

# STUDENT COMPANY SECRETARY

Volume : XXVII  
Pages : 1-56  
September, 2010

## INSIDE

- From the President
- Academic Guidance
- Legal World
- Student Services
- Announcements



09



**THE INSTITUTE OF  
Company Secretaries of India**  
IN PURSUIT OF PROFESSIONAL EXCELLENCE  
Statutory body under an Act of Parliament

## GUIDELINES FOR SEEKING EXTENSION OF REGISTRATION

### EXECUTIVE PROGRAMME EXAMINATION

No extension of registration will be allowed to any student if he/she has not passed/completed the Executive Programme (Inter) examination during the validity of registration period. All such students will have to seek registration *de novo* only.

### PROFESSIONAL PROGRAMME EXAMINATION

- Students whose registration expires between 28th/29th February and 31st September and between 31st September and 30th November will be allowed extension of time without payment of extension of registration fee for the limited purpose of appearing in the ensuing September or December examination, respectively, as the case may be.
- Registration of a student may be extended beyond a period of five years on year-to-year basis for appearing in the Professional Programme (Final) examination:
  - if he/she has completed postal/oral coaching and has been issued with coaching completion certificate for all **modules** (groups) of the Professional Programme examination (Final) under new syllabus during the validity of the previous registration period or has passed at least **one module** (group) of the Professional Programme (Final) examination under the New Syllabus during the validity of the previous registration period as the case may be; and
  - makes an application for extension of registration period along with requisite fee within six months from the date of expiry of registration or within six weeks of the declaration of results of the last examination in which he/she appeared, whichever is later.
- Extension of registration shall be granted for one year at a time on payment of extension of registration fee of Rs. 500 per annum, arrears of fee, if any, under the previous registration and service charges @ Rs. 150 per module (group) for which the student has not been issued with the coaching completion certificate for the Professional Programme (Final).
- On the student's application for extension of registration being accepted by the Institute, the extended period will be counted in continuation of his previous registration. He/she will also continue to bear the same registration number.
- No candidate will be allowed more than two extensions including the extension, if any, already availed under old/new syllabus for completing Professional Programme (Final) examination under the new syllabus.
- A student who completes the Professional Programme (Final) examination (of the Institute) during the extended period of registration will be required to comply with the practical experience and practical training requirements as stipulated under Company Secretaries Regulations, 1982 and guidelines framed there under in this regard.
- Study material will not again be supplied on seeking extension of registration. However, it can be had on payment of Rs. 160 per subject.
- A student, on being granted extension of registration, shall be eligible to get the 'Student Company Secretary' from the month next to the month in which his application for extension of registration is accepted by the Institute.
- The Secretary - on being satisfied that application of any of the guidelines cause undue hardship to a candidate - may relax any of the said guidelines by recording reasons in writing.

## GUIDELINES FOR REGISTRATION DE NOVO

(Registration *de novo* pursuant to regulation 22 read with sub-regulation (2) of regulation 24.)

### (A) Guidelines for candidates seeking registration *de novo* within two years of the expiry of previous registration.

- A person whose registration has been cancelled on expiry of five-years period or otherwise may within two years of cancellation of former registration seek registration *de novo* on payment of the following fees:
  - Registration fee: Rs.1500 (w.e.f. 1.4.2008)
  - (a) Where a student has not completed coaching for both modules (Group) of Executive Programme (Intermediate) all modules (Group) of Professional Programme (Final), balance of Rs.5,000 of the postal tuition fee if enrolled for

Executive Programme (Intermediate) or balance of Rs. 7,500, if enrolled for Professional Programme (Final), as the case may be, after adjusting the amount paid on this account earlier. However, credit for having completed coaching in a particular module (Group) may be given if the coaching completion certificate has not been issued due to invalid registration or any other reason.

- Postal tuition fee of Rs 5,000 in the case of students who have passed the Executive Programme (Intermediate) examination but not enrolled for the Professional Programme (Final).
- Arrears of postal tuition fee, if due, under former registration where the students have been issued with coaching completion certificate(s) for both modules (Group) of Executive Programme (Intermediate) all modules (Group) of Professional Programme (Final) as the case may be.

2. On the student being registered *de novo* he will be given credit for the oral or postal tuition completed during the validity of his previous registration in the corresponding paper(s) of the new syllabus. Such a student shall not be supplied with the study material afresh. Study material can however be obtained on payment of Rs. 160 per subject. Student Company Secretary will be sent free of cost during the validity period of registration *de novo* from the month subsequent to the month in which the student was registered *de novo*.

### (B) Guidelines for candidates seeking registration *de novo* after two years of the expiry of previous registration.

1. A person whose registration has been cancelled or has terminated on expiry of five-year period and has not sought registration *de novo* within two years of the expiry of former registration may seek registration *de novo* within 5 years of the cancellation/termination of his former registration on payment of the following fees:

- Registration fee Rs. 1500
- Exemption fee for
  - Foundation Programme Rs. 500
  - Executive Programme (Inter) Rs. 500 Examination (if already passed)
- Paperwise exemption fee
  - Executive Programme (Inter) Rs. 100 per paper
  - Professional Programme (Final) Rs. 100 per paper
- Where a student has not completed coaching for both modules (Groups) of Executive Programme (Inter) all modules of Professional Programme (Final), balance of Rs. 5,000 of the postal tuition fee, if enrolled for Executive Programme (Inter) or balance of Rs. 7,500 if enrolled for Professional Programme (Final), as the case may be. However, credit for having completed the coaching in a particular module may be given if the coaching completion certificate has not been issued due to invalid registration or any other reason.
- Rs. 7,500 in the case of students who have passed the Executive Programme (Inter) but not enrolled for the Professional Programme (Final).
- Arrears of postal tuition fee, if due, under former registration where the students have been issued with coaching completion certificates for both modules (Group) of Executive Programme (Inter) all modules (Group) of Professional Programme (Final).

2. On the student being registered *de novo*, he will be given credit for the oral or postal tuition completed during the validity of his previous registration in the corresponding paper(s) at the new syllabus. Such a student shall not be supplied with the study material afresh. Study material can however be obtained on payment @ Rs. 160 per subject. Student Company Secretary will be sent free of cost during the validity period of registration *de novo* from the month subsequent to the month in which the student was registered *de novo*.

3. The registration *de novo* will be valid for a period of five years from the month in which the student has been registered *de novo*.

(C) No candidate shall be registered as a student *de novo* if he applies after five years of the expiry of the former registration. He may seek fresh registration as a student and no credit for the fees paid or examination passed under the former registration will be admissible on his registration as a fresh student under any circumstances.

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ANNUAL SUBSCRIPTION Rs. 50

SINGLE COPY Rs. 5.00

Edited, printed and published by  
N.K. Jain for the Institute of Company  
Secretaries of India, 'ICSI House',  
22, Institutional Area, Lodi Road, New  
Delhi-110003

- Phone : 45341000
- Grams: Compsec
- Fax : 91-11-24626727
- E-mail : info@icsi.edu
- Website : http://www.icsi.edu
- Printed at Aravali Printers & Publishers (P) Ltd., W-30, Okhla Industrial Area, Phase - II, New Delhi-110020
- Phone : 26388830-32, 26389736-38
- Fax : 26388829
- Email - aravaliprinters@rediffmail.com
- The Institute is not in anyway responsible for the result of any action taken on the basis of the advertisements published in this Bulletin.

## HIGHLIGHTS

● From the President	03
● Schedule of SMTPs/MSOP/TOP/SIP/EDP	04, 55
● Academic Guidance	05
● Legal World	20
● Student Services	25
● June 2010 CS Examinations – Results	29
● Announcements of Oral Coaching Classes	48
● Attention Students – Intending to appear in Dec. 2010 Exams.	56



## THE INSTITUTE OF Company Secretaries of India

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## ATTENTION STUDENTS SCHEDULE OF FEES

PARTICULARS	FEES (RS.)	REMARKS
<b>FOUNDATION PROGRAMME</b>		
Admission Fee	1200	
Postal Tuition Fee	2400	Total Fees 3600
<b>EXECUTIVE PROGRAMME</b>		
Registration Fee	1500	Total Fees 7000 (For Commerce graduates)
Foundation Examination Exemption Fee	50	
Postal Tuition Fee for Executive Programme	5000	
Postal Tuition Fee for Foundation Programme (payable by Non-Commerce Graduates who are seeking exemption from passing the Foundation Programme Examination under clause (iii) of Regulation 38)	750	Total Fees 7750 (For others)
<b>PROFESSIONAL PROGRAMME</b>		
Postal Tuition Fee	7500	
<b>DE-NOVO REGISTRATION</b>		
Registration <i>De-Novo</i> Fee	1500	
Exemption from Foundation Examination Fee	500	
Exemption from Executive Programme Examination Fee	500	
<b>EXTENSION OF REGISTRATION</b>		
Extension of Registration Fee	500	
Service Charge for Extension of Registration	150	
<b>EXAMINATION FEE</b>		
Foundation Programme	875	
Executive Programme	900 (Per Module)	
Professional Programme	750 (Per Module)	
Late Fee for receipt of Examination Application	100	
Change of Examination Center/Module/Medium	100	
<b>OTHER FEES</b>		
Paper-wise Exemption Fee	100	
Issue of Duplicate Identity Card Fee	50	
Issue of Duplicate Pass Certificate Fee	50	
Verification of Marks Fee	100 (Per Subject)	

# From the President



***"To raise new questions, new possibilities, to regard old problems from a new angle, requires creative imagination and marks real advance in science."***

**– Albert Einstein**

*Dear Students,*

*In the dynamic globalization process, there is only one thing that is certain and it is that the business leaders of the future will encounter greater challenges as the business will change ever faster and issues will become more complex. To encounter such complex business issues, creativity and innovation are becoming extremely important to the success of all business organizations. Business organizations are looking for creative professionals who have a vision to see things differently, who can quickly size up problems and develop creative solutions. Corporate professionals with creative thinking and innovative capabilities can guide the business organizations and help them to cope effectively and fearlessly with the changing business environment.*

*Creativity means the ability to imagine or invent something new. It is an ability to generate new ideas by combining, changing, or reapplying existing ideas. Some creative ideas are astonishing and brilliant, while others are just simple, good, practical ideas that no one seems to have thought of yet. Creativity and innovation are keys to the success of a business, particularly during strategic planning, and designing new products and services. In a survey of 1,000 Chief Executive Officers, it was found that 92 percent considered innovation to be critical to the success of their organizations.*

*Running a business in the 21st Century requires a healthy mix of creative thinking and sustainable conscious action. The nature of business is changing as quickly as its environment. The ability to generate new ideas, fresh processes and look at challenges from different perspectives are essential workplace skills and a potential source of true competitive advantage. Professionals in particular are required to contribute new ideas beyond the obvious in order to compete, survive and prosper. Organisations, their managers and other employees seek to create original ideas and concepts that will end up as innovations, such as new or enhanced products or services, processes that increase efficiency, highly competitive marketing campaigns, or superior management.*

*Everyone has substantial creative ability. All that is needed to be creative is to make a commitment to creativity and to take the time for it. Human mind has unlimited creative capacity to solve any problem and bring forward new forms and fancies. Unlike computers, no brain has ever said "hard drive full." Thinking 'outside the box' is not limited to artistic and writing professions. Innovative thinking, brainstorming, and creativity exercises are encouraged and used by forward thinking businesses and corporations to successfully plan, create, and sell products and services. There are countless examples where creative thinking of the persons has helped the organizations not only to gain a competitive edge but also achieve a good market reputation.*

*I am pleased to inform you that the 38th National Convention of Company Secretaries was successfully organized on September 2-4, 2010 at Kolkata on the theme India Inc. and Inclusive Growth. Shri Salman Khurshid, Minister of Corporate Affairs was the Chief Guest and inaugurated the National Convention. Shri R Bandyopadhyay, Secretary, Ministry of Corporate Affairs was the Guest of Honour, Shri H M Bangur, Managing Director, Shree Cement Ltd. was the Key Note speaker and Shri U Venkataraman, Executive Director, MCX-SX Stock Exchange Ltd. was the Special Guest at the Opening Plenary. Swami Atripriyanandaji Maharaj, Vice-Chancellor, Ramakrishna Mission Vivekananda University was the Chief Guest and Shri Vivek Saraogi, Managing Director, Balrampur Chini Mills Ltd., was the Guest of Honour at the Closing Plenary.*

*Corporate Social Responsibility (CSR) is no longer charity or philanthropy; it should be imbibed in the corporate culture that leads to responsible business emphasized Hon'ble Minister and advised that CSR should move from "Company's Vision" to "Country's Vision". Corporates being important constituents of economic growth, he emphasized on the importance of corporate democracy, industrial democracy, stakeholder dialogue and stressed that the Company Secretaries are centre*



# From the President

point in not only advising and guiding the Boards of companies but also cautioning them against any mis-governance. He further emphasized on the need to inculcate and nurture the attitude and culture towards inclusive growth.

Shri R Bandyopadhyay, Secretary, Ministry of Corporate Affairs in his address emphasized on the need for upliftment of "Aam Admi" as crucial for economic growth. In this context, he emphasized that CSR should be inbuilt in the culture of the company. Equality of growth process and equitable dispersal of resources is crucial for inclusive growth, he added and emphasized that the professionals being the eyes and ears of the Ministry, should ensure compliance of law in true letter and spirit.

Before concluding, I would like to congratulate those students who have been successful in the June, 2010 examinations the results of which were declared by the Institute on 25th of August all over India. At the same time, I wish to advise those who could not make it this time, not to feel disheartened. Be optimistic and maintain a positive attitude. This will help you capture your positive spirit again. People who have overcome obstacles are more secure than those who have never faced them.

With best wishes,

September 15, 2010

Yours sincerely,



(CS VINAYAK S KHANVALKAR)

president@icsi.edu

## SECRETARIAL MODULAR TRAINING PROGRAMME (SMTP)/MANAGEMENT SKILLS ORIENTATION PROGRAMME (MSOP) ORGANISED BY H.Q./REGIONAL COUNCILS/CHAPTERS

**ELIGIBILITY OF PARTICIPANTS:** ICSI final passed candidates and have completed 15 months training or exempted therefrom. **SMTP COURSE CONTENTS:** Module I – MCA21, Module II – Practical & Procedural Aspects of Convening and Conducting Board Meetings & Annual General Meetings and Related Aspects, Module III – Managing Public Issues, Module IV – Loan Documentation, Joint Ventures & Foreign Collaborations, Raising Finance through EURO Issues & Export and Import Procedures and Documentation, Module V – Practical and Procedural Aspects relating to Appearance before CLB/Under SICA, Consumer Protection Act and Case Studies in RTP/UTP. In addition, the participants would be exposed to case studies and mock board/general meeting, etc.

