



# Udaan

## उड़ान

June - August, 2012

*Induction Course for newly promoted ITOs  
from Delhi & NWR*

**DIRECT TAXES REGIONAL TRAINING INSTITUTE**  
**Chandigarh**

*Cover credit - Sanjay Sabharwal*



*Mrs. Pawan Parmar Singh, DIT RTI, Chandigarh  
welcoming Sh. M.S. Rai, Retired DGIT (Investigation)*



*Trainee Officers Batch, June-August 2012 at DTRTI, Chandigarh*

# संदेश



**उज्वल चौधरी, भा.रा.से.**  
महानिदेशक  
राष्ट्रीय प्रत्यक्ष कर अकादमी  
छिंदवाड़ा रोड, नागपुर

आयकर निदेशक,

मैं उत्तर पश्चिम क्षेत्र एवं दिल्ली क्षेत्र के 2012 द्वितीय बैच के आयकर अधिकारियों को उनकी पदोन्नति एवं प्रत्यक्ष कर क्षेत्रीय प्रशिक्षण संस्थान चण्डीगढ़ में सफलता पूर्वक प्रशिक्षण पूरा करने पर बधाई देता हूँ। अधिकारियों एवं कर्मचारियों की कमी के बावजूद भी इस प्रशिक्षण को सफलतापूर्वक संचालित करने के लिए मैं प्रत्यक्ष कर क्षेत्रीय प्रशिक्षण संस्थान, चण्डीगढ़ की निदेशक श्रीमती पवन परमार सिंह एवं उनकी टीम को बधाई देता हूँ। आयकर विभाग की देश के विकास में सक्रिय भूमिका है, इस वित्तीय वर्ष में प्रत्यक्ष कर संग्रहण बढ़कर 4.93 लाख करोड़ रुपये हो गया है। अपने कार्यक्षेत्र में उत्कृष्टता हासिल करने के लिए राष्ट्रीय प्रत्यक्ष कर अकादमी तथा प्रत्यक्ष कर क्षेत्रीय प्रशिक्षण संस्थान की बहुत अहम भूमिका है। मैं आशा करता हूँ कि इस प्रवेश पाठ्यक्रम में प्रतिभागियों का अनुभव बहुत सुखद रहा होगा और प्रतिभागी आयकर विभाग में अपनी भावी भूमिका के बारे में पूरी जानकारी प्राप्त कर चुके होंगे। मैं मुख्य आयकर आयुक्त (सं.नि.प्रा.), उ.प.क्षे. श्री जसपाल सिंह एवं उत्तर पश्चिम क्षेत्र और नई दिल्ली क्षेत्र के अधिकारियों का प्रत्यक्ष कर क्षेत्रीय प्रशिक्षण संस्थान, चण्डीगढ़ की प्रशिक्षण गतिविधियों में सहयोग करने के लिए आभारी हूँ। मैं सभी प्रशिक्षुओं को उनके कैरियर में सफलता की कामना करता हूँ।

शुभकामनाओं सहित।

**उज्वल चौधरी**



# Messages...



## **Message from Director, DTRTI**

*Congratulations to the Income Tax Officers of 2012 2nd Batch for having completed their Induction Training successfully. Since ours is a knowledge driven department, nothing can compensate technical excellence. We at DTRTI have tried our best to impart this technical excellence to the Officer Trainees. Team DTRTI, Chandigarh is deeply grateful to Sh. Ujjwal Chaudhary, DGIT, NADT, Nagpur for his patronage and Sh. Jaspal Singh, CCIT (CCA), NWR and Ms. M. Sailo, CCIT (CCA), Delhi for their support in the matter of conduct of training programmes. We also acknowledge with gratitude the participation of CCIT, Amritsar & alongwith his Officers & CIT, Shimla for helping organised outbound programmes for the Batch. The training programme brought the Newly Promoted ITOs of NWR and Delhi together and provided them a platform to bond well and develop batch camaraderie amongst themselves. The training programme also aimed at developing their personalities as a whole. Learning is lifelong process and I hope that these Officers will continue this quest for knowledge even after leaving DTRTI, Chandigarh. I am confident that these seasoned minds will definitely make a mark in the field. May God bless them with success in all spheres of their lives.*

**Pawan Parmar Singh**

DIT, DTRTI



## **Message from Joint Director, DTRTI**

*My heartfelt congratulations to the Income Tax Officers. Promotion as an ITO marks a turning point in the career of an Income Tax Official. The role of an ITO is full of responsibility and I hope that the ITOs are now fully equipped to handle this new role efficiently. Here at DTRTI, Chandigarh we have not only given academics inputs to the participants, but have also tried to foster in them a spirit of learning and ethos of excellence at workplace. I hope that these Officers will do very well in their careers. I wish them success in life.*

**R.K. Gupta**

JDIT, DTRTI



## **Message from Joint Director, DTRTI**

*First of all I congratulate the Newly Promoted Income Tax Officers for completing their two months long training at DTRTI, Chandigarh. The RTI team has made sincere efforts in providing the best inputs to these Officer Trainees; be it the Income Tax Law, Other allied Laws, Management, Overall Personality Development or other general topics. Our endeavour had been to call the topmost Departmental Officers, Professors, Chartered Accountants and Advocates for their training. I hope that this had been a fine learning experience for the Officer Trainees and they will continue their journey of excellence.*

*I also congratulate them for taking out the magazine 'Udaan' which so rightly depicts the high flight of success of these Officer Trainees. I wish them success and happiness in life.*

**Zeenia Handa**

JDIT, DTRTI

# Editorial



## Patron

Mr. Ujjwal Chaudhary  
DGIT, NADT

## Convener

Ms. Pawan Parmar Singh  
DIT, DTRTI, Chandigarh

## Chief Support

Mrs. Sarita Rani Agarwal, ITO

## Editor -in- Chief

Mr. Sanjay Sabharwal, ITO

## Editorial Team

Sh. N.K. Joshi, ITO  
Sh. Jagjeet Singh, ITO  
Smt. Vir Bala, ITO  
Sh. S.S. Walia, ITO  
Smt. Durga Dhingra, ITO  
Sh. Ram Phal Dhaiya, ITO  
Sh. Kanishk Kumar, ITO



*The need for training of Government employees hardly requires any emphasis. The matter has been debated very often in various forums and one common suggestion that emerges is that there is a need for training the Government employees not only at the time of induction in government employment but also at regular intervals thereafter. It has long been accepted that training can do much to improve the administrative effectiveness.*



