



Udaan

उड़ान

April - June 2013

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

**DIRECT TAXES REGIONAL TRAINING INSTITUTE
Chandigarh**

Cover credit - Smt Richa Syal w/o Sh Vaneet Syal, ITO, Kaithal



*Mrs. Pawan Parmar Singh, DIT RTI, Chandigarh welcoming
Janab S.T. Ahmed, DGIT (Investigation), Chandigarh at the time of inauguration of Induction Course*



*Janab S.T. Ahmed, DGIT (Investigation), Chandigarh
addressing the Trainee Officers at the time of inauguration of Induction Course*

Message...



UJJWAL CHOUDHARY IRS
Director General of Income tax (Trg)

राष्ट्रीय प्रत्यक्ष कर अकादमी
NATIONAL ACADEMY OF DIRECT TAXES
छिंदवाडा रोड, नागपुर - ४४० ०३०
Chhindwara Road, NAGPUR – 440 030
दूरभाष – ०७१२-२५८२८७१ / फ़ैक्स – ०७१२-२५८३३१७
Tel – 0712 – 2582871 / Fax – 0712 – 2583317



I congratulate the participating ITOs for having successfully completed their Induction Training Programme. The Team DTRTI, Chandigarh also deserves appreciation for having mounted this course even in the face of serious odds.

Promotion to the level of an Income Tax Officer is not only an important step in the hierarchy for an official but also implies a major change in his functions and responsibilities. The Induction Course is designed to help the officer cope with this change as seamlessly as possible. Their success in their respective careers in the coming years will reflect the true worth of this programme.

I wish the participants a bright and satisfying career ahead.

Ujjwal Choudhary

Date 31/05/2013

Messages...



Message from Director, DTRTI

It is indeed a matter of great joy for me to once again introduce the first batch of newly promoted income tax officers of the year 2013. While congratulating them on their promotion I also hope that the forty days induction training mounted by the team DTRTI Chandigarh would enable the officers in a successful transition. Besides covering the tax laws and procedures, it was our endeavour to expose the newly promoted officers to concepts such as leadership, management, public speaking and ITD applications. It is hoped that there has been a considerable value addition not only to their knowledge base, but also to their personalities.

The Udaan 2013 has been a labour of love and creativity of these officers, as well as faculty at DTRTI. Team DTRTI Chandigarh is deeply grateful to Sh. Ujjwal Choudhary, DG, NADT, Nagpur for his patronage, and CCIT (CCA) NWR & CCIT (CCA), New Delhi for their support for conducting this training programme. We also acknowledge with gratitude the participation of CIT-I and CIT-II, Amritsar along with their officers in respect of the outbound programme for the trainees.

On behalf of team DTRTI, I congratulate the participants for bringing out this edition of Udaan 2013, which will help them relive the memories of their training for times to come.

Pawan Parmar Singh
DIT, DTRTI, Chandigarh



Message from Joint Director, DTRTI

Promotion as an ITO is a very big step in the carrier of the officers of this Department. I extend my congratulations to all the participants who have completed their induction course after their promotion as an ITO. I hope that after successful completion of this course, they will be ready to face the new challenges effectively.

I also congratulate them for taking out their own magazine " Udaan". As the name of the magazine suggests, they should be ready to take flight to the new horizons of excellence.

Rajinder Kumar Gupta
Joint DIT, DTRTI, Chandigarh



Message from Aastt. Director, DTRTI

I extend my congratulations to all the newly promoted ITOs on their promotion. I hope that after successful completion of their training, they shall be full of confidence and enthusiasm to discharge their duties effectively.

I also congratulate them for taking out the magazine 'Udaan'. I also take this opportunity to wish them success and happiness in life.

Neelam Sharma
ADIT, DTRTI

Editorial



Patron

Mr. Ujjwal Chaudhary
DGIT, NADT

Convener

Mrs. Pawan Parmar Singh
DIT, DTRTI, Chandigarh

Chief Support

Mrs. Sarita Rani Agarwal, ITO

Editor -in- Chief

Gurmit Singh, ITO

Editorial Team

Sh. Jagmohan Vaid, ITO
Sh. Inderjit Sharma, ITO
Smt. Uma Sehgal, ITO
Sh. J.K. Mehta, ITO
Smt. Parvesh Kumar, ITO
Sh. Satish K. Semwal, ITO
Smt. Manjusha Thareja, ITO



Life can be very static for some and for others life may be monotonous. Still for others life may be very fast. But one thing is sure that the moments once gone by can never come again in one's life. Therefore, the need of the present time is to reinvest ourselves to keep pace with the changing world- the new mantra for survival. Here, at DTRTI, Chandigarh, the induction course for newly promoted ITOs was designed to help the officers to keep pace with the changes brought up in the various Laws and Rules. I take this opportunity to express, on behalf of all the trainees, our gratitude to respected Madam Smt. Pawan Parmar Singh, DIT, DTRTI Chandigarh and her talented team for making our training program very interesting and a memorable event. I am sure that the sweet memories of this training program shall remain embedded in our minds for the whole of our lives and at the same time knowledge imparted to us shall definitely improve our working skill.



To work as editor for this magazine was a great experience, it also reminded me of my college days where I had co-edited my college magazine. All the trainee participants were very enthusiastic in contributing their writings. Since, the entries which the editorial team received for publishing were from very mature minds, to choose the excellent from the plethora of very fine pieces was a very difficult task.

Last but not the least, I am very thankful to Sh. R.K. Gupta, Joint Director DTRTI, Smt. Neelam Sharma, Asstt. Director DTRTI, Smt. Sarita Aggarwal, ITO and Sh. S.N. Goyal, ITO, DTRTI Chandigarh for extending much needed guidance and support to take out this magazine. I am also very thankful to Smt. Richa Syal w/o Sh. Vaneet Syal ITO, Kaithal for designing the cover of this magazine.

Gurmit Singh
(Editor-in-chief)

Team Members of the Editorial Team



The Houses and their Logos

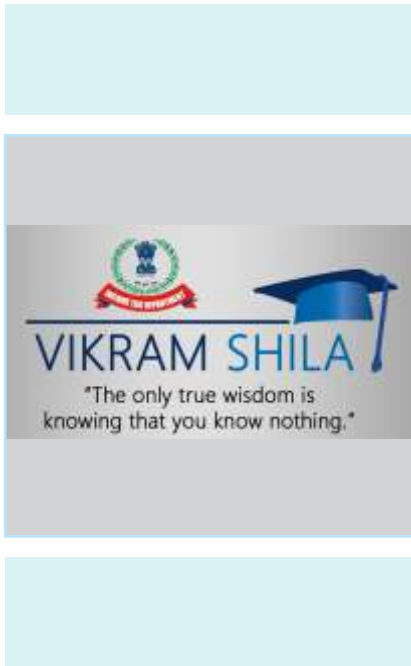


Nalanda House



Takshila House

The Houses and their Logos



Vikramshila House



Gandhara House

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:-

Gandhara House headed by Smt. Parveen Burman, ITO.

Takshila House headed by Smt Geeta Sharma, ITO.

Vikramshila House headed by Sh. Karanjit Singh Kamboj, ITO.

Nalanda House headed by Sh. Chaman Lal Sharma, ITO.

In order to inculcate team spirit within each house, various tasks were assigned to each house. All the houses were given a task of preparing and presenting a power point presentation on different topics, assigned by the Id. DIT, DTRTI, Chandigarh.



