भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
प्रधान आयुक्त का कार्यालय OFFICE OF THE PRINCIPAL COMMISSIONER
केन्द्रीय कर एवं केन्द्रीय उत्पाद शुल्क CENTRAL TAX & CENTRAL EXCISE
केन्द्रीय राजस्व भवन, CENTRAL REVENUE BUILDING
आई. एस. प्रेस रोड, कोच्चि, I.S. PRESS ROAD, KOCHI-682 018
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GEXCOM/II/(12)/1/2021-ESTT **Date: 29.01.2025**

TIME BOUND

Sub: Departmental Examination for Confirmation of Direct Recruit Tax Assistants for the year 2024-25- Reg.

The next departmental examination for confirmation of Direct Recruit Tax Assistants for the year 2024-25 is scheduled to be held from 05.03.2025 to 07.03.2025. The details of the examination are given below:

Sl. No.	Subject	Max. Marks	Pass Marks	Date	Time
1	Paper I: Customs Law (With books)	100	50	05.03.2025	10:00 to 13:00 Hrs
2	Paper II: Goods & Serive Tax Law and Procedures (With Books)	100	50	05.03.2025	14:00 to 17:00 Hrs
3	Paper III: Computer application and use of internet (Theory and Practical)	100	50	06.03.2025	10:00 to 13:00 Hrs
4	Paper IV: Administration (With Books except for Conduct Rules)	100	50	06.03.2025	14:00 to 17:00 hrs
5	Paper V: Economic and Commercial Geography and General Knowledge (Without Books)	100	50	07.03.2025	10:00 to 13:00 Hrs
6	Paper VI: Hindi	100	50	07.03.2025	14:00 to 16:00 Hrs

2. The syllabus in detail for each paper is enclosed as Annexure-A to this letter.

3. Direct Recruit Tax Assistants from Kochi Commissionerate & CCO who have not

attended/cleared the confirmation examination earlier may submit their written willingness to this Office latest by **12.02.2025.** NACIN, Palasamudram vide letter no. NACIN/II/12/8/2020-EXAM-O/o Pr DG-NACIN-FARIDABAD-Part(2) dated 15.01.2025 has clarified that candidates who have cleared one or more papers under the previous rules (DER-2008) are required to appear for the remaining papers, as per Rule 8(2) of the Departmental Examination (Central Tax, Central Excise, Customs and Narcotics) Rules, 2024. **It is informed that no requests for appearing in the examination after the prescribed date will be entertained by this office.**

4. Those candidates who have passed their Matriculation or an equivalent or higher examination with Hindi as one of the subject are exempted from taking examination in Hindi. Such candidates have to submit their relevant certificates (Xerox copy) alongwith the application for willingness for exemption. Candidates who do not submit their relevant certificates along with their willingness will not be exempted from Hindi Examination.

5. Further, it is informed that NACIN, Vadodara has scheduled an Online trainings Program (Series of Courses various topics on GST & Customs) as a precursor of Confirmation Examinations of Tax Assistant for Paper – I & II, which will take place from **03.02.2025** to **14.02.2025**. This is being scheduled to help the officers taking the exams on the subject. **Officers appearing for the examination are requested to join the WhatsApp group for coordination of the training and sharing of training material.** The schedule for the Online trainings program is enclosed herewith. The links to join the WhatsApp group for the officers are also provided therein. Officers should join the training session with the gov mail ID only, so that they can be identified, otherwise they may be removed from the training.

Signed by
Maya Kurian
Date: 29-01-2025 14:11:49

[Maya Kurian]
Deputy Commissioner (P&V)

Copy submitted to:

1 . **The Chief Commissioner of Central Tax, Central Excise & Customs, Thiruvananthapuram Zone.**

2. The Principal Commissioner, Central Tax and Central Excise, Kochi.

Copy to:

1. **The Deputy/Assistant Commissioner, All divisions Kochi Commissionerate for circulating the same to eligible officers.**