ORGANISED BY	DURATION OF THE PROGRAMME	VENUE OF THE PROGRAMME	CONTACT
SIRC of the ICSI	19.01.2011 to 05.02.2011	Office Premises	Joint Director, ICSI-SIRC HOUSE No. 9, Wheat Crofts Road, Nungambakkam, Chennai-600034 Ph. 044-28279898 / 28222212, Telefax:28268685 E.Mail: siro@icsi.edu, icsisirc@md3.vsnl.net.in
ICSI-CCGRT	12.11.2010 to 27.11.2010 (Residential)	Office Premises	Dean, ICSI-CCGRT Plot No. 101, Sector-15, Institutional Area CBD Belapur, Navi Mumbai-400614 Phone : 022 – 41021504 / 27577814/15, Fax : 022 – 27574384 E-mail: icsiccgrt@gmail.com
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## ACADEMIC GUIDANCE

### SECURITIES LAWS AND COMPLIANCES/ FINANCIAL, TREASURY AND FOREX MANAGEMENT

#### RBI Annual Report for 2009-10-Highlights<sup>1</sup>

The Reserve Bank of India released its Annual Report on 24<sup>th</sup> August, 2010. This statutory Report of the Board of the Reserve Bank focusses on:

- an analytical assessment of the key policy issues and macroeconomic challenges faced during the year,
- the range of policy actions taken to address the challenges, besides initiatives launched during the year in relation to the broad macro-financial objectives of the Reserve Bank, and
- how the operations of the Reserve Bank in pursuing the objectives were reflected in its financial accounts. The period since the middle of 2008-09 has been a particularly challenging one for the Reserve Bank, as it had to contend with balancing the concerns relating to financial stability, growth and inflation.

Some of the important highlights of the Annual Report include the following:

#### Overall Assessment of the Macroeconomic and Financial Conditions

- Following the global financial crisis, the domestic macroeconomic environment changed significantly over four distinct half-yearly phases starting from the second half of 2008-09. Each phase posed various challenges for the Reserve Bank.
- First, GDP growth decelerated in the second half of 2008-09, reflecting the impact of the global crisis. The Reserve Bank swiftly introduced a comprehensive range of conventional and unconventional measures to limit the impact of the adverse global developments on the domestic financial system and the economy.
- Second, in the first half of 2009-10, weakness in the economic activity necessitated continuation of the monetary policy stimulus. The low (headline) inflation environment also created the space for continuing an accommodative monetary policy stance. But, by the middle of the year, a deficient South-West monsoon triggered renewed concerns for recovery as well as food inflation.
- Third, despite the dampening pulls of the deficient monsoon and an adverse global economic environment, growth in GDP exhibited a robust recovery ahead of the global economy in the second half of 2009-10. Food inflation, that had started rising in response to the weak kharif production, turned out to be more persistent in the second half of the year. Rising and increasingly generalised inflation warranted withdrawal of the policy stimulus. Since the policy challenge for the Reserve Bank was to anchor inflationary expectations without harming the recovery, a calibrated approach to monetary unwinding was adopted.
- Fourth, headline inflation remained at or close to double digits over four successive months of 2010-11 and the inflation process had also become more generalised. The balance of policy attention, thus, had to shift from recovery to inflation.

#### The Near-term Outlook

- While the growth outlook for 2010-11 remains robust, inflation has emerged as a major concern. Going forward, as the monetary position is normalised, addressing structural constraints in several critical sectors is necessary to sustain growth and also contain supply side risks to inflation.
- Improving the overall macro-financial environment through fiscal consolidation, a low and stable inflation regime, strengthening of the financial stability framework and progress on structural reforms will help sustain growth and boost productivity.

- The Reserve Bank has stated its commitment to containing inflation through its calibrated monetary policy normalisation, with clarity on the direction of the policy rates in the near-term as well as timely actions in cautious steps based on careful assessment of risks to both inflation and growth.
- The conduct of monetary policy of the Reserve Bank, while being driven by the domestic outlook, will have to recognise the possibility of sudden changes in the global outlook. While managing global shocks, India will also have to increase its resilience and productivity levels so as to strengthen its position in the global economy.

#### Key Messages

- Since India avoided a financial crisis at home, the risk of a potential output shock is remote. With fiscal consolidation, favourable demography and further structural reforms, the potential growth could be raised to double digit level.
- While the performance of agriculture sector in 2009-10 in the face of a deficient monsoon has been better than in previous drought episodes, concerns still remain over the ability to withstand successive years of drought.
- The impact of a deficient monsoon on growth is weakening, whereas the impact on inflation continues to be significant.
- The average growth rate of foodgrains production at 1.6 per cent during 1990-2010 has trailed behind the average population growth of 1.9 per cent.
- The aggregate savings rate moderated in 2008-09, reflecting a sharp fall in public sector savings on account of the impact of the fiscal stimulus measures. Preliminary estimates based on the latest available information place financial savings (net) of the household sector in 2009-10 at 11.9 per cent of GDP at current market prices, which is higher than the estimates for 2008-09 at 10.2 per cent.
- Large divergence between inflation as measured by wholesale and consumer price indices was a major feature of inflation trends in India during 2009-10. The differences in inflation across states have also been significant.
- Despite the persisting ambiguity about the relationship between futures market activities and spot prices of commodities, activities in the futures market need to be better monitored, given the possible role this market may have for the overall inflation conditions.
- The identification of sources of inflation is important for the conduct of monetary policy. When the inflationary pressures are dominated by adverse supply shocks, monetary policy could be less effective in containing price pressures.
- Since November 2009, the relative price variability has declined, despite inflation remaining high, indicating that the inflation has become increasingly generalised, and hence, requiring appropriate monetary policy actions to anchor inflation expectations.
- The financial markets functioned smoothly during 2009-10 reflecting the stabilising operations of the Reserve Bank in various segments of the markets as also the sound regulatory framework put in place prior to the global crisis.
- The large market borrowing by the Government exerted upward pressure on the yields on government securities during 2009-10. However, this was contained by active liquidity management by the Reserve Bank.
- Housing prices rebounded during 2009-10. The exchange rate exhibited greater flexibility.
- Persistent large fiscal deficit has several adverse macroeconomic risks, ranging from higher inflation to lower savings, crowding-out pressures on private investment, decline in potential output, and worsening of external imbalances.
- While these concerns may be absent in the short-term in a phase of economic slowdown that requires the use of fiscal

1. SOURCE; RBI Press Release-24<sup>th</sup> August,2010

stimulus, in the medium-term these risks may materialise if the fiscal deficit is not brought down significantly under a credible fiscal consolidation strategy.

- In a globalised world, a congenial global economic environment and a sustainable balance of payments position are critical for achieving the policy goal of stable growth.
- Despite lower trade deficit, the decline in invisibles surplus led to a higher current account deficit of 2.9 per cent of GDP during 2009-10 as compared with 2.4 per cent of GDP a year ago. A higher current account deficit led to stronger absorption of foreign capital.
- Capital flows in the initial months of 2010-11 moderated somewhat, reflecting the drop in risk appetite of global investors in response to the sovereign risk concerns in the Euro zone. Given the stronger growth outlook of India and the probability of monetary exit being delayed by the advanced economies, capital inflows could be expected to accelerate, which will have to be managed, as in the past.
- India faces the daunting challenge of stepping up the growth potential by bringing the financially excluded within the ambit of the formal financial system, providing financial literacy and strengthening credit delivery mechanisms which, in turn, could improve the distribution of the benefits of high growth.
- Sound regulatory and supervisory framework for banks and non-banking financial entities proved crucial in containing the impact of the contagion from the global financial crisis on the Indian financial system. During 2009-10, several steps were taken to further strengthen the financial stability framework.
- Critical financial soundness indicators (FSIs) and stress test results suggested that the financial system remains sound and resilient.
- The borrowing programme for 2010-11 has to be managed, keeping in view the pressure on yield from the elevated inflation, gradual withdrawal of excess liquidity and stronger pick-up in the private sector credit demand.
- Reflecting the Reserve Bank's clean note policy, there was larger withdrawal of soiled notes from circulation alongside higher supply of fresh notes.
- Counterfeit notes detected during 2009-10 were of the same magnitude as in the previous year. The systems for prevention and detection of counterfeit notes are being strengthened on a continuous basis.

## The Reserve Bank's Accounts for 2009-10 (July-June)

- The balance sheet of the Reserve Bank was managed prudently, and the asset and liability side developments reflected the result of operations of the Bank undertaken during the year in pursuit of its broad macroeconomic and financial sector objectives.
- On the liability side, there was a high growth in notes in circulation, banks' deposits with the Reserve Bank due to the policy driven increases in CRR as well as deposit growth in the banking system and the Central Government's deposits with the Reserve Bank. The outstanding balances maintained by the Central Government under the Market Stabilisation Scheme (MSS), however, declined.
- On the asset side, there was significant increase in Bank's portfolio of domestic assets in the form of government securities parked by the banks with the Reserve Bank for availing funds under repo. Foreign currency assets declined largely due to valuation effect and use of a part of such assets for purchase of gold from the IMF.
- The gross income of the Reserve Bank for the year 2009-10 declined. As return on foreign assets tracked the near zero policy rates maintained by the central banks of the advanced economies, income on such assets declined significantly. In monetary operations, sustained period of large net absorption of liquidity through reverse repo also involved higher net interest outgo.

## Near to Medium-term Challenges for the Reserve Bank Monetary Policy Response to Supply Shocks

- Repeated supply shocks pose a constant challenge to ensuring a low inflation regime in India, which is necessary for achieving inclusive high growth. A medium-term approach is required to augment the supply by addressing structural supply constraints, particularly in items of mass consumption.

## Improving Monetary Policy Transmission

- In India, since the financial system did not face a crisis, the damage to the transmission channel was minimal, even though the pre-global crisis time structural rigidities continued to limit the effectiveness of Reserve Bank's monetary policy actions. The recent switch over to the new "base rate" system is expected to help in improving and enhancing the visibility of the transmission of monetary policy signals to credit markets.

## Fiscal Space for Increasing the Flexibility of Monetary Policy

- Persistence of fiscal imbalances over extended periods tends to increase risks to inflation through money-financed pressures on aggregate demand, interest rates through crowding-out pressures, and exchange rate through the twin deficit channel. The fiscal space in India is critical not only for the usual output stabilisation requirements around a high growth path, but also for limiting the impact of temporary but large supply shocks on headline inflation.

## Capital Flows – Managing Surges and Sudden Stops

- Volatile capital flows have been a potential source of instability for Emerging Market Economies. Costs could magnify for an economy during periods of both too little and too much of capital flows, unless they are managed judiciously. India, in recent years, had to manage phases characterised by large net inflows as well as sudden outflows in the midst of a global crisis.
- A judicious mix of flexible exchange rate, sterilisation of the impact of inflows on domestic liquidity, cautious approach to liberalisation of the capital account, and the cushion of foreign exchange reserves has been used to deal with the adverse ramifications of capital flows.

## Financing of Infrastructure

- The infrastructure gap of India, both in relation to other major countries and its own growing demand, has been a key factor affecting the overall productivity of investments. The requirement of high initial capital outlay, that too over longer terms, necessitates measures to address the financing constraint to capacity expansion in infrastructure.
- Bank credit to the infrastructure sector witnessed significant growth during last ten years, taking the share of bank finance to infrastructure in gross bank credit from about 2 per cent to more than 12 per cent. While banks continue to be a prime source of financing for infrastructure projects, alternative non-banking financing has to be attracted with appropriate policies to be able to address the financing constraint to growth in infrastructure.

## Financial Inclusion – Strengthening the Contribution of Finance to Sustainable Growth

- The potential of the financial system has not been harnessed fully due to the extent of financial exclusion prevailing today. The Reserve Bank has significantly scaled up its efforts aimed at increasing the level of penetration of bank financing in the economy. Financial inclusion represents a critical component of the policy process that intends to make the financial system serve the needs of the real economy.

## Financial Sector Reforms – What Next?

- Since the global crisis, there has been a decisive shift in trend towards assigning increased responsibility to the central banks for both "systemic oversight" and "macro-prudential regulation". This greater responsibility is driven by the capability of the central banks among regulators and public institutions to perform the intended task. In order for the Reserve Bank to effectively



discharge such responsibilities, the issue of institutional independence and autonomy becomes important.

- Going forward, three areas will continue to be important in policy debates, i.e., development of long-term corporate bond markets, derivative markets to facilitate better price discovery and risk transfers, and more competition by allowing greater foreign participation.

## **Systemic Stability Risks – The New Regulatory Architecture for the Financial System**

- Much of the challenges in the domain of financial stability regulation would arise from complexities surrounding the assessment of systemic risk, interconnectedness, common exposures, risk concentrations in complex innovative products and use of models to manage and price risks which at times mask information.
- Countries like India are yet to fully benefit from the financial system in harnessing the growth potential and achieving various developmental objectives. Any regulatory actions that may limit the flow of credit to the productive sectors of the economy would clearly bring to the fore the trade-off between stability and growth.

## **Globalisation-induced Challenges to Monetary and Financial Sector Policies**

- The global crisis revealed how countries are interlinked beyond the conventional channels of trade and capital flows. Globalisation will continue to be a source of opportunity to maximise the country's growth potential, but there would be increasing pressures on current comparative advantages of India, besides raising the scope for faster transmission of shocks from the global economy to the domestic economy.
- Sound domestic policy environment is increasingly more important to minimise the impact of global shocks on domestic real economy. Past experience shows that some of the global shocks will emerge suddenly as black swans, and hence, policy space must be created and preserved at every stage to deal with such shocks.

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## FINANCIAL, TREASURY AND FOREX MANAGEMENT

### Financial Innovation <sup>2</sup>

Financial innovation has been a continuous and integral part of growth of the capital markets. Greater freedom and flexibility have enabled companies to reinvent and innovate financial instruments. A variety of factors such as increased interest rate, volatility, frequency of tax and regulatory changes etc. have stimulated the process of financial innovation. The deregulation of financial service industry and increased competition within investment banking also led to increased activities to design new products, develop better processes, and implement more effective solution for increasingly complex financial problems.

A financial instrument is a combination of characteristics such as promised yield liquidity, maturity, security and risk. The process of financial innovation involves creating new instruments and technique by unpacking and rebinding the same characteristics in different fashion to suit the constantly changing needs of the issuers and the investors. At times it leads to introduction of revolutionary new products such as swap, mortgage, and zero coupon bonds to finance leveraged buyouts. Some times it involves the piecing together of existing products and process to fit in a particular set of circumstances.

### **Concept of Financial Innovation**

The theoretical and empirical work in financial economics considers a highly stylized world in which there are few types of securities (debt and equity), and perhaps a handful of simple financial institutions (banks or exchanges). However, in reality there is a range of financial products, types of financial institutions and a variety of processes that these institutions employ to do business.

Broadly speaking, financial innovation is the act of creating and popularizing new financial instruments as well as new financial technologies, institutions and markets. The "innovations" are sometimes divided into product or process innovation. The product innovations may be exemplified by new derivative contracts, new corporate securities or new forms of pooled investment products. The process improvements, on the other hand, can be exemplified by new means of distributing securities, processing transactions, or pricing transactions.

In terms of financial innovations, securities innovations include wide range of instruments such as debt, preferred stock, convertible securities, and common equities. They serve the purpose of reallocating risk, increasing liquidity, reducing agency costs, transactions costs, taxes and sometimes circumventing regulatory constraints.