*The schedule of training programme at DTRTI, Chandigarh was designed in a manner to help the officers to upgrade their knowledge and face new challenges without any hesitation and acquiesce with the latest developments.*

*The course met out expectations at a high level because we learned new and useful things which we can incorporate in our day to day work.*

*My sincere gratitude to respected Madam Smt. Pawan Parmar Singh, DIT, DTRTI, Chandigarh for her valuable guidance. Ms. Zeenia Handa, DDIT and other faculty members were also there for constant support. The team DTRTI has motivated us for the future.*

*Last but not the least, It was great to work as the editor-in -chief for the magazine 'UDAAN'. All the officers were enthusiastic in submitting their writings. Their creativity and calibre with the pen was outstanding. My editorial team also extended help and ideas from all corners in bringing out this magazine.*

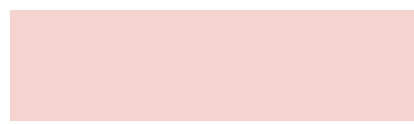
**Sanjay Sabharwal**  
(Editor-in -chief)

## Team Members of the Editorial Team

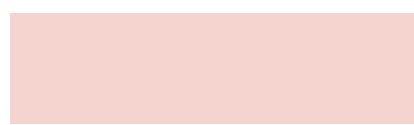




# The Houses and their Logos



*Chandigarh Warriors Group*



*The Golden Temple Group*

# The Houses and their Logos



*The Karna Warriors Group*



*The Shimla Rangers Group*



# Sharpening the Cutting Edge : Eminent Faculty Members at DTRTI, Chandigarh



# Power Point Presentation (PPT)



During the course of induction programme, all the participants were divided into Four Houses and one officer out of each house was nominated as Group Leader. The four houses were namely:-

Chandigarh Warriors

Golden Temple

Karna Group

Shimla Warriors

Further all out efforts were made to cultivate the team spirit within each group. To do so, all the houses were given a task of preparing and presenting a power point presentation on different topics, assigned by the Id. DIT.

Apart from the team building activity, efforts were made to groom the individuals. To enrich the personality of each individual, every individual was asked to deliver two minute speech before the full house.



*Golden Temple House presenting PPT*



*Shimla Ranger House presenting PPT*



*Karna House presenting PPT*



*Chandigarh Warriors House presenting PPT*

# Out Bound Learning Programme



*Visit to ASK Centre, Ayakar Bhawan*



*Visit to Birla Textile Limited, Baddi*



*Group Photo of Trainee Officers with Sh. Birla at Baddi*



*DTRTI Faculty Sh. B.N. Goel, Giving vote of thanks to Sh. K.S. Pathania, CCIT, Amritsar on Independence Day at Amritsar*



*Night View of Golden Temple at Amritsar*



*Visit to Wagha Border at Amritsar*

# Schedule of Training Programme



| DATE                              | TIME                   | TOPIC  | Source faculty   |
|-----------------------------------|------------------------|--|--|
| Day-1<br>Tuesday<br>26.06.2012    | 9.30 am to 11.30am     | Briefing and Registration  | Team DTRTI, Chandigarh   |
|                                   | 11.30 am to 12.00 noon | Inauguration   | Sh. M.S. Rai, CCIT (Retd.)   |
|                                   | 12.15 pm to 01.30 pm   | <b>Interaction with Team DTRTI, Formation of Houses, Role of ITOs etc.</b>     | Ms. Zeenia Handa, DDIT, DTRTI, Chandigarh.                                 |
|                                   | 02.30 pm to 04.30 pm   | <b>Entry Level Test</b>  | Team DTRTI, Chandigarh   |
| Day 2<br>Wednesday<br>27.06.2012  | 10.00 am to 11.30 am   | <b>Citizen's Charter and Vision 20-20</b>                                      | Ms. Zeenia Handa, DDIT, DTRTI, Chandigarh.                                 |
|                                   | 11.45 am to 04:45 pm   | <b>Exemption u/s 10, 10A and 10 B of the Act.</b>                              | Sh. A.K. Manchanda, CCIT (Retd.)   |
| Day 3<br>Thursday<br>28.06.2012   | 10.00 am to 01:00 Pm   | <b>Income from House Property</b>  | Sh. Parikshit Aggarwal, CA   |
|                                   | 02.00 pm 04.45 pm      | <b>Income from Capital Gains</b>   | Sh. T.N. Singla, CA  |
| Day 4<br>Friday<br>29.06.2012     | 10.00 am to 03:15 Pm   | <b>Income under the head "Salaries" including Relief u/s 89 (1) of the Act</b> | Ms. Harneet Kaur, ICWA   |
|                                   | 03.30 pm to 04.45 pm   | <b>Quiz alongwith Question and Answer Session on Salary</b>                    | Team DTRTI, Chandigarh   |
| Day 5<br>Monday<br>02.07.2012     | 10.00 am to 03:15 Pm   | <b>Income from Business and Profession</b>                                     | Sh. Ajay Jain, CA  |
|                                   | 03.30 pm to 04.45 pm   | <b>Workshop on Income from Business and Profession</b>                         | Sh. Ajay Jain, CA  |
| Day 6<br>Tuesday<br>03.07.2012    | 10.00 am to 01.00 pm   | <b>Income from Other Sources</b>   | Ms. Harneet Kaur, ICWA,  |
|                                   | 02.00 pm ton 04:45 pm  | <b>Book keeping concepts, Journal Entry and posting in ledger,</b>             | Sh. Anil Sharma, ICWA,   |
| Day 7<br>Wednesday<br>04.07.2012  | 10.00 am to 01.00 pm   | <b>Tally Accounts</b>  | Sh. Karan Sahni, CA,   |
|                                   | 02.00 pm 03.15 pm      | <b>Trial Balance</b>   | Mr. Naresh Handa, ICWA,  |
|                                   | 03.30 pm to 04.45 pm   | <b>Bank Reconciliation Statements</b>  | Mr. Naresh Handa, ICWA   |
| Day 8<br>Thursday<br>05.07.2012   | 10.00 am to 10.15 am   | <b>Preparation of Final Accounts</b>   | Sh. Baldev Garg, CA,   |
|                                   | 10.15 am to 03.15 pm   | <b>Preparation of Final Accounts</b>   | Sh. Baldev Garg, CA,   |
|                                   | 03.30 pm to 04.45 pm   | <b>Rajbhasha</b>   | Sh. Surinder Sharma, AD (OL),  |
| Day 9<br>Friday<br>06.07.2012     | 10.00 am to 11.30 am   | <b>Provisions of Company Law and Schedule VI</b>                               | Sh. Balwinder Singh, CA,   |
|                                   | 11.45 am to 04.45 pm   | <b>Examination of Accounts</b>   | Sh. Balwinder Singh, CA  |
| Day 10<br>Monday<br>09.07.2012    | 10.00 am to 11.30 am   | <b>Discussion on Test Paper</b>  | Team DTRTI, Chandigarh   |
|                                   | 11.45 am to 01.00 pm   | <b>Role of TRO in recovery proceedings</b>                                     | Sh. Bikramjit Singh, ITO, 1 (3), Chandigarh,                               |
|                                   | 02.00 pm 04.45 pm      | <b>Disciplinary Proceedings</b>  | Sh. Anil Bharadwaj, Asstt. A.O, AG Office, Mob. 9417005045                 |
| Day 11<br>Tuesday<br>10.07.2012   | 10.00 am to 01.00 pm   | <b>TA, Leave Rules, Joining Time, Service Book &amp; Medical Benefits</b>      | Sh. Negi Ram, ZAO, Customs & Central Excise, Chd.                          |
|                                   | 02.00 pm 04.45 pm      | <b>Visit to Aayakar Seva Kendra, Chandigarh</b>                                | Sh. Aakarshan Singh, ACIT,   |
| Day 12<br>Wednesday<br>11.07.2012 | 10:00 to 1: 00 pm      | <b>Making of CSR, Filing of Appeals etc.</b>                                   | Sh. Ram Dutt Sharma, ITO   |
|                                   | 02.00 pm 03.15 pm      | <b>Internal Audit</b>  | Sh. R.K. Munjal, Sr. Audit Officer o/o Pr. Director of Audit,Audit Bhawan. |
|                                   | 03.30 pm to 04.45 pm   | <b>Revenue Audit</b>   | Sh. R.K. Munjal, Sr. Audit Officer o/o Pr. Director of Audit,Audit Bhawan. |
| Day 13<br>Thursday<br>12.07.2012  | 10.00 am to 11.30 am   | <b>Interest payable &amp; Receivable</b>                                       | Sh. B.N. Goel, ITO, RTI  |
|                                   | 11.45 am to 01.00 pm   | <b>Clubbing of Income</b>  | Smt. Zeenia Handa, DCIT, RTI, Chandigarh                                   |
|                                   | 02.00 pm 04.45 pm      | <b>Recovery Provisions under the Act</b>                                       | Sh. LKS Dahiya, CIT, ITAT, Kolkata.  |
| Day 14<br>Friday<br>13.07.2012    | 10.00 am to 11.30 am   | <b>Set off and Carry Forward of Losses</b>                                     | Ms. Zeenia Handa, DDIT, RTI  |
|                                   | 11.45 am to 01.00 pm   | <b>Internal Audit</b>  | Smt. Sarita Rani Aggarwal, ITO, DTRTI, Chandigarh                          |
|                                   | 03.30 pm to 04.45 pm   | <b>CAP-I, II, &amp; III</b>  | Sh. Ram Dutt. Sharma, ITO, O/o CCIT  |
| Day 15<br>Monday<br>16.07.2012    | 10.15 am to 1:00 pm    | <b>Deduction under Chapter VI A</b>  | Smt. Sarita Rani Aggarwal, ITO, DTRTI, Chd.                                |
|                                   | 02.00 pm 03.15 pm      | <b>Refunds</b>   | Sh. B.N. Goel, ITO, DTRTI, Chd.  |



