

No. 1-13/2025-EXN-H-Estt-13756-59
State Taxes and Excise Department
Himachal Pradesh.

From

The Commissioner of State Taxes & Excise,
Himachal Pradesh.

To

1. The Addl./Jt Commissioner Excise, (South Excise Zone) Shimla.
 2. The Jt. Commissioner (South GST Zone) Parwanoo.
 3. The Dy. Commissioner of State Taxes & Excise, Solan and Sirmaur.
- Shimla-171009 Dated: 28/5/2025

Subject: Attachment of newly appointed ASTEOs (ETIs).
Sir,

On the subject cited above, it is submitted that Sh. Atul Kaushal, S/o Sanjeev Kaushal, Sh. Vivek Sharma, S/o Sh. Madan Mohan, Ms. Deepa Kumari D/o Sh. Lal Chand, and Sh. Maninder Singh, S/o Sh. Mehar Singh, have been appointed as Asstt State Taxes and Excise Officer vide this office order Nos- 2-96/83-EXN-H-Estt-III-12813-18, 12807-12, 12825-30, and 12819-24 dated 20-05-2025.

In this regard, it is intimated that the places/offices for the training purpose in respect of the newly recruited ASTEOs are hereby allocated as under-

Name of ASTEOs	GST Zone	MP Barrier (GST wing)	Brewery /Distillery/ Bottling plant (EXCISE Wing)	O/o Dy Commissioner EXCISE	EXCISE Zone	HQ
	3 Months (w.e.f 20-5-2025 to 29-08-2025)	1 Month (w.e.f 30-08-2025 to 29-09-2025)	2 Month (w.e.f 30-09-2025 to 29-11-2025)	5 Months (w.e.f 30-11-2025 to 29-04-2026)	01 week (w.e.f 30-04-2026 to 06-05-2026)	1 Week (w.e.f 07-05-26 to 13-05-2026)
Sh. Atul Kaushal, (U/T)	O/o Jt Commissioner (South GST Zone) Parwanoo (GST wing)	M.P Barrier as decided by the Jt Commissioner (South GST Zone) Parwanoo. (GST wing)	Brewery /Distillery/ Bottling plant as decided by the Dy Commissioner Excise Sirmaur (Excise wing)	O/o Dy CSTE Sirmaur (Excise wing)	O/o Addl/Jt Commissioner (South Excise Zone) Shimla	Head Office
Ms. Deepa Kumari, (U/T)	O/o Jt Commissioner (South GST Zone) Parwanoo (GST wing)	M.P Barrier as decided by the Jt Commissioner (South GST Zone) Parwanoo. (GST wing)	Brewery /Distillery/ Bottling plant as decided by the Dy Commissioner Excise Solan (Excise wing)	O/o Dy CSTE Solan (Excise wing)	O/o Addl/Jt Commissioner (South Excise Zone) Shimla	Head Office

Name of ASTEOs	O/o Dy Commissioner EXCISE	Brewery /Distillery/ Bottling plant (EXCISE Wing)	MP Barrier (GST wing)	GST Zone	EXCISE Zone	HQ
	5 Months (w.e.f 30-5-2025 to 29-10-2025)	2 Months (w.e.f 30-10-2025 to 29-12-2025)	1 Month (w.e.f 30-12-2025 to 29-01-2026)	3 Months (w.e.f 30-01-2026 to 29-04-2026)	01 week (w.e.f 30-04-2026 to 06-05-2026)	1 Week (w.e.f 07-05-26 to 13-05-2026)
Sh. Vivek Sharma, (U/T)	O/o Dy CSTE Sirmaur (Excise wing)	Brewery /Distillery/ Bottling plant as decided by the Dy Commissioner Excise Sirmaur (Excise wing)	M.P Barrier as decided by the Jt Commissioner (South GST Zone) Parwanoo. (GST wing)	O/o Jt Commissioner (South GST Zone) Parwanoo (GST wing)	O/o Addl/Jt Commissioner (South Excise Zone) Shimla	Head Office
Sh. Maninder Singh, (U/T)	O/o Dy CSTE Sirmaur (Excise wing)	Brewery /Distillery/ Bottling plant as decided by the Dy Commissioner Excise Sirmaur (Excise wing)	M.P Barrier as decided by the Jt Commissioner (South GST Zone) Parwanoo. (GST wing)	O/o Jt Commissioner (South GST Zone) Parwanoo (GST wing)	O/o Addl/Jt Commissioner (South Excise Zone) Shimla	Head Office

