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KERALA GST

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**Report on Capacity Building
of State Tax Officers**
State Goods and Services Department
Govt of Kerala

" The end product of education should be free creative man, who can battle against historical circumstances and adversities of nature."

Dr Sarvepalli Radhakrishnan

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Synopsis

This document gives information about previously known as General Sales Tax department, later called Commercial Tax Department during Value Added Tax regime and now known as State Goods and Service Tax Department in GST regime. The document mainly covers the capacity building evolution in the department. It is followed up by the chapter on Strategic plan for capacity building. It is felt that the presentation in this book to be done in such a way that, if needed, any other department may also adapt the strategy and develop their capacity building program. With this idea, the chapters covering Vision, Mission, strategic plan, categorization of training, participatory capacity building, inter disciplinary resource pool, external and internal resource pool, satellite network of capacity building have been presented. It covers post capacity building activities such as Capacity building efficiency index, pre test and post test tools, training evolution tool, training reporting form, performance improvement assessment tools, mentorship, performance linked assessment, online assistance. It also focuses on the concepts of soft skill training and technology led solutions such as distant learning and smart classroom have been introduced.

In order to ensure capacity building is effective, it needs to be segment specific and imparted in two ways. The first way is induction courses for the newly recruited officers. The other way is refresher courses for the officers already in service. All these things need to be done with certain set of guiding principles such as peer led training, use of modern technology, trainers training, preparation of modules, training tools etc. And finally there should be a well planned training calendar to guide all to impart continuous capacity building simultaneously to the different segments at different places at the same or different points of time.

After giving information regarding strategy, planning etc, the book gives details regarding capacity building program of State Tax Officers in particular. It gives the information regarding their class room training sessions, resource pool, methodology, exercises etc. It further gives information on the officers' field attachment to the various field units Assessment circles, Intelligence units and Dy Commissioners of the district to gain firsthand knowledge and experience of functioning as State Tax Officers. This is the first volume giving account of the first six months training inputs and its objective analysis in the form of feedback will give idea for doing required changes for the remaining period of training. It will also help the training division to conduct training program with thorough planning and preparations for the future batches of State Tax Officers as well as other officers of the Department.

CHAPTER I

INTRODUCTION

I. About the Department

The State Goods and Services Tax Department functions under Department of Taxes, Government of Kerala. It ensures the proper administration of Indirect Taxes.

History

Sales tax in India is dated back to the Government of India Act, 1935 to levy taxes on the sale of goods and on the advertisements. It was first implemented in 1938 in the Central India by levying tax on motor spirit and lubricants. General Sales tax with a proper scheme was first introduced in the Madras province in 1939. By the early 1940s, almost all the provinces and most of the princely states have introduced Sales tax in one form or other.

In Kerala, Sales tax was introduced in the component parts of the states on much earlier dates. Sales tax was introduced in the erstwhile Cochin State in 17th August 1946 by the Cochin Sales tax Act (Act XV of 1121). Two years later, the erstwhile Travancore State has also introduced Sales tax under Travancore Sales tax Act (Act XVIII of 1124). After the integration of Travancore and Cochin states, a unified Act for the newly formed United States of Travancore and Cochin as the new state was then called was promulgated in 1950 under the title "The United State of Travancore and Cochin General Sales Tax Act 1125 (Act XI of 1125). As per the Government Notification No.SR 1-353 A/49/RD dated 29.05.1950, the Act came into force on 30th May 1950. By the end of November 1950, the title of the Act was altered as the Travancore Cochin General Sales Tax Act, 1125 by the Travancore Cochin Adaptation of Laws Act (Act XXIX of 1950) which was published in the Travancore Cochin Gazette of 28.11.1950 with immediate effect. After the formation of the Kerala state on 1.11.1956, the name of the

Act was changed as the General Sales Tax Act, 1125 and was extended to the Malabar region with effect from 1.10.1957 by the Travancore Cochin General Sales tax Act (Amendment) 1957.

The first amendment to the Travancore Cochin General Sales Tax Act 1125 was in 1950. This introduced an additional tax at 4 annas per rupee on the first sale of tobacco. The next amendment was by Act 12 of 1951, consequent on the passing of the Constitution on 26th January 1950. Even after the Constitution came into force, the levy of tax on interstate sales were allowed to continue till 31st March 1951 by the Sales tax Continuance Order 1950. Another major change was in 1952, by the enhancement of the Additional tax on petrol by Act 13 of 1952. The next important change in the administration of Sales tax Law was the commencement of levy of tax on certain categories of interstate sales commonly known as Explanation Sales.

During the year 1955 the state had to face a serious situation regarding levy of tax on interstate Sales consequent on the historical decision of the Supreme Court in Bengal Immunity Company Vs State of Bihar on 6th September 1955. This led to the promulgation of the Sales tax Laws Validation Ordinance in 1956 on the levy of tax on interstate Sales or purchases between 1.4.1951 and 6.9.1955. This was later followed by the Sales Tax Laws Validation Act, 1956. On 21st November 1956, the Government of India introduced a Bill in the parliament which was passed as the Central Sales tax Act 1956. The levy of tax under the Central Sales tax Act 1956 commenced from 1st July 1957.

Act 21 of 1958 made considerable changes in the levy of tax on luxury goods. The rates of Sales tax on luxury goods varied from state to state, which led to diversion of trade and evasion of tax. Another important step forward in the development of Sales tax law in 1958 was the enactment of Section 16A by Act 21 of 1958 providing for the establishment of Check Posts. In 1961, some major changes were made in the provisions of the Act by Act 11 and Act 40 of 1961. By Act 11 of 1961, food grains which were exempt from tax under license were made taxable under the single point

scheme. Act 40 of 1961 was enacted to overcome the difficulties caused by the judgment in O P No.987 of 1960 of the Kerala High Court.

These being some of the major changes that were applied to the Act over the years, there had been several amendments to Act XI of 1125 and some of them especially those relating to establishment of Check Posts, checking of goods in transits, inspection of business places etc., which were targets of attacks by the business community and the public. The Government therefore constituted a High Level Sales Tax Committee in November 1960 with Sri. P S Nataraja Pillai, Ex-Finance Minister as the Chairman. After careful studies, the committee drafted a Bill and forwarded it to the Government. The Government introduced the Bill in the Assembly and passed on 5.3.1963. The new Act, "The Kerala General Sales tax Act, 1963 (Act 15 of 1963)" was brought into force with effect from 1.4.1963.

As per the Kerala Board of Revenue Abolition Act 1998 in July 1988, the Board of Revenue was renamed as the Department of Commercial Taxes. Other important Acts in the history of taxes in Kerala are Kerala Tax on Luxuries Act 1976, Kerala Agriculture Income Tax Act 1991, Kerala Tax on Entry of Goods into Local Areas Act 1994 and The Kerala Value Added Tax Act (KVAT) 2003. Kerala Value Added Tax (Act 30 of 2004) came into force on 1st April 2005. The new taxing system called "Goods and Service Tax" has been implemented with effect from 1.07.2017.

II. Current Status

The State Goods and Services Tax Department (formerly Sales Tax Department / Commercial Taxes Department) plays the key role to mobilize financial resources required to implement the plans announced by the Government for good governance. Nearly $\frac{3}{4}$ of the State revenue is collected through various Indirect Taxes.

The Commissioner of State Goods and Services Tax Department is the Head of the Department. To assist the Commissioner in the administration of the department at Head Quarters (Commissionerate) there are four Joint

Commissioners viz., Joint Commissioner-1 (IAS Cadre), JC(G), JC(A&I) & JC(Law). There are also 6 Assistant Commissioners, namely Assistant Commissioner-1, Assistant Commissioner-2, Assistant Commissioner (Legal Wing), Inspecting Assistant Commissioner (A&I), Assistant Commissioner (ITMC), Assistant Commissioner (Economic Intelligence), Assistant Commissioner (Training). In addition, one Statistical Officer from Statistics Department and a Finance Officer from Government also are there in the Commissionerate.