Gandhara House presenting PPT



Takshila House presenting PPT



Vikramshila House presenting PPT



Nalanda House presenting PPT

Out Bound Learning Programme



Visit to ASK Centre, Aayakar Bhawan



CIT-1 Amritsar having interaction with trainees



Visit to OCM Mills, Amritsar



Visit to Wagah Border, Amritsar



Visit to Gurudwara Kot Puran, Ropar



Trainees at Amritsar Market

Schedule of Training Programme



DATE	TIME	TOPIC	Source faculty
Day- 1 Wednesday 10.04.2013	9.30 am to 10.30 am	Briefing and Registration and Inauguration	Team DTRTI, Chandigarh
	10.30 am to 11.45 am	Role of ITOs	Ms. Rajinder Kaur, JCIT
	12.00 am to 01.15 pm	Role of ITOs.	Ms. Rajinder Kaur, JCIT
	02.15 pm to 03.30	Definitions u/s 2	Ms. Neelam Sharma ADIT
	03.45 pm to 05.00 pm	Entry level Test	Team DTRTI
	05.00 pm to 05.30 pm	Library session	
Day 2 Thursday 11.04.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Income under the head 'Salaries'	Prof.Sarwan Kumar, M.M.Modi College, Patiala
	11.45 am to 01.00 pm	Income under the head 'Salaries' including relief u/s 89 (1) of the Act	Prof.Sarwan Kumar, M.M.Modi College, Patiala
	02.00 pm 03.15 pm	Income From Business and Profession	Sh.Ajay Jain, CA
	03.30 pm to 04.45 pm	Income From Business and Profession	Sh.Ajay Jain, CA
	04.45 pm to 05.30 pm	Library Session	
Day 3 Friday 12.04.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Income from House Property	Dr.Harmeet Singh, CIT, Kolkata
	11.45 am to 01.00 pm	Income from House Property	Dr.Harmeet Singh, CIT, Kolkata
	02.00 pm 03.15 pm	Capital Gain	Sh.R.K.Gupta, JCIT
	03.30 pm to 04.45 pm	Capital Gain	Sh.R.K.Gupta, JCIT
	04.45 pm to 05.30 pm	Library Session	
Day 4 Monday 15.04.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Transfer Pricing	Sh. K. V. Jain, CA
	11.45 am to 01.00 pm	Transfer Pricing	Sh. K. V. Jain, CA
	02.00 pm 03.15 pm	Examination of Books of accounts	Sh.Rohit Goyal, CA
	03.30 pm to 04.45 pm	Examination of Books of accounts	Sh.Rohit Goyal, CA
	04.45 pm to 05.30 pm	Library Session	
Day 5 Tuesday 16.04.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Provisions for Charitable Institutions u/s 11, 12, 13	Dr.Girish Ahuja, CA
	11.45 am to 01.00 pm	Assessment of Trusts	Dr.Girish Ahuja, CA
	02.00 pm 03.15 pm	Land Mark Decisions with reference to Charitable Institutions	Dr.Girish Ahuja, CA
	03.30 pm to 04.45 pm	Land Mark Decisions with reference to Charitable Institutions	Dr.Girish Ahuja, CA
	04.45 pm to 05.30 pm	Library Session	
Day- 6 Wednesday 17.04.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Book Keeping Concepts, Journal Entry and posting in Ledger making trail balance	Sh. Balwinder Singh,CA
	11.45 am to 01.00 pm	Preparation of Final accounts	Sh. Balwinder Singh,CA
	2:00pm to 3:00 pm	Chapter VI-aggregation of Income and set off or carry forwarded of losses	Dr.Harmeet Singh, CIT, Kolkata
	03.30 pm to 04.45 pm	Chapter VI-aggregation of Income and set off or carry forwarded of losses	Dr.Harmeet Singh, CIT, Kolkata
	04.45 pm to 05.30 pm	Library session	
Day 7 Thursday 18.04.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Deduction under 80IA,80IB,80IC	Sh.K.V.Jain, CA
	11.45 am to 01.00 pm	Deduction u/s 80IA, 80IB,80IC	Sh.K.V.Jain, CA
	02.00 pm 03.15 pm	Section 68 & Section 69 of IT Act	Dr.Harmeet Singh, CIT, Kolkata
	03.30 pm to 04.45 pm	Section 68 & Section 69 of IT Act	Dr.Harmeet Singh, CIT, Kolkata
	22.04.2013	9.30 am to 10.30 am	Briefing and Registration and Inauguration
10.30 am to 11.45 am	Exempted Income under section 10	Smt.Sarita Rani, ITO	
12.00 am to 01.15 pm	Test Paper Discussion	Team DTRTI	
02.15 pm to 03.30	Income under the head Business & Profession	Sh. Ajay Jain, CA	
03.45 pm to 05.00 pm	Income under the head Business & Profession	Sh. Ajay Jain, CA	
05.00 pm to 05.30 pm	Library session		
Tuesday 23.04.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Deductions - Chapter VIA	Smt.Sarita Rani, ITO
	11.45 am to 01.00 pm	Recording of Statement	Sh. R.K. Gupta, JDIT
	02.00 pm 03.15 pm	Role of DDOs	Sh.Negi Ram, ZAO
	03.30 pm to 04.45 pm	Practical problems faced by DDOs in discharging their day to day duties.	Sh.Negi Ram, ZAO
	04:45 pm to 5:30 pm	Library session	
Thursday 25.04.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Income from other sources	Sh. Sharwan Kumar. Asstt Prof. M.M.Modi College, Patiala.
	11.45 am to 01.00 pm	Income from other sources	Sh. Sharwan Kumar. Asstt Prof. M.M.Modi College, Patiala.
	02.00 pm 03.15 pm	Depreciation : Section 32, 33, 35 Sections : 40 to 43 of IT Act	Sh.Ajay Jain, CA



	03.30 pm to 04.45 pm	Depreciation : Section 32, 33, 35 Sections : 40 to 43 of IT Act	Sh.Ajay Jain, CA
	04.45 pm to 05.30 pm	Library session	
Friday 26.04.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	General Principal and Technique of investigation of assessment of various trades	Sh. Harjinder Singh, Addl. Commissioner
	11.45 am to 01.00 pm	General Principal and Technique of investigation of assessment of various trades	Sh. Harjinder Singh, Addl. Commissioner
	02.00 pm 03.15 pm	Visit to ASK Centre	Sh. Rajdeep Singh, AD (Systems)
	03.30 pm to 04.45 pm	Visit to ASK Centre	Sh. Rajdeep Singh, AD (Systems)
	04.45 pm to 05.30 pm	Library session	
Monday 29.04.2013	9.30 am to 10.15 am	Review	
	10.15 am to 11.30 am	Rajbhasha	Sh. Surinder Sharma, AD(OL)
	11.45 am to 01.00 pm	Rajbhasha	Sh. Surinder Sharma, AD(OL)
	02.00 pm to 03.15	GFR & Service Rules	Sh. K.L. Singla
	03.30 pm to 04.45 pm	GFR & Service Rules	Sh. K.L. Singla
	04.45 pm to 05.30 pm	Library session	
Tuesday 30.04.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Reassessment/ Income Escaped Assessment	Sh. R.K. Gupta, JCIT
	11.45 am to 01.00 pm	M S Excel	Sh. Karan Sahni. CA
	02.00 pm 03.15 pm	Framing of Questionnaire & Drafting of Good Assessment Order	Sh. Sarabjit Singh, Addl. CIT
	03.30 pm to 04.45 pm	Framing of Questionnaire & Drafting of Good Assessment Order	Sh. Sarabjit Singh, Addl. CIT
	04:45 pm to 5:30 pm	Library session	
Wednesday 01.05.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Asstt of Co-operative societies & HUF	Sh. Amitoj Kamboj, CA
	11.45 am to 01.00 pm	Asstt of Co-operative societies & HUF	Sh. Amitoj Kamboj, CA
	02.00 pm 03.15 pm	Tally	Sh. Karan Sahni. CA
	03.30 pm to 04.45 pm	Tally	Sh. Karan Sahni. CA
	04.45 pm to 05.30 pm	Library session	
Thrusday 02.05.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Preparation of CAP-I; CAP-II; CAP-III	Sh. Rajdeep Singh. AD (Sys)
	11.45 am to 01.00 pm	Preparation of CAP-I; CAP-II; CAP-III	Ms.Bandana Drevedi. ITO
	02.00 pm 03.15 pm	Landmark decisions in favour of Revenue with special Emphasis on decision of Delhi High Court & Pb. & Haryana High Court	Sh. Ajay Jain. CA
	03.30 pm to 04.45 pm	Landmark decisions in favour of Revenue with special Emphasis on decision of Delhi High Court & Pb. & Haryana High Court	Sh. Ajay Jain. CA
	04.45 pm to 05.30 pm	Library session	
Friday 03.05.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Quality of Appeals in ITAT & Higher Courts;Framing of question of Law & issues of facts; CBDT Instruction No. 3,4,7 &8 ; Procedure of Filing Appeals.	Dr. Harmeet Singh. CIT
	11.45 am to 01.00 pm	-Do-	Dr. Harmeet Singh. CIT
	02.00 pm 03.15 pm	Limitation Act; Indian Oath Act ; Evidence Act	Sh. Ravi Shankar., Ex. IRS, Advocate
	03.30 pm to 04.45 pm	IPC, CPC, Cr. P.C.	Sh. Ravi Shankar., Ex. IRS, Advocate
	04.45 pm to 05.30 pm	Library session	
Monday 06.05.2013	9.30 am to 10.15 am	Review	
	10.15 am to 11.30 am	Recovery Proceedings under the IT Act	Sh. L.K.. S. Dahiya, CIT ITAT, Kolkata
	11.45 am to 01.00 pm	Recovery Proceedings under the IT Act	Sh. L.K.. S. Dahiya, CIT ITAT, Kolkata
	02.00 pm to 03.15	Accounting Stadards	Sh. Baldev Garg, CA
	03.30 pm to 04.45 pm	Accounting Standards	Sh. Baldev Garg, CA
	04.45 pm to 05.30 pm	Library session	
Tuesday 07.05.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Communication Skills (Non- Verbal); Public Speaking; Leadership	Ms. Harpreet Gill
	11.45 am to 01.00 pm	Communication Skills (Non- Verbal); Public Speaking; Leadership	Ms. Harpreet Gill
	02.00 pm 03.15 pm	Assessment and Investigation of Contractors including construction, Civil Contractors, labour contractors.	Sh. T.N. Singla, CA
	03.30 pm to 04.45 pm	Assessment and Investigation of Contractors including construction, Civil Contractors, labour contractors.	Sh. T.N. Singla, CA
	04:45 pm to 5:30 pm	Library session	
Wednesday 08.05.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Industrial Attachment at Amritsar	
	11.45 am to 01.00 pm	Industrial Attachment at Amritsar	
	02.00 pm 03.15 pm	Industrial Attachment at Amritsar	
	03.30 pm to 04.45 pm	Industrial Attachment at Amritsar	