Briefly, the financial innovations help in moving funds across time and space; pooling of funds; managing or reallocating risk; extracting information to support decision-making; addressing asymmetric information problems; facilitating the sale or purchase of goods and services through a payment system; reducing agency cost, and enhancing liquidity.

### **Technology Driven Financial Innovations**

Information Technology and improvements in telecommunications have facilitated a number of innovations, including new methods of underwriting securities, assembling portfolios of stocks, new markets for securities and new means of executing security transactions. New intellectual technologies, such as derivative pricing models, are credited with stimulating the growth and popularization of a variety of new contracts. Many new forms of derivatives have been made possible because business people could have some confidence in the methods of pricing and hedging the risks of these new contracts. Various forms of innovations such as new risk management systems and measures, on-line retirement planning services and new valuation techniques were clearly facilitated by both intellectual and information technology innovations.

### **CLASSIFICATION OF FINANCIAL PRODUCTS**

The broad classification of the Financial Products include the following :

- (i) Payment products include retail, corporate and trade-related products, and financial/securities products.
- (ii) Trade finance includes bills of exchange, collection bills, letters of credit, factoring, forfeiting, performance/bank guarantee, and export and import bills.
- (iii) Commercial lending comprises overdrafts, cash-credits, open loans, goods loans, hypothecation of stock-in-trade facilities, medium-term loans, syndicated loans, financial guarantees, acceptance instruments, etc.
- (iv) Structured finance includes commercial and real-estate finance, project and start-up finance or equity loans, buy-outs of management or leveraged buy-outs, subordinated debts, etc.
- (v) Equipment finance consists of project loans or long-term acceptance bills, leasing and hire purchases. It could be financial or operational or a combination of both and sellers-participated loans. There could be even long-term quarterly/half-yearly equated bills acceptance arrangement.
- (vi) Money market products include certificate of deposits, commercial paper, treasury receipts/bills and repurchase agreements and also, money market mutual fund units.
- (vii) Capital market products include bonds and debentures, government bonds/gilt-edged securities, equities of all types, including preference and ordinary.
- (viii) Derivative products, Risk Management products include foreign exchange forward covers, rate agreements, financial futures, swap and options. They are also known as risk-management products, as they cover the risk in exchange markets.
- (ix) Consumer products are personal loans, housing loans, car loans, hire-purchase and lease arrangements, and mutual and pension-related funds. Credit/debit cards and other types of cards (known as plastic money) also fall under this category.

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2. Prepared by Sonia Bajjal, Deputy Director, The ICSI.

- (x) Indigenous products include both local and ethnic financial products such as chit funds and benefit funds. They offer credit off-takes through local and indigenous arrangements.
- (xi) Postal products in the Indian context include National Saving schemes, where one can have both loan and withdrawal facility and also enjoy tax benefits.

## INNOVATIONS IN FINANCIAL PRODUCTS

India as an emerging nation has seen a spate of innovations in the area of financial engineering. These financial innovations are a result of number of Government regulations, tax policies, globalization, liberalization, privatization, integration with the international financial market and increasing risk in the domestic financial market.

In India, these linkages can be illustrated in the relationship between the underlying spot market, index funds, index futures and index options:

- The prerequisites for an index fund are program trading facilities and an index where all components are liquid and convenient to trade. Index funds fulfilling these conditions have now come to exist in India.
- Index funds make it possible for people to sell options on the index while being covered this could happen on exchanges which trade index options or over the counter.
- Index futures make the implementation of index funds easier.
- Index funds generate an order flow for index futures markets, and help make them more liquid.
- Index futures markets enable index options markets.
- Access to index futures and index options make index funds more attractive, since users can couple their investments in index funds with risk management using the futures and options.
- Index options make possible innovative new products like 'guaranteed return funds'.

The worldwide financial industry is also filled with innovative product design. New financial products become popular because people find them useful. A look at stream of new products like index funds, index futures, index options, etc., shows that these products become internationally successful because they fulfill basic economic objectives of people in the economy.

## COMPANY LAW

### Duties of directors<sup>3</sup>

#### Introduction

A director is one of the members of the Board of Directors appointed to direct and control the management of a company on behalf of the shareholders. A director is an agent as well as a trustee of a company. A company itself cannot act in its own person; it can act only through directors. Therefore, the relationship between the company and its directors is that of a principal and agent.

Directors are also trustees for the properties of the company and of the rights which are conferred on them by law and conventions. Further, the directors stand in a fiduciary position towards the company in regard to the powers conferred on them by the Companies Act, 1956 and by the articles of the company and also with regard to the funds of the company, which are under their control.

The Companies Act as such does not contain any specific provisions regarding duties of directors. However, the duties of directors can be culled out from various sections of the Companies Act. Now, the Companies Bill, 2009 has introduced duties of directors which have been discussed later in this article.

#### Broadly speaking, director's duties are of two types:

**General duties** – These duties generally fall under the category of 'care and skill'. As an agent, the director is expected to exercise reasonable skill and diligence in the performance of his duties.

**Fiduciary duties** – These duties are based on good faith, trust, honesty, loyalty etc. A director is expected to display these qualities as he is a trustee and in a fiduciary position towards the company.

3. Prepared by Vivek Banerjee, Assistant Education Officer, The ICSE.

Based on the two duties mentioned above, directors have several duties to discharge some of which have been evolved by courts from time to time, having regard to the position of directors in relation to the company. These duties are:

#### (i) Duty of care

The essence of the duty of care of directors is to pay attention and to try to make good decisions. The directors must exercise care and diligence and pay attention to the business needs of the company. The degree of diligence required is not specified by the cases. But, the director is expected to show due care and discretion in the performance of his duties. The law does not require company directors to exhibit very high degree of care, skill and diligence in the performance of his duties.

However, while exhibiting the duty of care, the following aspects should be kept in mind:

1. A director is not an expert and should not be presumed to have skills which he does not in fact possess.
2. A director is only required to display reasonable care of an ordinary man. A director is not bound to pay continuous attention to the affairs of the company.
3. A director is entitled to delegate unless there exist suspicious circumstances.

#### (ii) Duty of skill

A director should exercise reasonable skill in the performance of his duties. A director need not exhibit any skill which he does not expect to possess. For example, a director of a pharmaceutical company need not guarantee that he has the skill of a pharmacist or a physician. He is not expected to be an expert unless appointed as such. But if he is an expert in any field, he may be held liable even if he relies upon executive director as in *Dorchester Finance Co. Ltd. v Stebbings*, where two of three non-executive directors who were experienced accountants, although they had acted honestly, were held liable for the negligence and misappropriation of the books of accounts by executive directors.

#### (iii) Director's duty to creditors

A duty of care to creditors arises if the company is insolvent. The property of the company should not be used personally to the detriment of the creditors. The directors should not incur personal liability for the company's debts. This mostly arises in case of winding up of a company. For example, under the wrongful trading provisions of the Insolvency Act, 1986, a director has a duty to take every step that he ought to have taken to minimize the potential loss to creditors from the time at which he knew or ought to have known that the company has no reasonable prospect of avoiding insolvent liquidation.

However, directors are not personally liable to the creditors. The creditors cannot proceed against directors to recover their dues. But, the directors can be made personally liable if they conduct the business with a view to defraud the creditors.

#### (iv) Duty to act bona fide in the best interests of the company

The directors are in a fiduciary position vis-à-vis a company and they must exercise their power for the benefit of the company. However, in the following circumstances, directors might not be considered to be acting in the best interests of the company as a whole:-

1. If the directors are acting in their own interests and ignoring the interests of the company. For example, the directors may sell assets of the company to one among themselves at prices much lesser than the market value.
2. If the directors fail to consider the company's own interests at all. For example, if the company is a subsidiary in a group of companies and the directors of the subsidiary simply act on the parent company's instructions to enter into a transaction. In law, a subsidiary company is a quite distinct company and its directors must consider the subsidiary's interests also.
3. If the directors agree among themselves to give each other extravagant remuneration or benefits.

4. If directors discriminate unfairly between shareholders. For example, if shares have been issued partly paid and directors are making a call for a further payment on the shares, then they should do so fairly, and not in a way which benefits themselves or other favoured shareholders.

#### (v) Duty not to make secret profits

A director's fiduciary position precludes him from making personal profits at the expense of the company even if he is acting honestly and for the benefit of the company. Any such profit earned must be accounted for to the company. For example, a director receives a potential business opportunity for his company. But he cannot utilize that opportunity for his personal purposes. Any profit arising therefrom must be used for the benefit of the company only.

#### (vi) Duty not to exceed powers

The articles of association usually states what powers are given to the directors. Similarly, the memorandum of association states the powers and objects of the company in the objects clause of the memorandum of association of the company. It is the duty of the directors to ensure that not only they act within the powers of the company as given in its memorandum but within the ambit of their powers given in the company's articles.

#### (vii) Duty of confidentiality

In the course of business of a company, a director may come across many confidential matters which if disclosed to the outsiders may have an adverse effect on the business of the company. In a listed company, a company director is in receipt of lots of information, courtesy the section on Corporate Governance. He is also aware of the various policies which the company is pursuing. However, he should ensure that such informations are not divulged or shared with outsiders.

#### (viii) Duty not to compete with the company

There is no legal prohibition on a director to serve in two competing companies. However, duty of confidentiality and acting in the best interests of the company would make it difficult for a director to work in the best interests of both the companies. For example, if would be difficult for the director of company A who is aware of the company's future plans to sit on the Board of company B and discuss on the future prospects of company A. This is all the more difficult if such a person is an executive director.

#### Duties of a director under the Companies Act, 1956

As stated earlier, the Companies Act does not contain any specific provision regarding the duties of directors. However, it can be extracted from various sections of the Companies Act. Some of such duties are explained as follows:

- (1) Duty to attend Board meetings – Section 283(1)(g) imposes a statutory duty on the directors to attend Board Meeting. Although a director may not be able to attend all the meetings but if he fails to attend three consecutive meetings or all meetings for a period of three months whichever is longer, without obtaining leave of absence from the Board, his office shall automatically fall vacant.
- (2) Duty not to contract without Board's consent — The directors should not enter into contracts with company in violation of the provisions of Section 297 of the Act.
- (3) Duty to disclose interest (Sections 299-300) — Section 299 imposes an obligation on a director to disclose the nature of his concern or interest whether (direct or indirect) if any, at a meeting of the Board of directors. In terms of Section 300 an interested director shall not participate or vote in Board's proceedings.
- (4) Duty in connection with the general meeting — The directors have to convene statutory meeting, annual general meetings (AGMs) and also extraordinary general meetings [Sections 165, 166 & 169]. The Companies Act confers the duty of the preparation and placing at the annual general meeting along with the balance sheet and profit and loss account, a report on

the company's affairs. The Board's report must also include a Directors' Responsibility Statement as provided under sub-section (2AA) of Section 217. Directors are also responsible for authenticating and approving annual financial statement under Section 215 of the Companies Act.

- (5) Duty to file declaration of Solvency — Section 77A imposes an obligation on the directors of the company in connection with passing special resolution for buy-back of its own shares/securities to enquire into the affairs of the company and form opinion about solvency of the company and to file declaration of solvency in the prescribed form with affidavit.
- (6) Duty to make a declaration of solvency in the case of a Members' voluntary winding up (Section 488).

#### Duties of Directors as given in the Companies Bill, 2009

As discussed earlier, there is no provision regarding duties of directors in the Companies Act, 1956. However, a new clause 147 has been introduced in the Companies Bill, 2009. It seeks to provide that a director of a company shall act in accordance with the company's articles. It further, seeks to provide for various duties of directors. In case of contravention, director is punishable with fine and if a director is found guilty of making any undue gain either to himself or to his relatives, partners or associates he shall also be liable to pay an amount, equal to that gain, to the company. Now, clause 147 of the Bill is reproduced herein below:-

- (1) Subject to the provisions of this Act, a director of a company shall act in accordance with the company's articles.
- (2) A director of a company shall act in good faith in order to promote the objects of the company for the benefit of its members as a whole, and in the best interest of the company.
- (3) A director of a company shall exercise his duties with due and reasonable care, skill and diligence.
- (4) A director of a company shall not involve in a situation in which he may have a direct or indirect interest that conflicts, or possibly may conflict, with the interest of the company.
- (5) A director of a company shall not achieve or attempt to achieve any undue gain or advantage either to himself or to his relatives, partners, or associates.
- (6) A director of a company shall not assign his office and any assignment so made shall be void.
- (7) Any director who contravenes the provisions of this section shall be punishable with fine which shall not be less than one lakh rupees but which may extend to five lakh rupees:

Provided that if he is found guilty of making any undue gain either to himself or to his relatives partners or associates he shall also be liable to pay an amount equal to that gain to the company.

## TAX UPDATES<sup>4</sup>

### A. DIRECT TAXES

#### Amendments made by Finance Act, 2009

#### 1. Deduction in respect of Interest on loan taken for higher education – Section 80E

Under the existing provisions, the deduction is available only for pursuing full time studies for any graduate or post-graduate course in engineering, medicine, management or for post-graduate course in applied sciences or pure sciences including mathematics and statistics.

Section 80E has been amended so as to extend its scope to cover all fields of studies (including vocational studies) pursued after passing the Senior Secondary Examination or its equivalent from any school, board or university recognised by the Central Government or State Government or local authority or by any other authority authorized by the Central Government or State Government or local authority to do so.

4. Prepared by Aparna Chauhan, Assistant Education Officer, The ICSE.



This amendment will take effect from 1st day of April, 2010 and shall accordingly, apply in relation to assessment year 2010- 11 and subsequent years.

## 2. Deduction for medical treatment of a dependant suffering from disability – Section 80DD

The present limit for deduction is Rs.50,000 if the dependant is suffering from disability and Rs.75,000 if the dependant is suffering from severe disability.

The limit for severe disability has been increased to Rs.1 lakh. The amendment shall be effective from the 1st day of April, 2010 and will accordingly apply in respect of assessment year 2010-11 and subsequent years.

## 3. Enhancement of the limit for payment of advance tax – Section 208

The threshold limit for payment of advance tax has been raised from the present five thousand rupees to ten thousand rupees. The amendment is applicable with effect from the 1st April, 2009. Accordingly, advance-tax for the financial year 2009-2010 would be payable only if the advance tax liability is Rs. 10,000/- or more.

## 4. Enhancement of limit for disallowance of expenditure made in the case of transporters

The limit for disallowance of expenditure in case where payment is made to the transport operators otherwise than by an account payee cheque or account payee bank draft has been raised to Rs 35,000/- from the existing limit of Rs 20,000/-. For this purpose a new proviso has been inserted after the proviso in sub-section (3A) of section 40A of the Income-tax Act.

The amendment will apply to transactions effected on or after the 1st October, 2009.

## 5. Enlargement of scope to include certain activities within the ambit of provisions relating to 'charitable purpose' in the Income Tax Act – Section 2(15)

The Section 2(15) has been amended so as to separately list the preservation of environment (including watersheds, forests and wildlife) and preservation of monuments or places or objects of artistic or historic interest. The amendment shall be applicable with retrospective effect from 1st April, 2009 and will accordingly apply in respect of assessment year 2009-2010 and subsequent years.