You are, therefore, requested to ensure to impart training to the newly appointed ASTEOs (Under Training) allocated to your zone/District strictly as per above referred training schedule and as per **Training Manual Part-II** till further orders.

Further, the trainee shall submit monthly report with respect to the training through the in-charge of the office. The schedule for further training will be issued separately.

Yours faithfully,



(Dr. Yunus) IAS

Commissioner of State Taxes & Excise
Himachal Pradesh, Shimla-171009
Phone No-2621835

Endst No. 1-13/2025-EXN-H-Estt-13760-64

Dated

28/5/2025

Copy forwarded for information and necessary action to:--

1. The Addl. Commissioner of State Taxes and Excise (IT) with a request to upload the training schedule on the Departmental website.
2. Sh. Atul Kaushal, ASTEO (U/T), Sh. Vivek Sharma, ASTEO (U/T), Ms. Deepa Kumari, ASTEO (U/T), and Sh. Maninder Singh, ASTEO (U/T) for strict compliance. They are directed to maintain daily diary as per training obtained and submit to the concerned reporting officer without fail.



(Dr. Yunus) IAS

Commissioner of State Taxes & Excise
Himachal Pradesh, Shimla-171009
Phone No-2621835

Directly Recruited/Promoted.

**Foundation course on Taxation and Excise enactments at
HIPA (2 Weeks)**

Basic Training of Taxation and Excise laws

- Basic training on concepts of following enactments:-
 1. The HP GST/CGST Act
 2. The HP VAT Act, 2005
 3. The CST Act, 1956
 4. The HP Excise Act, 2011 and Rules
 5. The HP Entry Tax Act, 2010
 6. The HP CGCR Act
 7. The HP Entertainment and Duty Act
 8. The NDPS Act
 9. The MNTP Act
 10. The Arrear of Land Revenue (ALR cases) under the HP Land Revenue Act, 1954.
 11. The CCS Conduct Rules, 1964, the FRSR, the CCS (CCA) 1965, the Leave Rule etc.
 12. Book Keeping and general commercial knowledge.
 13. The HP PGT Act, 1956.
 14. The HP Toll Act, 1975.
 15. The RTI Act, 2005.
- Indirect taxes subsumed under GST, Advantages & Disadvantages of GST, Details about GST.
- Extensive training of online portal of GST and Role of EIU and TAU.
- Practical implementation of HPGST law and rules.
- Evaluation report of the contents of the training under gone.
- Aspect of District Administration.
- Conduct
- Ethics
- Exposure to other Government departments.

2.

Practical Training in allotted Districts (8 months)

(i) At GST and Excise Circle (5 Months), attached with DC SI (2 weeks).
ACSTE (8 weeks)
ASTIO/SILO (10 weeks)

(Total 5 Months)

- Detailed training on concepts of GST, VAT, Excise Acts etc. its implementation and impact on taxation system. Indirect taxes subsumed under GST, Advantages & Disadvantages of GST, Details about GST. Extensive training of online portal of GST. Practical implementation of HPGST law and rules with ACSTE ASTIO/SILO.
- Detailed training of movement and keeping of

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files and procedure of assessments, raising of demand, recovery of government dues etc. under all enactments.

- Role & responsibility of ETT posted in circle.
- Procedure to recover license fee of Excise license passes.
- Checking of illegal smuggling of liquor.
- Inspection of liquor vends.
- Registers required to be filled at circle level.
- Tracking of movement of goods and checking of vehicles and inspection of business premises and search and seizure under all enactments.
- Evaluation report of the contents of the training under gone.