	04.45 pm to 05.30 pm	Library session	
Thursday 09.05.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Industrial Attachment at Amritsar	
	11.45 am to 01.00 pm	Industrial Attachment at Amritsar	
	02.00 pm 03.15 pm	Industrial Attachment at Amritsar	
	03.30 pm to 04.45 pm	Industrial Attachment at Amritsar	
	04.45 pm to 05.30 pm	Library session	
Friday 10.05.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Role of AO during Search & Seizure operations	Sh. Y . R. Saini, CIT, Bathinda
	11.45 am to 01.00 pm	Role of AO during Search & Seizure operations	Sh. Y . R. Saini, CIT, Bathinda
	02.00 pm 03.15 pm	Gender sensitization	Ms. Rajinder Kaur, JCIT
	03.30 pm to 04.45 pm	Gender sensitization	Ms. Rajinder Kaur, JCIT
	04.45 pm to 05.30 pm	Library session	
Monday 13.05.2013	9.30 am to 10.15 am	Review	
	10.15 am to 11.30 am	CSR – Filing of Appeal	Sh. R.D. Sharma, ITO
	11.45 am to 01.00 pm	Drafting of Questionnaire	Sh. R.D. Sharma, ITO
	02.00 pm to 03.15	Interaction with Team DTRTI	Team DTRTI
	03.30 pm to 04.45 pm	Residential status	Smt. Sarita Rani. ITO
	04.45 pm to 05.30 pm	Library session	
Tuesday 14.05.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Sec 269SS and 269T	Sh. Ashok Gupta. ITO
	11.45 am to 01.00 pm	Sec 269SS and 269T	Sh. Ashok Gupta. ITO
	02.00 pm 03.15 pm	Penalties and Prosecution	Sh. Rohit Goel, CA
	03.30 pm to 04.45 pm	Penalties and Prosecution	Sh. Rohit Goel, CA
	04:45 pm to 5:30 pm	Library session	
Wednesday 15.05.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Internal Audit	Smt. Sarita Rani, ITO
	11.45 am to 01.00 pm	Internal Audit conducted by the IT Department,	Sh. Ravi Sarangal, CIT (Audit)
	02.00 pm 03.15 pm	Stress Management	Dr. Arun Aggarwal, PGI Chandigarh
	03.30 pm to 04.45 pm	Stress Management	Dr. Arun Aggarwal PGI Chandigarh
	04.45 pm to 05.30 pm	Library session	
Thursday 16.05.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Reading & Verification of books of accounts	Sh. Ajay Jain, CA
	11.45 am to 01.00 pm	Reading & Verification of books of accounts	Sh. Ajay Jain, CA
	02.00 pm 03.15 pm	Reading & Verification of books of accounts	Sh. Ajay Jain, CA
	03.30 pm to 04.45 pm	Reading & Verification of books of accounts	Sh. Ajay Jain, CA
	04.45 pm to 05.30 pm	Library session	
Friday 17.05.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Preparation of Power Point Presentation & Sharing of experience of trainee officers	Team DTRTI
	11.45 am to 01.00 pm	Duties of Authorised officer during Search operations	Sh. R. K. Gupta. JCIT
	02.00 pm 03.15 pm	Reading & Interpretation of statute	Sh. K. V . Jain CA
	03.30 pm to 04.45 pm	Reading & Interpretation of statute	Sh. K. V . Jain CA
	04.45 pm to 05.30 pm	Library session	
Monday 20.05.2013	9.30 am to 10.15 am	Review	
	10.15 am to 11.30 am	Money Laundering & FEMA	Sh. S.K. Batra, Asstt. Legal Advisor, Department of Enforcement
	11.45 am to 01.00 pm	Money Laundering & FEMA	Sh. S.K. Batra, Asstt. Legal Advisor
	02.00 pm to 03.15	Limited Liability Partnership, Vodafone Case	Sh. Amitoz Singh Kamboj
	03.30 pm to 04.45 pm	Clubbing of Income	Sh. Amitoz Singh Kamboj
	04.45 pm to 05.30 pm	Library session	
Tuesday 21.05.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	ITD Application	Sh. Rajdeep Singh, (ADIT) Systems, Chd.
	11.45 am to 01.00 pm	ITD Application	Sh. Rajdeep Singh, (ADIT) Systems, Chd.
	02.00 pm 03.15 pm	M.S. Excel	Sh. Karan Sahni, CA
	03.30 pm to 04.45 pm	M.S. Excel	Sh. Karan Sahni, CA
	04:45 pm to 5:30 pm	Library session	
Wednesday 22.05.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Overview of Income under the head Business & Profession with relevant case laws both in favour of & against revenue with spl reference to Delhi and Pb & Haryana High Court.	Sh. Kapil Goel. CA
	11.45 am to 01.00 pm	Overview of Income under the head Business & Profession with relevant case laws both in favour of & against revenue with spl reference to Delhi and Pb & Haryana High Court.	Sh. Kapil Goel. CA
	02.00 pm 03.15 pm	Sec 68 and Sec 69 with relevant case law s both in favour of & against revenue with spl reference to Delhi and Pb & Haryana High Court.	Sh. Kapil Goel. CA



