidates are exempted from under going SIP:

- (i) Candidates having one year of working experience as assistant or any other post equivalent thereto by whatever name called or any other higher grade thereto in the field of Finance, Secretarial, Human Resource, Marketing, General Administration, Teaching, Research etc. in any body corporate, government body, statutory or autonomous body, public undertaking, financial institution, banks, consultancy firms, Law firms or any other organization/institution which in the opinion of the Council provides scope for adequate exposure for exemption from Students Induction Programme (SIP), or
- (ii) Candidates possessing professional qualification e.g CA, CWA, LL.B, BE/B.Tech/B.Arch, MBBS, Post Graduate Degree/Diploma in Businesses Administration/ Management, MCA or any other qualification as approved by the Council from time to time.

Students seeking exemption may apply within six months from the date of registration in the Executive Programme.

The students who were enrolled on or after 1st September 2009 and yet not undergone the SIP may also apply for the exemption.

The format of application for exemption is available under ' Training' section on the website (www.icsi.edu)

11. 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 SIFY Softwares Ltd) at any of the SIFY Center on all India basis and successfully clears the test.

12. Schedule of Fees :

SCHEDULE OF FEES

PARTICULARS	FEES (Rs.)	REMARKS
FOUNDATION PROGRAMME		
Admission Fee	1200	
Postal Tuition Fee	2400	Total Fees → 3600
EXECUTIVE PROGRAMME (INTERMEDIATE)		
Registration Fee	1500	Total Fees → 7000 (For commerce graduates)
Foundation Examination Exemption Fee	500	
Postal Tuition Fee for Executive Programme	5000	
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	Total Fees → 7750 (For others)
<i>Foundation Pass Student</i>	6500	Total Fees → 6500
PROFESSIONAL PROGRAMME (FINAL)		
Postal Tuition Fee	7500	
DE-NOVO REGISTRATION		
Registration De-Novo Fee	1500	
Exemption from Foundation Examination Fee	500	
Exemption from Executive Programme Examination Fee	500	
EXTENSION OF REGISTRATION		
Extension of Registration Fee	500	
Service Charges for Extension of Registration	150	
EXAMINATION FEE		
Foundation Programme	875	
Executive Programme	900 (Per Module)	
Professional Programme	750 (Per Module)	
Late Fee for receipt of Examination Application	100	
Change of Examination Center/Module/Medium	100	

For appearing from overseas Dubai Centre : Surcharge of **US \$ 100** in addition to the applicable examination fees.

OTHER FEES		
Paper-wise Exemption Fee	100	
Issue of Duplicate Identity Card Fee	50	
Issue of Duplicate Pass Certificate Fee	50	
Issue of Duplicate Mark Sheet	50	
Issue of Transcript / certified copy of Syllabus	100	
Verification of Marks Fee	100 (Per Subject)	

13. ICSI Students Education Fund Trust :

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

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.**

14. List of institutes empanelled for imparting Oral Coaching Classes to CS students Under Public Private Partnership Scheme of ICSI:

LIST OF INSTITUTES EMPANELLED IN IMPARTING THE ORAL COACHING FACILITIES TO THE CS STUDENTS UNDER PUBLIC/PRIVATE PARTNERSHIP SCHEME. (as on 18.05.12)

S.No.	Name & Address of Empanelled Institutions.	Validity for CS Session of Exam	Tel nos	Email id.
EASTERN INDIA REGIONAL COUNCIL				
1.	M/s Happy Coaching Institute Fatak, P.O. Budharaja Sambalpur-768 004 Orissa	December` 11 & June` 12 Session of CS Examinations.	06630533146 08984494844	cmatpsingh@gmail.com
2	The Director M/s Institute for Inspiration & Self Development 1-B/200/1, Sector-III Salt Lake City Kolkata-700 106 Tel : 033-23352378 / 23352861	June 2012 and December 2012 Session of CS Examinations.	033 23352378/2861 033 23352379(f)	info@iisdedu.in iisdedu@rediffmail.com
3.	The Director M/s Ambedkar Institute of Higher Education AIHE Campus House No 21-B, Patliputra Golamber Patna-800 013 (Bihar)	June` 12 & December` 12 Session of CS Examinations.	9308150100 9308588627	icsi.aihe@rediffmail.com
4.	Saptarshi College, Back side of Sai Complex, Gandhi Nagar, Ist Lane-Extn. Berhampur, Ganjam (Odisha) M: 9238732929, 9238668062	June 2012 & December 2012 Session of CS Examinations	09438406150 09238668062	Saptarshi.college@yahoo.in
5	WISDOM Institute of Professional Learning 3/100C, C R Colony On Raja S C Mallick Road Kolkata-32	December 2011 & June 2012 Session of CS Examinations	09836077024 8013346863	Mywisdom.institute@gmail.com
6	Topper's Point AM-111, Ist Floor Basanti Nagar Rourkela – 12 (Orissa)	June 2012 and December 2012 Session of CS Examinations	09861107344 09338707483	topperpankajgarg@gmail.com
NORTHERN INDIA REGIONAL COUNCIL				
1.	M/S G.G.D.S.D. COLLEGE Rajpur (Palampur) Distt. Sangra, Himachal Pradesh	December 2011 and June 2012 Session of CS Examinations.	01894 239041 01894 239041 (f)	principal@ggdsdrajpur.com
2.	M/s Springdale College of Management Studies Madhotanda Road Pilibhit-262 001 (U.P)	December` 11 and June` 12 Session of CS Examinations.	05882259917/316790 09219401731	info@scmspbt.org