2. The Superintendent (Systems), Central Excise Hqrs. Office, Kochi – for uploading in website.

3. Notice Board.

PAPER-IV ADMINISTRATION (WITH BOOK EXCEPT FOR CONDUCT RULES) (Time allowed: 3 hours) (Max marks: 100)	1. Fundamental Rules and Supplementary Rules. 2. Central Civil Services (Classification, Control and Appeal) Rules, 1965. 3. Central Civil Services (Conduct) Rules, 1964. 4. Central Civil Services (Leave) Rules, 1972. 5. General Provident Fund (Central Services) Rules, 1972. 6. General Financial Rules, 2017. Note: The question will be designed to test the candidate's ability to refer intelligently to the books and to apply the rules and regulation to practical cases. For this purpose, the paper will contain questions on the practical aspect of the work, for example, preparation of pay or travelling allowance bill, contingent bill, calculation of leave due, joining time etc.
PAPER-V ECONOMIC AND COMMERCIAL GEOGRAPHY AND GENERAL KNOWELDGE (WITHOUT BOOKS) (Time allowed: 3 hours) (Max marks: 100)	1. Simple questions on commercial geography. 2. A short essay or a draft on a set subject. 3. Making a precis or a passage not exceeding 400 words.
PAPER-VI HINDI (Time allowed: 3 hours) (Max marks: 100)	1. Translation of a passage from English to Hindi and from Hindi to English. 2. Correction of sentences and giving Hindi words equivalents for English words 3. Answer from the Hindi Passage. 4. Comprehension of petitions and documents written in manuscripts in Hindi. 5. Official Language Act, 1963 (19 of 1963). 6. Official Language Rules, 1976.
CONFIRMATION EXAMINATION OF DIRECT RECRUIT TAX ASSISTANT	
PAPER-I	1. Customs Act, 1962 (52 of 1962) and the rules and regulations made thereunder. 2. Customs Tariff Act, 1975 (51 of I 975)

CUSTOMS LAW AND PROCEDURES (WITH BOOKS) (Time allowed: 3 hours) (Max marks: 100)	3. CBIC's Customs Manual (Latest Edition).
PAPER-II GOODS & SERVICES TAX LAW AND PROCEDURES (WITH BOOKS) (Time allowed: 3 hours) (Max marks: 100)	1. Central Goods and Services Tax Act, 2017. 2. Integrated Goods and Services Tax Act, 2017. 3. Union Territory Goods and Services Tax Act, 2017. 4. Goods and Services Tax (Compensation to States) Act, 2017 5. Central Goods and Services Tax Rules, 2017. 6. Integrated Goods and Services Tax Rules, 2017.
PAPER-III COMPUTER APPLICATION AND USE OF INTERNET (THEORY AND PRACTICAL) (Time allowed: 3 hours) (Max marks: 100)	1. OVERVIEW OF HARDWARE AND SOFTWARE a) Basics of input devices b) Basics on output devices c) Basics of CPU d) Basics of software 2. WINDOWS INCLUDING: 1) Logging into Windows 2) Use of Passwords 3) Shutting down and using of CTRL – ALT – DEL 4) Desktop including customization and screen saver 5) Taskbar 6) Windows Explorer 7) Use of Find or Search 8) Using various external storage devices 3. MS OFFICE - MS WORD, MS EXCEL AND MS POWERPOINT A. MS WORD INCLUDING: 1) Creating a new document 2) Basic formatting including bullets and numbering, Header & Footer 3) Find and Replace 4) Auto correct, spell check and corrections in track changes mode 5) Saving documents 6) Sending documents through mail and external drives

	7) Printing documents including print preview and layout 8) Help menu 9) Table insertion 10) Mail merger B. MS EXCEL INCLIDING: 1) Introduction to Excel 2) Creating simple worksheet 3) Relation between cells, use of $ sign 4) Basic functioning 5) Simple functions and calculations 6) Saving / printing of documents 7) Print preview C. MS POWERPOINT: 1) Introduction of PowerPoint 2) The power point screen 3) The auto content wizard 4) The slide views-an overview 5) Using the slide views 6) Customizing slide structure 7) Adding text to slides 8) Moving through presentations 9) Inserting and deleting slides 10) Inserting pictures 11) Printing 12) Running a presentation D. INTERNET INCLUDING: 1) Use of webmail including attachment and download of files 2) Browsing including searches.
PAPER-IV ADMINISTRATION (WITH BOOK EXCEPT FOR CONDUCT RULES) (Time allowed: 3 hours) (Max marks: 100)	1. Fundamental Rules and Supplementary Rules. 2. Central Civil Services (Classification, Control and Appeal) Rules, 1965 3. Central Civil Services (Conduct) Rules, 1964. 4. Central Civil Services (Leave) Rules, 1972. 5. General Provident Fund (Central Services) Rules, 1972. 6. General Financial Rules, 2017.