	03.30 pm to 04.45 pm	Sec 68 and Sec 69 with relevant case laws both in favour of & against revenue with spl reference to Delhi and Pb & Haryana High Court.	Sh. Kapil Goel. CA
	04.45 pm to 05.30 pm	Library session	
Thursday 23.05.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Wealth Tax Act	Sh. Sarabjit Singh. Addl CIT
	11.45 am to 01.00 pm	Wealth Tax Act	Sh. Sarabjit Singh. Addl CIT
	02.00 pm 03.15 pm	Wealth Tax Act	Sh. Sarabjit Singh. Addl CIT
	03.30 pm to 04.45 pm	Citizen Charter , Vision 20-20	Sh. Sarabjit Singh. Addl CIT
Friday 24.05.2013	04.45 pm to 05.30 pm	Library session	
	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Power point presentation	Team DTRTI
	11.45 am to 01.00 pm	Power point presentation	Team DTRTI
	02.00 pm 03.15 pm	Tally	Sh. Karan Sahni, CA
Monday 27.05.2013	03.30 pm to 04.45 pm	Tally	Sh. Karan Sahni, CA
	04.45 pm to 05.30 pm	Library session	
	9.30 am to 10.15 am	Review	
	10.15 am to 11.30 am	Unicode ; how to use internet	Sh. Kulvir Singh, Mob. 97810-53479
	11.30 am to 11.45 am		
Tuesday 28.05.2013	11.45 am to 01.00 pm	Use of Judicial Reference Material	Sh. Ajay Jain. CA
	02.00 pm to 03.15	Right to Information Act 2005	Sh. K.L. Singla
	03.30 pm to 04.45 pm	Right to Information Act 2005	Sh. K.L. Singla
	04.45 pm to 05.30 pm	Library session	
	10.00 am to 10.15 am	Review	
Wednesday 29.05.2013	10.15 am to 11.30 am	Public Speaking Competition	Team DTRTI
	11.45 am to 01.00 pm	Public Speaking Competition	Team DTRTI
	02.00 pm 03.15 pm	Sec. 263 & 264	Sh. R.D. Sharma. ITO
	03.30 pm to 04.45 pm	Sec. 263 & 264	Sh. R.D. Sharma. ITO
	04:45 pm to 5:30 pm	Library session	
Thursday 30.05.2013	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Appellate Procedure and Service of Notice	Sh. Suresh Kumar CIT
	11.45 am to 01.00 pm	Appellate Procedure and Service of Notice	Sh. Suresh Kumar CIT
	02.00 pm 03.15 pm	Test	Team DTRTI
	03.30 pm to 04.45 pm	Test	Team DTRTI
Friday 31.05.2013	04.45 pm to 05.30 pm	Library session	
	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	Assessment of companies	Sh. Arvind Jindal, CA
	11.45 am to 01.00 pm	Assessment of companies	Sh. Arvind Jindal, CA
	02.00 pm 03.15 pm	Revenue Audit	Sh. R.K. Munjhal, Sr. Audit Officer. AG (Audit)
Monday 03.06.2013	03.30 pm to 04.45 pm	Revenue Audit	Sh. R.K. Munjhal, Sr. Audit Officer. AG (Audit)
	04.45 pm to 05.30 pm	Library session	
	9.30 am to 10.15 am	Review	
	10.15 am to 11.30 am	Creation of Trust and Assessment	Sh. R.D. Sharma, ITO
	11.45 am to 01.00 pm	Creation of Trust and Assessment	Sh. R.D. Sharma, ITO
Tuesday 04.06.2013	02.00 pm to 03.15	Penalty & Prosecution	Sh. Ajay Jain, CA
	03.30 pm to 04.45 pm	Penalty & Prosecution	Sh. Ajay Jain, CA
	04.45 pm to 05.30 pm	Library session	
	10.00 am to 10.15 am	Review	
	10.15 am to 11.30 am	MAT & AMT	Sh. Ajay Jain. CA
Wednesday 05.06.2013	11.45 am to 01.00 pm	MAT & AMT	Sh. Ajay Jain. CA
	02.00 pm 03.15 pm	TDS Provisions	Sh. B.N. Goel. ITO
	03.30 pm to 04.45 pm	Discussion on Test	Team, DTRTI
	04:45 pm to 5:30 pm	Library session	
	10.00 am to 10.15 am	Review	
Thursday 06.06.2013	10.15 am to 11.30 am	E filing income Tax Return	Sh. Rajdeep Singh. AD (System I)
	11.45 am to 01.00 pm	E filing income Tax Return	Sh. Rajdeep Singh. AD (System I)
	02.00 pm 03.15 pm	Cultural Progamme	
	03.30 pm to 04.45 pm	Cultural Progamme	
	04.45 pm to 05.30 pm	Library session	
10.30 am onwards	Valediction		





In the lighter way only

On the first day of joining the training at DTRTI Chandigarh, we the newly promoted ITOs had given a written test. When the answer sheets were returned to us after evaluation, I was reminded of my School days. And looking back to my school days, I find that we, the then school children of Government Schools in Punjab were treated like the guinea pigs of laboratories. Upto fifth standard we were coping up with our daily dose of two languages; Hindi and Punjabi, but in the Sixth standard, we were suddenly introduced to the learning of the language of the elite, i.e. English. The most dreadful memories of my school days are from that day onwards. Our English teacher, was a rustic Sardarji, who never hesitated to use, what these days are termed as third degree methods by the human rights activists. Above all, he was never seen laughing; only once in a blue moon, a hint of smile would appear between his well kept moustaches and nicely tied beard.



But as they say that every dark cloud has a silver lining, some of my unforgettable memories are from those very days spent in his class. To add to our above mentioned miseries, he started giving us a monthly test of English. What would have been a yearly torture became a monthly affair. And all the students who failed that test would receive corporal punishment in the form of flogging and of becoming *murga*. Those failing the test were also required to carry the answer sheets to their respective homes and get them signed by their parents. (*Thank God, Team DTRTI has not imposed any such condition while giving us written test. I shudder to think what would have happened if we were required to get our answer sheets signed by our children or by our better halves.*) This was perhaps the most agonizing punishment. So, every body tried to escape it in different ways. Initially, most of the naughty students would affix the thumb impression of toes of their own feet to escape the anger of Hitlers at homes. But alas! this too, could not last long. As, it was ordered by the said teacher that parents of the students who could not sign, would have to come personally to see him in the school. This was yet another bolt from the blue for a very large number of students. But, it is an established fact that necessity is the mother of invention. One of my friends, on our way back to home stumbled upon an idea. He would ask any elderly passersby whether he knew how to write Urdu. Soon a very elderly person replied in the affirmative. My friend quickly took out the answer sheet and told him the name of his father and requested the old man to scribe down the same. (*Of course, urdu was not taught in our times*) The old man happily obliged and my friend's joys knew no bounds.

The next day, my friend put forth his answer sheet, duly signed by his father in Urdu, before the teacher. On seeing the signatures, colour of the face of our teacher changed many hues; at one time it seemed that he is going to have a laugh, as the lightening lasts only for a second or so, the glimmer of smile was very short lived. He simply started thrashing my friend without uttering any word. Unprepared for this, my friend started crying asking for his fault. After a good thrashing, our teacher at last smiled and asked, "does any person writes the word 'Shri' before signing his name?... But, father of this fallow does. (*Oye kise da Baap apne naam de nal Shri likhda ae? par Isda Baap apne naam de nal Shri likhda ae*) Actually, the old man who scribed the name of father of my friend in urdu had put the honorific of Shri before the name of his father.

Gurmit Singh
ITO, Amritsar

Four Facts about Taj Mahal

1. Mumtaz was Shahjahans 4th wife out of his 7 wives.
2. Shahjahan had killed Mumtaz' 1st husband to marry her.
3. Mumtaz died while delivering her 14th child.
4. TAJ MAHAL was completed in 20 years.

Prem Kumar Bhagat
ITO, Tarn Taran



" The Human Being and Fear"

Once in a forest, a hunter, on being chased by a tiger, felt tired and climbed up a tree. There was a bear sitting on the top of the tree. The tiger was waiting under the tree as it could not climb up. It was hungry, so it wanted to gobble up the hunter. It requested the bear to push the hunter down, so that it could kill him and appease its hunger. The bear refused to do so saying that the hunter was its guest and it was its moral duty to extend hospitality to guests. But, the tiger continued to wait under the tree. After some time the bear started to doze off. Noticing this, the tiger addressed the hunter, " O man, I am very hungry. It does not matter whether I eat you or the bear. The bear is dozing, so please push it down. I shall eat it and spare you". The man did not have morality of even the bear. He thought that he could escape from the clutches of tiger by offering the bear to the hungry tiger. So, he committed the ungrateful act of pushing the bear down. As luck would have it, the bear, as it was falling down, caught hold of a branch, climbed up and saved itself from the tiger. Then the tiger said, " O bear, you should never believe the human beings. This hunter wanted to harm you, though you were kind enough to give him shelter and protect him, so push the wretch down, I shall devour him" But the bear said, " I have done my duty. Each one has to face the consequences of his own actions. I will not harm him just because he tried to harm me."