3	M/s Sainath Commerce Classes C-20, Talwandi <u>KOTA-324 005</u>	December`11 and June`12 Session of CS Examinations.	0744- 2406656 09829037488 09829556325	Sainath_neeraj@yahoo.co.in
4	M/s Lucknow Commerce Academy S-72/17, Old `C` Block Chauraha Rajajipuram(Near Lekhraj Residence) <u>Lucknow-226 017</u>	December 2011 and Jun 2012 session of CS Examinations.	0522 6522800 09452290590	Lca.yagwani@yahoo.co.in
5	M/s. Institute of Systematic Studies in Commerce, Behind Maharaja Hotel, Station Road, Moradabad- 244001 (UP)	June`12 and December`12 Session of CS Examinations.	0591 2312680 09412235748	Issc.mbd@gmail.com
6	The Director, Commerce County-Institute for Commerce Studies, 137, Red Square Market, Near Palki Hotel, HISSAR – [Haryana} Tel : 9812066937, 8059296630	December `11 and June`12 Session of C S Examination	09896150937 09812066937	commercecounty@gmail.com
7	M/S CS Academy, House No. 35, 8, Marla Colony, Jattal Road PANIPAT – [HARYANA] M: 09896256123 / 09255289445	June 2012 and December 2012 Session of CS Examinations	09896256123 09255289445	Devindergulati58@yahoo.com
8	M/S Career Institute of Commerce & Accounts [CICA] A-781, Near I L & Indra Vihar Joint, Indra Vihar, KOTA- 324005	June`12 and December`12 Session of CS Examinations	0744 6550573/6550574	info@cica.in
9	AIMES 5/485, Vikas Nagar Lucknow – 226022	June`12 and December`12 Session of CS Examinations	09415007422 09794051011	atrivedics@gmail.com csatrivedi@gmail.com
10	Director M/S Bharat Sir's Commerce Institute 7445, Durga Puri Haibowal Kalan Ludhiana [Pb]	December`11 and June`2012 session of CS Examinations.	09216867899 09216367899	N.A.
11	Director, M/S Academy for Professional Studies, LUCKNOW	December`11 and June`2012 session of CS Examinations.	0522 2458797 09336177110	Himani.arts2011@gmail.com
12	NIAM Institute of Applied Management, 20/1, Old Sher Shah Suri Marg, Opp: Sector 37, Faridabad	December`11 and June`2012 session of CS Examinations	0129 4181800 (30 Lines) 418186 (Fax)	Niam.india@hotmail.com
13	Mr Pramod Kumar M/S Hari Institute of Education and Training [HIET] House No 528 E,Opp Govt Agriculture Office, Sunder Nagar, Jaunpur 222002 [UP]	December`11 and June`2012 session of CS Examinations	05452 222419 09451896313	Amit.srivastava@sparshsoft.com Pramod.kumar@gmail.com
14	Director, M/S Bharti School of Business Studies 9-N Model Town HISAR [Harana]	December`11 and June`2012 session of CS Examinations	01662 645911 09812200014 09215306011	bsbhisar@gmail.com mydreammba@yahoo.co.in

