

**Training Schedule for Excise and Taxation Inspector/ASTEOS**

**Directly Recruited/ Promoted.**

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

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(ii)	At Distillery and Bottling Plants <u>(2 Months)</u>	<p>files and procedure of assessments, raising of demand, recovery of government dues etc. under all enactments.</p> <ul style="list-style-type: none"> <li>• Role &amp; responsibility of ETI posted in circle.</li> <li>• Procedure to recover license fee of Excise license passes.</li> <li>• Checking of illegal smuggling of liquor.</li> <li>• Inspection of liquor vends.</li> <li>• Registers required to be filled at circle level.</li> </ul> <ul style="list-style-type: none"> <li>• 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"> <li>• Evaluation report of the contents of the training under gone.</li> </ul> </li> </ul> <p><b><u>Distillery and Bottling Plants</u></b></p> <ul style="list-style-type: none"> <li>• Detailed and practical knowledge of HP Excise Act 2011 and its rules.</li> <li>• Detailed knowledge of working of distilleries and bottling plants.</li> <li>• Process of alcohol manufacturing and other process like measuring strength, reduction, compounding, blending etc of IMFL and Country Liquor.</li> <li>• Knowledge of all the registers required to be filled in the brewery.</li> <li>• Procedure to issue Passes and Permits for movement of alcohol from bottling plants.</li> </ul> <p><b><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></b></p>
(iii)	At Barrier <u>(1 month)</u>	<ul style="list-style-type: none"> <li>• 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/ASTEOP posted at the barrier &amp; checking of e-way bills.</li> </ul>

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3.

### Enforcement Training

At respective Enforcement Zones/Flying Squads.

2 weeks, Jt. Commissioner  
8 weeks with ACSTE/F.S.  
Team.

2 weeks with SHO

**Total 3.0 Months**

- 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. */E-way bill checking.*
- Attachment with Local SHO for search & Seizure, Arrest and Compounding.
- Evaluation report of the contents of the training under gone.

4.

### Zonal Collector (Excise)

At respective Zones  
**(1 week)**

- 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

At HQ **(1 week)**

- 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.

#### **Note:-**

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.

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