Moral of the story- Do good deeds in life no matter even, if some body hurts you. You should never deviate from your goals in life. Walk towards the right path in life.

Raj Kumar
ITO, New Delhi

Wonderful Thoughts

A wise person knows not only what to look.
But, also what to overlook.

A Quote on an Old Man's T-Shirt-
I am not 80,
I'm just 20 years old with 60 years of experience.

Wonders of God-
Our body is 80% made of water,
But when it hurts, blood comes out,
Our heart is full of blood,
But when it hurts, water comes out.

A single finger of a friend which wipes out our
tears during our failure is much better than the
ten fingers which come together to clap for our
victory.

Take risks in your life-
If you win, u can lead
Even if you lose, you can guide.

Sunita Gupta
ITO o/o DG(I&CI), New Delhi

The Pain

The pain empowers me in the corniest ways.
I go left then right
Blurred are the bays.

I can feel the misery and pain which stays.
My heart wana burst out
And in sadness it blaze.

Out and out I reach the path in night.
I want light,
I want it bright.

The fear is curious
But my feelings are purious

Nikita D/o Vaneet Syal
ITO, Kaithal



PARABLE OF PENCIL

The pencil maker took the pencil aside, just before putting it into the box. "There are five things you need to know", he told the pencil, "before I send you out into the world. Always remember them and never forget and you will become the best pencil you can be."

ONE: you will be able to do great things, but only if you allow yourself to be held in someone's hand.

TWO: you will experience a painful sharpening from time to time, but you'll need to it to become a better pencil.

THREE: you will be able to correct any mistakes you make.

FOUR: The most important part of you will always be what's inside.

FIVE: On every surface you are used on, you must leave your mark. No matter what the condition, you must continue to write.

The pencil understood and promised to remember and went into the box with a purpose in its heart. Now replacing the place of the pencil with you. Always remember them and never forget and you'll become the best person you can be.

ONE: You will be able to do many great things, but only if you allow yourself to be held in God's hands. And allow other human being to access you for the many gifts you possess.

TWO: You will experience a painful sharpening from time to time by going through various problems in life, but you'll need it to become a stronger person.

THREE: You will be able to correct any mistakes you might make.

FOUR: The most important part of you will always be what's on the inside.

FIVE: On every surface you walk through, you must leave your mark. No matter what the condition, you must continue to perform your duties.

Allow the parable of the pencil to encourage you to know that you are a special person and only can fulfill the purpose to which you were born to accomplish. Never allow yourself to get discouraged and think that your life is insignificant and cannot make change.

Inderjit Sharma
ITO, Chandigarh

Snippets - Making Logo for our house

On joining the training at DTRTI, Chandigarh, we the trainee ITOs were divided into four houses namely; Takshila, Gandhara, Vikramshila and Nalanda. Captain for each house was selected and the first job assigned to each house was to prepare a logo for their respective houses. Yours truly, being member of Takshila house, started working on preparing logo for my house. To prepare a proper logo, I decided to do some research work on the name and origin of the word Takshila. After serious deliberations, I came to know that this word has its origin in a popular Hindi film number "Sheela Ki Jawani." In this number Jawani of Sheela has been eulogized. The jawani of Sheela was worth

beholding. To behold or to see is written as "Takna" or "Tak" in Punjabi language. From the combination of the words "Tak Sheela", the word Takshila has been formed. As such, my suggestion regarding the logo of our house was a picture of Katrina Kaif, attired in the same dress worn by her while performing the number "Sheela Ki Jawani" and holding a copy of Income Tax Act in her beautiful hands. But the logo suggested by me, for the reasons not known to me, was not approved by my house members. Anyways this rejection is not going to hamper my spirit...

Gurmit Singh
ITO, Amritsar



Quotes of Great Personalities

1. "Never play with the feelings of others, Because you may win the game but the risk is that you will surely lose the person for life time"
— William Shakespeare
2. "The world suffers a lot. Not because of the violence of bad people, but because of the silence of good people!"
— Napoleon
3. "I am thankful to all those who said no. It's because of them, I did it myself."
— Albert Einstein
4. "If friendship is your weakest point then you are the strongest person in the world."
— Abraham Lincoln
5. "Laughing faces do not mean that there is absence of sorrow! but it means that they have the ability to deal with it"
— William Shakespeare
6. Opportunities are like sunrise, if you wait too long you can miss them.
— William Anthem
7. When you are in the light, everything follows you. But when you enter into the dark, even your shadow does not follow you.
— Hills
8. "Coins always make sound but currency notes are always silent, so when ever your value increases keep yourself calm and silent."
— William Shakespeare
Vivek Berry
ITO, Pathankot

JOKES

1. After a quarrel, a wife said to her husband, "you know, I was a fool when I married You." The husband replied, "yes dear, but I was in love and I did n't notice it."
2. Woman to her friend : My feeling towards him changed so I broke off the engagement. Friend, "so why are you still wearing his ring?" Because my feeling for the ring have not changed.
3. A little boy asks his father, "Daddy, how much does it cost to get married? "Don't know my dear," replied dad. "I am still paying."
4. Teacher: Jurmana mafi di arzi likho.
Santa: Sir, jurmana kina hai?
Teacher: 5 Rs.
Santa: Ah lo g 5 Rs., mera bapu kehnda hai ke 5-10 Rs. piche kisi kamine di minat ni karidi.
5. Jat scooter te, scooter 80 te
Jat bullet te, bullet 100 te.
Jat verna te, Verna 110 te.
Jat swift te, swift 120 te.
Agge.....
Jat ambulance te, Ambulance 130 te.

Jagmohan Rai Vaid
ITO, Ludhiana





माँ

जब हम बच्चे थे तो आपसमें लड़ते थे कि
माँ मेरी है माँ मेरी है माँ मेरी है

और

जब हम बड़े हुये तो आपसमें फिर लड़ने लगे कि
माँ तेरी है..... माँ तेरी है..... माँ तेरी है.....

सचमुच वो बचपन भी कितना नाजुक
और सच्चा था जिसमें माँ के प्रति कितना प्यार था।

जगवीर सिंह

आयकर अधिकारी, अृतमत्सर

नक्षत्रे कदम

माना

कि बहुत गहरे है

मेरे चेहरे पर

वक्त की उंगलियों के निशां।

मगर

इनसे कहीं गहरे होंगे

वक्त की छाती पर

मेरे कदमों के निशां

अशक पीकर भी मुस्कुराऊँगा

हर ग़म को गले लगाऊँगा

झुकूँगा नहीं, टूट जाऊँगा

सदियों की आँधियां भी

न मिटा सकें जिन्हे,

वक्त के सीने मे वो

नक्षत्रे कदम छोड़ जाऊँगा।

कोई फिक्र नहीं सफ़ीने की,

आरजू है किसे जीने की

जख्मे दिल को सीने की

हर तमन्ना को भूल जाऊँगा

वक्त रोएगा मेरे कदमों मे गिर के

वक्त को ऐसा वक्त दिखऊँगा।

एल. के. बजाज

आयकर अधिकारी, अबोहर

ये बेटियाँ

बहुत चंचल बहुत खुशनुमा सी होती हैं
ये बेटियाँ।

नाजुक सा दिल रखती हैं, मासूम सी होती हैं
ये बेटियाँ।

बात बात पर रोती हैं, नादान सी होती हैं ये बेटियाँ,
हैं रहमत से भरपूर खुदा की नियामत हैं बेटियाँ।

घर भी महक उठता है जब मुस्कुराती हैं बेटियाँ।

होती हैं अजीब सी तकलीफ जब छोड़ कर चली जाती हैं
बेटियाँ।

घर लगता है सूना सूना कितना रुला जाती हैं बेटियाँ।
बाबुल की लाडली होती हैं बेटियाँ।