15.	Heritage Women's Polytechnic Krishna Colony, Near Railway Station Railway Road PALWAL (Haryana)	December'11 and June'2012 session of CS Examinations	0935555103	Shiv_0306_sharma@yahoo.com
16	Shri Aatm Vallabh Jain Girls' College Hnauman Garh Road Sri Ganganagar (Rajasthan) – 335001	December'11 and June'2012 session of CS Examinations	0154 246377/2464371(f) 09414537731	info@avjain.org avj12@rediffmail.com
17	Sri Jain Post Graduate College Ram Ratan Kochar Circle Nokha Road, Gangashahr Bikaner (Rajasthan) PIN-334401	December'11 and June'2012 session of CS Examinations	09414430763 0151 2270141/ 2544275	aftrschoo@in.com
18	The VIT Computer Education & IIBA – The Institute of Industrial & Business Accountants, 7-103, Vinayk-A Complex, Nr-HDFC Bank, Durga Nursery Road, Udaipur-313001	December'11 and June'2012 session of CS Examinations	0294 2418855 (Off) 09829260702 09351952799	Vit_education@rediffmail.com
19	C S Launcher Bajaj Road Near – Taparia Bagichi Sikar – 332001 (Rajasthan)	June 2012 and December 2012 session of CS Examinations	01572 254033	amitmishraskr@gmail.com
20	Trinity College Dharamshala Road Fatehabad 125050 (Haryana)	June 2012 and December 2012 session of CS Examinations	01667 224456 09896795444	trinitycollegefbd@gmail.com
21	Vishesh Academy of Commerce DSS-33, Old Court Complex Near Fawara Chowk Hisar (Haryana) M; 9813170795, 9215170795	June 2012 and December 2012 session of CS Examinations	09813170795 09215170795	trjain_vishesh@yahoo.co.in
22	Institute of Management & Technology Sector-87, Tigaon Road Near Sai Dham Faridabad – 121002 Tel : 0129-2229185	June 2012 and December 2012 session of CS Examinations	0129 2229137/2229672/ 2229185/2229979 01292229888(f)	imt@imtfaridabad.com
23	Bhandari Classes 270/9, " Pokharna House" Hathi Bhata Ajmer- 305001 (Rajasthan)	June 2012 and December 2012 session of CS Examinations	0145 2600184 09828505155	ggbhandari@rediffmail.com
24	Pinnacle Academy 91A, Amritpuri Opp : ISKCON Temple East of Kailash New Delhi- 110065	June 2012 and December 2012 session of CS Examinations	09818331830 9891060540 09810463007 011-26291900	wxyzpradeep@gmail.com cspradeepdubey@gmail.com
25	Commerce Point, 1148, New Housing Board Colony, Panipat – 132103 (Haryana)	June 2012 and December 2012 session of CS Examinations	09896320328 09467191327 09802202512	caadityanandwani@gmail.com nandwani_aditya@yahoo.com
26	Lloyd Law College Plot No. 11, Knowledge Park-II Greater Noida – 201306	December 2012 & June 2013 session of CS Examinations	0120 6492343 3250947 3250966	lloydlawcollege@gmail.com

27	Rudram Institute Gangapur City Dist : Sawai Madhopur (Rajasthan) M: 9602322241	December 2012 & June 2013 session of CS Examinations	09602322241	rudruminstitute@yahoo.in
28	Sehgal Tutorials 147, New Prabhat Nagar Behind Ram Janki Mandir Bareilly (UP)	December 2012 & June 2013 session of CS Examinations	09219958083 09023439612 09808290198	Vishal83hunt@gmail.com Vishal83del@rediffmail.com
29	Institute of Corporate Studies 31/16, Civil Lines South Arya Samaj Road Muzaffarnagar (UP)	December 2012 & June 2013 session of CS Examinations	0131 2622967 09412210072	csgoelkailash@gmail.com
30	Commerce Academy 1747, NHBC, Sector-11 Above Purthi Hospital Panipat (Haryana)	December 2012 & June 2013 session of CS Examinations	8059296630	nitin.bansal.2008@gmail.com
31	NGPA Taxation & Professional Services Pvt. Ltd. C-7/188, Sector-7, Rohini Delhi- 110085	December 2012 & June 2013 session of CS Examinations	9810139214, 9810398903	Info.ngpa@gmail.com
32	Vidyasagar Institute for Professional Studies, 352, First Floor, Tarun Enclave, Outer Ring Road, Opp: Kali Mata Mandir, Pitampura, New Delhi - 110034	December 2012 & June 2013 session of CS Examinations	9999930575 9999777811	vidyasagar.institute@gmail.com
33	CDC Institute for Professional Studies A-19, Onkar Deep Building, Middle Circle, Connaught Place New Delhi- 110001	December 2012 & June 2013 session of CS Examinations	9810033957, 9810033947	samyakch@gmail.com

WESTERN INDIA REGIONAL COUNCIL

1.	M/s Career Classes 303, Shalimar Corporate Center 8, South Tukoganj Near Hotel Balwas Indore (M.P)	December` 11 and June` 12 Session of CS Examinations	04064688/4085394 09826026468	careerclasses@rediffmail.com
2	M/s AEC India Commerce (Lawork) 208-209, Gopal Madhav Extension Place Above Shan Shoukat Shinde Ki Chhawani Gwalior-474 001 (M.P)	December 2011 and June 2012 Session of CS Examination.	0751 2424240 09893016415 09827204115	Aec.com@gmail.com
3	The Principal M/s D.M.`s College of Arts, Science & Commerce Assagao, Bardez <u>GOA-403 507</u>	June` 12 and December` 12 Session of CS Examination.	08322268488/2268683 0832 2268683(f)	dmscollege@yahoo.com
4	M/s NAVKAR INSTITUTION 7, Pallavi Row House Opp. Memnagar Fire Station Navrangpura Ahmedabad-380 009	December` 11 and June` 12 Session of CS Examinations.	07926408500	info@navkarinstitutue.com