District level administration of State Goods and Services Tax Department Offices is carried through 15 District Deputy Commissioners in 15 Tax Districts (14 Revenue Districts + 1 (Mattanchery)). The Deputy Commissioner of the district is the administrative head of that particular district. In a district the area of jurisdiction is divided into Circle Offices (Taluka basis) and Special Circles (within the District) which comprises dealers with large turnovers. Ordinary circles are headed by STOs and Special Circles are headed by Assistant Commissioners. Among other functions as a public servant these officers look after and monitor functions such as Registration, Return Scrutiny, Assessment, Audit, and Revenue Recovery Action against taxable persons

There are following wings in the Department which function as a supervisory check mechanism to prevent leakage of revenue. They are:

- Intelligence Wing headed by Dy Commissioner (Intelligence) having regional jurisdiction.
- Internal Audit wing headed by Dy Commissioner
- In addition there is an appellate wing that looks in appeals against the order of assessing authority are filed and decisions are taken as per merits of the case.

Chapter II

I. The brief evolution of capacity building in the department

After introduction of Value Added Tax system in the State, after initial inputs there was no structured capacity building conducted in the department. From 2015 onward the capacity building efforts were revived again. After doing advocacy, the Government readily agreed to create head of account and granted planned funds for capacity building and awareness building. In the year 2015 the beginning was made by engaging Dr S K Harikumar to assist the capacity building unit to give inputs to the Inspectors especially regarding the soft skills to ensure that check post management is done professionally. He also associated with the department to develop capacity building strategy of the department. The capacity building unit was not equipped and oriented to the planned approach. Initial efforts were gone into orienting and equipping the officer regarding capacity building and how to go ahead for doing capacity building of all officers of the department. The infrastructure in CTS was improved. A computer lab was set up for imparting technical trainings.

Along with the training to Commercial Tax inspectors, training to LDC and UDC was also imparted. The capacity building unit also worked on developing modules for Commercial Tax Officers and Asst Commissioners in 2016.

In the year 2017 the focus was brought on training planning with regard to fresh batch of officers joining the department. The preparation for the same had started in early 2017. A steering committee on capacity building was constituted involving the field officers and unit officers.

As the country was progressing towards implementation of GST, the capacity building of officers on Model GST Law was planned and started well in time. Post GST launch, the capacity building on GST is continued to the officers and all other stake holders.

Subsequently, in December the fresh batch of State Tax Officers joined the department and their yearlong capacity building commenced on 1st December 2017.

II. Why is the need of capacity building?

State Goods and Service Tax Department, erstwhile Commercial taxes department is a part of Taxes Department in Ministry of Finance, Government of Kerala. The basic objective of the department is indirect tax administration. The department contributes to almost 70% of the revenue of the government.

The attitude of taxpayers has changed in recent times. Government and the public services are no longer on a solemn and supreme level in society. More and more citizens expect to be dealt with by public services and their staff of civil service on a level of equality, understanding and respect. The most cost effective means of collecting taxes is through the voluntary compliance with the tax laws. The performance of any department depends on motivation, team work and competence and performance related skills of the staff. Motivation and interpersonal skills are other critical factors that facilitate user friendly and effective department performance. Ensuring optimum deliverables at work places to ensure effectiveness of tax collection through improved staff performance is the priority strategy taken up by the State GST Department.

Behavioural Science concepts like motivation and enhance productivity could well be used for improvements in officers output. Training is one of the means to achieve such improvements through the effective and efficient use of learning resources. Training is a long term investment in human resource. It can heighten the skills and abilities of the employees and their motivation for increasing their sense of commitment and encouraging them to develop and use new skills. Now there is an institutionalized mechanism of funding, the capacity building program is getting strengthened.

The Department has taken strategic initiatives to strengthen infrastructure at CTS, having a 'capacity building unit' headed by Asst Commissioner to coordinate capacity building efforts. This unit is guided by the Steering Committee on capacity building comprising of Jt Commissioners, Dy Commissioners and other unit officers at the Head Quarters.

III. The roles and responsibilities of capacity building unit –

- Prepare the training calendar well in advance
- Develop induction course and refresher courses for the specific segments
- Develop resource pool of master trainers and trainers in the district
- Develop training tools
- Develop modules
- Revise developed modules as per the need
- Prepare thematic modules
- Develop resource material
- Have proper knowledge management
- Develop training impact assessment method and modify according to the needs
- Conduct training programs

IV. Strategic plan for Capacity building

Revenue generation is the backbone of government system that ensures resources for effective functioning of government, developments and peoples' welfare activities. Norms and protocols of taxation are revised from time to time based on the government policies. Hence it is important for officials in Taxes Department () to get updated on policy changes in taxation. It is also important that the human resource in a team have to get skilled and competent in strategic approaches to deliver their respective

responsibilities. , Government of Kerala plans to set a national model in good performance through competent human resource management and review system development. Professionally structured capacity building plays critical role in human resource management. Collecting taxes from business establishments and people transporting commodities is a challenging task as there is direct interface with the secondary stake holder's dealers and transporters. Addressing grievances of public on tax related matters within the framework of tax policy of the government is another challenge. Process of grievances redressal and expectations often conflict with each other which is yet another area that interfere with confidence in the performance of tax officials. This makes capacity building one of the most important responsibilities of the department to maintain its human resource most efficient in their knowledge and skills in tax administration. Department presents a comprehensive long term plan on capacity building for the staff aimed at developing a competent in house system that will lead to adequate performance in this context.

Vision

Department of State GST, Government of Kerala envisions to emerge a fully system managed entity with efficient systems, competent staff and easy to interact state-wide network ensuring correct and timely collection of taxes from commercial establishments which will emerge a tax management model system at national level.

Mission

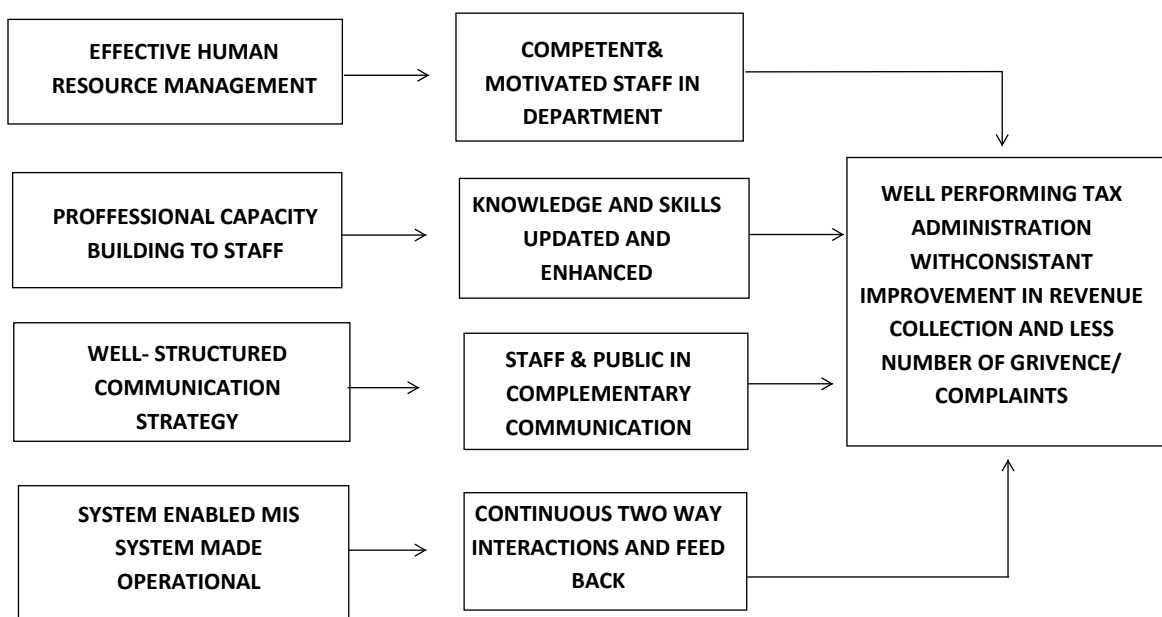
The Department proposes to achieve its vision through effective Human Resource Management, Professional Capacity Building, Well-structured communication strategy and IT system enabled solutions and MIS system.

Capacity building is the most efficient tool that will help the department to equip its human resource as a team of efficient work force who will ensure accurate and objective assessment of taxes in commercial establishments and promptly collect it in a cordial interactive environment with the

cooperation of dealers. The department shall develop a comprehensive capacity building strategy and roll it out. The findings of the evaluation of capacity building and its tangible impact in terms of achieving the results shall be used to restructure the capacity building system in the subsequent years.