	Note: The question will be designed to test the candidate's ability to refer intelligently to the books and to apply the rules and regulation to practical cases. For this purpose, the paper will contain questions on the practical aspect of the work, for example, preparation of pay or travelling allowance bill, contingent bill, calculation of leave due, joining time etc.
PAPER-V ECONOMIC AND COMMERCIAL GEOGRAPHY AND GENERAL KNOWELDGE (WITHOUT BOOKS) (Time allowed: 3 hours) (Max marks: 100)	1. Simple questions on commercial geography. 2. A short essay or a draft on a set subject. 3. Making a precis or a passage not exceeding 400 words.
PAPER-VI HINDI (Time allowed: 3 hours) (Max marks: 100)	1. Translation of a passage from English to Hindi and from Hindi to English. 2. Correction of sentences and giving Hindi words equivalents for English words 3. Answer from the Hindi passage. 4. Comprehension of petitions and documents written in manuscripts in Hindi. 5. Official Language Act, 1963 (19 of 1963). 6. Official Language Rules, 1976.
CONFIRMATION EXAMINATION OF UPPER DIVISION CLERK / LOWER DIVISION CLERK OF CENTRAL BUREAU OF NARCOTICS	
PAPER-I ADMINISTRATION (WITH BOOK EXCEPT FOR CONDUCT RULES) (Time allowed: 3 hours) (Max marks: 100)	1. Fundamental Rules and Supplementary Rules. 2. Central Civil Services (Classification, Control and Appeal) Rules, 1965 3. Central Civil Services (Conduct) Rules, 1964. 4. Central Civil Services (Leave) Rules, 1972. 5. General Provident Fund (Central Services) Rules, 1972. 6. General Financial Rules, 2017. Note: The question will be designed to test the candidate's ability to refer intelligently to the books

Online trainings Program (Series of Courses various topics on GST & Customs) as a precursor of Confirmation Examinations of Tax Assistant