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` 2012 and December` 2012 session of CS Examinations.	0281 2587550 0281-2464377 09726184584	Gespl09@gmail.com
6	M/S Professional Career & Computers 196, Zonal Market Sector-10 Bhilai (Durg)-490 006 (C.G)	June` 12 and December` 12 Session of CS Examinations.	02351861 2352488(o) 2354660@ 0788-2381861	Pc_santosh_rai@yahoo.com
7	The Director M/S Professional Excellence Academy Z-8, Behind Vijay Stambh, Near ICICI Bank, Zone-I, M.P.Nagar BHOPAL 462011 [MP]	December `11 and June`12 Session of C S Examination	0755 4225884 09893895805	Cs.amra@yahoo.com Academy.pea@gmail.com
8	The Director, Professiional Academy of Competitve Excellence[PACE], B-402, 403, Silver Mall, R N T Marg, Indore- 452001 [MP]	December `11 and June`12 Session of C S Examination	0731 4044446	Reetesh_pace@rediffmail.com paceindore@gmail.com
9	H L Centre for Professional Education H L College Campus, University Road Navrangpura Ahmedabad – 380009	December` 11 and June` 12 Session of CS Examinations.	07932915262 07926464657(t/f) 9426173888	info@hlcpe.ac.in gapathak@hlcte.ac.in
10	S V P M's College of Commerce, Science and Computer Education Malegaon Bk. Tal_ Baramati Dist: Pune – 413115	December` 11 and June` 12 Session of CS Examinations.	02112 253388/254216 09423527913	Principal.vdr@gmail.com
11	Global Classes C-31, Ravi Nagar Near- Bhatiya Nursing Home Raja Talab Raipur (Chattisgarh)	June 2012 and December 2012 session of CS Examinations	0771 4075158 09827108633	Globalclasses101@gmail.com
12	Aakanksha Professional Classes Near Azad Chowk Sadar Bazar Road Raipur- 492001 (Chattisgarh)	June 2012 and December 2012 session of CS Examinations	0771 4070684 09981145340 9713788906	Atindradubey123@yahoo.in
13	RL's Professional Academy Office No. 9 & 10, Center Point Building Kranti Chowk Aurangabad – 431001	June 2012 and December 2012 session of CS Examinations	0240 2359901 09595990044	rlsacdemy@yahoo.com
14	Kanha Tutorials 747, Swarnam, besides old vineet Talkies Opp: Gulmohar Sweets, Main Road Marhataal Jabalpur- 482002 (Madya Pradesh)	June 2012 and December 2012 session of CS Examinations	0761 4069546 09827322811 09827374225	kanhaacademyjbp@gmail.com kanhatutorialsjabalpur@yahoo.com
15	Study Circle B 2 106, Greenland Society J B Nagar Andheri (East) Mumbai – 59	December 2012 and June 2013 session of CS Examinations	028272829 028262829	No email id

16	SPC Career Care Pvt. Ltd. 217, MIG, Rishabh Complex, M G Road Raipur-492001 (Chattisgarh)	December 2012 and June 2013 session of CS Examinations	0771-4051594	Spc.raipur2009@gmail.com
17	KBS Commerce & Nataraj Professional Science College, Chanod Colony Naka, Silvassa Road, GIDC, Vapi- 396195 (Gujrat)	December 2012 and June 2013 session of CS Examinations	0260-2450360, 9925149047	Kbs_vapi@rediffmail.com
18	Batham Commerce Academy Sector-5, C-36, Flat No. 103, Shanti Nagar, Mira Road (East) Thane- 401107	December 2012 and June 2013 session of CS Examinations	022-28122053, 9820733984	bgtacademy@gmail.com
19	Classic Professional Classes, B-26, Surya Kiran Apartment, Saint Xevier School, Ghud Dod Road, Surat (Gujrat)	December 2012 and June 2013 session of CS Examinations	09377603217	cpccsurat@yahoo.in
SOUTHERN INDIA REGIONAL COUNCIL				
1.	Mohans Institute of Corporate Studies [MICS] 'Sreyas; 39, Chettiparambil Lane Choorakkadu, Tripunithura P.O. Ernakulam Dist., Kerala-682301	December` 11 and June` 12 Session of CS Examinations.	0484 2776089 09447790689	mics@mohans.in mohansinstitute@gmail.com
2	PRESIDENT, M/s Dr. G.G. Shetty Educational Society ® Jnana Degula , 25/B-4 Near K.M.F. <u>DHARWAD-580 004</u>	June 2012 and December 2012 Session of CS Examination.	0836-2465327 2462611 (fax)	drdgshetty@yahoo.in shetty_dg@yahoo.co.in
3	M/s Bright Academy of Excellence Baba Foundation, Plot No.46 Door No.102, Flat No.6,1 st Floor, South West Boag Road, T. Nagar Chennai-600 017	December 2012 and June 2013 Session of CS Examination.	044 24341116	Brightacademy2008@yahoo.co.in
4	M/s Prize Academy No.2, Teachers Colony (Off V.M. Street) Royapettah Chennai-600 014	December` 11 and June` 12 Session of CS Examination.	No nos	prizeacademy@yahoo.com
5	M/s Sree Saraswathi Thyagaraja College Palani Road, Thippampatti Coimbatore Distt. POLLACHI-642 107	December` 11 and June` 12 Session of CS Examination.	04259 266550/266008 04259 266009(f)	stc@stc.ac.in