V. Strategic Plan

The following illustration shows how the capacity building mission in general quality improvement context of the department is envisaged strategically. It will have functional linkages with the other systems and activities of the department.



The Department plans a long term training package with innovative strategic approaches to ensure quality enhancement of human resource and performance excellence in department.

A. Categorising trainings: -

Trainings shall be categorised into various types which are specific with respect to the segments attending it as well as the thematic focus covered in each type. The following matrix will give a snapshot of categorisation of trainings envisaged in this plan.

Category	Segments	Thematic focus	Expected outcome
Induction	<ul style="list-style-type: none"> * Staff newly recruited to different cadres * Staff promoted to different cadres 	Norms, protocols and ethics in , Organogram, Roles & responsibilities of different officials, File processing and movement, Reporting and review systems	The staff member will get well oriented about functioning of and their respective roles in making department functioning effective through good team work
Thematic	Specific segments of staff assigned with specific functions.	Contents of training shall be technical aspects related to specific works like revision of / new taxation Acts, computerisation, tax assessment, verifications at check posts, verifications at business institutions etc.	Trained staff will acquire adequate knowledge and skills on new Acts and procedures during work and will be able to perform adequately in specific activities.

Soft skill	All categories especially those having constant interface with general public.	Interpersonal and Self-awareness skills like Team work, Coping, Positive Attitude, Communication etc	To support the staff as competent and confident individuals who could perform adequately in social and career life.
Refresher	All categories who have received at least one induction / thematic training.	General and thematic refresher trainings shall be included. Focus will be on revising information / skill building already imparted during induction / thematic trainings	Refresher trainings will ensure that all attendees are capable of performing adequately well in those specific areas in which trainings were already given.
Experiential	Mid and senior level staff that have roles those are challenging.	Training will be imparted as first-hand experience in Skills, knowledge, and experience as it is applied elsewhere successfully by expert professionals in the field of tax enforcement. Outside the classroom setting, like exposure visits, field trips & research etc will be used.	Mid and senior level staff will be capable of confidently and successfully dealing with difficult to deal business persons, working based on Acts which have more ambiguity to get challenged are experienced.

B. Participatory capacity building: -

Considering the need for long term sustenance and bringing an attitudinal change among staff, participatory techniques like modelling, mentoring and experiential learning will be introduced as methods of training. Methodology shall be decided considering the profile of participants and thematic focus of the training. This will help in improving staff performance consistently over a period of time.

C. Inter disciplinary Resource pool: -

Trainings imparted to officials of the department shall include areas of functioning in state government settings, taxation related information, actions to be taken for tax collection as well as against non-tax payers and areas for improving the personal skills of the staff. It requires qualified and experienced personnel from different disciplines. Hence as part of training division, a pool of inter-disciplinary resource personnel shall be maintained.

i. External Pool –

There shall be a pool of external experts which include retired officials, practicing tax consultants / lawyers, chartered accountants and professional capacity building experts who have proven knowledge on the thematic areas and who possess adequate skills. They will be enrolled through a transparent process of selection followed by capacity building through a Training of Trainers.

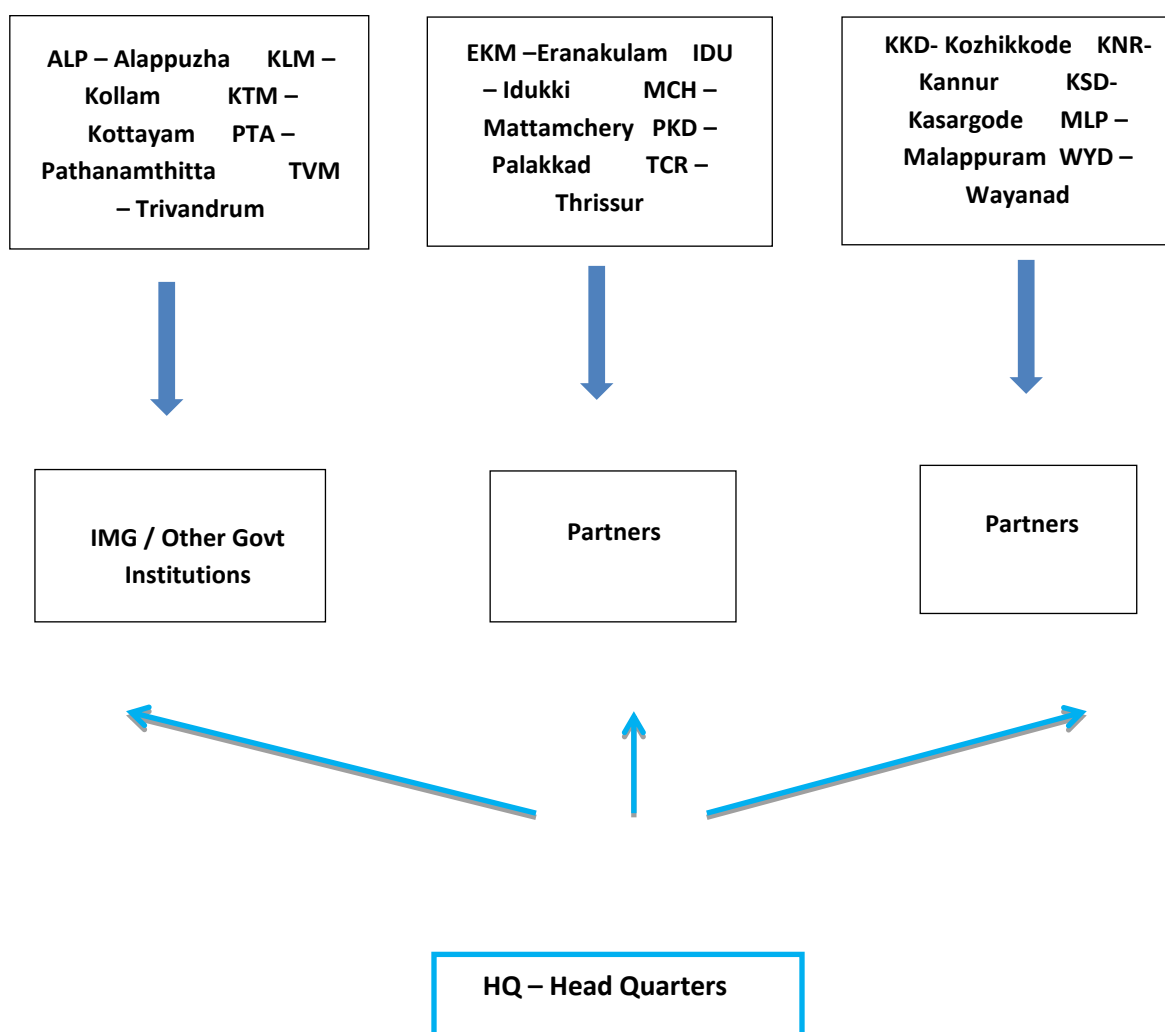
ii. Internal pool–

This shall be from among currently working officials of who are self-motivated to work as resource persons in capacity building in thematic areas of their competence. They shall be used for periodic in-house refresher programs aimed at providing inputs on new revisions on policies as well as some emergency activity planning without much preparation. Another advantage of having internal resource pool is that the nature of issues and

challenges in the field will be gathered and considered in departmental reviews on a continuous basis.

D. Satellite network for capacity building: -

Considering the convenience for training larger segment, decentralised training system which can simultaneously handle multiple trainings shall be set. This will help to train total volume in lesser time span. One nodal officer per district at the level of CTO or above who is trained by TOT shall be engaged to facilitate the capacity of the officials of that district.



A satellite network as above shall be followed for operationalizing the decentralised training. Districts as above shall be linked with 3 regional centres of IMG/ partners for conducting the training. The training wing in headquarters will coordinate with the regional centres. At district level there shall be a nodal officer assigned for capacity building with whom the HQ will coordinate for training related correspondence and reports. As the training load increases, the regional and district level coordinating systems shall identify new peripheral centres which shall be used for training.