|                                   |                      |   |  |
|-----------------------------------|----------------------|---|--|
|                                   | 03.30 pm to 04.45 pm | <b>Discussion on Entry Level Test</b>   | Team DTRTI, Chd.   |
| Day 16<br>Tuesday<br>17.07.2012   | 10.00 am to 1:00 pm  | <b>Techniques of conducting Bank enquiries and other secret enquiries</b>                   | Sh. Ram Dutt. Sharma, ITO, O/o CCIT                          |
|                                   | 02.00 pm 03.15 pm    | <b>Assessment of Limited Liability partnership – Concept and Assessment</b>                 | Sh. Amitoz Singh Kamboj, CA, Mob. 9812027526                 |
|                                   | 03.30 pm to 04.45 pm | <b>Limitation Act , Indian Oath Act, &amp; Evidence Act</b>                                 | Sh. Ravi Shankar, Ex-IRS, Advocate<br>Mob. 9815078950        |
| Day 17<br>Wednesday<br>18.07.2012 | 10.00 am onwards     | <b>Industrial Visit to Baddi</b>  |  |
| Day 18<br>Thursday<br>19.07.2012  | 10.15 am to 11.30 am | <b>Role of an Authorised Officer in Search Proceedings, the procedural aspects involved</b> | Sh. A.K. Tripathi, CIT (CO), Kanpur                          |
|                                   | 11.45 am to 01.00 pm | <b>Practical workshop on procedural aspects</b>   | Sh. A.K. Tripathi, CIT (CO), Kanpur                          |
|                                   | 02.00 pm 03.15 pm    | <b>Issue &amp; Service of Notice.</b>   | Sh. B.N. Goel, ITO, RTI                                      |
|                                   | 03.30 pm to 04.45 pm | <b>Wealth Tax</b>   | Sh. Sashi Kant Sharma, ITO                                   |
| Day 19<br>Friday<br>20.07.2012    | 10:00 am to 01.00 pm | <b>Techniques of Investigation in Assessment</b>  | Sh. Harjinder Singh, Addl. CIT, Patiala,                     |
|                                   | 02.00 pm 03.15 pm    | <b>IPC, CPC, Cr.P.C</b>   | Sh.; Ravi Shankar, Ex-IRS, Advocate                          |
|                                   | 03.30 pm to 04.45 pm | <b>Stress Management</b>  | Sh.; Ravi Shankar, Ex-IRS, Advocate                          |
| Day 20<br>Monday<br>23.07.2012    | 10:00 am to 01.00 pm | <b>Use of Computers-MS Word, Excel, Power Point Presentation etc.</b>                       | Sh. Sh. Karan Sahni,   |
|                                   | 02.00 pm 03.15 pm    | <b>Penalties u/s 271 (1) (c)</b>  | Sh. Ajay Jain, CA,   |
|                                   | 03.30 pm to 04.45 pm | <b>Penalties other than u/s 271 (1) (c)</b>   | Sh. Ajay Jain, CA  |
| Day 21<br>Tuesday<br>24.07.2012   | 10:00 am to 01.00 pm | <b>Accounting Standards LIFO/FIFO, AS-7, AS-9, AS-2, A-1</b>                                | Sh. Baldev Garg, CA  |
|                                   | 02.00 pm 4:45 pm     | <b>Assessment of Cooperative Societies &amp; HUFs</b>                                       | Sh. Amitoz Singh Kamboj,                                     |
| Day 22<br>Wednesday<br>25.07.2012 | 10:00 am to 01.00 pm | <b>Assessment of Trusts</b>   | Sh. Girish Ahuja, CA   |
|                                   | 02.00 pm 04:45 pm    | <b>Assessment of Companies</b>  | Sh. Girish Ahuja, CA   |
| Day 23<br>Thursday<br>26.07.2012  | 10.15 am to 11.30 am | <b>Deductions under Chapter VI A,</b>   | Smt. Sarita Rani Aggarwal, ITO, DTRTI, Chd.                  |
|                                   | 11.45 am to 01.00 pm | <b>Preparation of a case for Search/Survey</b>  |  |
|                                   | 02.00 pm 04:45 pm    | <b>RTI Act 2005</b>   | Sh. Anil Bharadwaj, Asstt. A.O, AG Office, Mob.              |
| Day 24<br>Friday<br>27.07.2012    | 10.00 am to 11.30 am | <b>Trends in governance and Administration</b>  | Sh. Parveen Sidharth, JT. CIT, R -6, Chandigarh. Ph. 2264781 |
|                                   | 11.45 am to 01.00 pm | <b>Transfer pricing</b>   | Sh. Ritesh Parmar, Addl. DIT, (Inv) Mob. 9530788881          |
|                                   | 02.00 pm 03.15 pm    | <b>International Taxation</b>   | Sh. Ritesh Parmar, Addl. DIT, (Inv) Mob. 9530788881          |
|                                   | 03.30 pm to 04.45 pm | <b>Money Laundering &amp; FEMA</b>  | Sh. S.K. Batra, Asstt. Legal Advisor, ED, Chandigarh         |
| Day 25<br>Monday<br>30.07.2012    | 10.00 am to 11:45 am | Preparation of cultural programme   | Team RTI, Chandigarh   |
|                                   | 02.00 pm 03.15 pm    | Agricultural income   | Ms. Zeenia Handa, DDIT, RTI                                  |
|                                   | 03.30 pm to 04.45 pm | Scope of income and residential status  | Sh. B. N. Goel, ITO, RTI, Chandigarh                         |
| Day 26<br>Tuesday<br>31.07.2012   | 10.00 am to 1:00 pm  | PPT by participants   | Sh. R.K Gupta, JDIT, Sh. Dharam Vir, ACIT,                   |
|                                   | 02.00 pm 04:45 pm    | Settlement Commission-Law & Procedure   | Dr. Harmeet Singh, CIT                                       |
| Day 27<br>Wednesday<br>01.08.2012 | 10.00 am to 11.30 am | Residential Status & Incidence of tax   | Sh. B.N. Goel, ITO, DTRTI, Chd                               |
|                                   | 11.45 am to 01.00 pm | DTC   | Sh. Amitoz Singh, CA   |
|                                   | 03.30 pm to 04.45 pm | Individual Presentations  | Sh. Ritesh Parmar, Addl. DIT                                 |
|                                   | 10.00 am to 1.00pm   | Study of Sec.80I, 80IA, 80IAB, 80IB, 80IC, 80ID & 80IE                                      | Sh. K.V. Jain, CA  |