6	The Principal M/s National College Dindigul Road Karumandapam <u>TIRUCHIRAPALLI-620 001 (T.N)</u>	June`12 and December`12 Session of CS Examinations.	0431 2482995/3202971 0431 2481997(f)	principal@nct.ac.in
7	The Administrative Officer M/s National Management College 2/16 Thudupathi, Perundurai Erode [Dist] - -638 057	December`11 and June`12 Session of CS Examinations.	04294 344317/324901	nmc.finance@gmail.com
8	The Principal M/s P.S.G.R. Krishnammal College For Women Peelamedu <u>COIMBATORE-641 004</u>	December`12 & June`13 Session of CS Examinations.	0422 2572222 0422 2591255(f)	principal@psgrkc.com
9	The Director M/S Blue Dot Academy NO.4, Balaji Avenue, Ist Street T.Nagar CHENNAI – 600017	December`12 and June`13 session of C S examinations.	044 42123501/42123502 044 42123503(f) 044 28344816	sreesri@mscindia.org
10	M/S Centre for Human Resources Development, Thekkel, Mannarakkay am PO ., Ponkunnam [via] Kanjirapally, Kottayam Dist., KERALA – 686506	December`12 and June`13 session of C S examination.	04828 208227 09447180377	chrkdply@gmail.com
11	M/s Angel Auditor College, SF NO. 37, Marakkadai Street, Brindavan Pudukottai 622001	June`12 and December`12 Session of CS Examinations	04322 220645 09751324644 08973127818	Angelinstitute.secretary@gmail.com
12	Chief Executive M/S 3-C, Computer Consulting Centre Manjathuruther Building Good Shepherd Road Kottayam 686001	December`11 and June `2012 Session of CS Examinations.	0481 2563134 2304457/58	Ktm3c@sify.com
13	Angel Auditor College-Kovai 11/1, Nehru Nagar, Saravanampatti PO: Saravanampatti Coimbatore – 641305 (Tamilnadu)	June 2012 and December 2012 Session of CS Examinations	09751324644 09659965205 09842492067	Angelinstitute.secretary@gmail.com
14	Divine Education and Charitable Trust Gurukul Building, Gurukul Road Gurukul Nagar, Near- Munsif Court Karkala-574104 Udupi District (Karnatka)	June 2012 and December 2012 Session of CS Examinations	09964475417 08258233757	alohakarkala@gmail.com
15	Singar Academy 52, III Floor, Salai Road Woriur Tiruchirappalli – 620 003	June 2012 and December 2012 Session of CS Examinations	09345122645 09344604489 09150542433	No Email

16	Kongu Arts & Science College Nanjanapuram Erode- 638107 Tel : 0424-2242888, 2339933	December 2012 & June 2013 session of CS Examinations	0424 2242888/2339933 0424 2242810(f)	kasc@kasc.ac.in
17	Hyderabad Business School GITAM University, Rudraram Patancheru Mandal Medak – 502329 (Andhra Pradesh)	December 2012 & June 2013 session of CS Examinations	09441968259 08455220058	No email id
18	Sri Vishnu Educational Society Vishnupur, Bhimavaram, West Godavari Dist: - 534202 (Andhra Pradesh)	December 2012 & June 2013 session of CS Examinations	08816 250864 09949433566 09849822223	bvrmsvecw@gmail.com
19	Enlighten Academy 101/1, Kanaka Sri Nagar Off: Cathedral Road Chennai- 600086	December 2012 & June 2013 session of CS Examinations	9381856910	enlightenmgt@gmail.com

Directorate of Academics & Professional Development

PROFESSIONAL

GOVERNANCE, BUSINESS ETHICS AND SUSTAINABILITY

*Credo*¹

Most Companies skip the important part of developing the company's **credo**. A good credo gives the company a reason to exist; it develops the spirit of employees motivating them at all times. It is a statement of common values that allows employees to understand the importance of the stakeholders and services provided. It is the force which makes them work together to achieve a consistent high standard.

Sam Walton, founder of **Wal-Mart**, established the "Three Basic Beliefs" as his company's credo. These are:

- Respect for the Individual
- Service to our Customers
- Strive for Excellence

Johnson & Johnson

The overarching philosophy that guides business in Johnson & Johnson is their Credo termed as 'Our Credo', a deeply held set of values that has served as the strategic and moral compass for generations of Johnson & Johnson leaders and employees.

The Credo challenges Johnson & Johnson to put the needs and well-being of the people we serve *first*. It also speaks to the responsibilities it has to its employees, to the communities in which the company lives and works and the world community, and to its shareholders. Johnson and Johnson believes that its Credo is a blueprint for long-term growth and sustainability that's as relevant today as when it was written.