E. Capacity Building Efficiency Index(CBEI): -

The Department shall develop a system for reviewing the efficiency of trainings conducted. The Index will be developed comprehensively considering effectiveness of training provided, acceptance as rated by participants and performance linked assessments made subsequently in which the work improvement following the trainings are reflected or not. There shall be the following tools for measuring the efficiency of training,

i. Pre –test / Post-test tool: -

This is used to assess the immediate effect of training on the knowledge level of the participants. A tool of specific number questions with 50% multiple choice questions and 50% true / false statements shall be prepared for trainings. This will be prepared by collecting the questions from department staff and formatting it into questionnaires to fit into the tool. Same questionnaire shall be administered at the beginning and end of the training. This will give quantitative measure on the improvement that happened through training.

ii. Training evaluation tool: -

This will be given to participants at the end of training to make an assessment of the training in total. This will cover different aspects of the training namely facilitators efficiency, content coverage, logistics arrangement, appropriateness of methodology etc. All these aspects as

perceived by participants will be measured by an objective method. This will be compiled to get the score.

F. Training Reporting form: -

This format will be used by training organising official to cover the number and profile of participants, topics covered results of pre and post tests and feedback given by participants. Provisions for objectively reporting each of these aspects will be included.

G. Performance improvement assessment tool: -

This will be administered by supervisory cadre official who will report how the training has improved the quality of performance of the staff after the training. This will be administered 3 months and 6 months after the training by competent officers.

A scheme for calculating the capacity building efficiency index based on the above mentioned scores shall be finalised in consultation with senior officials of the department. Based on the observations made, revisions and modifications in the capacity building shall be made at periodic intervals.

H. Mentorship: -

Skills for performing activities in the department, especially those at check posts as well as undertaking tax assessments based at business establishments could best be imparted through hand holding. Hence a pool of mentors who are good at different tasks who volunteer for peer support shall be identified and maintained as mentors. They will be provided training in protocols of mentoring. Considering the sensitive nature of the cases handled by the department and likelihood of reviewing the official files during mentoring, mentors will be selected from the internal pool only.

I. Performance Linked assessment: -

Objective indicators for assessing work place performance of officials in post training period shall be integrated into the plan. This will help in making an assessment of the trainings also based on which modifications regarding use

of resource persons, training methodology and inclusion / exclusion of thematic areas could be considered.

J. Online Assistance: -

Considering the technological advancements of the current time, shall develop a scheme of on line assistance to officials for clarifying technical doubts as well as seeking guidance in difficult to handle situations including appeals. This shall be facilitated through Emails, Whatsapp, SMS, Yahoo / Gmail groups etc. Utmost care shall be taken to ensure confidentiality while handling information of sensitive nature.

K. Soft skill trainings for strengthening referrals and linkages: -

Skills and confidence of individual officials and their competence in social skills play critical role in their official performance as well. To ensure these periodic soft skill trainings will also be integrated to training. This will be designed in such a way that those trained will acquire social skills for their adequate performance in all social and official areas.

L. Distance training with Smart Rooms: -

Capacity building shall have a focus of optimally using the advantages of the technological advancements. Concept of smart room for teleconferencing to facilitate centrally devised information sharing system shall be made available for more efficient capacity building management.

VI. Training Segments

SGSTD has a total of 4630 staff members spread across the state that will be considered as the training segment. Total staff strength of the department shall be categorised into the following 7 segments based on their homogeneity of performing duties in the department. Training shall be organized segment wise so that similar methodologies and approaches shall be used.

Segment No	Category	Total No	No of Batches	Profile of responsibilities
1	DC / AC	39 /140	5	Senior managerial level officers.
2	CTO	557	19	Tax assessment / tax collection officials from CTD. Shall be working in check posts and also based at offices making field visits to commercial establishments.
3	CTI /Head Clerk	1037 (985+ 52)	35	Providing assistance to Officers in respect of Audit paras, registration and file processing support to senior officers in related files, field visit, assisting Intelligence Officer in shop inspection and other related works in Intelligence wing, Vehicle checking and to initiate steps to prevent evasion of tax in check posts.
4	Senior Clerk	635	21	Providing clerical assistance and file processing support to senior officials including coordination of official correspondence and phone call / email responses.
5	Clerk	635	21	
6	CA /Typist/ Fair copy Supt.	482	13	

7	Attendant / Clerical attendant Lift operator / Watchman	975	33	Providing support to officials in moving files from one section to other and coordinating inward and out ward tapals
CA – Confidential Assistant ; CTI – Commercial Tax Inspectors ; CTO – Commercial Tax officers; DC – Deputy Commissioner ; JC – Joint Commissioner; LDC – Lower Division Clerk ; UDC – Upper Division Clerk.				

VII. Guiding Principles

The capacity building management system of SGSTD shall be working with the following 4 guiding principles.

A. Holistic development of staff: -

Capacity building activities will be planned and implemented aiming at holistic development of different trainee segments. Those who undergo capacity building will be able to perform their official responsibilities effectively and easily. It will also help them to perform better in their social life to be successful in personal tasks they perform as well.

B. Peer led learning: -

There will be constant search to identify good practices and effective approaches in the performance of staff in different districts. There shall be provisions to provide opportunities to others who find it difficult to perform similar tasks in other districts. Appropriate methods will be used for such knowledge sharing and skill up gradation.

C. Optimum use of modern technologies: -

Modern technologies and modes of communication are fast changing and it makes qualitative changes in different domains of development. The

benefit of such advancements shall be utilised in the capacity building initiatives of the department as well. It will be planned with the support of technical experts and considering the nature of work in the department.

D. Methodological innovations: -

Capacity building approaches and methods are undergoing innovative transformations. shall adapt and integrate various innovative capacity building methods on a regular basis to update its approaches. Participatory methods with role plays, games and group activities shall be used as training methods. Innovative methods in experiential learning like modelling and mentoring will also be used based on the requirement of the trainees.

VIII. Resource materials

Training wing of the department shall develop the following resource materials to ensure quality and uniformity of the trainings,

A. Training modules: -

Modules for induction, thematic and refresher trainings for all different categories of staff shall be developed. This will have details on technical aspects covered in the training, methodologies used and different formats / hand outs used in the training. Training modules will be revised biannually integrating new contents based on the inputs received from the participants.

B. Trainer's manuals: -

Trainers manual will provide broad guidance to the trainers on how each session shall be conducted including the activities to be carried out as part of the training. This will help to maintain uniformity of sessions especially when training is conducted decentralised in different places. Trainers training will be provided based on these manuals.

C. Trainees' handbook: -

This resource material is issued to participants when they attend trainings. This will have brief discussion on the themes / topics covered in the trainings. This will help trainees to understand the topics better and take part in the discussions actively. This will be developed with the help of subject experts in each thematic area.

D. Trainees reference book: -

Reference book shall be standard technical document that discuss details on taxation and protocols in tax collection procedures. It will be developed by the panel of officials in department. Reference book shall be used by the trained officials while they have doubts on any official procedures and protocols. This will also be developed theme wise.

E. Training of Trainers (TOT)

The department proposes to include training of trainers as part of its training package. The pool of internal and external trainers will be developed and they will be capacitated through TOT. Trainers will be trained in modern training methodologies and various thematic contents. This is to ensure that all trainers are following same methodology and training approaches so that uniform training is imparted.

Training plan –

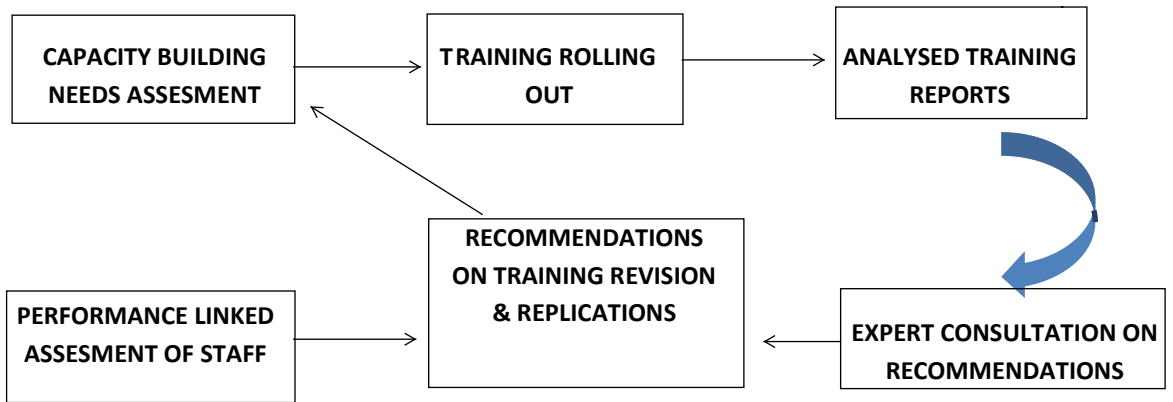
Activity	Training Segment
Developing concept frame	All segments
Training Needs Assessment	All segments
Training plan development	All segments
Training plan approval	All segments