|                                   |                      |  |  |
|-----------------------------------|----------------------|--|--|
| Day 28<br>Thursday<br>02.08.2012  | 02.00 pm 03.15 pm    | MAT & Sec. 14A   | Sh. Ajay Jain, CA                          |
|                                   | 03.30 pm to 04.45 pm | Common mistakes to be avoided while making an assessment | Sh. T R Sood, Member ITAT                  |
|                                   | 10.00 am to 01.00 pm | Provision of reassessment u/s 147, 148, 263              | Sh. Tejinder Singh, CIT                    |
| Day 29<br>Thursday<br>03.08.2012  | 02.00 pm 04:45 pm    | Landmark judgments by HC/SC                              | Sh. Ajay Jain, CA                          |
| Day 30<br>Friday<br>04.08.2012    | 10.15 am to 01:00 pm | <b>Prosecution</b>                                       | Sh. Hutesh Dogra, JCIT (Retd.)             |
|                                   | 02.00 pm 04.45 pm    | <b>MAT &amp; AMT</b>                                     | Sh. Ajay Jain, CA                          |
| Day 31<br>Tuesday<br>07.08.2012   | 10.00 am to 04:45 pm | <b>ITD</b>   | Sh. Rajdeep Singh, AD (Systems),           |
| Day 32<br>Wednesday<br>08.08.2012 | 10.00 am to 01.00 pm | <b>ITD</b>   | Sh. Rajdeep Singh, AD (Systems),           |
|                                   | 02.00 pm 03.15 pm    | <b>ITD</b>   | Sh. Anil Prashar, O/o the CIT (CO), Chd.   |
|                                   | 03.30 pm to 04.45 pm | <b>Latest Developments in AST</b>                        | Sh. K.J. Singh, Addl. DIT (Systems), Delhi |
| Day 33<br>Thursday<br>09.08.2012  | 10.15 am to 01.00 pm | <b>Issue related to FDI</b>                              | Sh. Rahul Garg, Addl. DIT, TPO, New Delhi  |
|                                   | 02.00 pm 04.45 pm    | <b>Latest Developments in AST</b>                        | Sh. K.J. Singh, Addl. DIT (Systems), Delhi |
| Day 34<br>Monday<br>13.08.2012    | 10.15 am to 1:00 pm  | <b>Test</b>  | Team DTRTI                                 |
|                                   | 02.00 pm 04:45 pm    | <b>TDS Provisions</b>                                    | Sh. Pirthi Lal, Addl.CIT                   |
| Day 35<br>Tuesday<br>14.08.2012   | 10.00 am to 10.15 am | <b>Visit to Amritsar</b>                                 |  |
| Day 36<br>Thursday<br>16.08.2012  | 10.00 am to 11.30 am | <b>Deemed income u/s 68, 69, 69A, 69B, 69C</b>           | Dr. Harmeet Singh, Secy. ITSC              |
|                                   | 02.00 pm to 04.45 pm | <b>Drafting of Good questionnaire.</b>                   | Dr. Harmeet Singh, Secy. ITSC              |
| Day 37<br>Friday<br>17.08.2012    | 10.00 am to 01.00 pm | <b>Best Practices in IT Department</b>                   | Ms. Ritu Sharma, DDIT, DTRTI, Ahmedabad    |
|                                   | 02.00 pm 04.45 pm    | <b>Assessment procedure &amp; General rectification</b>  | Dr. Harmeet Singh, Secy. ITSC              |
| Day 38<br>Tuesday<br>21.08.2012   | 10.00 am to 1:00 pm  | <b>Getting Motivated</b>                                 | Prof. Sanjay Kaushik                       |
|                                   | 02.00 pm 04.45 pm    | <b>Secrets of Effectiveness</b>                          | Prof. A.K.Vashisht                         |
| Day 39<br>Wednesday<br>22.08.2012 | 10.00 am to 04:45 am | <b>Cultural Programme</b>                                | Team DTRTI                                 |
| Day 40<br>Thursday<br>23.08.2012  | 10.00 am to 1:00 pm  | <b>Valediction</b>                                       |  |