यह हम नहीं कहते

यह तो खुदा कहता है कि

जब मैं बहुत खुश होता हूँ

तब पैदा होती है ये बेटियाँ।

प्रवेश कुमार

आयकर अधिकारी, दिल्ली

सवतंत्रता की पुकार

पन्द्रह अगस्त का दिन कहता आजादी अभी अधूरी है।

सपने सच होने बाकी हैं रावी की शपथ न पूरी है।

जिनकी लाशों पर पग घर कर आजादी भारत में आई।

वे अब तक है खानाबदोश, गम की बदली छाई है।

कलकते के फुटपाथों पर जो आंधी पानी सहते हैं।

उनसे पूछो पन्द्रह अगस्त के बारे में वे क्या कहते हैं।

हिन्दु के नाते उनका दुख सहते यदि लाज़ तुम्हे आती।

तो सीमा के उस पार चलो सम्मस्या जँहा कुचली जाती।

इंसान जँहा बेचा जाता इंसान खरीदा जाता है।

लाहौर, कराची, ढाका पर मातम की है काली छाया।

पख़तुनों पर, गिलगित पर है गमगीन गुलामी का साया।

बस इसीलिए तो कहती हूँ आजादी अभी अधूरी है।

कैसे उल्लास मनाऊ मैं थोड़े दिन की मजबूरी है।

दिन दूर नहीं खंडित भारत को पुनः अखण्ड बनाएंगे।

गिलगित से गारो पर्वत तक आजादी पर्व मनाएंगे।

उस स्वर्ण दिवस के लिए आज से कमर कसैं बलिदान
करें।

जो पाया उसमें खो न जाएं जो खोया उसका ध्यान करें।

रंजना गोयल

आयकर अधिकारी, दिल्ली



माँ

माँ जीवन के फूलों में खुशब का वास है
 माँ संवेदना है, भावना है अहसास है ।
 माँ मौसी है, बहु है सास है
 माँ बेटी है बहन है एक सुखद अहसास है ।
 माँ लोरी है, गीत है, प्यारी सी थाप है
 माँ पूजा की थाली है, मंत्रों का जाप है ।
 माँ रोते हुए बच्चे का खुशनुमा खिलौना है
 माँ मारुस्थल में नदी है, एक मीठे पानी का झरना है ।
 माँ आँखों के सिसकता हुआ किनारा है
 माँ गाल्लों पे पप्पी है, ममता की धारा है ।
 माँ हमारे सुलगते दिलों में कोयल की बोली है
 माँ कुम कुम है, मेहंदी है, सिन्दूर है, रोली है ।
 माँ कलम है, दवात है, सियाही है
 माँ परमात्मा की स्वयं की गवाही है ।
 माँ अनुष्ठान है, प्रार्थना है, जीवन का हवन है
 माँ जीवन के मौहल्ले में, आत्मा का भवन है ।
 माँ चूड़ी वाले हाथों के मजबूत कंधों का नाम है
 माँ काशी है, काबा है, चारों धाम है ।
 माँ चिंता है, प्यार है, हिचकी है ।
 माँ बच्चे की हर चोट पे सिसकी है ।
 माँ पृथ्वी है, जगत है, धुरी है
 माँ बिना झस सृष्टि की कल्पना अधूरी है ।
 माँ की ये कथा अनादि है, अध्याप नहीं है
 माँ का इस जीवन में कोई पर्याप नहीं है ।
 माँ का महत्व कभी कम हो नहीं सकता
 माँ जैसा दुनिया में दूसरा हो नहीं सकता ।

राज कुमार
 आयकर अधिकारी, दिल्ली

मेरी दिल्ली

ये कैसी दिल्ली है भाई, हमको कुछ समझ ना आई ।
 पहाडगंज में पहाड नहीं, धोला कुआँ में कुआँ नहीं ।
 दरियागंज में दरिया नहीं, इन्द्रलोक में परियाँ नहीं ।
 गुलाबी बाग नहीं है गुलाबी, चाँदनी चौक में चाँदनी नहीं ।
 पुरानी दिल्ली में नई सड़क, नई दिल्ली में पुराना किला ।
 कश्मीरी गेट में कश्मीर नहीं, अजमेरी गेट में अजमेर नहीं ।
 यह कैसी दिल्ली है भाई, हमें कुछ समझ न आई ।

उमा सैगल
 आयकर अधिकारी, दिल्ली

इच्छा

इच्छाएं मरती नहीं इंसान मर जाता है
 इच्छाओं के लिए मानव कुछ भी कर जाता है ।
 पढ़ने से लेकर जीवन के जुगाड़ तक
 नदी पार करे या चढ़े पहाड़ तक
 सभी बाधाओं को पार कर जाता है
 इच्छाएं मरती नहीं इंसान मर जाता है ।
 उन्नति का पथ सामने चढ़ना आसान नहीं
 दिन रात मेहनत की पर मिलता आसान नहीं
 कभी कभी तो वह हदें पार कर जाता है
 इच्छाएं मरती नहीं इंसान मर जाता है ।

इच्छापूर्ति के लिए मानव से दानव बन जाता है
 सब रिश्तों को भूल कर कभी शैतान बन जाता है
 भाई बहन जैसे रिश्तों का भी क़तल कर जाता है
 इच्छाएं मरती नहीं इंसान मर जाता है ।

लाख सहे कष्ट मगर मंजिल सदा दूर रहती है
 सता कर अपनों को वह हैवान बन जाता है
 इच्छाएं मरती नहीं इंसान मर जाता है
 इच्छाओं के लिए मानव कुछ भी कर जाता है ।।

मंजूषा थरेजा
 आयकर अधिकारी, दिल्ली

तथा इसी को प्यार कहते हैं?

तुमने पाने की चाहत ने हमें क्या से क्या बना दिया
 पूरी जिन्दगी गुजर गयी, पर एक शब्द न कह पाया
 क्या इसी को प्यार कहते हैं?
 अगर इसी को प्यार कहते हैं, तो बहुत सब्र है
 प्यार करने वालों में
 हम तो बड़ी बेसब्री से इंतजार करते हैं
 के कब यह इन्कार, इज़हार में बदल जाये

वी. बाला जी
 आयकर अधिकारी, दिल्ली



शतरंज की एक हारी हुई बाजी

वैसे तो हम बहुत अच्छा खेले ।
हमारे पैदलों ने उनके हाथी भी पीछे को धकेले ।
उनके तोपों की मार भी हमने झेल ली थी ।
एक मोहरे की बढत भी हमने ले ली थी ।।
उस समय तो हमने बाजी विन कर ली थी ।
जब उनकी क्वीन हमने पिन कर ली थी ।।
हम तो एक चाल में गच्चा खा गये
उसके घोड़ों की चैक में हमारे राजा, वजीर आ गये
उसके घोड़े ने तो गजब ही ढा दिया ।
एक एक करके हमारे कई मोहरे खा गया ।
अब तो सिर्फ एक पान का सहारा था ।
जो सैवंथ कालम तक जा रहा था ।
यहा पर भी हम गलती कर बैठे ।
उस पॉन को वजीर बना बैठे ।
पर अगली चाल में अपने राजा को फंसा बैठे ।
काश हम एक चाल वाद पॉन को वजीर बनाते
पहले अपने राजा को बचा लेते ।
तो शायद हम बाजी जीत जाते ।।

एम. एस. सैन्तीवाल
आयकर अधिकारी, नूरपुर (हि.प्र.)