Induction – <i>Shall be given to all staff on new recruitment and on promotion to higher post</i>	Segment 1
	Segment 2
	Segment 3
	Segment 4
	Segment 5
	Segment 6
	Segment 7
Thematic – <i>Shall be given when new technical concepts, protocol changes etc to be introduced.</i>	Segment 1
	Segment 2
	Segment 3
	Segment 4
	Segment 5
	Segment 6
Soft skill – <i>Shall be given to Segment 1, 2 and 3 by external consultant and to segments 4, 5 and 6 by trained trainers.</i>	Segment 1
	Segment 2
	Segment 3
	Segment 4
	Segment 5
	Segment 6

Refresher - Shall be given to all categories after 12 – 18 Months from Induction / Thematic training	Segment 1
	Segment 2
	Segment 3
	Segment 4
	Segment 5
	Segment 6
	Segment 7
Experiential – Shall be planned annually based on the needs	Segment 1
	Segment 2
	Segment 3

IX. Research and Development Initiatives

This capacity building package has the potential to get developed into a national level HR management model in government taxation sector. Hence a knowledge management concept based on the recommendations and suggestions arising from the participants will be developed. A system for analysis of data and formulating evidence based innovations in the training shall be developed. It shall be integrated with performance linked assessment of the trainings received. The following scheme shall be followed.



CHAPTER – III

I. The Recruitment

Kerala Public Service Commission (KPSC) had issued a notification in December 2013 for direct recruitment to the cadre of Commercial Tax Officer in Kerala Commercial Taxes Department (now State Tax Officer in Kerala State GST Department). 20% of the cadre strength of STOs is reserved for direct recruitment. KPSC had conducted an examination and interview and successful candidates were advised for appointment. The Head of Department, Commissioner, vide his order appointed 72 candidates as State Tax Officer Trainee (Reserve). These newly recruits in the first batch have to undergo one year training. This training is mandatory training for moulding the new recruits for performing the job of a quasi-judicial authority efficiently and effectively.

II. Infrastructure in the Department for Training

State GST Department has a separate section for imparting training to the newly recruits and also for its existing staff. This training section is headed by Shri Harikumar Assistant Commissioner (Training). As the training for new recruits were fixed at Gulati Institute of Finance and Taxation (GIFT), Thiruvananthapuram, a camp office was opened there for looking after the training process. Shri Kiranlal Registrar of GIFT is giving guidance and coordinating the training oversight mechanism.

III. The STO Batch & Background of Trainees

On 1st December 2017, the first batch of 72 newly directly recruited State Tax Officers, comprising 23 lady officers and 49 gentlemen officers, joined State GST Department. The officers of this batch are from various parts of Kerala representing every district except Kannur and are having educational qualifications like M.Com, LLB, MBA, CA, CMA, etc. Most of the officers of this

batch have previously worked in/as Govt Depts., teachers, lecturers, PSU, private sector etc. On the same day the certificate verification of the officers was completed and they were advised to join the class on the next working day.

A. Trainee Officers' Profile

Profile of New Recruits

I. General		II. Districtwise representation		
Total for whom appointment order is issued	: 82	Sl.No.	District	Total
Total No. of trainees joined on 01.12.2017	: 68	1	Thiruvananthapuram	9
No. of trainees not joined	: 14	2	Kollam	7
Average age of trainees	: 33	3	Pathanamthitta	1
Men	: 46	4	Kottayam	4
Women	: 22	5	Alappuzha	4
		6	Idukki	3
		7	Ernakulam	10
		8	Trichur	5
		9	Palakkad	5
		10	Malappuram	6
		11	Kozhikode	10
		12	Wayanad	3
		13	Kannur	0
		14	Kasargod	1
		Total		68
III. QUALIFICATIONS		IV. WORK EXPERIENCE		
M.Com	: 45	Teachers	: 20	
M.com with M.Ed/B.Ed	: 12	Clerical Cadre / Accountants (Govt.Service)	: 23	
M.com with LLB	: 2	Financial Executives	: 2	
M.com with CA	: 3	Auditor/ Co-op Insp	: 9	
M.com with ICAI/ICSI/ICWAI	: 3	Railway (Group 'D') From CTD (1 CTI + 1 Clerk)	: 1	
	64 (94%)		: 2	
LLB/LLM	: 1	Freshers	: 5 (7%)	
MBA	: 2	Banking sector	: 3	
Total	: 68	PSU (FCI)	: 1	
		Advocates	: 2	
		TOTAL		: 68

IV. Objectives of the training

The statutory induction training period for the trainee STOs is for 52 weeks. The aim of the induction course is to provide holistic training to State Tax Officers in such a way that they are fully equipped with the knowledge and skills required to perform optimally from the day they are put in charge of the seat in a circle.

- A. To orient to perform the duty with sense of purpose and commitment and to function ethically to deliver results
- B. To make aware about STOs' job, roles and responsibilities.
- C. To give inputs on managerial aspects and leadership
- D. To give knowledge regarding Goods and services Act and Rules
- E. To orient STOs regarding tax administration and skill sets required for efficient tax administration
- F. To orient in computer aided functioning
- G. To make STOs familiar with their work environment and the people working around them.

The following actions are taken to structure the course

- I. To understand the background of Trainee STOs
- II. To carry out Training Need Assessment (TNA) of the trainees and respond accordingly
- III. Motivate the trainees to take up the challenges
- IV. Overall understanding of the department's various units
- V. General information and ethics about public service and good governance
- VI. Develop communication skills & team building through group activities & presentations.

- VII. Capacitate them to perform managerial roles
- VIII. Gaining knowledge about general law and law related to taxation
- IX. Thorough knowledge about GST Laws
- X. To gain practical knowledge about the functions of an STO through field attachments
- XI. Provide sufficient exposure through
 - a. Immersion visit
 - b. Industrial visit - Exposure to LTUs
 - c. Guest Lecture
- XII. Periodic review / feedback / exam and evaluation

CHAPTER – IV

TRAINING CALENDAR

Total duration of the statutory training is 52 weeks. Class room training at Gulati Institute of Finance and Taxation was imparted for 18 weeks covering the following areas.

Sl. No.	Topic	Total No. of Hours
	1st Month	
	Certificate Verification	
1	Ice Breaking Session	6
2	Introduction to the Government Service & Department	3
3	Role & Functions of 'C' Sections	1.5
4	Open Forum – clearing doubts of the trainees about leave, salary, terms and conditions of service, etc	1.5
5	Introduction to Enforcement Activities by the Department	1.5
6	Introduction to Legal Wing – Organizational setup	1.5
7	Role and Functions of Appellate Forums in the department	1.5
8	Evolution of Taxation in India – Historical Perspective	1.5
9	Introduction to Audit & Inspection Wing - Broad outline on Inspection by AG, What is LAR, Draft Para etc.	1.5
10	TNA & Interaction	3

Sl. No.	Topic	Total No. of Hours
11	History of Indirect Taxation in Kerala	1.5
12	Panel Discussion and Orientation towards field level activities by officers & Interactive Session – by District DCs	3
13	Organisational Setup and overview of Acts Administered by the Department	3
14	Full day workshop on MOP with practical training	6
15	Internal Audit	3
	Inauguration by Hon'ble Finance Minister Dr. Thomas Issac, Chief Guest :Shri. S.M. Vijayanand IAS (Rtd), Former Chief Secretary	
16	Interpretation of Statutes and Principles related to taxation	3
17	Evolution of Taxation	3
18	Introduction to Law Jurisprudence, Purpose of Law, source of law	3
19	RTI ACT	3
20	Soft skill	3
21	Supreme Legislation, subordinate legislation, court system in India, rights and duties	3
22	Group Activities and Feedback	3
23	Communicative English	3