## IF YOU WANT TO

If you want to avoid,  
Avoid bad company,  
If you want to serve,  
Serve humanity,  
If you want to save,  
Save time,  
If you want to kill,  
Kill bad habits,  
If you want to wear,  
Wear goodness,  
If you want to cultivate,  
Cultivate good manners,  
If you want to give up,  
Give up pride and cruelty,  
If you want to speak,  
Speak the truth,

**Surjit Singh Walia**  
ITO, Moga

## '7' Lovely Logics

1. Make peace with your past so it doesn't spoil your present.
2. What others think of you is name your Business.
3. Time heals almost everything, give the time some time.
4. No one is the Reason of your Happiness except you yourself.
5. Don't compare your life with others, you have no idea what their journey is all about.
6. Stop thinking too much. It's alright not to know all the Answers.
7. Smile, you don't own all the problems in the world.

**Punam Bahl**  
ITO, Gurgaon

## What is life?

Life is a circle of time. Happiness and sadness are the two sides of a coin. Life is a God gift which is given to everyone on this Earth whether they are human beings, plants or animals. Life is a way which has flowers as well as thorns. Even a rose has thorns. We can easily walk on flowers but cannot easily walk on thorns. Life is completely full of struggle. It is like an ingredient. If the ingredients are not complete in a dish then the taste is not so good. Like that if there is no struggle in life then we cannot enjoy the happiest and saddest moment of life. It is impossible to get a life without sorrow and struggle. It is a passage of time from birth till death. Life is not fun to enjoy but is a precious and meaningful gift. We have to work hard to get something in life. And do not worry about the outcomes because if we give our best then the outcome is automatically good. Life is like a beautiful bird. The bird has natural power to fly.

But as we are humans, we do not have power to fly. But we can fly with the help of hard work and achieve success because sky is open for everybody. We have to achieve the height of the sky.

"Only and only hard work is the key to get success."

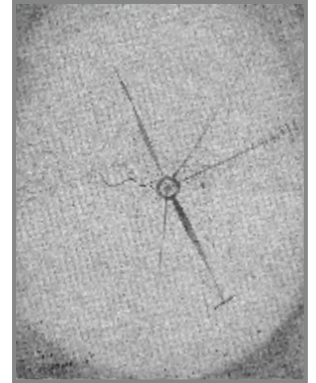
**Om Prakash**  
ITO (L & R), New Delhi



## Failures

1. Hopes help living and keep a menu encircled in beautiful coloured surroundings.
2. But there is difference in mere hoping and enjoying the pleasure of their fulfillment.
3. Efforts, which join the hopes with ultimate success, seldom end their journeys without meeting opposition, obstructions, wavering, exhaustion, confusion, discouragement, wants, calamity, death and disease.
4. As hopes hop around men joyfully, failures lurk around them in darkness to devour.

*Dedicated in memory of my loving father late Sh. Bal Krishan Rehal.*



**Ruby Rehal**  
ITO, Jalandhar

## Incredible India

1. Plastic surgery was first invented in India.
2. India has world's largest road networks.
3. India is the largest democracy around the world.
4. India is the birth place of chess.
5. The earliest cotton in the world was spun and woven in India.
6. The Kumbh Mela is the largest gathering in the world and has been captured by the satellites.
7. More than a million Indians are Millionaires.
8. India is the world's largest producer of dried beans.
9. India has the largest postal network around the world.
10. India exports software to 90 countries in the world.
11. India railway is the largest employer of the world.
12. India has the world's largest film industry (Mumbai) known as 'City of Dreams'.
13. Until 1896, India was the only source of diamonds in the world.
14. The world's first granite temple is the 'Brihadeswara Temple' at Tanjavar (Tamilnadu).
15. The lotus temple is the world's most visited temple in the world and in India.

**Raj Kumar**  
ITO (Grievance Cell), CBDT, New Delhi

## A New BEGINNING

The bright sun rising above so high,  
Powering us to begin the day,  
With a vision to reach the sky.  
The buds blossoming into flowers,  
The small birds beginning to fly,  
And we moving forward in our lives.  
Forgetting all regrets in the past,  
And aiming to fulfill new dreams in future.  
Failing to achieve something,  
And then again beginning to accomplish it.  
Yes, this is the power of a new beginning,  
That fills one with vigor and enthusiasm,  
To go and make his ideas alive.  
So every day as I step ahead in my life,  
New is the feeling,  
New is the strength,  
New is the excitement,  
New is the passion,  
To shine and outshine,  
To turn my dreams into reality,  
To always give my best.  
Let's all discover ourselves,  
Today and everyday,  
And work hard to achieve success.

**Sanjay Sabharwal**  
ITO (Intl. Tax), Delhi



## Words of Wisdom by His Holiness. The Dalailama

"The Paradox of Our Time Is History Is That We Have Taller Buildings, But Shorter Temples; Wider Freeways, But Narrower Viewpoints, We Spend More, But Have Less, We Buy More, But Enjoy Less We Have Bigger House And Smaller Families; More Conveniences, But Less Time; We Have More Degrees, But Less Sense; More Knowledge, But Less Judgment; More Experts, But More Problems; More Medicine, But Less Wellness.