SAIL

Credo of SAIL talks about stakeholder respect, and ethical practices to be followed in the company

- We build lasting relationships with customers based on trust and mutual benefit. We uphold highest ethical standards in conduct of our business.
- We create and nurture a culture that supports flexibility, learning and is proactive to change.
- We chart a challenging career for employees with opportunities for advancement and rewards.
- We value the opportunity and responsibility to make a meaningful difference in people's lives.

THE TYLENOL CRISIS

It is the belief of Johnson & Johnson that it is its credo which has led to the company's growth. The credo depicts company's ethical and socially responsible approach of conducting

¹ Prepared by Ms. Disha Kant, Assistant Education Officer, ICSI

business. **The credo epitomizes the company's responsibility to the people who uses its products and services- to its employees to the community and environment and to its shareholders.**

Johnson & Johnson's subsidiary, McNeil Consumer Products had an analgesic called Tylenol which was the absolute leader in the market for pain-killers in 1982. Seven persons had died mysteriously after taking cyanide laced capsules of Extra-Strength Tylenol. The deaths were broadly reported in the media and became the cause of a massive nationwide panic.

The investigation by the company revealed that the product was tampered with and Tylenol Extra-Strength capsules was replaced with cyanide laced capsules and resealed packages were deposited on the shelves of pharmacies and food stores. Through the investigation it was also revealed that the tampering had taken place in the Chicago area only.

The media widely reported about the cyanide laced capsules and this sensational news caused a nationwide panic. The company had to suddenly explain to the world why its trusted and premium product was killing unsuspecting people.

Johnson & Johnson's Crisis Communication Strategies

Johnson & Johnson reacted in a matured manner to the adverse media reports. The areas which the company had to address were firstly "how to protect the people?" and secondly "how to save the product?"

As a first step the company issued warnings using the media and advised the consumers across the United States not to consume any type of Tylenol product. Johnson & Johnson withdrew all forms of Tylenol capsules from the width and breadth of the United States of America.

Even though the company was convinced that there was little chance of discovering any more cyanide coated tablets, Johnson & Johnson made it known that they would not like to take any risk with the safety and health of the Tylenol-consuming public, even if it cost the company its reputation and millions of dollars. It was estimated that the recall included approximately 31 million bottles of Tylenol, with a retail value of more than \$100 million.

The Impact of the Strategy

The recall of the Tylenol capsules was not an easy decision to make for the company. Many well-informed analysts were of the opinion that recalling all Tylenon-related products could adversely affect the business prospects of the company. Some company executives were really concerned about the panic that could be caused to the industry over such a widespread recalling of the company's premium product. There were others too who felt that the nationwide recall of Tylenol would effectively lay to rest any chance for the product to survive in future.

What Johnson & Johnson faced was an unusual situation for a large corporation of its size and reach in facing a crisis of such dimensions. It was the considered opinion of many that the company's response to the crisis demonstrated clearly its commitment to customer safety and quality of its product. The open and transparent communication with public helped the company maintain a high level of credibility and customer trust. In the case of many other companies, the top brass would have thought of the huge financial loss the company would have to incur and also its reputation once it decided to recall its own product at a national level. But in this case, the then chairman and CEO of Johnson & Johnson, James E. Burke, said, "It will take time, it will take money, and it will be very

difficult; but we consider it a moral imperative, as well as good business, to restore Tylenol to its preeminent position." Burke and his executives rather than thinking about the huge financial implications, followed both the letter and spirit of the company's credo.

The company put customer safety first before they got worried about the profit and other financial concerns.

In the beginning the media made a very negative association with the brand name. Before the crisis, Johnson & Johnson had not actively sought press coverage, but as a company in crisis they recognised the advantage of open communication in clearly disseminating warnings to the public as well as a clear enunciation of the company's stand. The company also stopped the production and advertising of Tylenol and ordered the recall of all Tylenol capsules from the market.

Johnson & Johnson concentrated on a comeback plan. To restore the confidence and trust of the public in Tylenol, and to make the product tamper-free, Johnson & Johnson followed a series of concerted measures: First, the company brought in a new Triple Safety Seal Packaging —a glued box, a plastic seal over the neck of the bottle, and a foil seal over the mouth of the bottle. Tylenol became the first product in the industry to use the new tamper resistant packaging within 6 months after the tampering of the product was reported. The company made the announcement of the new Triple Safety Seal Packaging at a press conference at the manufacturer's headquarters. Before the crisis, Tylenol was a premium product and had a massive advertising budget and it was number one alternative to aspirin in the country.

The Success of the Comeback Trail

Not only is Tylenol still one of the top selling over-the-counter drugs in the USA, but it took very little time for the product to return to the market. Johnson & Johnson's handling of the Tylenol tampering crisis shows that when the company dealt with the issue in an open and transparent manner the stakeholders – customers, regulators, media, shareholders all were sympathetic. If the company had not fully cooperated with the media, they would have, in turn, received much less positive media coverage. Disapproving coverage by the media could have easily destroyed Tylenol's reputation permanently, and with it Johnson & Johnson's as well.