Sl. No.	Topic	Total No. of Hours
24	Communicative English	6
25	Conduct Rules	3
26	Work Ethics & Values in Administration	3
27	Disciplinary Action & Enquiry Reports	3
28	Interpersonal relationships and Good Governance	3
29	Constitutional Law - Preamble, Fundamental Rights, Directive Principles of State Policy, Fundamental Duties	3
30	Court procedure	3
31	Union & State Legislatures, Union & State Executive, Union & State Judiciary, Services under the Union & State including UPSC & PSC	3
32	Leadership skills in Governance	3
33	Guest Lecture	6
34	Soft Skills	3
35	Criminal Laws including Evidence Act IPC - its important provision	3
36	Kerala Service Rules	6
37	Kerala Service Rules	6
38	Kerala Service Rules	6
39	De-briefing session	3

Sl. No.	Topic	Total No. of Hours
40	CRPC & Important Provisions	3
	2nd Month	
41	Noting & Drafting	3
42	Transactional Analysis	3
43	Leadership skills in HRD – A practical approach	3
44	Time Management	3
45	Provisions of CPC, CRPC, IPC & Evidence Act related to the work of STO's	3
46	Right to Service Act	3
47	File Management in Office and handling of Legislative interpellations	3
48	One day workshop on Personality Development & Management Skills with practicals	6
49	Presentation Skills	3
50	Stress Management	3
51	Provisions of CPC, CRPC, IPC & Evidence Act related to the work of STO's	3
52	Overview of GST (GST topic)	3
53	Immersion visit at Attappadi	
54	Immersion visit at Attappadi	

Sl. No.	Topic	Total No. of Hours
55	Immersion visit at Attappadi	
56	Levy & Exemption (GST topic)	3
57	Registration (GST topic)	3
58	Filing of Return, ITC & Matching of ITC (GST topic)	3
59	ISD - Cross utilization of IGST and funds transfer, transitional provisions (GST topic)	3
60	Payment of Tax (GST topic)	3
61	Provisions of CPC, CRPC, IPC & Evidence Act related to the work of STO's	3
62	Objective & Descriptive test (Marks: 50)	
63	Workshop on Central & State Budgeting at GIFT Campus organized by GIFT	6
64	Workshop on Central & State Budgeting at GIFT Campus organized by GIFT	6
65	Meaning and scope of supply of goods and service. Place of supply (GST topic)	6
66	Time and valuation of supply of goods and service (GST topic)	6
67	Assessment, provisional Assessment and Audit (GST topic)	6
68	Provisions of CPC, CRPC, IPC & Evidence Act related to the work of STO's	3

Sl. No.	Topic	Total No. of Hours
69	Demand and Recovery (GST topic)	3
70	Provisions of CPC, CRPC, IPC & Evidence Act related to the work of STO's	3
71	Descriptive test (10 questions x 10 marks=100 marks)	
72	Offences & Penalties, Prosecution & Compounding (GST topic)	6
73	IT Training at CTS, Kaimanam	6
74	Invoices, Delivery Challan, Credit Note, Debit Note, Bill of Supply, E-Way Bill (GST topic)	3
75	Financial Accounting	3
76	Inspection, search, seizure and arrest (GST topic)	6
77	IT Training at CTS, Kaimanam	6
	3rd Month	
78	E-Commerce & Job Work (GST topic)	3
79	Preparation of Statement of Facts	3
80	Accounts & Records, Anti-Profiteering (GST topic)	6
81	IT Training at CTS, Kaimanam	6
82	Functions of Additional Law Officer	3
83	Objective Test (50 Questions x 1 mark = 50 marks)	

Sl. No.	Topic	Total No. of Hours
84	Search, Seizure & Arrest (GST topic)	6
85	IT Training at CTS, Kaimanam	6
86	Supply, Time of Supply (GST topic)	3
87	Objective Test (25 questions x 1 mark = 25 marks)	
88	Input Tax Credit (GST topic)	6
89	IT Training at CTS, Kaimanam	6
90	Valuation of Supply (GST topic)	6
91	Provisions about protection from counter cases etc.	6
92	IT Training at CTS, Kaimanam	6
93	Liability to pay in certain cases (Sections 85 - 94) (GST topic)	6
94	IT Training at CTS, Kaimanam	6
95	E-Way Bill (GST topic)	6
96	IT Training at CTS, Kaimanam	6
97	Seminar - Unforeseen challenges of GST (GST Topic) (Shri. R. Mohan IRS, Rtd)	3
98	Descriptive & objective test (50 marks)	
99	Refunds (GST topic)	6
100	IT Training at CTS, Kaimanam	6

Sl. No.	Topic	Total No. of Hours
101	IT Training at CDAC Campus, Technopark	6
102	IT Training at CDAC Campus, Technopark	6
103	Refunds (GST Topic)	3
104	IT Training at CTS, Kaimanam	3
	NACEN GST REFRESHER & E-WAY BILL TRAINING. Venue: Trivandrum, Ernakulam, Kozhikode	
105	Preparation of Statement of Facts etc	6
106	E-Commerce & Job Work (GST topic)	3
107	IT Training at CTS, Kaimanam	3
108	Registration (GST topic)	3
109	Presentation / Group discussion by trainees	3
110	Objective Test (10 questions x 1 mark = 10 marks)	
111	Levy & collection with special emphasis on Reverse Charge and notifications (GST Topic)	3
112	IT Training at CTS, Kaimanam	3
113	ITC & Cross Utilization of ITC (GST topic)	6
114	Supply, Time & Valuation (GST Topic)	6
115	Registration (GST topic)	6
116	IT Training at CTS, Kaimanam	3

Sl. No.	Topic	Total No. of Hours
	4th Month	
117	Understanding HSN Codes and canons of taxation (GST Topic)	3
118	IGST (GST Topic)	3
119	Quarterly Examination - descriptive (100 marks)	
120	IT Training at CTS, Kaimanam	6
121	Levy & Collection of TAX, Section 7 - 11 (GST Topic)	3
122	Preparation of Statement of Facts etc (continuation)	3
123	Input Tax Credit (GST topic)	3
124	Basic Statistics	3
125	Place of Supply (GST Topic)	3
126	Classification of Goods & Services (GST Topic)	3
127	Statistical Methods	3
128	Presentation / Group discussion by trainees	3
129	Scope of Supply (GST topic)	3
130	Preparation of Statement of Facts etc (continuation)	3
131	Finance & Tax	3
132	Presentation / Group discussion by trainees	3

Sl. No.	Topic	Total No. of Hours
133	Search, Seizure & Arrest (GST topic)	3
134	Environment of Taxes	3
135	Revenue Recovery	6
136	Refunds (GST topic)	3
137	Miscellaneous provisions Section 143-174 (GST Topic)	3
138	Preparation of Statement of Facts etc (continuation)	3
139	Presentation / Group discussion by trainees	3
140	Presentation / Group discussion by trainees	6
141	Open Forum	3
142	Presentation / Group discussion by trainees	3
143	Presentation / Group discussion by trainees	6
144	Open forum	1.5
145	Presentation / Group discussion by trainees	3
146	Presentation / Group discussion by trainees	6
147	Time Management	3
148	Open Forum	3
149	Stress Management	3
150	Presentation / Group discussion by trainees	6

Sl. No.	Topic	Total No. of Hours
	5th Month	
151	Preparation of Statement of Facts etc (continuation)	3
152	Presentation / Group discussion by trainees	6
153	Decision Making	3
154	Presentation / Group discussion by trainees	3
155	Field orientation	3
156	Presentation / Group discussion by trainees	3
157	Presentation / Group discussion by trainees	6
158	Presentation / Group discussion by trainees	6
159	Presentation on Immersion Visit to Attappadi (Guest of Honour :Shri. Subrata Biswas, IAS, ACS)	3
160	Mind Power	3
161	Inside Job (2010 film) American documentary film, directed by Charles Ferguson, about the late-2000s financial crisis.	
162	Field Orientation / Intelligence	3
163	Presentation / Group discussion by trainees	3
164	Presentation / Group discussion by trainees	6

Sl. No.	Topic	Total No. of Hours
165	Presentation / Group discussion by trainees	6
166	Session by Dr Rajan Khobragade, Prl Secretary & Commissioner	3
		599

CHAPTER - V

SCHEDULE OF FIELD ATTACHMENTS

On completion of the class room training, the trainees were attached to field units of their respective districts. The field offices were identified on the basis of availability of officers who are trainers with good track record. The trainees were directed to submit weekly work diary (case-by-case) with the remarks of the assigned officer. The Training Wing was in constant touch with the assigned officers and respective Dy Commissioners about the field level activities. Through this activity, the trainees were expected to learn and perform the following activities.