We Have Multiplied Our Possessions, But Reduced Our Values. We Talk Too Much, Love Too Seldom, And Too Often. We've Learned How To Make A Living, But No Life, We've Added Years To Life, Not Life To Years. We've Been All The Way To The Moon And Back, But Have Trouble Crossing The Street To Meet The New Neighbour. We've Conquered The Outer Space, But Not Inner Space, We've Cleaned Up The Air, But Polluted The Soul; We've Split The Atom, But Not Our Prejudice. We Have Higher Income But Lower Morals; We've Become Long On Quantity, But Short On Quality. These Are Times Of Tall Men, And Short Characters; Steep Profit, And Shallow Relationships.

These Are Times Of World Peace, But Domestic Warfare; More Leisure, But Less Fun; More Kind Of Food, But Less Nutrition, These Are Days Of Two Incomes, But More Divorce, Of Fancier Houses, Broken Homes.

It Is Time When There Is Much In The Show Window And Nothing In The Stock Room, A Time When You Can Choose Either To Make A Difference \_\_\_\_\_ Or Hit Delete".

**Nand Kishore Joshi**  
ITO (Exemption), Delhi



## Confidence

Confidence is the most important thing for every person to become a successful man. Without confidence you can't give your best. If you have confidence you can respond to everyone and if you don't you can't respond to anyone. In some children there is stage fright if they are performing on stage for first time. If they have the confidence, they can perform or give their best. If anybody wants success then they should have confidence on themselves to face the difficulties which are coming in the path of success. For doing something very well, they should love with their work which also needs a self confidence. For children, if they want to become a great person then they should love their studies and make study a hobby. Can't you imagine if a person doesn't have confidence then what will happen? The person can't give his best, can't respond well to someone if someone does not like him, he can't achieve success in any field of life. If a person starts trusting a person blindly it also need confidence to trust him. It means that there is not a single person who doesn't need a confidence to do something. In life, if we have difficulties, to face that difficulty the person needs a confidence.

"Confidence makes every relation."

**N.K. Dwesar**  
ITO (IAP), New Delhi





## ‘हम 53 बेचारे’

हम 53 बेचारे-ट्रेनिंग के मारे  
कोशिशें बहुत की पर बच न पाए  
हम 53 बेचारे .....

कोई दिल्ली से आया, कुछ NWR से आए  
हम 53 बेचारे .....

बच्चे बोले पापा आप अफसर कैसे कहलाये  
जब आप भी हमारी तरह ‘स्कूल’ में आए  
हम 53 बेचारे .....

पत्नी बोली 20-25 साल क्या झक मारी  
जो अब भी हो 'ACT' में सिर खपाए  
चाह कर भी कुछ कह ना पाए  
हम 53 बेचारे .....

भाई-बहन के प्यार को भी झुकना पड़ा  
दिल तो बहुत रोया पर राखी पर रूकना पड़ा  
ट्रेनिंग ने भी क्या-क्या जुल्म ढाए  
हम 53 बेचारे .....

मगर ये भी सच है मेरे यारों  
कुछ समय बाद तुम खुद ही कहोगे  
RTI वालो तुम बहुत याद आए बहुत याद आए

अशोक कुमार  
आयकर अधिकारी (टी.डी.एस.) नई दिल्ली

## दुरबी होने के दस रास्ते

1. देर से सोना- देर से उठना।
2. लेन-देन का हिसाब न रखना।
3. किसी के लिए कुछ न करना।
4. हमेशा स्वयं के लिए ही सोचना।
5. स्वयं की बात को ही सत्य बताना।
6. किसी का भी विश्वास न करना।
7. बिना कारण झूठ बोलना।
8. कोई भी काम समय से न करना।
9. बिना मांगे सलाह देना।
10. भूतकाल के सूख को याद करना।

## सुरबी होने के रास्ते

1. काम में सदैव व्यस्त रहो।
2. अपनी गलती को स्वीकार करना सीखो।
3. सबको सम्मान से बुलाओ।
4. जरूरत न हो तो उसकी खरीदारी न करो।
5. पहले सोचो फिर बोलो।
6. कभी कभी न बोलना भी सीखो।
7. कम से कम बोलो।
8. राय सबकी लो पर निर्णय स्वयं लो।

वीर बाला  
आयकर अधिकारी (आई.ए.पी.) दिल्ली

## चण्डीगढ़ - एक शहर मेरी नज़र में

इस अन्जान शहर से, लगता है जैसे कोई पुराना रिश्ता रहा है। इस शहर के अन्जान रास्ते डराते नहीं हैं बल्कि आगे बढ़कर मजिल पर पहुँचाते से लगते हैं। इस शहर में आना बेवजह नहीं लगता। ऐसा लगता है जैसे कुछ सवाल हैं, जिनके जवाब इस शहर के ही पास हैं और अब यही वक्त है कि यह शहर हर सवाल का जवाब देने को तत्पर है। जैसे इस शहर को कोई पुराना कर्ज चुकाना है, तभी तो इसकी हरियाली जैसे कदमों में बिछी जाती है। खिड़की के पार बादलों से आँख मिलौनी खेलते पहाड़ जैसे कहते से लगते हैं ..... “यही है वह ऊँचाई जहाँ तुम्हें पहुँचना है ..... आसमान को धूना ही नहीं है बल्कि आसमान से सितारे तोड़कर सपनों को सजाना है और इन्हीं सपनों की सच्चाई में अपना वजूद तलाशना है