श्री एम. एस. सैन्तीवाल शतरंज के बहुत अच्छे खिलाड़ी है
व उन्होंने कई प्रतियोगताएं भी जीती है ।

Editor - in - Chief

नारी शोषण

हमारा यह अभियान है, नारी मुक्ति को बढ़ाना है ।
देश में नारी शोषण को, जड़ से मिटाना है ।
तुम क्यों भुलते हो, तुम्हारी माँ भी नारी है ।
नारी को अबला ना समझो, वह रचियता हमारी है ।
नारी की सुनो पुकार, इसे शिक्षित बनाना है ।
नारी शोषण के भ्रष्टाचार को, जड़ से मिटाना है ।

सुनीता गुप्ता
आयकर अधिकारी, दिल्ली

चुटकुले

1. दो आदमी अपनी खोई हुई पत्नियों को ढूँढ रहे थे ।
पहला : तेरी वाली कैसी दिखती है?
दूसरा : लम्बाई 5' 6'' फिगर 36-24-36, रंग गोरा,
आँखें नीली और बहुत सुन्दर । और तेरी?
पहला : मेरी छोड़, चल तेरी ढूँढते हैं ।
2. पति-पत्नी की लड़ाई हो गई । पत्नी ने गुस्से में
पैट्रोल पी लिया । इसके बाद बेचैनी के कारण इधर
उधर घूमने लगी । पति उसे डाक्टर के पास ले गया ।
पति : डाक्टर साहब मेरी बीवी ने पैट्रोल पी लिया है,
वह इधर उधर घूम रही है ।
डाक्टर : कोई बात नहीं, पैट्रोल खत्म हो जाएगा तो
वह खुद रुक जाएगी ।
3. संता अपनी शादी वाले दिन बहुत उदास था ।
बंता : क्या बात है इतना उदास क्यों है?
संता : क्या बताऊँ । मेरे ससुराल वालों ने कम लोगों
को लाने के लिए कहा है । पता नहीं मुझे लेकर
जाएंगे या नहीं ।

अनिल कुमार गुप्ता
आयकर अधिकारी, दिल्ली

चुटकुले

1. एक आदमी भगवान से बोला इंडिया से अमरीका तक
की पक्की सड़क बनवा دیجिये ।
भगवान : मुश्किल है कुछ और मांग लो ।
आदमी : तो फिर आप मेरी बीवी को आज्ञाकारी बना
दीजिये ।
भगवान : सड़क सिंगल बनानी है या डबल ।
2. पत्नी : अगर मैं खो गई तो तुम क्या करोगे?
संता : निर्मल बाबा के पास जाऊंगा
पत्नी : कितने अच्छे हो, क्या कहोगे उनसे?
संता : मैं बोलुंगा कि हुजूर आपकी कृपा आनी शुरू हो
गई है ।

जगवीर सिंह
आयकर अधिकारी, अमृतसर



आयकर अधिकारी

मुबारक हो, मुबारक हो
आप बन गए हैं, आयकर अधिकारी
पीछे छोड़ सारे कर्मचारी
और आप बन गए अधिकारी।

अरे अब तो लोग आपके आगे
नज़रे झुका कर चलेंगे।
जैसा आप कहेंगे वैसा ही करेंगे।
जहां खड़े हो जाओगे दुकानदार
खड़े होकर सलाम करेंगे, डरेंगे कि
आ गए हमारे क्षेत्र के आयकर अधिकारी

उनको क्या पता, यहां तो
चपरासी भी हमारी घंटी नहीं सुनता,
क्योंकि वह है ही नहीं।
कर सहायक और वरिष्ठ कर सहायक भी
काम नहीं करते, कहते हैं कि मैडम
क्या फालतू काम करवाते हो,
बेकार की स्टेटमेंट बनवाते हो।

रिश्तेदारों ने कहा, अच्छा तो बन गए
राजपत्रित अधिकारी
बढ़ गई हो गई तनख्वाह सारी।
बढ़ गए होंगे भत्ते
शायद मिल भी जाये लाल बत्ती की गाड़ी।
काश! ऐसा होता,

हम पर क्या बीत रही है कोई समझ पाता
तनख्वाह घट गई है, Conveyance बन्द हो गया है
अब तो बोनस भी नहीं मिलेगा
और Honorarium भी खो गया है।
Training के नाम पर 60 दिन का
वनवास दे दिया गया है।
बकरे की गर्दन पर छुरी चलाने से पहले
उसे Act पढ़ा-पढ़ा कर तैयार किया जा रहा है।

घर वाले सोच रहे हैं कि हम मौज कर रहे हैं।
Training के नाम पर ऐश कर रहे हैं
उन्हें क्या पता यहां रहने और खाने के लिए
कितनी मशक्कत पुरजोर कर रहे हैं।
Training वाले बिस्कुट खिला-खिला कर
बोर कर रहे हैं।

प्रशिक्षण के बाद समां ही कुछ और होगा
अपना सिर ऊँचा होगा।
निर्णय लेने की क्षमता बढ़ेगी
ज्ञान का भंडार बढ़ेगा।
परेशानियां भी बढ़ेगी
फिर भी अच्छा है, हम आयकर अधिकारी हैं।
हम आयकर अधिकारी हैं।

प्रवीण बर्मन
आयकर अधिकारी, दिल्ली

ज़रूरी काम

जो काम ज़रूरी थे, उन्हें एतियात से
अलगाता गया, कभी शांत चित से
समय आने पर, सुविध से, फुरसत से निबटाऊंगा,
यही सोच कर, टालता चला गया।
और जितने गैर ज़रूरी काम थे
उन्हें बड़ी तत्परता से, झटपट निपटाता गया।
अब देखता हूँ कि जीवन
गैर ज़रूरी कामों में ही बीत गया है
और सब ज़रूरी काम
मेरे दूसरे जन्म की, प्रतीक्षा कर रहे हैं।

चतुर्भुज शर्मा
आयकर अधिकारी, पालमपुर (हि.प्र.)

राज़ल

ਦਸ ਸਾਹਮਣਾ ਕਿਵੇਂ ਕਰਾਂ ਹਾਲਾਤ ਦਾ।
ਨਵੇਂ ਉਠਦੇ ਉਬਲਦੇ ਹੋਏ ਜਜ਼ਬਾਤ ਦਾ।
ਜਦੋਂ ਦਾ ਤੈਨੂੰ ਦੇਖਿਆ ਨੀਂਦ ਆਂਦੀ ਨਾ ਚੈਨ,
ਹੁਣ ਤਾਂ ਇਹ ਮੈਂ ਲੋਚਦਾ ਕਿ ਸਬੱਬ ਬਣੇ ਇਕ ਝਾਤ ਦਾ,
ਤੇਰੀ ਨਜ਼ਰ ਦੇ ਨਸ਼ੇ 'ਚ ਮੈਂ ਹੋ ਗਿਆ ਪਾਗਲ
ਦਸ ਕੀ ਨਾਂ ਦੇਵਾਂ ਤੇਰੀ ਇਸ ਸੋਗਾਤ ਦਾ।
ਤੇਰੇ ਖਿਆਲਾਂ ਦੇ ਨਾਲ ਦਿਨ ਰੰਗੀਨ ਨੇ 'ਮੀਤ'
ਤੇਰੇ ਸੁਪਨਿਆਂ ਨਾਲ ਕਟੇ ਸਫਰ ਮੇਰੀ ਰਾਤ ਦਾ।

Gurmit Singh
ITO, Amritsar



नव आयकर अधिकारी

हम बन गए हैं आयकर अधिकारी, बहुत बढ़ गई है जिम्मेवारी, All rounder बनना होगा। तभी पूरा गुज़ारा होगा। Processing जल्दी करनी होगी, Rectification भी Well in time करनी होगी, Quality assessment का ध्यान करोगे। वरना 263 का Action face करोगे, सारी statements समय पर भेजते रहना, Reminder और Explanation से बचें रहना। Recovery में भी देरी न लाना, Audit objections जल्दी निपटाना, Grievance को जल्दी दूर करोगें, RTI को न कभी Ignore करोगे, Appeal effect को Priority देना, Scrutiny report भी टाईम पर देना, Survey Search पर जा सकते हो, वहां पर कुछ अच्छी Tactics दिखा सकते हो, Action Plan Targets पूरे करना, Detailed reason देने पड़ेगें वरना, Knowledge पूरे Act की रखना, Legal decision भी पढ़ते रहना, प्रलोभन/रिश्वत से अपने को बचाना, नहीं तो पड़ सकता है पछताना। 154/148/263 का जब तक है सहारा, चिन्ता है न विषय हमारा, जीवन सच्चा—सादा रखना, खाना—पीना भी अच्छा रखना, स्टाफ को सदा सहयोगी बनाना, तब निश्चय है सफलता पाना, डोरी सदा भगवान को देना, अभिमान कभी न फटकने देना।