Sr. No.	Date	Day	Session Timining	Module	Session	Topics	Webex Link for joining the sessions	Session ID and Password
1	03-02-2025	Monday	2:30 PM to 5:30 PM	4. GST Module	1	Overview of Goods and Services Act, 2017	https://nacinvdr.webex.com/nacinvdr/k2/j.php?MTID=t017c57034f26e191ee4a74a	Session number: 2513 789 3134 Session password: GST@TA2025
				4. GST Module	2	Meaning and Scope of Supply under GST,/Supply of Goods/Supply of Services		
2	04-02-2025	Tuesday	2:30 PM to 5:30 PM	4. GST Module	1	Place of Supply under GST, Time of Supply	https://nacinvdr.webex.com/nacinvdr/k2/j.php?MTID=t68b7624e549b6a49e01962eb0f789154	Session number: 2511 182 6019 Session password: GST@TA2025
				4. GST Module	2	Input Tax Credit: Job Work, Input Service Distributor, recovery of credit distributed in excess. Credit of ITC on Services eligibility.		
3	05-02-2025	Wednesday	2:30 PM to 5:30 PM	4. GST Module	1	Zero rated supply- export and import under GST, SEZ, Movement of goods in DTA	https://nacinvdr.webex.com/nacinvdr/k2/j.php?MTID=t0c4cead53c3813407a6e756815de3485	Session number: 2519 835 4288 Session password: GST@TA2025
				4. GST Module	2	Valuation in GST: GST Valuation Rules 2017.		
4	06-02-2025	Thursday	2:30 PM to 5:30 PM	4. GST Module	1	Returns: [GSTR 1, 2, & 3] , levy of late fee. Annual Return, Final Return Return: [GSTR 9, 9A, 9B, 9C] 10 & 11	https://nacinvdr.webex.com/nacinvdr/k2/j.php?MTID=te4fc3a4151643e0f4f176610ba8a99f0	Session number: 2519 307 4339 Session password: GST@TA2025
				4. GST Module	2	Refund: Refund of tax (CGST/ SGST/ IGST), Refund in certain cases, interest on delayed refunds, Consumer Welfare Fund, utilization of Consumer Welfare Fund.		
5	07-02-2025	Friday	2:30 PM to 5:30 PM	4. GST Module	1	Assessment: Provisions of Assessment in GST	https://nacinvdr.webex.com/nacinvdr/k2/j.php?MTID=t5f65bd70c4d3fc5088815dd456e0aaf9	Session number: 2511 784 2579 Session password: GST@TA2025
				4. GST Module	2	Inspection, Search Seizure in GST		
6	10-02-2025	Monday	2:30 PM to 5:30 PM	4. GST Module	1	Demand, SCN, Adjudication, Appeals and Revisions, Advance Ruling, Settlement of cases in GST	https://nacinvdr.webex.com/nacinvdr/k2/j.php?MTID=tdf245e7975a71587aff7ea1ce7f5ebd5	Session number: 2517 807 3901 Session password: GST@TA2025
				Customs Module	2	Overview of Customs Act		
7	11-02-2025	Tuesday	2:30 PM to 5:30 PM	Customs Module	1	Overview of Import procedure: IE Code, import manifest, Bill of Entry, Bill of Lading, Airway Bill	https://nacinvdr.webex.com/nacinvdr/k2/j.php?MTID=t32b3ef2b75a33e62a3dd8fb08528e910	Session number: 2511 966 3016 Session password: GST@TA2025
				Customs Module	2	Customs Tariff Act: Classification An overview, Types of Customs Duty, General Rules of Interpretation, Harmonized System of Nomenclature		
8	12-02-2025	Wednesday	2:30 PM to 5:30 PM	Customs Module	1	Assessment of Customs Duty: Procedure, Provisional Assessment, processing of Bill of Entry, Abatement, Remission of duty, Exemptions, Refund, Recovery of duties	https://nacinvdr.webex.com/nacinvdr/k2/j.php?MTID=td21f3a96e4918d277bdd369841873240	Session number: 2518 482 3939 Session password: GST@TA2025
				Customs Module	2	Rummaging, Search, Seizure under the Customs Act		
9	13-02-2025	Thursday	2:30 PM to 5:30 PM	Customs Module	1	Foreign Trade Policy: Export promotion schemes, WCO & Trade Facilitation Agreement (TFA)	https://nacinvdr.webex.com/nacinvdr/k2/j.php?MTID=tc42588274145152 4c66059c131aa6a0a	Session number: 2518 910 4683 Session password: GST@TA2025
				Customs Module	2	Baggage Clearance Procedure: Baggage Rules, 2016, Public Restricted items, Unaccompanied Baggage, Rates of Duties, Free Allowances, Screening of Baggage.		
10	14-02-2025	Friday	2:30 PM to 5:30 PM	Customs Module	1	Allied Acts: FSSAI, Drugs and Cosmetics Act, 1940, Arms Act, 1959, THE CONSERVATION OF FOREIGN EXCHANGE AND PREVENTION OF SMUGGLING. ACTIVITIES ACT, 1974, (COFEPOSA), THE SMUGGLERS AND FOREIGN EXCHANGE MANIPULATORS (FORFEITURE OF PROPERTY. ACT 1976) SAFEM (FOP) Act.	https://nacinvdr.webex.com/nacinvdr/k2/j.php?MTID=t19ae2386db52a20d67803d06e4bf795a	Session number: 2517 580 6315 Session password: GST@TA2025
				Customs Module	2	Refund under Customs, Intrest on Delayed Refunds		
11	17-02-2025	Monday	2:30 PM to 5:30 PM	Customs Module	1	Duty Drawback	https://nacinvdr.webex.com/nacinvdr/k2/j.php?MTID=t6d192a3580615b37484cc6d3f3976560	Session number: 2515 982 2968 Session password: GST@TA2025
				Customs Module	2	Demand, SCN, Adjudication, Appeals and Revisions, Advance Ruling, Settlement of cases in Customs		

1 Coordination Whatsapp Group Link: https://chat.whatsapp.com/IOQxfBEJI9i4tYEQ7XD8Y3

2 **The officers should join the training session with the gov mail id only, so that they can be identified, otherwise they may be removed from the training.**

3 For assistance please contact Shri Lal Chand Choudhary, Administrative Offcier 78789 54883 or Shri Reji Mathew, Asst Director; 94 2800 3000, for any assistance/clarification