## 6. Tax relief on anonymous donations in certain cases – Section 115BBC

In the case of wholly charitable entities, all anonymous donations are taxed at the rate of 30 per cent. In order to mitigate the compliance burden, it is provided to provide relief to such organizations by exempting a part of the anonymous donations from being taxed. The amendment will result in the following:—

- Anonymous donations received by wholly religious institutions shall remain exempt from tax.
- In the case of partly religious and partly charitable institutions, anonymous donations directed towards a medical or educational institutions run by such entities shall be taxable only to the extent such donations exceed 5 per cent of total income of such trust or institution or a sum of Rs.1 lakh, whichever is more.
- In the case of wholly charitable institutions, anonymous donations shall be taxable to the extent such donations exceed 5 per cent. of total income of such trusts/institution or a sum of Rs.1 lakh, whichever is more.

The amendments will be applicable with effect from the 1st day of April, 2010 and will accordingly apply in relation to assessment year 2010-11 and subsequent years.

## 7. Remuneration to partners in a firm – Section – 40(b)(v)

The existing limits of the remuneration have been revised upward and uniform limits for both professional and non professional firms have been prescribed for simplicity and administrative ease. The revised limits are as under:

(a)	on the first Rs. 3,00,000 of the book profit or in case of loss	Rs. 1,50,000 or at the rate of 90 per cent of the book profit, whichever is more;
(b)	on the balance of the book profit	at the rate of 60 per cent;

The amendment will take effect from 1st April, 2010 and will, accordingly, apply in relation to assessment year 2010-11 and subsequent years.

## 8. Weighted deduction for in-house research and development – Section 35(2AB)

With a view to promote research and development in all sectors of the economy, Section 35(2AB) has been amended so as to extend the benefit of weighted deduction to companies engaged in the business of manufacture or production of an article or thing except those specified in the Eleventh Schedule of the Income-tax Act. The amendment will take effect from 1st April, 2010 and will, accordingly, apply in relation to assessment year 2010-11 and subsequent years.

## 9. Power to withdraw approvals – Section 293C

Under the existing provisions of Income-tax Act, an approval is required to be granted by income-tax authority for availing of various incentives by the assessee. While some provisions of Income-tax Act specifically contain provisions for withdrawal of approval but in many cases there is no such specific provisions containing power of withdrawal. In order to provide explicit provisions for power to withdraw of approval, a new section 293C has been inserted to provide that an approval granting authority shall also have the powers to withdraw the approval at any time. However, such withdrawal can be made only after giving a reasonable opportunity of showing cause against the proposed withdrawal to the concerned assessee. This amendment will take effect from 1st October, 2009.

## 10. Power to issue Zero Coupon Bonds – Section 2(48)

With a view to empower the scheduled banks including nationalized banks to issue zero coupon bonds to source their long term funds, Section 2(48) has been amended so as to include the scheduled banks as an eligible person to issue zero coupon bonds. Further, consequential amendments have been made in Explanation to clause (iiia) of sub-section (1) of section 36 and in clause (x) of sub-section (3) of section 194A of the Income-tax Act. These amendments will take effect from 1st April, 2009.

## 11. Deduction in respect of contributions to political parties – Section 80GGB and 80GGC

Section 80GGB and section 80GGC of the Income-tax Act, 1961 provide for deduction in respect of contributions given to political parties by companies and any person respectively.

With a view to reforming the system of funding of political parties section 80GGB and section 80GGC have been amended so as to provide that donations to electoral trusts shall be allowed as a 100 per cent deduction in the computation of the income of the donor. Consequently sub-clause (ia) of clause (24) of section 2 has also been amended to provide that donations to such electoral trusts shall be treated as income of the trusts which will be specifically exempt as per the newly inserted section 13B and not included in the total income of the previous year if:-

- the electoral trust distributes to any political party, registered under section 29A of the Representation of the People Act, 1951, during previous year 95 percent of the aggregate donations received by it during the said previous year along with the surplus, if any, brought forward from any earlier previous years
- the electoral trust functions in accordance with the rules made in this regard by the Central Government.

Further, "electoral trust" has been defined in the new clause (22AAA) of section 2 as a trust so approved by the Board in accordance with the scheme made in this regard by the Central Government.



These amendments will take effect from 1st day of April, 2010 and shall accordingly, apply in relation to assessment year 2010-11 and subsequent years.

## 12. Investment-linked tax incentive for specified business – Section 35AD

With a view to create rural infrastructure and environment friendly alternate means of transportation for bulk goods, it has been provided to provide investment-linked tax incentive by inserting a new section 35AD in the Income-tax Act for the following businesses:—

- (a) setting up and operating cold chain facilities for specified products;
- (b) setting up and operating warehousing facilities for storage of agricultural produce;
- (c) laying and operating a cross-country natural gas or crude or petroleum oil pipeline network for distribution, including storage facilities being an integral part of such network.

The salient features of the new regime of investment-linked tax incentives are the following:—

- (i) 100 per cent. deduction would be allowed in respect of the whole of any expenditure of capital nature incurred, wholly and exclusively, for the purposes of the specified business during the previous year in which such expenditure is incurred.
- (ii) The expenditure of capital nature shall not include any expenditure incurred on acquisition of any land or goodwill or financial instrument.
- (iii) The benefit will be available—
  - (a) in a case where the business relates to laying and operating a cross country natural gas pipeline network for distribution, if such business commences its operations on or after the 1st day of April, 2007 and
  - (b) in any other case, if such business commences its operation on or after the 1st day of April, 2009.
- (iv) The assessee shall not be allowed any deduction in respect of the specified business under the provisions of Chapter VIA;
- (v) No deduction in respect of the expenditure in respect of which deduction has been claimed shall be allowed to the assessee under any other provisions of the Income-tax Act.
- (vi) Any sum received or receivable on account of any capital asset, in respect of which deduction has been allowed under section 35AD, being demolished, destroyed, discarded or transferred shall be treated as income of the assessee and chargeable to income tax under the head "Profits and gains of business or profession".
- (vii) Any loss computed in respect of the specified business shall not be set off except against profits and gains, if any, of any other specified business. To the extent the loss is unabsorbed the same will be carried forward for set off against profits and gains from any specified business in the following assessment year and so on.

Further, profit-linked deduction provided under section 80-IA to the business of laying and operating a cross country natural gas distribution network will be discontinued. As a result, any person availing of this incentive can avail of the benefit under the proposed section 35AD. All capital expenditure (other than on land, goodwill and financial instrument), to the extent capitalized in the books as on 1st April, 2009 will be fully allowed as a deduction in the computation of total income of the said business for the previous year 2009-2010. This will be available in addition to any other capital expenditure (excluding land, goodwill and financial instrument) incurred during such previous year.

The provisions of section 43 and section 50B have also been amended to make consequential changes.

These amendments will be effective from the 1st day of April, 2010 and will accordingly apply in relation to assessment year 2010-11 and subsequent assessment years.

## 13. Extension of sunset clause for tax holiday under section 80-IA

The sub-clause (b) of clause (v) of sub-section (4) of section 80-IA has been amended to extend the terminal date for commencing the activity of generation, transmission or distribution of power in case of such undertaking from 31.3.2008 to 31.3.2011.

This amendment will take effect retrospectively from 1st day of April, 2008 and shall accordingly, apply in relation to assessment year 2008-09 and subsequent years.

Further, The clause (iv) of sub-section (4) of section 80-IA has been amended to extend the terminal date for a further period of one year upto 31-03-2011.

This amendment will take effect retrospectively from 1st day of April, 2009 and shall accordingly apply in relation to assessment year 2009-10 and subsequent assessment years.

## 14. Amendment in Chapter VIA to prevent abuse of tax incentives

The provisions of section 80A have been amended so as to provide the following, namely:-

- (i) deduction in respect of profits and gains shall not be allowed under any provisions of section 10A or section 10AA or section 10B or section 10BA or under any provisions of Chapter VIA under the heading "C.-Deductions in respect of certain incomes" in any assessment year, if a deduction in respect of same amount under any of the aforesaid has been allowed in the same assessment year;
- (ii) the aggregate of the deductions under the various provisions referred to in (i) above, shall not exceed the profits and gains of the undertaking or unit or enterprise or eligible business, as the case may be;
- (iii) no deductions under the various provisions referred to in (i) above, shall be allowed if the deduction has not been claimed in the return of income;

These amendments will take effect retrospectively from the 1st April, 2003, and will accordingly apply in relation to assessment year 2003-2004 and subsequent years.

Further amendments have been made in section 80A to provide that the transfer price of goods and services between the undertaking or unit or enterprise or eligible business and any other undertaking or unit or enterprise or business of the assessee shall be determined at the market value of such goods or services as on the date of transfer. Further, the expression "market value" has been defined to mean,-

- (a) in relation to any goods or services sold or supplied, means the price that such goods or services would fetch if these were sold by the undertaking or unit or enterprise or eligible business in the open market, subject to statutory or regulatory restrictions, if any;
- (b) in relation to any goods or services acquired, means the price that such goods or services would cost if these were acquired by the undertaking or unit or enterprise or eligible business from the open market, subject to statutory or regulatory restrictions, if any.

This amendment will take effect from 1st April, 2009 and will accordingly apply to all cases where the proceedings are pending before any authority on or after such date.

Further, with a view to preventing the misuse of the tax holiday under section 80-IA, the Explanation to the said section has been amended to clarify that nothing contained in the said section shall apply in relation to a business referred to in sub-section (4) of the said section which is in the nature of a works contract awarded by any person (including the Central or State Government) and executed by an undertaking or enterprise referred to in sub-section (1) thereof.

This amendment will take effect retrospectively from 1st April, 2000 and will, accordingly, apply in relation to assessment year 2000-2001 and subsequent years.

## 15. Deduction in respect of profits and gains from undertakings engaged in commercial production of mineral oil and natural gas

The provisions of sub-section (9) of section 80IB have been amended so as to allow them a further period of three years i.e. up to the 31st March, 2012 to begin refining of mineral oil and avail of the tax benefit. The new terminal date will be the same for both the public and the private sector.

Further, it is provided to extend the tax holiday under sub-section(9) of section 80- IB of the Income Tax Act, which was hitherto available in respect of profits arising from the commercial production or refining of mineral oil, also to natural gas from blocks which are licensed under the VIII Round of bidding for award of exploration contracts (hereafter referred to as "NELP-VIII") under the New Exploration Licencing Policy announced by the Government of India vide Resolution No.O-19018/22/95-ONG. DO.VL, dated 10th February, 1999 and begin commercial production of natural gas on or after the 1st day of April, 2009.

Further, an Explanation has been inserted in sub-section (9) so as to clarify that for the purposes of claiming deduction under sub-section (9), all blocks licensed under a single contract, which has been awarded under the New Exploration Licencing Policy announced by the Government of India vide Resolution No. O-19018/22/95-ONG. DO.VL, dated 10th February, 1999 or has been awarded in pursuance of any law for the time being in force or has been awarded by Central or a State Government in any other manner, shall be treated as a single "undertaking".

This amendment will take retrospective effect from the 1st April, 2000 and will, accordingly, apply in relation to assessment year 2000-2001 and subsequent years. This definition of "undertaking" will be applicable both in relation to mineral oil and natural gas.

## **16. Rationalising the provisions of deduction under sub-section (10) of section 80-IB**

The objective of tax concession under this section is to provide tax benefit to the person undertaking the investment risk i.e. the actual developer. However, any person undertaking pure contract risk is not entitled to the tax benefits. With a view to clarify accordingly, an Explanation has been inserted after sub-section (10) of section 80-IB so as to provide that nothing contained in this sub-section shall apply to any undertaking which executes the housing project as a works contract awarded by any other person (including Central or State Government).

This amendment will take effect retrospectively from the 1st day of April, 2001 and shall accordingly, apply in relation to assessment year 2001-02 and subsequent assessment years.

Further, new clauses have been inserted in the said subsection to provide that the undertaking which develops and builds the housing project shall not be allowed to allot more than one residential unit in the housing project to the same person, not being an individual, and where the person is an individual, no other residential unit in such housing project is allotted to any of the following person:-

- (i) Spouse or minor children of such individual;
- (ii) the Hindu undivided family in which such individual is the karta;
- (iii) any person representing such individual, the spouse or minor children of such individual or the Hindu undivided family in which such individual is the karta.

This amendment will take effect from the 1st day of April, 2010 and shall accordingly, apply in relation to assessment year 2010-11 and subsequent years.

## **17. Extension of sunset clause for units in free trade zone under section 10A and for Export Oriented Undertakings under section 10B**

Under the existing provisions, the deductions under section 10A and section 10B of the Income Tax Act are available only upto the assessment year 2010-11. Sections 10A and 10B have been amended so as to extend the tax benefit under both these sections by one year i.e., the deduction will be available upto assessment year 2011-12.

## **18. Definition of the term "manufacture"**

In order to remove any kind of ambiguity which may still persist in this regard, a new clause (29BA) has been inserted in section 2 so as

to provide that 'manufacture', with all its grammatical variations, shall mean a change in a non-living physical object or article or thing,—

- (a) resulting in transformation of the object or article or thing into a new and distinct object or article or thing having a different name, character and use; or
- (b) bringing into existence of a new object or article or thing with a different chemical composition or integral structure.

This amendment will take retrospective effect from the 1st day of April, 2009 and will, accordingly, apply in relation to assessment year 2009-2010 and subsequent years.

## **19. Clarification regarding computation of exempted profits in the case of units in Special Economic Zones (SEZs)**

The method of computation of the profits of business with reference to the total turnover of the assessee is perceived to be discriminatory in so far as those assessee are concerned who were having multiple units in both the SEZ and the domestic tariff area (DTA) vis-a-vis those assessee who were having units in only the SEZ. With a view to removing the anomaly, the provisions of sub-section (7) of section 10AA have been amended so as to provide that the deduction under section 10AA shall be computed with reference to the total turnover of the undertaking.

This amendment will take effect from the 1st day of April, 2010 and will accordingly; apply to assessment year 2010-11 and subsequent assessment years.

## **20. Clarificatory amendment in respect of reassessment proceeding under section 147**

With a view to clarify the legislative intent, an Explanation has been inserted in section 147 to provide that the assessing officer may assess or reassess income in respect of any issue which comes to his notice subsequently in the course of proceedings under this section, notwithstanding that the reason for such issue has not been included in the reasons recorded under sub-section (2) of section 148.

This amendment will take effect retrospectively from 1st April, 1989 and will, accordingly, apply in relation to assessment year 1989-1990 and subsequent years.

## **21. Fringe Benefit Tax**

The Finance Act, 2005 introduced a new levy, namely, Fringe Benefit Tax (FBT) on the value of certain fringe benefits. The provisions relating to levy of this tax are contained in Chapter XII-H (sections 115W to 115WL) of the Income Tax Act, 1961.