A. Assessment Offices

The trainee officers are expected to understand about the overall functions of the office where they will be posted after completion of the training. This includes:

- I. Jurisdiction of the office (geographical and pecuniary)
- II. Population of taxable persons
- III. Identifying potential areas of business and services
- IV. Learning of office procedure, noting & drafting
- V. E-office / File movement
- VI. Learning about tapal, inward register, dispatch register, personal register, attendance, movement register
- VII. Creation of a file, and how it is closed
- VIII. Works related to establishment / accounts section
- IX. Activities related to SPARK / Treasury
- X. Verification of cash book and cash in hand register

- XI. Receipt reconciliation
- XII. Initiation of revenue recovery activities and its monitoring
- XIII. Demand, collection and balance register
- XIV. Understanding actions about follow-up action register, appellate orderregister, scrutiny register
- XV. Conducting street survey and booking unregistered taxable persons
- XVI. Verification of books of accounts
- XVII. How to detect tax suppression, initiating action against delinquency / taxfrauds and completing action as per GST Act.
- XVIII. And other related functions as an officer

B. Intelligence Wing

- I. General Knowledge in outdoor works
- II. Street survey
- III. Vehicle checking
- IV. Reading of documents accompanying the consignments
- V. E-way bill verification
- VI. Detection of offence
- VII. Collection of evidence
- VIII. Collection of security deposit/advance tax
- IX. Seizure of goods and vehicle
- X. Disposal of perishable goods
- XI. Verification of accounts
- XII. Gathering of evidence
- XIII. Analysis of inspection results with assessment records

- XIV. Disposal of inspection files
- XV. Imposition of penalty
- XVI. Checking of railway parcel offices and other parcel offices
- XVII. Forwarding of disposed files maintenance of various registers by intelligence squads

CHAPTER – VI

ASSIGNMENTS

Apart from the training on the GST Law, in order to ensure that the trainees should develop a holistic view of tax administration, assignments were given regularly and evaluation was carried out. The following are the main such assignments. The scores in the same were to be taken for final performance appraisal of the trainees.

1. Assignment
What will I do in GST Department from the date of joining to the date of superannuation
2. Assignment II
Role of Social Media in Tax Administration (Other than awareness generation)
3. Assignment
Good Governance in context of State GST Department
4. Assignment
A Short note on probation
5. Assignment
Attappadi Immersion Visit
6. Assignment
Unforeseen Challenges in GST
7. Assignment
Presentation on Attappadi Immersion Visit
8. Assignment
Qualitative and Quantitative Analysis of Circle Where You Are Undergoing Field Training

9. Assignment

Capacity building of State Tax Officers – Volume 1 (Dec17 to May18)

10. Assignment

GST – Field Activities – MIGRATION – Bill Collection / Test Purchase – New Registration and Returns (Report action taken in all the activities mentioned in Action Responsibility Matrix in QPR I, II and III)

11. Assignment

Critique on the topic 'Do not kill the golden egg laying goose'.
Present the theme as an essay / lead article in any daily

CHAPTER – VII

FIELD VISITS

IMMERSION VISIT

The immersion programme was planned on 10.01.2018 (Wednesday) with completion of the visit on 13.01.2018 (Saturday). The trainees were guided by HQ team consisting of Sri Harindranath (Dy Commissioner Internal Audit), Sri KiranLal P.S. (Registrar GIFT) and Sri Harikumar S. (Asst Commissioner Training).

The following actions were taken

- Discussion with KILA to coordinate the visit
- Pre immersion visit conducted to assess logistics
- Travel, stay and group formation was planned.
- A booklet on immersion visit instructions prepared.
- Seven groups were formed to attach seven Urus.
- Each individual officer is asked to prepare a Report on the Immersion visit.
- The seven groups were given task to prepare the Report and present.

The trainees were divided into seven groups of 10 each and they visited MeleAnavay, hazheAnavay, ThadiGundu, ChindakkuPazhayooru, ChindakkuOoru, Veerannur and Chindakku

Objective of the immersion visit.

As a public servant, it is our duty to deliver services in the most efficient manner to all citizens. The objective of the programme was to familiarize the trainees about the actual living conditions of the poorest tribal people living in forest area at Attappadi and to make them understand how resources mobilized by the taxation department is spent through various schemes of line departments. The visit also aims at the

participants to understand welfare activities effectiveness or ineffectiveness.

It was a practical way to make the officers understand that People pay tax and it is the primary duty of Tax officer to ensure the tax so collected reaches to treasury for various Government functions and welfare activities.

The visit could instil the sense of responsibility as a public servant and the role they are expected to play to do efficient tax administration so as to ensure development and welfare activities in the State.

CHAPTER – VIII

FUTURE ACTIVITIES

At present the trainee officers are attached to various field units at their home districts. For the second half period of the training from June 2018 to November 2018, in addition to their current assignments, the following activities are planned:

- I. Intensive field training and attachment in other district / growth centres
- II. Individual and group assignments
- III. Visits to Large Tax Payer Units / other organizations / Industries
- IV. Motivational exposures – Visit to Ashraya
- V. Attachment to Central GST Offices
- VI. Refresher courses
- VII. Guest Lectures
- VIII. Presentations and group activities
- IX. Examination & Evaluation
- X. Valedictory function

APPENDIX - I

ANNEXURE OF FACULTIES

Sl.No.	Department Faculty
1	Dr Rajan Khobragade Prl Secretary & Commissioner
2	Shri Balamurali Jt Commissioner-1
3	Shri Thulaseedharan Jt Ccommissioner(G)
4	Shri Ziavudeen Jt Commissioner (Law)
5	Smt Beejikumari Amma Jt Commissioner(A&I)
6	Shri.Bejoy T Nair, Dy Commissioner Appeals (Ekm)
7	1. Shri. Thyagarajababu (Dy Commissioner, Thiruvananthapuram) 2. Shri. Suresh.K, (Dy Commissioner, Palghat) 3. Smt. Shiny O.B (Dy Commissioner , Mattancherry) 4. Smt. Ashalatha(Dy Commissioner Appeals, Ernakulam)
8	Shri. Kiranlal.P.S, Registrar, GIFT
9	Shri. Nazarudeen, Dy Commissioner, Kottayam
10	Smt. Sulaja.J.S., Dy Commissioner Appeals
11	Shri. PrashanthGopal, Dy Commissioner(Int), Thiruvananthapuram
12	Shri.K.R.Harindranath Dy Commissioner Int Audit
13	Smt Sindhu Asst Commissioner 1

14	Shri. Sunil Kumar.C.M, IAC(I) Kannur, SGST Department
15	Shri. Anil Kumar, Law Officer, SGST Department
16	Shri. Abdul Latheef, Asst Commissioner, Spl. Circle, SGST Dept., Malappuram
17	Shri. Pradeep.K, Asst Commissioner Spl-2, SGST Department, Ernakulam
19	Shri. Saji Miranda, Asst Commissioner Spl Circle, Kollam
20	Shri. Shijoy James, CTI, SGST Department, Kozhikode
21	Shri. Harikumar. S, Assistant Commissioner (Training)
	External Faculty
1	Dr.S.K.Harikumar
2	Smt. Jenny Thekkekkara
3	Shri.Paul.M.L, Faculty, GIFT
4	Adv.Bhuvanendran, Faculty, Civil Services Academy
5	Prof.(Dr.) Balakrishnan Nair, HOD, Department of English (M.G. College, Trivandrum) & NCERT Consultant
6	Shri.Sreekumar, IMG Guest Faculty
7	Dr. B. Leela Kumari, IMG Faculty
8	Smt. Sindhu Anish, IMG Guest Faculty
9	Cost Accounts of India - Trivandrum chapter