संगीता कपूर  
आयकर अधिकारी, आई.ए.पी.(मुख्या.), नई दिल्ली



## ट्रैफिक सिग्नल पर ठहरी जिन्दगी

एक रूटीन की तरह ही तो हम गुजर जाते हैं ट्रैफिक के हरे पीले रंगों से ..... वाहनों के रूकने ठहरने और फिर गति में आने के संकेत भर ही तो हैं ये रंग .....। पर उस दिन उस भिखारी की आँखों से जान सकी इन रंगों का महत्त्व, जिसकी शायद पूरी की पूरी जिन्दगी ट्रैफिक सिग्नल के इन तीन बदलते रंगों पर ठहरी हुई है ..... उसकी जिन्दगी में इन रंगों का महत्त्व का क्रम हमारे क्रम से बिलकुल विपरीत है। हमारी तमाम कोशिश यही रहती है कि बस हरा रंग बना रहे और हम आराम से बिना रूके अपनी मजिल तक पहुँच जाएं ..... पीले रंग के होते होते हमारी हड़बड़ाहट बढ़ जाती है और जो कहीं पार न कर पाए जो लाल रंग पर रूकने की मजबूरी से हम तनिक झुंझला जाते हैं और फिर हर रंग के इंतजार में आँखे टिक जाती है, सिग्नल पर..... यही क्रम रूटीन सा चलता रहता है। लेकिन क्या यही क्रम होता है उस भिखारी की जिंदगी में? जिसे कहीं नहीं पहुंचना ..... जिसकी कोई मजिल नहीं ..... ट्रैफिक सिग्नल के मोड़ पर रूक सी गई है जिसकी जिन्दगी। हरा रंग उसकी जिन्दगी को कतई हरा-भरा नहीं करता ..... बल्कि हरे रंग पर गुजरते वाहनों के साथ-साथ उसके कटोरे में गिरने वाले चंद सिक्कों की आवाज भी जाती रहती है ..... पीले रंग का संकेत आते ही वह तत्पर हो उठता है और लाल रंग पर उसकी गति बढ़ जाती है ..... गाड़ी के बंद शीशों के भीतर बैठे व्यक्ति तक प्रायः उसके कटोरे की खनखनाहट नहीं जाती हालांकि उसे पता है कि कहां ठहरना है ..... कहां से गुजर जाना है। लाल रंग रहने तक एक बार भी उसकी आंखे ट्रैफिक सिग्नल तक नहीं उठती, बस वह अपनी तन्मयता से कटोरा झनझनाता है और कतार में खड़े ज्यादा से ज्यादा वाहनों तक पहुंचने की कोशिश करता हुआ अन्ततः बैठ जाता है ..... इन रंगों के बदलने के समय से उसकी दिनचर्या इनती अभ्यस्त हो चुकी है और इन रंगों पर उसकी पकड़ इतनी मजबूत है कि शायद वाहन चालक या ट्रैफिक पुलिस भी हार मान जाए।

क्या ट्रैफिक सिग्नल के मोड़ पर ही उसकी जिन्दगी गुजर जाएगी? क्या इन तीन थके हारे रंगों के अलावा कोई दुसरे गुलाबी, आसमानी या धानी रंग उसकी जिंदगी में कभी नहीं आयेगे?

संगीता अरोड़ा

आयकर अधिकारी, आई.ए.पी.(मुख्या.) VIII, नई दिल्ली

## “जिन्दगी को सफल बनाने के लिए आत्म निर्भरता एवं अकेलापन”

जिन्दगी को सफल बनाने का ख्वाब हम सबके मन में होता है। यदि जिन्दगी सफल न हो तो कष्टों को सहना माथने नहीं रखता। हम अपने जीवन में ईमानदारी व सच्चे कर्म करके सफलता को प्राप्त नहीं कर सकते। सफलता को पाने का सही अर्थ है- आत्म निर्भरता। यदि मनुष्य में आत्म-निर्भरता न हो तो वह सफलता प्राप्त नहीं कर सकता। जब तक हम अकेलेपन से हाथ नहीं मिलाते, तब तक आत्मनिर्भर नहीं बन सकते। इसके लिए आवश्यक है स्वयं को अकेले सोचने की आदत बनाएँ, फिर किसी कार्य को करना प्रारम्भ करें। यदि आप विकास की सीमा को पार करना चाहते हैं, तो अपने साथ ऐसे कार्य को स्वयं करें। जब हम दूसरों को अपने साथ लेते हैं, तो अपने लक्ष्य को दूर से प्राप्त करते हैं, क्योंकि उस समय हम आत्मनिर्भर नहीं, दूसरों पर निर्भर होते हैं। अकेले आगे बढ़ने से मजिल जल्दी प्राप्त हो जाती है। इसलिए आवश्यकता है स्वयं को स्वयं के द्वारा समझें और सही दिशा देने का प्रयास करें। आप स्वयं को पूर्ण समर्थता तभी प्रदान कर सकेंगे। जब अकेले रहने की दक्षता प्राप्त कर लें, जो तमन्नाएं आपको विकास की चोटी पर नाचता हुआ देखना चाहती है, उसको पूर्ण करने की ललक यदि आपके दिल में उत्पन्न हो चुकी है तो अकेलेपन को अपना गुरु बना लें, मित्र बना लें और उसे फल समझकर हमेशा स्वयं का आनंद लें। यही वह फल है, जिसे खाने के बाद अन्य फलों का स्वाद स्वयं मिल जाता है। आत्मनिर्भरता को पूर्ण लाभ के लिए समय का सदुपयोग करने के उद्देश्य से आपको हर पल एक नया रूप प्राप्त होगा। अपने विकास के लिए अकेलेपन को एक वरदान के रूप में प्राप्त करें। कहा गया है कि लीस्ट अलोन व्हाईल ऑल अलोन” अर्थात् जब हम अकेले होते हैं, तब हम सबसे कम अकेले होते हैं। ऐसी स्थिति में हम अधिक शक्ति के साथ अधिक मनन भी कर सकते हैं। अतः कोशिश करें कि स्वयं ही अपनी वैसाखी बनें और आत्मनिर्भरता के साथ जीवन को सफल बनाएँ। साथ ही उस आलोचक को खोजने का प्रयास करें जो आपकी सफलता का भी अलोचना करने की क्षमता रखता हो। इस प्रक्रिया में आप स्वयं को सफलता की चोटी पर ले जा सकते हैं।

दुर्गा दीगड़ा

आयकर अधिकारी (ऑडिट-II), लुधियाना



## जीवन के सफर में दोस्त बना लेना

सदा गंगा जल से नहाने वाले  
कभी पसीने से भी नहा लेना  
सदा फूलों की चाह रखने वाले  
कभी कांटों को भी अपना लेना  
मोनी चून कर झोली भरने वाले  
कभी राह का पथर भी हटा लेना  
गदियों के सिंहासन पर बैठने वाले  
शिलाओं को भी आसन बना लेना  
मंदिरों में भगवान को ढूँढने वाले  
कभी इंसान को भी दोस्त बना लेना

पी.एस. नारायण  
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## सुनहरे शब्द

एक ऐसी दुनिया जो तुम्हें रोज बदलने में लगी रहती है, उसमें तुम जैसे हो, ठीक वैसे ही बने रह सको इससे बड़ी उपलब्धि कोई नहीं हो सकती।

