

(Immediate-Time bound)

No. 2-31/85-EXN-H-Estt-Part-IV-24176-82
Excise and Taxation Department
Himachal Pradesh.

From

The Commissioner of State Taxes & Excise
Himachal Pradesh.

To

1. The Addl./Jt Commissioner of State Taxes and Excise, Shimla (SZ)/ Palampur(NZ)/ Mandi(CZ).
2. The Jt. Commissioner of State Taxes and Excise (SEZ), Parwanoo / (NEZ) Palampur/ (CEZ) Una.
3. The Dy. Commissioner of State Taxes & Excise Kullu.

Shimla-171009

Dated:

24-8-2021

Subject: Training programme/schedule of the newly appointed ASTEOs (ETIs).
Sir,

It is informed that newly appointed ETI (ASTEEO) Sh. Om Parkash recommended by the Directorate of Sainik Welfare, Ex-servicemen Employment Cell, H.P at Hamirpur, has to undergo prescribed training before his posting. Accordingly, it is intimated that the training programme/schedule along with places/offices of the training in respect of the newly recruited ETI has been prepared (at Annexure-I and Manual-II).

You are requested to ensure to impart training to the newly appointed ETI (ASTEEO) (Under Training) allocated to your zone/District strictly as per above referred training schedule (Copies enclosed). The ETI (ASTEEO) trainee may be asked to maintain daily diary and consolidated monthly reports with comments may be sent directly to the Jt. CST&E (FSs) through his zonal In charge by the concerned Dy. Commissioner of State Taxes & Excise with comments to this office for further appraisal & record.

During the training period the Salary of the under trainee official may be released from the concerned district where he has submitted his joining report initially. The training schedule for HIPA training will be issued separately, and District in-charge is directed to impart training to the newly deputed ETI as per Training schedule at Annexure-I and Training Manual-II attached herewith for strict compliance.

Yours faithfully,

Encls: As above

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Suneel Sharma(HAS)
Addl. Commissioner of State Taxes & Excise (Admin/Hq)
Himachal Pradesh, Shimla-171009
Phone No-2621835A

Endst No. 2-31/85-EXN-H-Estt-Part-IV-24183-84 Dated
Copy forwarded for information and necessary action to:-

24-8-21

1. The Jt. Commissioner of State Taxes and Excise (IT) with a request to upload the training schedule on the Departmental website.
2. Sh. Om Parkash, newly appointed ETI (Under training) for strict compliance. He is directed to maintain daily diary as per training obtained and submit to the concerned reporting officer without fail.

[Handwritten signature in black ink]

Suneel Sharma(HAS)
Addl. Commissioner of State Taxes & Excise (Admin/Hq)
Himachal Pradesh, Shimla-171009
Phone No-2621835A

DA(IT)

Training programme/schedule of the newly appointed ETI

Name of ETI	Present place of training O/o DyCSTE	HQ	Zone	Brewery /Distillery/ Bottling plant	Enforcement Zone	MP Barrier
		<i>1 Month (w.e.f 1-9-2021 to 30-9-2021)</i>	<i>2 months (w.e.f 1-10-2021 to 30-11-2021)</i>	<i>2 Months (w.e.f 1-12-2022 to 31-1-2022)</i>	<i>3 Months (w.e.f 1-2-2022 to 30-04-2022)</i>	<i>1month (w.e.f 01-5-2022 to 31-5-2022)</i>
Om Parkash (Ex-men)	Kullu	Head Office	Mandi(CZ)	Goverdhan Bottling Plant, Galu Joginder Nagar	O/o Jt CST&E Una (CEZ)	MPB Swarghat, Bilaspur

Training Schedule for Excise and Taxation Inspector/ASTEOS
Directly Recruited/ Promoted.