10	Shri. Shyam Ettumanur
11	Shri. Rajasekharan, IMG Faculty
12	Shri. Jose Ebenezer, IMG Guest Faculty
13	Shri. M.C.Rajilan, TNA Consultant, Designer of training, DoPT, Govt. of India
14	Dr.N.Krishankumar, IMG Faculty drnkrishna@gmail.com
15	Smt. Jayasree, IMG Faculty
16	Shri. Suresh Kumar, IMG Faculty
17	Shri. U. Mahesh Kumar, Asst. Director, Rtd. NACEN
18	Dr. Raji.N.S. I.R.S., Assistant Commissioner, CBEC raji.nsavithri@yahoo.in
19	Shri. S. Suresh, Superintendent CBEC SURESHSP1968@gmail.com
20	Shri. Ashok Narayanan, Superintendent, CBEC asoka.narayanan@gmail.com
21	C-DAC (IT Training at CTS, Kaimanam)
22	Shri. M. Unnikrishnan, Chartered Accountant
23	Shri. R. Mohan, IRS, Rtd.
24	Dr. Smt. L. Anitha Kumari, GIFT Faculty

25	Dr. Abdul Salim A, Professor & Head, Department of Economics, University of Kerala, Kariavattom Campus, Tvm
26	Dr. Anitha V, Associate Professor, Department of Economics, University of Kerala, Kariavattom Campus, Tvm
27	Sri. Unnikrishnan, Kollam (Rtd.Deputy Collector and faculty, ILDM, PTP Nagar, TVM)

APPENDIX – II

FEEDBACK

At the time of planning exercise itself utmost care was taken to select the trainers and they were briefed regarding the sessions and the areas need to be covered. Efforts were taken to orient them to make the sessions interactive. The structured feedback forms were given to all the participants after each of the session. Commissioner conducted exclusive feedback sessions with all the participants to do course corrections.

The feedback received is tabulated.

INTERNAL FACULTY

The rating	Number of sessions
Very Good	23
Good	19
Not satisfactory	1

EXTERNAL FACULTY

The rating	Number of sessions
Very Good	90
Good	50
Not satisfactory	16

NON SATISFACTORY SESSION TITLES

INTERNAL FACULTY

1. Service conditions of trainees. Leave, Salary etc

EXTERNAL FACULTY

1. Introduction to Law Jurisprudence, Purpose of Law, source of law
2. Supreme Legislation, subordinate legislation, court system in India, rights and duties
3. Constitutional Law - Preamble, Fundamental Rights, Directive Principles of State Policy, Fundamental Duties
4. Union & State Legislatures Union & State Executive Union & State Judiciary Services under the Union & State including UPSC & PSC
5. Communicative English
6. Kerala Service Rules

Corrective measures

- It is decided to cover these topics once again during the trainee officers' attachment at the State head quarters on completion of their field attachment.
- Identified new faculties.
- The faculties were oriented and topic handouts prepared and given.

APPENDIX – III



GOVERNMENT OF KERALA

State Goods & Services Tax Department

Training of State Tax Officers (Directly Selected)



December 2017 Batch

Held At G I F T Campus Thiruvananthapuram





Group exercise by Trainee STOs on the ice breaking session of the training



Inaugural speech by Hon'ble Finance Minister Shri. Thomas Isaac



Shri.S.M.Vijayanand IAS (Retd.), Former Chief Secretary and Director, Centre for Management Studies delivering the key note address



Vote of thanks by Shri. D. Balamurali IAS, Joint Commissioner-1, State Taxes



Attapadi immersion visit

Guest of Honour: Shri. Subrata Biswas, IAS, Addl Chief Secretary

Addressing the officers.



REVIEW SESSION ON 25.05.2018

CHIEF GUEST: SHRI. PAUL ANTONY IAS, CHIEF SECRETARY





Acknowledgements

This journey 'from officer telling that I do not remember when was the last training I attended to undergoing either induction or refresher or some thematic course or the technical training on software' was arduous but very satisfying. The credit goes to all those who have taken the efforts to establish capacity building system in the department.

The organizations are build by the human resource, whether Government or Private. Government always gives major thrust on human resource development through structured capacity building programs. The development sector has internalized the capacity building in totality for decades. However regulatory departments have not yet internalized the theme of capacity building yet. The State Goods and Service Department have started taking structured capacity building initiative in the recent past.

The continuous capacity building was the identified gap and it was realized that there is a need of focused approach, standard curriculum, credible trainers' resource pool and good oversight mechanism. With this in mind series of specific initiatives in capacity building have been taken since 2015.

After discussions with unit officers and field officers, it was decided to give capacity building inputs to all staff of the department, LDC and UDC to undergo capacity building with respect to KVAT and general administration. Check post staff to learn soft skills, conflict resolution was conceptualized and executed for the first time in the history of the department, KVAT sessions for CTO and Asst Commissioners, management techniques, program, campaign building, etc for Dy Commissioners and Jt Commissioners.

It was also decided to have specific capacity building tools, modules on each topic for respective themes. It was decided to create pool of resource persons from among the staff in every district. This would enable department to conduct training in decentralized mode.

We sincerely thank Hon Minister Finance Dr Thomas Isaac for approving the proposal of structured capacity building by ensuring the budget head and the budget provision to ensure continuous capacity building.

I appreciate the works done by Ms Sulaja Asst Commissioner Capacity Building, Dr S K Harikumar for taking structured initiatives in capacity building in the department and starting the process of having regular capacity building programs.

I appreciate the management of training of the newly recruited State Tax Officers by Shri Harikumar Asst Commissioner and guidance given by Shri Kiran Lal.

I express my sincere gratitude to Shri Narayana Director GIFT for providing his inputs for various activities and extending all the assistance for smooth conduct of the training. The contribution of the master trainers from the Department and others is immense. I thank them all. The trainers have taken this task of training very seriously and taken dedicated efforts to transfer the knowledge to their colleagues and build over all capacities of officers. I appreciate their contribution.

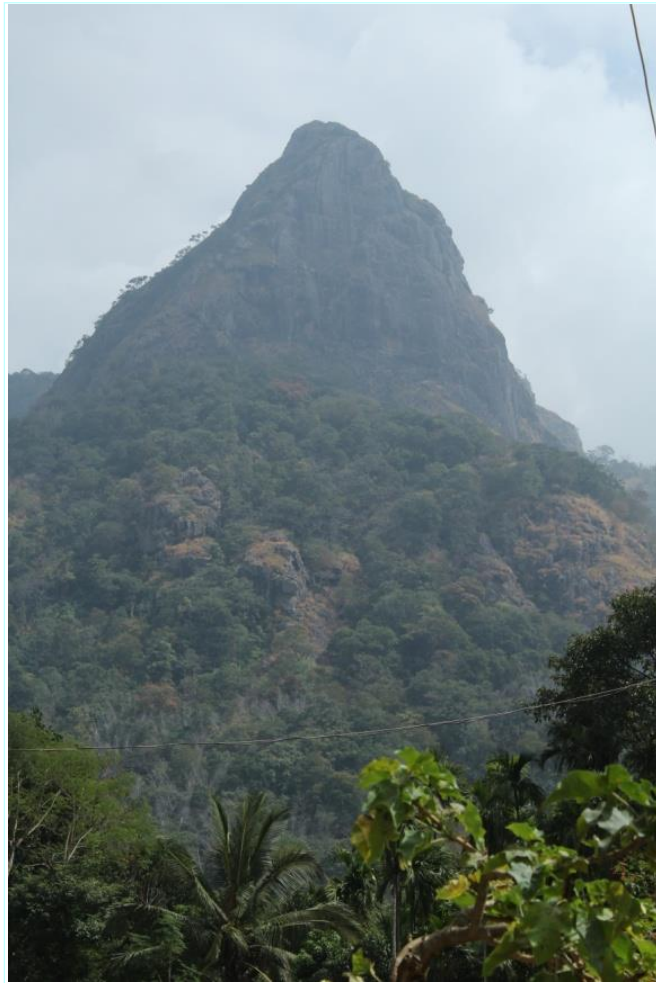
I thank all our seniors Shri S M Vijayanand, Shri Subrata Biswas and Shri Paul Antony and Shri R Mohan who have graciously accepted invitation and delivered key note addresses. All the participants of the training program, the officers undergoing training have also taken the training seriously. This will lay the solid foundation of GST upon which the tax administration will definitely improve.

I thank all those who have directly and indirectly assisted in making capacity building an institutionalized mechanism in the Department.

All officers may take up the responsibility of making Kerala as one of the best tax administered states in the country with sincerity and commitment.

Dr Rajan Khobragade

PrI Secretary & Commissioner



We will reach to the summit