हर उस मिनट में जब तुम गुस्से से भरे रहते हो, तुम खुशी के 60 सैंकेड खो देते हो।

हमेशा वह काम करने की कोशिश करो, जिससे तुम्हें डर लगता रहा है। इससे डर भाग जाएगा।

अगर खुद से यकीन डगमगा जाए तो दुनिया को भी आपके खिलाफ खड़ा होने में ज्यादा वक्त नहीं लगेगा।

दुनिया उसी को रास्ता देती है, जो यह जानता है कि उसे जाना कहाँ है।

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## झूठी शान से बचिए

आज की तेज रफ्तार जिंदगी में हर व्यक्ति एक दूसरे से ऊपर उठना चाहता है और दूसरे को छोटा दिखाने का भरसक प्रयास करता है। जो लोग झूठी शान में विश्वास करते हैं उनकी जिंदगी खोखली होती जा रही है। दरअसल आज मानव बाहर से कुछ और अंदर से कुछ और होता जा रहा है। कई बार झूठी शान मंहगी भी पड़ जाती है। जिस झूठी शान से आप ऊँचा व्यक्ति बनने की कल्पना कर रहे हैं, वही झूठी शान आपके जीवन में जहर घोल सकती है और तो और कुछ लोग झूठी शान के जाल में फंसकर, बिना सोचे समझे कार्य कर सिर दर्द मोल लेते हैं। मेरा एक मित्र मनोज जो कि अखबार बाँटने का काम करता है, उसकी जिंदगी अच्छी गुजर रही थी। वे लेखकों की गजलें व लेख चुराकर भेज देता था। एक दो बार प्रकाशित हो जाने पर उसको चुरा कर भेज देने की आदत पड़ गई थी। इन महोदय ने एक दिन मेरी ही गजल चुरा कर भेज दी। जब प्रकाशित हुई तब मैं चौंका। एक दो दिन छोड़कर मैं मनोज के पास जा पहुँचा और कहने लगा, अरे जनाब आप तो अच्छा ही नहीं अति सुंदर लिखते हो। मन ही मन मनोज बड़ा ही प्रसन्न हुआ। तब मैंने वह गजल उसको दिखाई जो पहले मेरे नाम से प्रकाशित हुई थी। एक दो दोस्त और भी मनोज के पास बैठे थे, सभी के सामने उसे अपमानित होना पड़ा। मेरे कॉलेज की सहपाठी कॉलेज के वार्षिक उत्सव में बहुत ही सुंदर साड़ी पहनकर आईं। सभी ने साड़ी की खूब तारीफ की। मगर कुर्सी पर बैठते ही कुर्सी से निकली कील के वजह से साड़ी कुछ फट गई। अब तो उसकी हालत खस्ता हो गई। दूसरे दिन कॉलेज आने पर काफी उदास दिखाई दे रही थी। जब मैंने, उदासी का कारण पूछा तो, वह बोली साड़ी पास वाली भाभी जी की थी, जब वापस करने गई तो उन्होंने खरी खोटी सुनाई मुझे। उन्हें साड़ी के पैसे भी देने पड़े। यह मामला तो कुछ तो नहीं है। हमेशा उन लोगों से सौ कदम दूर ही रहना चाहिए जो दिखावटी शान के चक्कर में रहते हैं। ऐसे लोग ऊपर से कुछ और होते हैं। जिंदगी की वास्तविकता को पहचानिए व उसी के अनुसार जीना सीखें। झूठी शान के चक्कर में अपना समय बरबाद न करें। किसी ने कहा है जितनी चादर हो उसकी में पैर पसारिए। दिखावटें चीज़ें देखने में जितनी सुंदर लगती हैं वास्तविकता में उनका स्वाद उतना ही कड़वा होता है और प्रत्येक चमकने वाली चीज सोना नहीं होती।

प्रवीण कुमार शर्मा  
आयकर अधिकारी, वार्ड-II, फरीदाबाद

# Interview

## *An interactive discussion with Padamshree Nek chand, founder of Rock Garden*

**Que: Please tell us about yourself?**

**Ans:** I was born in Barlon Kalan(now in Pakistan) on 15 December 1924. I am a matriculate. After partition , I came to India and settled in Chandigarh. In the year 1951, I joined the Public Works Department(PWD) and was working there as Road Inspector. I was married in 1955. After retirement, PWD re-appointed me as Creator Director and at present I am working in this capacity.



**Que: What inspired you to build the Rock Garden by using wasted material that too in chandigarh?**

**Ans:** The inspiration came from the God, Since I was resident of Chandigarh and working in Engineering Department of PWD, Chandigarh . I used to roam the Shivalik Foothills and picked up stones resembling bird, animal, human and abstract forms.I brought them on my bicycle. The first seven years (1958-65) were spent collecting natural material, urban and industrial waste. Gradually my collection mounted to a staggering twenty thousand rock forms of amazing beauty. These were deposited around a hut which I had built for my work and contemplation. I built the Rock Garden from this improvised hut which was located by the side of a stream.

**Que: Please tell us the difficulties faced by you at the time of developing Rock Garden?**

**Ans:** As such I have not faced any difficulty, rather my job in PWD was a boon in my vision for developing a Gardern from a variety of debris. On 24 february 1973, the Rock Garden was accidentally discovered in the forest in which the garden is located . Soon thereafter late Dr. M.S. Randhawa (the first Chief Commissioner of Chandigarh) visited the place and placed the matter before the





Chandigarh Landscape Advisory Committee, as its Chairman, at a meeting held on 23rd June 1973, suggesting that this garden of rocks, stones and scrap was the most unusual and it should be preserved in its present form, free from the interference of architects and town planners. The Rock Garden was thus inaugurated in 1976.

**Que: Do you have any other project of developing this type of garden in any other city?**

**Ans:** About twenty years back, I started in Delhi on a land allotted by Delhi Development Authority, However the project could not be continued due to administrative problems in DDA and the project was hence discontinued.

**Que: Any suggestion to proper utilization of e-wastage which is causing a great danger to an Global environment?**

**Ans:** The industrial and city waste , as much as natural objects, can be used so that they are reinvested with an aesthetic value, even as they lose their economic value.

**Que: What message you would like to give to the younger generation ?**

**Ans:** I appeal to Youngsters to develop a bond

between man and nature. We must learn to re-use the objects discarded, thus developing a respect of our environment.



**We on behalf of DTRTI, Chandigarh express our thanks for giving time and sharing your views.**





Mrs. Pawan Parmar Singh alongwith DTRTI Team and Trainee Officers

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