1.	<p align="center">Foundation course on Taxation and Excise enactments at HIPA (2 Weeks)</p>	
<p align="center"><u>Basic Training of Taxation and Excise laws</u></p> <ul style="list-style-type: none"> • Basic training on concepts of following enactments:- <ol style="list-style-type: none"> 1. The HP GST/CGST Act 2. The HP VAT Act, 2005 3. The CST Act, 1956 4. The HP Excise Act, 2011 and Rules 5. The HP Entry Tax Act, 2010 6. The HP CGCR Act 7. The HP Entertainment and Duty Act 8. The NDPS Act 9. The MNTP Act 10. The Arrear of Land Revenue (ALR cases) under the HP Land Revenue Act, 1954. 11. The CCS Conduct Rules, 1964, the FRSR, the CCS (CCA) 1965, the Leave Rule etc. 12. Book Keeping and general commercial knowledge. 13. The HP PGT Act, 1956. 14. The HP Toll Act, 1975. 15. The RTI Act, 2005. • Indirect taxes subsumed under GST. Advantages & Disadvantages of GST, Details about GST. • Extensive training of online portal of GST and Role of EIU and TAU. • Practical implementation of HPGST law and rules. • Evaluation report of the contents of the training under gone. • Aspect of District Administration. • Conduct • Ethics • Exposure to other Government departments. 		
2.	<p align="center">Practical Training in allotted Districts (8 months)</p>	
(i)	<p>At GST and Excise Circle <u>(5 Months)</u>, attached with DCSTE <u>(2 weeks)</u>. ACSTE (8 weeks) ASTEO/STEO <u>(10 weeks)</u> <u>(Total 5 Months)</u></p>	<ul style="list-style-type: none"> • Detailed training on concepts of GST, VAT, Excise Acts etc. its implementation and impact on taxation system. Indirect taxes subsumed under GST, Advantages & Disadvantages of GST, Details about GST. Extensive training of online portal of GST. Practical implementation of HPGST law and rules with ACSTE/ ASTEO/STEO. • Detailed training of movement and keeping of

		<p>files and procedure of assessments, raising of demand, recovery of government dues etc. under all enactments.</p> <ul style="list-style-type: none"> • Role & responsibility of ETI posted in circle. • Procedure to recover license fee of Excise license passes. • Checking of illegal smuggling of liquor. • Inspection of liquor vends. • Registers required to be filled at circle level. <ul style="list-style-type: none"> • Tracking of movement of goods and checking of vehicles and inspection of business premises and search and seizure under all enactments. <ul style="list-style-type: none"> • Evaluation report of the contents of the training under gone. <p><u>Distillery and Bottling Plants</u></p> <ul style="list-style-type: none"> • Detailed and practical knowledge of HP Excise Act 2011 and its rules. • Detailed knowledge of working of distilleries and bottling plants. • Process of alcohol manufacturing and other process like measuring strength, reduction, compounding, blending etc of IMFL and Country Liquor. • Knowledge of all the registers required to be filled in the brewery. • Procedure to issue Passes and Permits for movement of alcohol from bottling plants. <p><u>As working under Excise Act involves high risk and responsibility at every step from manufacturing of alcohol till it reaches retail vends hence greater emphasis should be placed on training of inspectors before posting them in distillery and bottling plants.</u></p>
(ii)	At Distillery and Bottling Plants <u>(2 Months)</u>	
(iii)	At Barrier <u>(1 month)</u>	<ul style="list-style-type: none"> • Detailed training of working of barrier and physical checking of vehicle and filling of all requisite register maintained at the barrier with barrier in charge and STEO/ASTEOPosted at the barrier & checking of e-way bills.

3.	Enforcement Training	
	<p>At respective Enforcement Zones/Flying Squads.</p> <p><u>2 weeks, Jt. Commissioner</u> <u>8 weeks with ACSTE/F.S. Team.</u> <u>2 weeks with SHO</u></p> <p style="text-align: center;"><u>Total 3.0 Months</u></p>	<ul style="list-style-type: none"> • Detailed training of detection of evasion of tax, ITC frauds under GST Act, other enactments through online portal by fetching various MIS reports and various provisions of concerned Acts required to be kept in mind while conducting raids and inspection, search and seizure in order to check evasion of taxes. • Attachment with Local SHO for search & Seizure , Arrest and Compounding. • Evaluation report of the contents of the training under gone.
4.	Zonal Collector (Excise)	
	<p>At respective Zones <u>(1 week)</u></p>	<ul style="list-style-type: none"> • Training of working of zonal office execution and review of appeal cases and detection cases under various enactments with reader of the in charge of the respective zones, process of grant/renewal of 74 licenses at zonal level.
5.	HQ attachment	
	<p>At HQ <u>(1 week)</u></p>	<ul style="list-style-type: none"> • Training of working of various branches at HQ i.e. • Tax branch/GST branch • EIU • TAU • PPt Presentation by each ETI probationer about the training, learning experience and feedback . • Over all evaluation of the contents of the training under gone and final conference shall be presided over by Worthy Commissioner of State Taxes & Excise, Himachal Pradesh.
<p><u>Note:-</u></p> <ol style="list-style-type: none"> 1. The under training ETI/ASTEIO will maintain day to day training contents in his diary and will submit the same to the HQ duly countersigned by training in charge i.e. DCSTE/ACSTE/ASTEIO every month. 2. The under training ETI will be posted at the smaller circle/brewery/distillery/barrier under the overall supervision of DCSTE/ACSTE for one year. 3. The probationer ETI/ASTEIO shall ensure to qualify the mandatory departmental examination within two years of his/her probation. 		