ASSESSMENT PROCEDURE UNDER THE INCOME TAX ACT, 1961²

'Assessment' means determination of tax on the income earned. Every taxation system has assessment procedures. Under the Income Tax Act, 1961 procedure of return and assessment is described under chapter XIV under section 139 to 158. The assessment of income starts with furnishing the signed return of the income called Income Tax Return.

Tax is determined as per the tax laws applicable for that particular Assessment Year. The process of assessment commences after the submission of return of income to the Income Tax Department. However, in some cases assessment may be taken up by the Assessing Officer, even when the return of income is not

² Prepared by Aparna Chauhan, AEO and Nikhil Agarwal, AEO, The ICSI.

submitted. Under the income Tax Act, 1961 Assessment can be done in the following ways:

- 1) Self Assessment under section 140A.**
- 2) Summary Assessment under section 143(1).**
- 3) Regular/Scrutiny Assessment u/s 143(3)**
- 4) Best judgment assessment u/s 144**
- 5) Income escaping assessment u/s 147**

1) Self-Assessment u/s 140A:

Self assessment is the first step in the process of assessments. Self Assessment is simply a process where a person himself assesses his tax liability on the income earned during the particular previous year and submits Return of income to Income Tax Department. Every person, before furnishing return under sections 139(return of income), 142, 148 (issue of notice where income has escaped assessment) and 153A (Assessment in case of search or requisition) shall make self assessment of his income and pay the tax, if due on the basis of such assessment. The total tax payable is calculated on the total income of the assessee after considering the following amount:

- (i) the amount of tax already paid under any provision of this Act;
- (ii) any tax deducted or collected at source;
- (iii) any relief of tax or deduction of tax claimed under section 90 or section 91 on account of tax paid in a country outside India;
- (iv) any relief of tax claimed under section 90A on account of tax paid in any specified territory outside India referred to in that section; and
- (v) any tax credit claimed to be set off in accordance with the provisions of section 115JAA.

Such determined value of tax along with the interest payable under any provision of this Act for any delay in furnishing the return or any default or delay in payment of advance tax is paid before furnishing the return and the proof of payment of such tax is attached with the return.

The work of income tax department became easy due to the system of Self Assessment.

2) Summary Assessment without calling the assessee u/s 143(1):

Under summary assessment, Assessing Officer completes the assessment without passing a regular assessment order. The Assessing Officer issue an acknowledgement/intimation under section 143(1) of tax payable or refundable as the case may be on the basis of Return of Income filed by the assessee under section 139 or in response to a notice issued under section 142(1). The Assessing Officer (AO) processes the return in the following manner:

- (1) The total income or loss after making adjustments for any arithmetical error in the return or for any incorrect claim which is apparent from any information in the return is calculated.

- (2) Then the tax and interest, if any, on the basis of the total income computed in step (1) is computed.
 - (3) Now following adjustments are made to the tax and interest calculated above to determine the sum payable by the assessee or any amount of refund due to him:
 - ◆ tax deducted at source,
 - ◆ any tax collected at source,
 - ◆ any advance tax paid,
 - ◆ any relief allowable under an agreement under section 90, 90A and 91,
 - ◆ any rebate allowable under Part A of Chapter VIII,
 - ◆ any tax paid on self-assessment and
 - ◆ any amount paid otherwise by way of tax or interest;
 - (4) The AO shall prepare or generate intimation and send it to the assessee specifying the sum determined to be payable by, or the amount of refund due to the assessee.
 - (5) The amount of refund due to the assessee shall be granted to the assessee.
- Since no assessment order is issued by the department for legal purposes the intimation/acknowledgement shall not be considered as assessment.

Time limit for intimation under section 143(1):

No intimation for tax or interest due under section 143(1) shall be sent after the expiry of one year from the end of financial year in which return of income is made.

Example:

For the assessment year 2012-13, Mr. Rajan files the ITR on 25th July 2012. An intimation under section 143(1) may be sent up to 31st March 2014.

3) Regular/Scrutiny Assessment u/s 143(3)

This assessment can only be made if a return of income is filed u/s 139 or in response to a notice u/s 142(1). The assessing officer may serve a notice under section 143(2) requiring the assessee to submit the additional evidence to support the return of the income filed by him under section 139 or 142(1). The assessee can also be asked to attend the office of the AO or produce the evidence by the date mentioned in the notice. The AO then makes the assessment of total income or the loss of the assessee and determine the sum payable by him or refund due to him. The assessment has to be made after taking into consideration such evidence produced by the assessee and all relevant material gathered by Assessing Officer.

In this assessment AO charged with the duty to ensure that the assessee has not understated the income, has not computed excessive loss, has not under paid taxes in any manner etc. The assessment is completed with the issue of assessment order containing the tax computed under the signature of AO. Assessment made under this section would be final one and the department cannot open the case again except under reassessment proceedings.