अरुण कुमार

आयकर अधिकारी, पटियाला

किताबें झांकती है

किताबें झांकती है बंद अलमारी के शीशे से
बड़ी हसरत से ताकती हैं
महीनों अब मुलाकत नहीं होती
जो शामें उनकी सोहबत में कहा करती थी
बड़ी बैचेन रहती है किताबें।
उन्हें अब नींद में चलने की आदत हो गई है
जो गजलें वो सुनाती थी कि जिनके शल कभी
गिरते नहीं थे।
जो रिश्ते वो सुनाती थी वो सारे उधड़े—उधड़े हैं
कोई सफा पलटती हूं तो इक सिसकी निकलती है
कई लफजों के मानी गिर पड़े है।
बिना पत्तों के सूखे टूट लगते है वो सब अल्फाज
जिन पर अब कोई मानी उगते नहीं है।
जबां पर जायका आता था सफे पलटने का
अब उंगली क्लिक करने से बस एक झपकी गुजरती है
बहुत कुछ तह—ब—तह खुलता चला जाता है परदे पर
किताबों से जो जाली राब्ला था जो कट—सा गया है
सूखे फूल और महके हुए रुक्के
किताबे माँगने, गिरने, उठाने के बहाने जो रिश्ते बनते थे
अब उनका क्या होगा

सुनीता गुप्ता

आयकर अधिकारी, दिल्ली

अ—काल से सर्जित काल

प्रश्न उपजा मन में कि
क्या अकाल है, प्रसूता काल का?
'अ—क्षण, से कब 'क्षण' पैदा हुआ
कब 'काल' नवजात शिशु—प्रौढ बना
तब रच डाला इसने संसार
नाम, रूप, स्थान—सम्बन्ध 'द्वैत' में
पाया इसने विस्तार
जानों इसको अकाल का खेल
अकाल बन साक्षी
काल को जगाता है
स्वप्नाता है एवं
गहन निद्रावन्त बनाता है।
काल घेरे में हम कैसे
अकाल के खेल को पहचाने
स्वप्न—जाग्रत में मरण को
सत्य या असत्य माने।
पहेली अकाल—काल की
बस इसमें है छुपी
बूझो इसे, बूझो इसे, बूझो इसे

तब काल ने खुद को
अकाल में अधिष्ठित पाया
न कुछ खोया न कुछ पाया
बस जाना कि
अकाल ही ने काल बन भरमाया।

सतीश चन्द्र सेमवाल

आयकर अधिकारी, दिल्ली

The Batch of Udaan

April - June, 2013

Sr. No.	Name of Trainees	Place of Posting	Mobile No.	Date of Birth	E-mail ID
1.	Anil Kumar Gupta	Delhi	9013851667	05-07-1962	anilgupta5july@yahoo.com
2.	Arun Kumar	Patiala	9530766200	10-07-1957	arunapra@gmail.com
3.	Asha Rani	Delhi	9013831092	19-11-1964	raniasha_it64@yahoo.com
4.	Ashok Kumar	Jammu	9530703433	11-09-1966	
5.	Ashok Kumar Anand	Delhi	9013851225	15-11-1961	ashokanand25@gmail.com
6.	B.S. Sharma	Ludhiana	9468300314	24-03-1959	bs24_sharma@gmail.com
7.	Bhajan Partap	Palampur	9530703725	24-03-1959	bhajanpartap@gmail.com
8.	Chaman Lal Sharma	Delhi	9013852151	07-07-1957	chaman.lal.sharma54@gmail.com
9.	Chatarbhuj Sharma	Palampur	9459700606	08-04-1958	chaturbhujsharma-2012@rediffmail.com
10.	Chiranji Lal	Bilaspur	9468300687	15-05-1958	
11.	Geeta Sharma	MSTU, Patiala	9530704989	27-06-1967	geeta.sharma2767@gmail.com
12.	Gurmeet Singh	Amritsar	9530703937	09-06-1964	gsingh4637@yahoo.com
13.	Inderjit Sharma	Solan	9530703070	26-12-1962	sharmainderjit1@gmail.com
14.	J.K. Mehta	Rajpura	9468300719	18-07-1962	jkmehtaknl@yahoo.com
15.	Jagmohan Vaid	Ludhiana	9530704797	07-01-1964	jrvid.ito@gmail.com
16.	Jagvir Singh	Amritsar	9468300409	15-06-1971	jagvirs71@gmail.com
17.	Jasbir Singh	Chandigarh	9530786286	15-04-1962	jasbirito2012@gmail.com
18.	Karanjeet Singh	Jalandhar	9464881881	18-04-1956	
19.	Kulbhushan Sharma	Ludhiana	9530703887	04-02-1956	
20.	L.K. Bajaj	Abohar	9468300239	05-04-1965	itolkbajaj@gmail.com
21.	M.S. Saintiwal	Noorpur	9816366075	06-04-1957	
22.	Manju Bala Ahuja	Delhi	9013852400	10-12-1968	manju.ahuja.ito@gmail.com
23.	Manjusha Thareja	Delhi	9013852899	29-09-1963	manjushathareja@yahoo.com
24.	Om Parkash	Kullu	9468300911	25-07-1954	
25.	Parveen Burman	Delhi	9013851357	01-02-1963	pburman193@yahoo.in
26.	Parvesh Kumar	Delhi	9013851809	23-08-1968	livelife_456@rediffmail.com
27.	Prem Kumar Bhagat	Tarn Taran	9530704016	10-03-1964	
28.	Radhe Shyam Sharma	Chandigarh	9530703542	10-04-1964	r_sharma1064@yahoo.in
29.	Raj Kumar	Delhi	9013852162	07-01-1963	rajkumar.trekker@yahoo.co.in
30.	Ranjana Goel	Delhi	9013851178	17-04-1960	ranjna1711@gmail.com
31.	Rattan Singh Kaushik	Solan	9468300377	05-01-1966	rskausik19966@gmail.com
32.	Shamsher Singh	Jalandhar	9468300710	03-01-1958	
33.	Satish Bhan	Mandi (H.P.)	9468300245	02-01-1962	satishbhanito@gmail.com
34.	Satish Chander Semwal	Delhi	9910210340	05-01-1966	satishsemwal1966@gmail.com
35.	Sunita Gupta	Delhi	9013852791	23-04-1962	itosunitagupta@gmail.com
36.	Sunita Gupta	Delhi	9013852571	25-08-1968	sunitagupta.ito@gmail.com
37.	Surender Kumar	Delhi	9013851476	15-07-1966	surender7dahiya@yahoo.co.in
38.	Suresh Kumar	Delhi	9530718182	18-07-1968	
39.	Sushma	Patiala	9530718182	18-07-1968	sushma6868@gmail.com
40.	Uma Saigal	Delhi	9013851477	05-03-1966	nehasaigal77@gmail.com
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The Batch of Udaan

April - June, 2013



Anil Kumar Gupta



Arun Kumar



Asha Rani



Ashok Kumar



Ashok Kumar Anand



B.S. Sharma



Bhajan Partap



Chaman Lal Sharma



Chatarbhuja Sharma



Chiranji Lal



Geeta Sharma



Gurmeet Singh



Inderjit Sharma



J.K. Mehta



Jagmohan Vaid



Jagvir Singh



Jasbir Singh



Karanjeet Singh



Kulbushan Sharma



L.K. Bajaj



M.S. Sainiwal



Manju Bala Ahuja



Manjusha Thareja



Om Parkash



Parveen Burman

The Batch of Udaan

April - June, 2013



Parvesh Kumar



Prem Kumar Bhagat



Radhe Shyam Sharma



Raj Kumar



Ranjana Goel



Ratan Singh Kaushik



Shamsheer Singh



Satish Bhan



Satish Chander Semwal



Sunita Gupta



Sunita Gupta



Surender Kumar



Suresh Kumar



Sushma



Uma Saigal



Vaneet Syal



Veena Kathuria



Vinod Kumar



Vivek Berry



V. Balaji

उजाले अपनी यादों के हमारे साथ रहने दो,
ना जाने किस गली में जिन्दगी की शाम हो जाये।
अबके हम बिछड़े, शायद कभी ख्वाबों में मिले,
जिस तरह सूखे हुए फूल किताबों में मिले॥

- अहमद फराज़

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