A new section 115WM has been inserted to abolish the fringe benefit tax. Consequently, it is provided to restore the taxation of the fringe benefits as perquisites in the hands of the employees. Therefore, clause (2) of section 17, has been amended —

- (a) by substituting sub-clause (vi) so as to provide that perquisite shall include the value of any specified security or sweat equity shares allotted or transferred, directly or indirectly, by the employer, or former employer, free of cost or at concessional rate to the assessee. For this purpose, the value of any specified security or sweat equity shares shall be the fair market value of the specified security or sweat equity shares, as the case may be, on the date on which the option is exercised by the assessee as reduced by the amount actually paid by, or recovered from, the assessee in respect of such security or shares. The "fair market value" will mean the value determined in accordance with the method as may be prescribed by the Board.
- (b) by inserting sub-clause (vii) to provide that perquisite shall also include the amount of any contribution to an approved superannuation fund by the employer in respect of the assessee, to the extent it exceeds one lakh rupees.
- (c) by inserting sub-clause (viii) to provide that perquisite shall also include the value of any other fringe benefit or amenity as may be prescribed.

These amendments will take effect from 1st April, 2010 and will accordingly, apply to the assessment year 2010-11 and subsequent assessment years.

Consequently, section 49 has also been amended to provide that Where the capital gain arises from the transfer of specified security or sweat equity shares referred to in sub-clause (vi) of clause (2) of section 17, the cost of acquisition of such security or shares shall be the fair market value which has been taken into account for the purposes of the said sub-clause.

This amendment will take effect from the 1st April, 2010 and will accordingly apply to assessment year 2010-11 and subsequent assessment years.

## 22. Tax benefits for New Pension System

With a view to ensure that tax treatment of savings under New Pension system is in synchronised with the "exempt-exempt-taxed" (EET) method and that there is no incidence of taxation at the accumulation stage, it is proposed to make the NPS Trust a complete pass-through in so far as taxation is concerned. Therefore, it has been provided to,—

- (i) insert a new clause (44) in section 10 of the Income-tax Act so as to provide that any income received by any person on behalf of the New Pension System Trust established on 27th day of February, 2008 under the provisions of the Indian Trust Act of 1882 shall be exempt from income tax;
- (ii) amend section 115-O to provide that any dividend paid to the NPS Trust shall be exempt from Dividend Distribution Tax;
- (iii) amend Chapter VII of Finance (No.2) Act, 2004 to provide that all purchases and sales of equity and derivatives by the NPS Trust will also be exempt from the Securities Transaction Tax; and
- (iv) amend section 197A to provide that the NPS Trust shall receive all income without any tax deducted at source.

The tax benefit under section 80CCD of the Income-tax Act, 1961 was hitherto available to "employees" only. However, the NPS now has been extended also to "self-employed". Therefore, sub-section (1) of section 80CCD has been amended so as to extend the tax benefit thereunder also to "self-employed" individuals. The Explanation to the said section has also been amended to provide that for the purposes of the said section the assessee shall be deemed not to have received any amount in the previous year if such amount is used for purchasing an annuity plan in the same previous year.

These amendments will take effect retrospectively from 1st April, 2009 and will, accordingly, apply in relation to assessment year 2009-2010 and subsequent years.

## 23. Taxation of certain transactions without consideration or for an inadequate consideration as income from other sources – Section 56

Sub clause (vi) of section 56 provide that any 'sum of money' (in excess of the prescribed limit of Rupees fifty thousand) received without consideration by an individual or HUF will be chargeable to income tax in the hands of the recipient under the head 'income from other sources'. However, receipts from relatives or on the occasion of marriage or under a will are outside the scope of the provisions of clause (vi) of sub-section (2) of section 56 of the Income-tax Act. Similarly, anything which is received in kind having 'money's worth' i.e. property is also outside the purview of the existing provisions.

Section 56 has been amended to provide that the value of any property received without consideration or for inadequate consideration will also be included in the computation of total income of the recipient. Such properties will include immovable property being land or building or both, shares and securities, jewellery, archaeological collections, drawings, paintings, sculptures or any work of art.

In a case where an immovable property is received without consideration and the stamp duty value of such property exceeds fifty thousand rupees, the whole of the stamp duty value of such property shall be taxed as the income of the recipient. If an immovable property is received for a consideration which is less than the stamp duty value of the property and the difference between the two exceeds fifty thousand rupees (inadequate consideration), the difference between

the stamp duty value of such property and such consideration shall be taxed as the income of the recipient. If the stamp duty value of immovable property is disputed by the assessee, the Assessing Officer may refer the valuation of such property to a Valuation Officer. In such cases, the provisions of existing section 50C and sub-section (15) of section 155 shall, as far as may be, apply for determining the value of such property.

In a case where movable property is received without consideration and the aggregate fair market value of such property exceeds fifty thousand rupees, the whole of the aggregate fair market value of such property shall be taxed as the income of the recipient. If a movable property is received for a consideration which is less than the aggregate fair market value of the property and the difference between the two exceeds fifty thousand rupees, the difference between the fair market value of such property and such consideration shall be taxed as the income of the recipient.

It has been provided that,—

- (i) the value of moveable property shall be the fair market value as on the date of receipt in accordance with the method prescribed; and
- (ii) in the case of immovable property, the value of the property shall be the 'stamp duty value' of the property.

This amendment will take effect from 1st October, 2009 and will accordingly apply for transactions undertaken on or after such date.

## 24. Minimum Alternate Tax

Sub-section (1) of section 115JB has been amended to increase the MAT rate to fifteen per cent from the existing level of ten per cent. However, with a view to provide relief to the assessees, being companies, who pay Minimum Alternate Tax under section 115JB for any assessment year beginning on or after the 1st day of April, 2006, it is also proposed to amend the provisions of sub-section (3A) of section 115JAA so as to provide that the amount of tax credit determined under sub-section (2A) of section 115JAA shall be allowed to be carried forward and set off upto the tenth assessment year immediately succeeding the assessment year in which the tax credit becomes allowable under sub-section (1A) of the said section.

These amendments will take effect from 1st day of April, 2010 and shall accordingly, apply in relation to assessment year 2010-11 and subsequent years.

## 25. Clarification regarding add back of 'provision for diminution in the value of asset', while computing book profits

A new clause (i) in Explanation 1 after sub-section (2) of section 115JB has been inserted so as to provide that if any provision for diminution in the value of any asset has been debited to the profit and loss account, it shall be added to the net profit as shown in the profit and loss account for the purpose of computation of book profit. Similar amendment has also been made in section 115JA of the Income-tax Act by way insertion of a new clause (g) in the Explanation after sub-section (2) of the said section.

The amendment to section 115JA is proposed to be made effective retrospectively from 1st day of April, 1998 and will, accordingly, apply in relation to assessment year 1998-99 and subsequent years.

The amendment to section 115JB is proposed to be made effective retrospectively from 1st day of April, 2001 and will, accordingly, apply in relation to assessment year 2001-02 and subsequent assessment years.

## 26. Taxation of investment income/loss of Non life insurance business

The profits and gains of non-life insurance business is computed under section 44 read with Rule 5 of the First Schedule. As per Rule 5, profits and gains of non-life insurance business is taken to be profits disclosed in the annual account, copies of which are required under the Insurance Act, 1938 (4 of 1938), to be furnished to the Controller of Insurance, subject to adjustments for unexpired risk and disallowances under section 30 to Section 43B.



It has been provided that any increase in respect of any amount taken credit for in the accounts on account of appreciation of or gains on realisation of investments in accordance with the regulations prescribed by IRDA shall be treated as income and included in the computation of the total income. Similarly, deduction shall be allowed in respect of any amount either written off or provided in the accounts to meet diminution in or loss on realisation of investments in accordance with the regulations prescribed by IRDA.

This amendment will be effective from the 1st day of April, 2011 and will accordingly apply in relation to assessment year 2011-12 and subsequent years.

## **27. Provisions for deemed valuation in certain cases of Transfer**

With a view to preventing the leakage of revenue, section 50C has been amended so as to provide that where the consideration received or accruing as a result of transfer of a capital asset, being land or building or both is less than the value adopted or assessed or assessable by an authority of a State Government for the purpose of payment of stamp duty in respect of such transfer, the value so adopted or assessed or assessable shall be deemed to be the full value of the consideration received or accruing as a result of such transfer for computing capital gain.

Further, a new explanation has been inserted so as to clarify the meaning of the term 'assessable'.

This amendment will take effect from 1st October, 2009 and shall accordingly apply in relation to transactions undertaken on or after such date.

## **28. Compensation received on voluntary retirement or termination of service under a scheme of voluntary separation**

Very often, a person receives arrears or advance salary due to him. Since arrears and advance salary is liable to tax, the total income (including such arrears and advance) is assessed at a rate higher than that at which it would otherwise have been assessed if the total income did not include arrears and advance of salary. In other words, arrears and advance salary result in bracket creeping and higher tax burden. With the view to mitigating this excess burden, the provisions of section 89 provide for backward spread of the arrears and forward spread of the advance.

Under the voluntary retirement scheme, the retiree employee receives lump-sum amount in respect of his balance period of service. Such amount is in the nature of advance salary. Clause (10C) of section 10 provides for an exemption of Rs. 5 lakhs in respect of such amount. This exemption is provided to mitigate the hardship on account of bracket creeping as a result of the receipt of the amount in lump-sum upon voluntary retirement. However, some tax payers have claimed both the benefit under clause (10C) of section 10 and section 89. The courts have also upheld their claims. With the view to preventing the claim of double benefit, a proviso to section 89 has been inserted to provide that no relief shall be granted in respect of any amount received or receivable by an assessee on his voluntary retirement or termination of his service, in accordance with any scheme or schemes of voluntary retirement or in case of a public sector company referred to in sub-clause (i) of clause (10C) of section 10, a scheme of voluntary separation, if an exemption in respect of such voluntary retirement or termination of his service or voluntary separation has been claimed by the assessee under clause (10C) of section 10 in respect of such, or any other, assessment year.

Correspondingly, a third proviso to clause (10C) of section 10 has been inserted to provide that where any relief has been allowed to any assessee under section 89 for any assessment year in respect of any amount received or receivable on his voluntary retirement or termination of service or voluntary separation, no exemption under clause (10C) of section 10 shall be allowed to him in relation to such, or any other, assessment year.

These amendments will take effect from 1st day of April, 2010 and will, accordingly, apply in relation to assessment year 2010-11 and subsequent years.

## **29. Rationalisation of provisions relating to penalty for concealment of income**

The Explanation 5A to sub-section (1) of section 271 has been substituted so as to provide that where in the course of a search initiated under section 132 on or after the 1st day of June, 2007, the assessee is found to be the owner of –

- (i) any money, bullion, jewellery or other valuable article or thing (hereinafter referred to as assets) and the assessee claims that such assets have been acquired by him by utilizing (wholly or in part) his income for any previous year; or
- (ii) any income based on any entry in any books of account or other documents or transactions and he claims that such entry in the books of account or other documents or transactions represents his income (wholly or in part) for any previous year, which has ended before the date of search and,—
  - (a) where the return of income for such previous year has been furnished before the said date but such income has not been declared therein; or
  - (b) the due date for filing the return of income for such previous year has expired but the assessee has not filed the return, then, notwithstanding that such income is declared by him in any return of income furnished on or after the date of the search, he shall, for the purposes of imposition of a penalty under clause (c) of sub-section (1) of this section, be deemed to have concealed the particulars of his income or furnished inaccurate particulars of such income.

This amendment will take effect retrospectively from 1st day of June, 2007 and apply in cases where search under section 132 is initiated on or after 1st June, 2007.

## **30. Introduction of Document Identification Number and facility for electronic communication**

A computer based system of allotment and quoting of Document Identification Number (DIN) in each correspondence sent or received by Income Tax Department has been introduced so as to enable tracking of documents and minimize taxpayers grievances. For this purpose a new section 282B has been inserted so as to provide that every income tax authority shall allot a computer generated Document Identification Number in respect of every notice, order, letter or any correspondence issued by him to any other income-tax authority or assessee or any other person and such number shall be quoted thereon. It is further provided that where the notice, order, letter or any correspondence issued by any income-tax authority does not bear a Document Identification Number, such notice, order, letter or any correspondence shall be treated as invalid and shall be deemed never to have been issued. It is also provided that every document, letter or any correspondence, received by an income-tax authority or on behalf of such authority, shall be accepted only after allotting and quoting of a computer generated Document Identification Number. It is also proposed to provide that where the document, letter or any correspondence received by any income-tax authority or on behalf of such authority does not bear Document Identification Number, such document, letter or any correspondence shall be treated as invalid and shall be deemed never to have been received. This amendment will take effect from 1st October, 2010.

Under the existing provisions of section 282 a notice or requisition under the Act may be served on the person therein named either by post or as if it were a summons issued by a court. The said provisions have been amended to provide that the service of notice or summon or requisition or order or any other communication may be made by delivering or transmitting a copy thereof by post or courier service or in such manner as provided in the Code of Civil Procedure, 1908 (5 of 1908) for the purposes of service of summons; or in the form of any electronic record as provided in Chapter IV of the Information Technology Act, 2000; or by any other means of transmissions as may be provided by rules made by the Board in this behalf.



It is also provided that the Board may make rules providing for the addresses (including the address for electronic mail or electronic mail message) to which such communication may be delivered.

This amendment will take effect from 1st October, 2009

### 31. Rationalization of provisions for taxation of interest received on delayed compensation or enhanced compensation

Section 145A has been amended to provide that the interest received by an assessee on compensation or enhanced compensation shall be deemed to be his income for the year in which it is received, irrespective of the method of accounting followed by the assessee.

Further, clause (viii) in sub-section (2) of section 56 has been inserted to provide that income by way of interest received on compensation or on enhanced compensation referred to in sub-section (2) of section 145A shall be assessed as "income from other sources" in the year in which it is received.

This amendment will take effect from 1st April, 2010 and shall accordingly apply in relation to assessment year 2010-11 and subsequent assessment years.

### 32. Empowering Central Government to enter into agreement with specified non-sovereign territories

The government wishes to expand the scope of this cooperation by entering into a DTAA or TIEA (Tax Information Exchange Agreement) with non-sovereign jurisdictions. In order to enable the government to enter into agreements with non-sovereign territories, suitable amendments have been made in section 90 of the Income Tax Act, 1961 and to the corresponding provisions under section 44A of the Wealth Tax Act so as to enable the government to notify such specified territories outside India.

The amendment will be effective from 1st October, 2009.

### 33. Determination of arm's length price in cases of international transactions

Section 92C of the Income-tax Act provides for adjustment in the transfer price of an international transaction with an associated enterprise if the transfer price is not equal to the arm's length price. As a result, a large number of such transactions are being subjected to adjustment giving rise to considerable dispute. Therefore, the Board has been empowered to formulate safe harbour rules i.e. to provide the circumstances in which the Income-tax authorities shall accept the transfer price declared by the assessee.

This amendment will take effect from 1st April, 2009.

The proviso to section 92C has been amended to provide that where more than one price is determined by the most appropriate method, the arm's length price shall be taken to be the arithmetical mean of such price. However, if the arithmetical mean, so determined, is within five per cent of the transfer price, then the transfer price shall be treated as the arm's length price and no adjustment is required to be made.

This amendment will take effect from 1st October, 2009 and shall accordingly apply in relation to all cases in which proceedings are pending before the Transfer Pricing Officer (TPO) on or after such date.