Time limit for issue of notice under section 143(2):

Notice under section 143(2) shall not be issued after the expiry of six months from the end of the financial year in which return was filed.

4) Best judgment assessment u/s 144

The Assessing Officer, after taking into account all relevant material which he has gathered, and after giving the assessee an opportunity of being heard, makes the assessment of the total income or loss to the best of his judgment and determine the sum payable by the assessee on the basis of such assessment in the following cases:

- ◆ If any person fails to make the return required under section 139(1) and has not made a return or a revised return under section 139(4) or 139(5), or
- ◆ When a person fails to comply with all the terms of a notice issued under section 142(1) or fails to comply with a direction issued under section 142(2A) for getting the accounts audited, or
- ◆ If any person having made a return, fails to comply with all the terms of a notice issued under section 143(2).

Prior to the proceedings the AO should issue a show cause notice to the assessee. However if the assessee has already issued notice under section 142(1) and the assessee has not complied with the terms then AO can proceed further without issuing a show cause notice.

Further AO cannot assess the income below returned income and cannot assess losses higher than the returned losses. A refund cannot be granted under section 144.

The assessing officer can also reject the accounts book under section 145 and can make the assessment in the manner provided in section 144 if:

- ◆ The accounts books are incorrect, false or incomplete.
- ◆ If the accounting method employed is such that the profit cannot be derived from it correctly.
- ◆ Where the method of accounting adopted by the assessee is not followed by him regularly.
- ◆ If the assessee has not followed the accounting standards notified by the government.

5. Income escaping assessment u/s 147

If the Assessing Officer has reason to believe that any income chargeable to tax has escaped assessment for any assessment year, he may, subject to the provisions of sections 148 to 153,

- ◆ assess or reassess income which has escaped assessment or
- ◆ recompute the loss or the depreciation allowance or any other allowance, as the case may be for the relevant assessment year.

The assessing officer before making the assessment under this section will have to issue notice u/s 148 to the assessee requiring him to file the return even if he has already filed the return under section 139 or 142(1). The AO is duty bound to provide the assessee the reasons recorded by him, if the assessee request for it

after filing the return of income. If on request the reasons are not supplied then AO cannot proceed the assessment. The time limit for issue of notice under section 148 is as under:

<i>Cases</i>	<i>Upto 4 years from the end of relevant assessment year</i>	<i>Beyond 4 years but upto 6 years from the end of the relevant assessment year.</i>
Where assessment order passed u/s 143(3) or 147.	(i) Notice can be issued for any amount of escaped income. (ii) Notice can be issued by Assistant Commissioner or Deputy Commissioner and by AO with the approval of Joint Commissioner.	(i) Notice can be issued only if escaped income is of Rs. 100,000 or more. (ii) Notice can be issued by the AO only with the approval Chief Commissioner or Commissioner.
Where no assessment order has been passed u/s 143(3) or 147.	Notice can be issued by AO whatever be the amount.	Notice can be issued by the AO only with the approval Joint Commissioner only when the amount is likely to be Rs.100,000 or more for that year.

Time limit for completion of Assessments:

Section 153 of the Act prescribes time limit for completion of various assessments which is described as below:

Assessment u/s 143/144	21 months from the end relevant assessment year in which the income was first assessable.
Income escaping assessment u/s 147	9 months from the end of financial year in which the notice u/s 148 was served on the assessee.

ATTENTION STUDENTS!

Applicability of the latest Finance Act and other changes for Company Secretaries June, 2012 Examination.

DIRECT TAXES

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

Gift Tax Act has been excluded from the scope of the examination from June 1999 session onwards unless otherwise informed.

INDIRECT TAXES

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

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

General Instruction :

In case of any specific problem / complaint regarding:

1. Registration, post registration, students services and postal / oral coaching, students may contact personally or write to

Mr Sohan Lal
Director (Student Services)
The Institute of Company Secretaries of India
C-37, Sector-62,
Noida-201309,
Tel : 0120-4522014 (D)
e-mail : sohan.lal@icsi.edu.

2. Academic guidance and suggestions, if any, students may write to

Dr S K Dixit
Director (Academics)
The Institute of Company Secretaries of India
22, Institutional Area
Lodi Road
New Delhi-110003
Tel : 011-45341016 (D)
e-mail : sudhir.dixit@icsi.edu.

LIST OF PROGRAMMES FOR THE CALENDAR YEAR 2012

Management Skills Orientation Programme [MSOP]

	Dates
<u>ICSI – SIRC</u>	13 th June 2012 to 29 th June 2012
<u>ICSI – SIRC</u>	10 th September 2012 to 26 th September 2012

Executive Development Programme [EDP]

	Dates
<u>ICSI – SIRC</u>	29 th August 2012 to 07 th September 2012
<u>ICSI – SIRC</u>	31 st October 2012 to 09 th November 2012