Distillery and Bottling Plants

- Detailed and practical knowledge of HP Excise Act 2011 and its rules.
- Detailed knowledge of working of distilleries and bottling plants.
- Process of alcohol manufacturing and other process like measuring strength, reduction, compounding, blending etc of IMFL and Country Liquor.
- Knowledge of all the registers required to be filled in the brewery.
- Procedure to issue Passes and Permits for movement of alcohol from bottling plants.

As working under Excise Act involves high risk and responsibility at every step from manufacturing of alcohol till it reaches retail vends hence greater emphasis should be placed on training of inspectors before posting them in distillery and bottling plants.

(ii) At Distillery and Bottling Plants (2 Months)

(iii) At Barrier (1 month)

- Detailed training of working of barrier and physical checking of vehicle and filling of all requisite register maintained at the barrier with barrier in charge and STFO/ASTFO posted at the barrier & checking of e way bills.

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Enforcement Training

At respective Enforcement Zones/Flying Squads.

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

2 weeks with SHO

Total 3.0 Months

- Detailed training of detection of evasion of tax, ITC frauds under GST Act, other enactments through online portal by fetching various MIS reports and various provisions of concerned Acts required to be kept in mind while conducting raids and inspection, search and seizure in order to check evasion of taxes.
- Attachment with Local SHO for search & Seizure, Arrest and Compounding.
- Evaluation report of the contents of the training under gone.

4.

Zonal Collector (Excise)

At respective Zones
(1 week)

- Training of working of zonal office execution and review of appeal cases and detection cases under various enactments with reader of the in charge of the respective zones, process of grant/renewal of 74 licenses at zonal level.

5.

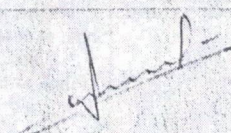
HQ attachment

At HQ (1 week)

- Training of working of various branches at HQ i.e.
- Tax branch/GST branch
- EIU
- TAU
- PPT Presentation by each ETI probationer about the training, learning experience and feedback.
- Over all evaluation of the contents of the training under gone and final conference shall be presided over by Worthy Commissioner of State Taxes & Excise, Himachal Pradesh.

Note:-

1. The under training ETI/ASTEO will maintain day to day training contents in his diary and will submit the same to the HQ duly countersigned by training in charge i.e. DCSTE/ACSTE/ASTEO every month.
2. The under training ETI will be posted at the smaller circle/brewery/distillery/barrier under the overall supervision of DCSTE/ACSTE for one year.
3. The probationer ETI/ASTEO shall ensure to qualify the mandatory departmental examination within two years of his/her probation.



Enforcement Training

At respective Enforcement Zones/Flying Squads. <u>2 weeks</u> , Jt. Commissioner <u>8 weeks</u> with ACSTE/F.S. Team. <u>2 weeks</u> with SHO <u>Total 3.0 Months</u>	<ul style="list-style-type: none"> • Detailed training of detection of evasion of tax, ITC frauds under GST Act, other enactments through online portal by fetching various MIS reports and various provisions of concerned Acts required to be kept in mind while conducting raids and inspection, search and seizure in order to check evasion of taxes. • Attachment with Local SHO for search & Seizure, Arrest and Compounding. • Evaluation report of the contents of the training under gone.
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4.

Zonal Collector (Excise)

At respective Zones <u>(1 week)</u>	<ul style="list-style-type: none"> • Training of working of zonal office execution and review of appeal cases and detection cases under various enactments with reader of the in charge of the respective zones. process of grant/renewal of 74 licenses at zonal level.
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5.

HQ attachment

At HQ <u>(1 week)</u>	<ul style="list-style-type: none"> • Training of working of various branches at HQ i.e. • Tax branch/GST branch • EIU • TAU • PPT Presentation by each ETI probationer about the training, learning experience and feedback. • Over all evaluation of the contents of the training under gone and final conference shall be presided over by Worthy Commissioner of State Taxes & Excise, Himachal Pradesh.
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Note:-

1. The under training ETI/ASTEIO will maintain day to day training contents in his diary and will submit the same to the HQ duly countersigned by training in charge i.e. DCSTE/ACSTE/ASTEIO every month.
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