### 34. Provision for constitution of alternate dispute resolution mechanism

The provisions of the Income-tax Act have been amended to provide for an alternate dispute resolution mechanism which will facilitate expeditious resolution of disputes in a fast track basis.

The salient features of the proposed alternate dispute resolution mechanism are as under:—

- (1) The Assessing Officer shall, forward a draft of the proposed order of assessment (hereinafter in this section referred to as the draft order) to the eligible assessee if he proposes to make, on or after the 1st day of October, 2009, any variation in the income or loss returned which is prejudicial to the interest of such assessee.
- (2) On receipt of the draft order, the eligible assessee shall, within thirty days of the receipt by him of the draft order, -

- (a) File his acceptance of the variations to the Assessing Officer; or
- (b) File his objections, if any, to such variation with,—
  - (i) The Dispute Resolution Panel; and
  - (ii) The Assessing Officer.
- (3) The Assessing Officer shall complete the assessment on the basis of the draft order, if —
  - (a) The assessee intimates to the Assessing Officer the acceptance of the variation; or
  - (b) No objections are received within the period specified in sub-section (2).
- (4) The Assessing Officer shall, notwithstanding anything contained in section 153, pass the assessment order under sub-section (3) within one month from the end of the month in which,—
  - (a) The acceptance is received; or
  - (b) The period of filing of objections under sub-section (2) expires.
- (5) The Dispute Resolution Panel shall, in a case where any objections are received under sub-section (2), issue such directions, as it thinks fit, for the guidance of the Assessing Officer to enable him to complete the assessment.
- (6) The Dispute Resolution Panel shall issue the directions referred to in sub-section (5), after considering the following, namely:—
  - (a) Draft order;
  - (b) Objections filed by the assessee;
  - (c) Evidence furnished by the assessee;
  - (d) Report, if any, of the Assessing Officer, Valuation Officer or Transfer Pricing Officer or any other authority;
  - (e) Records relating to the draft order;
  - (f) Evidence collected by, or caused to be collected by, it; and
  - (g) Result of any enquiry made by, or caused to be made by it.
- (7) The Dispute Resolution Panel may, before issuing any directions referred to in sub-section (5), -
  - (a) Make such further enquiry, as it thinks fit; or
  - (b) Cause any further enquiry to be made by any income tax authority and report the result of the same to it.
- (8) The Dispute Resolution Panel may confirm, reduce or enhance the variations proposed in the draft order so, however, that it shall not set aside any proposed variation or issue any direction under sub-section (5) for further enquiry and passing of the assessment order.
- (9) If the members of the Dispute Resolution Panel differ in opinion on any point, the point shall be decided according to the opinion of the majority of the members.
- (10) Every direction issued by the Dispute Resolution Panel shall be binding on the Assessing Officer.
- (11) No direction under sub-section (5) shall be issued unless an opportunity of being heard is given to the assessee and the Assessing Officer on such directions which are prejudicial to the interest of the assessee or the interest of the revenue, respectively.
- (12) No direction under sub-section (5) shall be issued after nine months from the end of the month in which the draft order is forwarded to the eligible assessee.
- (13) Upon receipt of the directions issued under sub-section (5), the Assessing Officer shall, in conformity with the directions, complete, notwithstanding anything to the contrary contained in section 153, the assessment without providing any further opportunity of being heard to the assessee, within one month from the end of the month in which the direction is received.
- (14) The Board may make rules for the efficient functioning of the Dispute Resolution Panel and expeditious disposal of the objections filed, under sub-section(2), by the eligible assessee.

(15) For the purposes of this section,—

- (a) "Dispute Resolution Panel" means a collegium comprising of three commissioners of Income-tax constituted by the Board for this purpose;
  - (b) "eligible assessee" means,—
  - (i) any person in whose case the variation referred to in sub-section (1) arises as a consequence of the order of the Transfer Pricing Officer passed under sub-section (3) of section 92CA; and
  - (ii) any foreign company.
- Further, consequential amendments have been made —
- (i) in sub-section (1) of section 131 so as to provide that "Dispute Resolution Panel" shall have the same powers as are vested in a Court under the Code of Civil Procedure, 1908 (5 of 1908);
  - (ii) in clause (a) of sub-section (1) of section 246 so as to exclude the order of assessment passed under sub-section (3) of section 143 in pursuance of directions of "Dispute Resolution Panel" as an appealable order and in clause (c) of sub-section (1) of section 246 so as to exclude an order passed under section 154 of such order as an appealable order;
  - (iii) in sub-section (1) of section 253 so as to include an order of assessment passed under sub-section (3) of section 143 in pursuance of directions of "Dispute Resolution Panel" as an appealable order.

These amendments will take effect from 1st October, 2009.

## 35. Section 44AD

Special provision for computing profits and gains of business on presumptive basis

The scope of presumptive taxation has been expanded to all businesses by substituting a new section 44AD.

The salient features of the proposed presumptive taxation scheme are as under:

- (a) The scheme shall be applicable to individuals, HUFs and partnership firms excluding Limited liability partnership firms. It shall also not be applicable to an assessee who is availing deductions under sections 10A, 10AA, 10B, 10BA or deduction under any provisions of Chapter VIA under the heading "C.—Deductions in respect of certain incomes" in the relevant assessment year.
- (b) The scheme is applicable for any business (excluding a business already covered under Sec. 44AE) which has a maximum gross turnover /gross receipts of 40 lakhs.
- (c) The presumptive rate of income is prescribed at 8% of gross turnover /gross receipts.
- (d) An assessee opting for the above scheme shall be exempted from payment of advance tax related to such business under the current provisions of the Income-tax Act.
- (e) An assessee opting for the above scheme shall be exempted from maintenance of books of accounts related to such business as required under section 44AA of the Income-tax Act.
- (g) An assessee with turnover below Rs 40 lakhs, who shows an income below the presumptive rate prescribed under these provisions, will, in case his total income exceeds the taxable limit, be required to maintain books of accounts and also get them audited.
- (h) The existing section 44AF is proposed to be made inoperative for the assessment year beginning on or after 1st day of April, 2011.

The amendment will take effect from 1st April, 2011 and will, accordingly, apply in relation to the assessment year 2011-12 and subsequent years

## 36. Presumptive income for truck owners under section 44AE

The presumed income per vehicle has been enhanced for the owners of—

- (i) heavy goods vehicle to Rs.5,000/- per month; and
- (ii) other than heavy goods vehicles to Rs.4,500/- per month.

It is further proposed to provide an anti-avoidance clause stating that a prescribed fixed sum or a sum higher than the aforesaid sum claimed to have been earned by the assessee shall be deemed to be profits and gains of such business.

The amendment will take effect from the 1st April, 2011 and will, accordingly, apply in relation to assessment year 2011-12 and subsequent years.

## 37. Taxation of Limited Liability Partnership (LLP)

A "limited liability partnership" and a general partnership have the same tax treatment.

It is also provided that the word 'partner' shall include within its meaning a partner of a limited liability partnership, the word 'firm' shall include within its meaning a limited liability partnership and the word 'partnership' shall include within its meaning a limited liability partnership as these terms have been defined in the Limited Liability Partnership Act, 2008.

The amendments will be effective from the 1st day of April 2010 i.e. assessment year 2010-11.

## 38. Rationalisation of provisions relating to tax deduction at source (TDS)

The following amendments have been made to rationalise the provisions of TDS:

### a. Rationalisation of TDS rates:

- (A) The TDS rates on rental payments have been revised as under:
  - (a) 2% for the use of any machinery or plant or equipment,
  - (b) 10% for the use of any land or building or furniture or fittings for all persons.
- (B) In order to reduce the scope for disputes regarding classification of contract as sub contract, the same rate of TDS for payments to both contractors as well as sub-contractors has been prescribed. To rationalise the TDS rates and to remove multiple classifications it is also provided to provide the same rate of TDS in the case of payment for advertising contracts. The revised rates are as follows:
  - (a) 1% where payment for a contract are to individuals/HUF
  - (b) 2% where payment for a contract are to any other entity.
  - (c) Nil where payment for a contract / Sub-contractor in transport business

The nil rate will be applicable if the transporter quotes his PAN. If PAN is not quoted the rate will be 1% for an individual/ HUF transporters and 2% for other transporters upto 31.3.2010.

- C. Further some of the rates of TDS specified for resident taxpayers have been reduced and converged to 10 per cent.
- D. In order to ease the computation of TDS, surcharge and cess on tax deducted on non-salary payments made to resident taxpayers have been removed.

### b. Provisions for payments and tax deducted at source to transporters:

Payments to transport operators (as defined in section 44AE) have been exempted from the purview of TDS. Further under the existing provisions of sections 40A(3) the Income-tax Act, if an assessee incurs any expenditure in respect of which payment in excess of Rs 20,000 is made otherwise than by an account payee cheque or account payee bank draft, such expenditure is not allowed as a deduction. This limit of cash payment to transport operators has been raised to Rs 35,000/- from the existing limit of Rs 20,000/-.

These amendments will take effect from the 1st day of October, 2009 and will accordingly apply to transaction on or after such date.

### c. Clarification regarding "work" under section 194C

To bring clarity, it has been provided that "work" shall not include manufacturing or supplying a product according to the requirement or specification of a customer by using raw material purchased from a person other than such customer as such a contract is a contract for 'sale'. This will however not apply to a contract which does not

entail manufacture or supply of an article or thing (e.g. a construction contract). It is provided to include manufacturing or supplying a product according to the requirement or specification of a customer by using material purchased from such customer, within the definition of 'work'. It is further provided that in such a case TDS shall be deducted on the invoice value excluding the value of material purchased from such customer if such value is mentioned separately in the invoice. Where the material component has not been separately mentioned in the invoice, TDS shall be deducted on the whole of the invoice value.

The amendments will be effective from the 1st day of October, 2009. Accordingly, the proposed amendments will apply to credits or payment effected on or after 1st October, 2009.

#### d. Improving compliance with provisions of quoting PAN through the TDS regime

In order to strengthen the PAN mechanism, amendments in the Income Tax Act have been made to provide that any person whose receipts are subject to deduction of tax at source i.e. the deductee, shall mandatorily furnish his PAN to the deductor or failing the deductor shall deduct tax at source at higher of the following rates :

- (i) the rate prescribed in the Act;
- (ii) at the rate in force i.e., the rate mentioned in the Finance Act; or
- (iii) at the rate of 20 per cent.

TDS would be deductible at the above-mentioned rates will also apply in cases where the taxpayer files a declaration in form 15G or 15H (under section 197A) but does not provide his PAN. Further, no certificate under section 197 will be granted by the Assessing Officer unless the application contains the PAN of the applicant.

These provisions will also apply to non-residents where TDS is deductible on payments or credits made to them.

This amendment will take effect from 1st April, 2010.

#### e. Providing time limits for passing of orders u/s 201(1) holding a person to be an Assessee in Default

It is provided that an order u/s 201(1) for failure to deduct the whole or any part of the tax as required under this Act, if the deductee is a resident taxpayer shall be passed within two years from the end of the financial year in which the statement of tax deduction at source is filed by the deductor. Where no such statement is filed, such order can be passed up till four years from the end of the financial year in which the payment is made or credit is given. To provide sufficient time for pending cases, it is provided that such proceedings for a financial year beginning from 1st April, 2007 and earlier years can be completed by the 31st March, 2011.

However, no time-limits have been prescribed for order under sub-section(1) of section 201 where—

- (a) the deductor has deducted but not deposited the tax deducted at source, as this would be a case of defalcation of government dues,
- (b) the employer has failed to pay the tax wholly or partly, under sub-section (1A) of section 192, as the employee would not have paid tax on such perquisites,
- (c) the deductee is a non-resident as it may not be administratively possible to recover the tax from the non-resident.

These amendments will be effective from 1st April, 2010. Accordingly it will apply to such orders passed on or after the 1st April, 2010.

#### Rates of Income-tax

Individual, Hindu undivided family, association of persons, body of individuals, artificial juridical person

Upto Rs. 1,60,000	Nil.
Rs. 1,60,001 to Rs. 3,00,000	10 per cent.
Rs. 3,00,001 to Rs. 5,00,000	20 per cent.
Above Rs. 5,00,000/	30 per cent.

In the case of every individual, being a woman resident in India, and below the age of sixty-five years at any time during the previous year:-

Upto Rs. 1,90,000	Nil.
Rs. 1,90,001 to Rs. 3,00,000	10 per cent.
Rs. 3,00,001 to Rs. 5,00,000	20 per cent.
Above Rs. 5,00,000/	30 per cent.

In the case of every individual, being a resident in India, who is of the age of sixty-five years or more at any time during the previous year:-

Upto Rs. 2,40,000	Nil.
Rs. 2,40,001 to Rs. 3,00,000	10 per cent.
Rs. 3,00,001 to Rs. 5,00,000	20 per cent.
Above Rs. 5,00,000/	30 per cent.

Surcharge – Nil.

#### Wealth Tax Act, 1957

##### Enhancement of the limit for payment of wealth tax

With a view to providing for inflation-adjustment, the threshold limit for payment of wealth tax has been raised from fifteen lakh rupees to thirty lakh rupees.

#### B. INDIRECT TAXES

##### Amendments made by Finance Act, 2010

#### Central Excise Act, 1944

##### 1. Section 11A:

In section 11A (2B), an Explanation is being inserted to clarify that no penalty shall be imposed where duty along with interest has been paid before the issuance of a demand notice by the Department.

"Explanation 3: For the removal of doubts, it is hereby declared that no penalty under any of the provisions of this Act or the rules made there under shall be imposed in respect of payment of duty under this sub-section and interest thereon."

##### 2. Section 32

- (a) Accordingly, the prohibition on filing of applications for the settlement of cases where an assessee admits short-levy for goods in respect of which he has not maintained proper records (i.e. cases of mis-declaration, clandestine removal etc.) is being removed.

In section 32E(1), for the words "but excluding the goods in respect of which no proper record has been maintained by the assessee in his daily stock register", the words "or otherwise" shall be substituted.

- (b) The Commission is being empowered to extend the time limit of nine months for disposal of applications by another three months, for reasons to be recorded in writing. For this purpose in Section 32F(6), the following proviso shall be inserted, namely

"Provided that the period specified under this sub-section may, for reasons to be recorded in writing, be extended by the Settlement Commission for a further period not exceeding three months."

##### 3. Section 37

In Section 37, a new clause is being inserted to provide rule-making powers to the Central Government for withdrawal of facilities or imposition of restrictions including restrictions on utilization of Cenvat credit on a manufacturer or exporter or suspension of registration of a dealer for dealing with evasion of duty or misuse of Cenvat credit. The following clause has been inserted under section 37(2)(xiia)

"provide for withdrawal of facilities or imposition of restrictions (including restrictions on utilisation of CENVAT credit) on manufacturer or exporter or suspension of registration of dealer, for dealing with evasion of duty or misuse of CENVAT credit".



## AMENDMENTS IN CENTRAL EXCISE RULES AND CENVAT CREDIT RULES

- 1) Rule 11 (5) of the Central Excise Rules, 2002 is being deleted so as to dispense with the requirement of pre-authentication of the invoice.
- 2) Rule 8 of Central Excise Rules, 2002 is amended from 01-04-2010 to provide for payment of duty, on quarterly basis, by persons availing exemption based on value of clearances (SSIs). The due date will be 5<sup>th</sup> in case of normal payment and 6<sup>th</sup> in case of e-payment, of the month following the quarter. (Notification no. 5/2010 dated 27-02-2010)
- 3) Rule 12 of Central Excise Rules, 2002 has been amended to provide due date of 10<sup>th</sup> of the following month of a particular quarter instead of 20<sup>th</sup> at present for filling quarterly returns by SSIs. (Notification no. 5/2010 dated 27-02-2010)
- 4) The Central Excise Rules, 1944, the Cenvat Credit Rules, 2000, the Cenvat Credit Rules 2001, the Cenvat Credit Rules 2002 and the Cenvat Credit Rules, 2004 are being amended retrospectively w.e.f. 01.09.1996 to 31.03.2008 (for periods as applicable to respective rules) to provide that where a manufacturer avails Modvat/Cenvat credit in respect of any inputs, other than fuel, to manufacture both dutiable and exempted goods, he can opt to reverse credit or pay an amount equivalent to credit attributable to inputs used for manufacture of exempted goods. It is being further provided that such manufacturer shall pay interest @ 24% p.a. from the date of clearance till date of reversal of the said credit or payment of equivalent amount. Such option will, however, be available only in such cases where disputes in this regard are pending on the date of enactment.
- 5) Rule 3(5) of the Cenvat Credit Rules, 2004 is being amended to provide accelerated depreciation in the case of computers and computer peripherals cleared after use at the same rates as applicable for similar capital goods of EOU/EHTP/STP units under Notification No. 52/2003-Customs. (Notification no. 6/2010 dated 27-02-2010)
- 6) Rule 4(5) (b) of the Cenvat Credit Rules, 2004 is being amended to permit sending of jigs, fixtures, moulds and dies to a vendor for production of goods according to the specifications of the principal manufacturer without reversal of credit. (Notification no. 6/2010 dated 27-02-2010)
- 7) Rule 15 of the Cenvat Credit Rules, 2004 is being amended to harmonize the penal provisions for incorrect availment of Cenvat credit of duty paid on inputs or capital goods or input services. (Notification no. 6/2010 dated 27-02-2010)

## Customs Act, 1962

### Section 127B

In section 127B, in subsection (1), for the words "but excluding the goods not included in the entry made under this Act", the words "or otherwise" shall be substituted.

### Section 127C

In section 127C of the Customs Act, in sub-section (6), the following proviso shall be inserted, namely

"Provided that the period specified under this sub-section may, for reasons to be recorded in writing, be extended by the Settlement Commission for a further period not exceeding three months."

The Commission is being empowered to extend the time limit of nine months for disposal of applications by another three months, for reasons to be recorded in writing.

## Service Tax

### I. Service tax is being imposed on the following specified services:

- 1) Service of permitting commercial use or exploitation of any event organized by a person or organization.
- 2) The existing taxable service 'Intellectual Property Right (IPR)' excludes copyright from its scope. Copyrights on (a)

cinematographic films and (b) sound recording are being brought under the ambit of service tax. However, copyright on original literary, dramatic, musical and artistic work would continue to remain outside the scope of service tax.

- 3) Service tax on the following health services:
  - (a) health check up undertaken by hospitals or medical establishments for the employees of business entities; and
  - (b) health services provided under health insurance schemes offered by insurance companies.

(The tax on these health services would be payable only if the payment for such health check up or preventive care or treatment etc. is made directly by the business entity or the insurance company to the hospital or medical establishment).
- 4) Service provided for maintenance of medical records of employees of a business entity.
- 5) Service provided by Electricity Exchanges.
- 6) Certain additional services provided by a builder to the prospective buyers such as providing preferential location or external or internal development of complexes on extra charges. However, service of providing vehicle-parking space would not be subjected to tax.
- 7) Service of promoting of a 'brand' of goods, services, events, business entity etc.
- 8) The promotion, marketing or organizing of games of chance, including lottery, is being introduced as a separate service. Consequently, the Explanation in provision relating to Business Auxiliary Service is being deleted.

Further Chapter V of the Finance Act, 1994 is being amended to,-

- a) inserting an explanation in sub-section (3) of Section 73 to clarify that no penalty shall be imposed where service tax along with interest has been paid before issuance of notice by the department under this sub-section.
- b) provide definition of the term 'business entity' to include an association of persons, body of individuals, company or firm but not an individual.

## *Professional Programme* GOVERNANCE, BUSINESS ETHICS AND SUSTAINABILITY

### ESG INDEX- A NEW MEASURE OF SUSTAINABILITY<sup>5</sup>

Investor's basic motive of investment is to earn returns. Investment decisions are based on various attributes such as financial development, management decisions, risk involved, analyst reports, brand reputation that a company develops with time, legal disputes, Industry specific rules and laws, future earning capacity of the company etc.

Recent market recession have brought into light the importance of businesses and financial institutions incorporating systematic environmental, social and governance (ESG) factors into fundamental financial analysis and business planning. More and more companies are focusing on improving ESG constituents for attracting the investors' loyalty for long term. On the other hand, considering the rising levels of development and its impact on environment it becomes genuine responsibility of each individual to take conscious decisions based on the changing environment.

Report by World Business Council for Sustainable Development (WBCSD) and United Nations Environment Programme Finance Initiative (UNEP FI) "Translating ESG into Sustainable Business Value", 2010 has defined ESG to mean the issues that investors consider in the context of corporate behaviour, typically displaying one or more of the following characteristics:

- Issues that have traditionally been considered non-financial or not material
- A medium or long-term horizon

5. Prepared by Disha Kant, Management Trainee under the guidance of Banu Dandona, Assistant Director, The ICSI.



- Qualitative objects that are readily quantifiable in monetary terms
- Externalities (costs borne by other firms or by society at large) not well captured by market mechanisms
- A changing regulatory or policy framework
- Patterns arising throughout a company's supply chain (and therefore susceptible to unknown risks)
- A public-concern focus

There is no existing definitive list of ESG issues. Though the report provide for a sample of ESG quantitative tools which can be integrated into corporate valuation models and some qualitative issues that investors can ask from companies. To illustrate:

**'E' factor** includes 'Water use' by the company; the possible quantitative data may include 'volume of water consumption, past and forecasted cost of water recycling tools, etc'; Questions by the investors should relate to sustainability issues of the resources available to the company including "has the company secured access to water rights over a long term?".

**'S' factor** includes Poverty and community development ; the possible quantitative data may include 'number of people at the bottom-of-the -pyramid served by products and services', etc; Investors can question as to "how much education or guidance is given with products and services to ensure that products are being used sustainably and as intended for maximum benefit?".

**'G' factor** includes 'Transparency and disclosure'; the possible quantitative data may include 'remuneration to senior management and board members in absolute terms'; the qualitative questions may include "What policy does the company have to disclose market sensitive information to the investors?".

Disclosures with regard to ESG factors by the company in understandable and comparable language can support the investment decisions of the investors.

Corporate sustainability factors are developing as the core of business investment decisions. ESG model should be encouraged to be integrated into the very basis of valuation of companies, for this purpose the companies need to provide relevant data to the investors in a comparable and understandable language on how the ESG factors influence their operations and commercial performance. Investors need to be aware and conscious of the outcome of such performance of the companies in which they are investing.

## ESG INDEX

Standard & Poor's ESG India index provides investors with exposure to a liquid and tradable index of 50 of the best performing stocks in the Indian market as measured by environmental, social, and governance parameters. The index employs a unique and innovative methodology that quantifies a company's ESG practices and translates them into a scoring system which is then used to rank each company against their peers in the Indian market.

The creation of the index involves a two step process, the first of which uses a multi-layered approach to determine an 'ESG' score for each company. The second step determines the weighting of the index by score.

Index constituents are derived from the top 500 Indian companies by total market capitalizations that are listed on National Stock Exchange of India Ltd. (NSE). All 500 companies are subjected to a screening process which incorporates environmental, social and governance (ESG) indicators against which the company's disclosure practices are evaluated (i.e. the Transparency & Disclosure (T&D) methodology). There are two screens, one focusing on environment & social indicators and the other one focusing on corporate governance indicators. While the social and environmental screens are based on output obtained from the mapping of Global Reporting Initiative (GRI), Global Compact (GC) and Millennium Development Goal (MDG); the governance screen is an adaptation of Standard & Poor's existing corporate governance methodology to suit India's markets.

The evaluation process seeks information relating to companies' disclosure of the ES & G screen indicators available in the public domain, such as a company's annual report, Web site, bulletins and/ or the disclosure made on the stock exchanges. The final aim is to

determine whether a company has made transparent disclosure, in such documents, on any of the indicators that are part of the ES & G screening system.

At each rebalancing done once a year in January, the weight for each index constituent is set in the following manner:

1. Quantitative Score—Each company is assigned a quantitative ranking based on transparency and disclosure of three factors viz. (1) corporate governance, (2) environmental practices and (3) social governance. Raw values for each factor are calculated for each company in the index. These values are, then, standardized. The three standardized values are summed and the companies are ranked in descending order.
2. Qualitative Score—150 companies with the highest scores under the T&D process are selected for the qualitative process. Independent sources of information, news stories, Web sites and CSR filings are used to evaluate the actual performance of the company on a scale of 5 to 1, with 1 being the lowest and 5 being the highest. A final qualitative score is determined for each company.
3. Composite Score—A composite score is calculated for each company by summing the qualitative score and the quantitative score.
4. Each company's weight in the index is determined as a function of its ESG score.

For the purpose of assessment of **Conduct on Governance of Indian Companies** following template is used:

### 1. Ownership Structure and Shareholder Rights

- Shareholder Capital
- Shareholder Rights

### 2. Financial and Operational Information

- Financial Information
- Operational Information

### 3. Board and Management Structure and Process

- Board and Management Information
- Board and Management Remuneration

### 4. Business Ethics and Corporate Responsibility

- Corporate Governance
- Corruption
- Leadership
- Business Ethics

For the purpose of assessment of **Environment and Social Conduct (E&S) of Indian Companies** following template is used:

### 1. Environment

- Environmental Pollution
- Natural Resources Use
- Management Policy and Performance Indicators

### 2. Employees

- Employee Relations/Job Creation
- Labor Rights
- Equal Opportunity
- Union Relations

### 3. Community

- Human Rights
- Community Investment

### 4. Customers/Product

- Product Safety
- Anti-trust
- Customer Outreach and Product Quality

### References:

<http://www.wbcsd.org/DocRoot/LJQWshKWnR84DNoH97iL/TranslatingESG.pdf>

[http://www2.standardandpoors.com/spf/pdf/index/SP\\_ESG\\_Indices\\_Web.pdf](http://www2.standardandpoors.com/spf/pdf/index/SP_ESG_Indices_Web.pdf)

## LEGAL WORLD

### CORPORATE LAWS

#### **LW(S) 46.09.2010**

**ASHOK KUMAR AGGARWAL v. GOPAL CORPORATION P. LTD** [[2010] 157 COMP CAS 487 (CLB)]

Deshmukh J. D. R. (Chairman) [Decided on 9-4-2010]

**Companies Act, 1956 – Sections 397 and 398 – Oppression and mismanagement – Settlement between parties – Implementation of terms of settlement – Whether the terms of settlement are binding upon the parties – Held, Yes.**

**Brief facts:** The terms of settlement entered into between the parties relating to valuation of shares was referred for mediation to facilitate a mode of exit of the petitioner from the first respondent-company. The parties consented to and participated voluntarily in the process of mediation and agreed to the terms of settlement dated October 12, 2009. The petitioners filed applications seeking implementation of the terms of settlement signed and recorded before the mediators. The respondents contended that the terms of settlement were only interim in nature and it contained only a brief outline of issues and it was not a final settlement.

**Decision:** Application allowed.

**Reason:** The rights and obligation of the parties were distinctly and clearly carved out by the terms of settlement arrived at between the parties on October 12, 2009. The words "upon signing of the settlement agreement" and "at the time of signing of the settlement agreement" used in terms of settlement could not be interpreted to draw an inference that the settlement arrived at was of an interim nature.

Once the parties and the mediators signed the terms of settlement and the settlement reports were submitted by the mediators to the Company Law Board regarding conclusion of mediation, the mediators became *functus officio* and no future correspondence in any manner would change the nature of the concluded mediation and the terms of settlement. The terms of settlement were binding on the parties and legally enforceable.

#### **LW(S) 47.09.2010**

**INOX AIR PRODUCTS LTD. v. KALYANI GERDAU STEELS LTD** [[2010] 157 COMP CAS 509 (AP)]

Seshasayana Reddy B, J [Decided on 18-3-2010]

**Companies Act, 1956 – Sections 433(e), (f), and 439(c) – Winding up – Inability to pay debts – Debts bona fide disputed – Dispute regarding payment of basic facility charges for shut down period was pending before arbitrator – Whether petition to be admitted – Held, No.**

**Brief facts:** The petitioner company entered into an agreement with the respondent-company for supply of gas for a steel melting shop. As the respondent-company defaulted in clearing the outstanding dues, the petitioner filed a suit for recovery of money. Thereafter the suit was withdrawn on the repayment of the amount due by the respondent-company. Later both parties entered into a memorandum of understanding whereby the original supply agreement was amended. In terms of that revised memorandum of understanding the respondent-company agreed to pay the basic facility charge from 2008 to 2010 on a daily basis. Under the terms of the agreement, it was also agreed that during the currency of the agreement the respondent-company would not be entitled to purchase the required gas from any other company. When the respondent-company failed to pay the basic facility charges and chose to place orders for supply of gas from third parties, the petitioner-company filed an application under section 9 of the Arbitration and Conciliation Act, 1996, for the appointment of an arbitrator and a sole arbitrator was appointed. The

matter in dispute in respect of the basic facility charges for the shut down period of the respondent-company was pending before the sole arbitrator. In the meanwhile, the petitioner-company filed a petition under sections 433(e), (f) and 439(c) of the Companies Act, 1956, for the winding up of the respondent-company.

The respondent-company contended: (i) that due to economic slowdown and other factors, it was constrained to shut down the manufacturing activities in the steel melting shop; (ii) that any amount due under the basic facility charge for the shut down period could not be treated as an admitted debt since the dispute as to the liability was *bona fide*; (iii) that it was only because of breach of the terms of agreement by the petitioner that the melting shop of the respondent company came to be closed; and (iv) that the payment of the basic facility charges for the shut down period was a dispute pending before the arbitrator and no adjudication could be taken up in summary proceedings before the company court. The petitioner company objected on the ground that (i) the matter referred for adjudication before the arbitrator was in no way connected with the company petition; (ii) that the petitioner company was entitled for the basic facility charges from the respondent company for the shut down period also in accordance with the supply agreement, which was reconfirmed in the modification agreement; and (iii) that since there was no response for the statutory notice it would amount to negligence on the part of the respondent company to pay the undisputed amount and the company was liable to be wound up.

**Decision:** Petition dismissed.

**Reason:** It is a well-settled principle that the proceedings under section 433 of the Companies Act, 1956, are summary. When a company produces *prima facie* proof of the facts on which the defence depends and which is probable and there is likelihood to succeed in point of law, it cannot be said that the company has neglected to pay within the meaning of section 434(1)(a) of the 1956 Act. Where a debt is in dispute, the company court should not proceed further unless it comes to the conclusion that the dispute in regard to the debt is not based on either a tenable defence or is not a *bona fide* denial of the debt. In the summary proceedings, which the company court must follow, if the court is *prima facie* satisfied that the defence raised in the circumstances of the case is *bona fide* and is likely to succeed in a civil court, that would constitute sufficient reason for the court to reject the petition, relegating parties to the civil court. Where a *bona fide* dispute has been shown to the court, the question of applying deeming provision should not automatically arise.

The claim for the basic facility charge for the shut down period of the respondent company was an issue required to be adjudicated by the sole arbitrator. The respondent company *prima facie* established that the liability to pay basic facility charges for the shut down period was a *bona fide* dispute and since the proceedings before the company court were summary in nature the winding up petition could not be adjudicated.

#### **LW(S) 48.09.2010**

**DAIICHI SANKYO CO. LTD., N. NARAYANAN v. JAYARAM CHIGURUPATI** [[2010] 157 COMP CAS 380 (SC)]

Kapadia S. H., Aftab Alam & Swatanter Kumar JJ [Decided on 8-7-2010]

**Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 1997 – Regulations 2(1) (b), (c), (e)(1), (o), 10, 12, and 20(4), (12) – Substantial acquisition of shares – Public announcement – Offer price – Persons acting in concert – Holding and subsidiary companies – When "persons acting in concert" – SC explains the concept.**

**Brief facts:** The third respondent-company, R, entered into a share purchase and share subscription agreement with a company Z, and its promoter, J in October, 2007, agreeing to purchase from Z's promoters equity shares representing 27.35 per cent of the company's fully paid-up equity share capital, at the negotiated price of Rs. 160 per equity share and to subscribe to 54, 89,536 fully paid-up equity shares

at the same price under a preferential allotment by Z. R made a public announcement within four days of the agreement as required by law, to acquire shares constituting 20% of Z's expanded share capital from the ordinary shareholders offering a price of Rs. 160 per equity share. The share purchase transaction between R and the promoters of Z (J and his family) was completed and at the annual general meeting of Z, the shareholders of Z approved the preferential allotment of shares to R. On completion of all transactions in January 2008, R's shareholding in Z stood at 46.85 per cent of the latter's share capital. Even after the sale in terms of the agreement J and his family retained a large portion of their shareholding in Z. On June 11, 2008, D, the appellant, entered into a share purchase and share subscription agreement with R and its promoters to acquire 30.91% of the fully paid-up equity share capital of R from the company's promoters, and to subscribe to 11% of the fully paid-up equity share capital of R, and to 2,38,34,333 share warrants, each warrant exercisable for one equity share of R. D made a public announcement to the shareholders of R to acquire in the aggregate 22.01% of the fully paid-up equity share capital of R at the price D had paid to the company's promoters for acquisition of the shares under the agreement. D's control over R consummated on October 20, 2008, when it acquired more than 50% of the share capital of R and on and from that date R became a subsidiary of D. As a result of its takeover of R, D indirectly acquired control of 46.85 per cent of the equity share capital held by R in Z. D made a public announcement to the shareholders of Z on January 19, 2009, working out the share price of Z as on June 16, 2008 and January 19, 2009, following the different modes provided under regulation 20(4)(c) and offered Rs. 113.62 per share, that being the highest among all.

N, who held 63,000 shares in Z, and J, who with his wife held 26% equity shares in Z, separately complained to the SEBI that the offer price for Z shares could not be less than Rs. 160 per share. But the SEBI turned down the claim of the respondents.

J and N preferred separate appeals before the Securities Appellate Tribunal contending that D and R came together as "persons acting in concert" on June 11, 2008, when the agreement was signed between the two companies or, in any event, on October 20, 2008, when R finally became a subsidiary of D, that they continued in that relationship on January 19, 2009, when D made the public announcement for the shares of Z, and that R having paid Rs. 160 per share for the Z shares in January, 2008 which fell within the period of twenty six weeks prior to June 16, 2008, the date on which D had made the public announcement for R, in terms of clause (b) of regulation 20(4) the price of Rs. 160 under that clause being higher than the price of Rs. 113.62 worked out in terms clause (c), that alone could form the offer price in the public announcement. The Appellate Tribunal upheld the claim of the respondents and directed D to offer Rs. 160 per share to the shareholders of Z.

D appealed to the Supreme Court, contending that R became a subsidiary of D from October 20, 2008, but it did not acquire any share of Z after that date or even before that, after entering into the agreement with D on June 11, 2008 and that any acquisition of Z shares made by R earlier at a time when it was not a "person acting in concert" with D was of no consequence and the price paid by R for Z shares at that time would not attract regulation 20(4)(b) of the Regulations.

**Decision:** Appeal allowed.

**Reason:** The concept of "person acting in concert" under regulation 2(1) (e) (1) of the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 1997, is based on a target company on the one side, and on the other side two or more persons coming together with the shared common objective or purpose of substantial acquisition of shares of the target company. Unless there is a target company, the idea of "persons acting in concert" is irrelevant. Two or more persons may join hands together with a shared common objective or purpose of any kind but so long as the common object and purpose is not of substantial acquisition of shares of a target company they would not comprise "persons acting

in concert". The idea of "persons acting in concert" is not about a fortuitous relationship coming into existence by accident or chance. The relationship can come into being only by design, by a meeting of minds between two or more persons leading to the shared common objective or purpose of acquisition of substantial acquisition of shares of the target company. The common objective or purpose may be in pursuance of an agreement or an understanding, formal or informal; the acquisition of shares may be direct or indirect or the persons acting in concert may co-operate in actual acquisition of shares or they may agree to co-operate in such acquisition. Nonetheless, the element of the shared common objective or purpose is the *sine qua non* for the relationship of "persons acting in concert" to come into being.

Regulation 20(4) (b) uses the words "... during the twenty six week period prior to the date of public announcement...". It does not say "prior to date on which the acquirer and the purchaser came into the relationship of persons acting in concert". Therefore the contention of the respondents that the period from January 16 to 28, 2008, fell within twenty six weeks from June 11, 2008 and hence, the price paid by R for acquisition of Z shares in January, 2008 must be taken into the reckoning for determining the offer price in the public offer made for its shares by D was untenable.

The submission that on signing the agreement R became a person acting in concert with D overlooked the basic precondition and ingredient of the relationship. The consequential takeover of Z and its acknowledgment were not the same as a shared common objective or purpose of substantial acquisition of shares or voting rights or gaining control over Z. Unless it was shown that D and R entered into the agreement for the common objective or purpose of substantial acquisition of shares or voting rights or control over Z they could not be said to have come in the relationship of "persons acting in concert". The inevitable conclusion, therefore, was that on signing the agreement D and R did not come within the relationship of persons acting in concert within the meaning of regulation 2(e)(1) of the Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 1997.

The deeming provision under regulation 2(1)(e)(2) would give rise to the presumption that D and R were "persons acting in concert", provided the other conditions were also satisfied, only from October 20, 2008, the date on which R became a subsidiary of D and not before that. Hence, the purchase of Z shares by R in January, 2008 could not be said to be by a "person acting in concert" with D. The Appellate Tribunal was in error in proceeding on the basis that the material date for R and D to be acting in concert was the date of the public announcement for the Z shares.

In so far as Z was concerned R was not acting in concert with D either from the date of the agreement or even after becoming a subsidiary of D and the acquisition of Z shares by R in the month of January, 2008 did not come within the ambit of regulation 20(4)(b). The offer price in the public announcement for Z shares made by the appellant was correctly worked out. The judgment of the Appellate Tribunal was unsustainable had to be set aside.

## TAX LAWS

### LW(S) 49.09.2010

**S. I. GROUP INDIA LTD. v. ASSISTANT COMMISSIONER OF INCOME-TAX** [[2010] 326 ITR 0117 (BOM)]

**Dr. Chandrachud D. Y & Devadhar J. P, JJ** [Decided on 10-6-2010]

***Income-tax Act, 1961 – Section 41(1)(a) – Remission or cessation of trading liability – Sales tax Tribunal declining to grant credit of payment made by assessee towards discharge of deferred sales tax liability – No record of remission or cessation of liability – Section 41(1)(a) not applicable and addition made not justified.***

**Brief facts:** The assessee had an industrial unit in a notified backward area. The Government issued a package scheme of



incentives in 1993 by which a scheme for the deferral of sales tax dues was announced. The assessee during the period May 1, 1999 and March 31, 2000 collected an amount of Rs. 1,79,68,846/- towards sales tax. Under the scheme, the amount was payable in five annual instalments commencing from April 2010 and the liability was treated as an unsecured loan in the books of account of the assessee. The State Industrial and Investment Corporation of Maharashtra Limited (SICOM) offered to the assessee an option for the settlement of the deferred sales tax liability by an immediate one-time payment. The assessee paid an amount of Rs. 50,44,280/- to SICOM which, according to the assessee, represented the net present value as determined by SICOM. The payment was made by the assessee to SICOM on June 26, 2000. The difference between the deferred sales tax and its present value amounting to Rs. 1.29 crores was treated as a capital receipt and was credited in the books of the assessee to the capital reserve account. The Assistant Commissioner in the assessment order for assessment year 2000-01 brought the difference of Rs. 1.29 crores to tax under section 41(1) of the Income-tax Act 1961. The appeals filed by the assessee for the assessment years 2000-01 and 2001-02 were dismissed by the Commissioner (Appeals) as well as the Tribunal. The assessee then moved the Tribunal in a miscellaneous application under section 254 which was also dismissed. Assessee appealed to the High Court.

**Decision:** Appeal allowed.

**Reason:** The Sales Tax Tribunal was of the view that the decision of the assessing authority and of the Deputy Commissioner of Sales Tax not to give credit to the payment made to SICOM would have to be upheld, but left it open to the assessee to procure a valid document under the scheme which would be "considered for the relevant period for the relevant deferred amount". The net result of the order of the Sales Tax Tribunal was to uphold the decision of the assessing authority declining to grant credit of the payment made by the assessee to SICOM towards discharge of the deferred sales tax liability. As a matter of fact, a notice of demand was issued under section 38 of the Bombay Sales Tax Act of 1959 to the assessee in the total amount of Rs. 1,33,13,555/-. Having regard both to the order passed by the Sales Tax Tribunal and the notice of demand, it was not possible for the court to accept the contention that there was a remission or cessation of liability. The record before the court did not disclose that there was a remission or cessation of liability, one of the requirements spelt out for the applicability of section 41(1) (a). It was not necessary for the court to address itself to the wider issue as to whether the assessee, in paying the net present value of the deferred sales tax liability should be regarded as having obtained any benefit within the meaning of clause (a) of sub-section (1) of section 41. This issue was kept open to be adjudicated upon at the appropriate stage in appropriate proceedings.

## **LW(S) 50.09.2010**

**DINESH T. TAILOR v. TAX RECOVERY OFFICER** [[2010] 326 ITR 85 (BOM)]

**Dr. D. Y. Chandrachud & Devadhar J. P, JJ** [Decided on 27-4-2010]

***Income-tax Act, 1961 – Section 179 – Recovery of tax – Private company – Directors – Liability for taxes due from company – “Taxes due” do not include penalty – Assessee submitting that he resigned as director at relevant time and non-recovery of tax due from company not as a result of any neglect, misfeasance or breach of duty on his part – Assessing Officer not considering submissions of assessee – Whether correct – Held, No.***

**Brief facts:** The petitioner was appointed as an additional director of a company on January 1987. During the period when he was a director, the petitioner signed the audited accounts of the company on June 30, 1987 and June 30, 1988. The petitioner resigned as a director of the company on October 14, 1989. A demand was raised on the company for assessment year 1990-91. The Assessing Officer initiated proceedings under section 179 of the Income-tax Act, 1961

against the petitioner on the ground that though there was a demand of Rs. 25.64 lakhs against the company for the period 1990-91 to 1995-96, which could not be recovered from the company. The petitioner was held liable under section 179 to meet the liability of the company in respect of the penalty imposed under section 271(1)(c) which, the Assessing Officer held had a direct linkage with the addition made under section 143(3), for the assessment year 1990-91. The Assessing Officer held the petitioner jointly and severally liable under section 179 for the payment of the tax dues of the company with interest payable under section 220(2). An attachment was levied in respect of a residential flat belonging to the petitioner.

The petitioner in a writ petition, sought that the attachment be lifted contending that the non-recovery of the tax due from the company was not as a result of any neglect, misfeasance or breach of duty on his part, that the conversion from investment to stock-in-trade took place after his retirement from the company which was supported by the director's report which made a reference to the fact that the company had decided to treat its investments as stock-in-trade in accordance with the generally accepted practice for investment companies, and that he was not responsible for the decision of the board which led the company to make a write back of interest in the amount of Rs. 8,69,594.

**Decision:** Directions issued to AO to arrive at fresh determination.

**Reason:** Whether the non-recovery of tax from the company was or was not a result of a gross neglect, misfeasance or breach of duty on the part of the petitioner in relation to the affairs of the company ought to have been considered by the Assessing Officer having regard to the submissions which had been urged by the petitioner. This issue would raise a mixed question of law and fact, upon which an adequate determination could not be found in the order passed by the Assessing Officer. Therefore, it would be appropriate and proper to direct the Assessing Officer to arrive at a fresh determination. [In the meantime, until a fresh order was passed, the attachment which had been levied shall continue, but the respondents shall not take any action in respect of the flat which had been attached.]

## **LW(S) 51.09.2010**

**NATIONAL LEATHER CLOTH MANUFACTURING CO. v. UNION OF INDIA** [[2010] 3 GSTR 580 (SC)]

**Jain D. K. & Anil R. Dave, JJ** Decided on 23-7-2010]

***Central Excise Act, 1944 – Section 4(4)(d)(i) – Excise duty – valuation of goods – Secondary packaging – Hessian packing to protect fabric from damage during transportation – Whether includible in the value – Held, No.***

**Brief facts:** The assessee, engaged in the manufacture of coated fabrics, claimed that the cost of material used for packing the final product was not to be included for determining the assessable value for the purpose of excise duty. The adjudicating authority held that that the packing of coated fabrics in polythene bags for delivery to the customers located in Bombay as also packing of three such rolls in hessian cloth and stitching them into bundles for dispatch to up-country customers was in the normal course of trade and, therefore, there was nothing special about such packing so as to exclude its cost from the value of the fabric. On a writ petition, the High Court rejected the plea of the assessee. Assessee appealed to the Supreme Court.

**Decision:** Appeal allowed.

**Reason:** Section 4(4) (d) (i) of the Central Excise Act, 1944 provides how the value of excisable goods is to be determined. The expression "value" has been extended to include the cost of packing. According to section 4(4) (d) (i) of the Act, the cost of packing is to be included in working out the value of the goods, unless the packing is of a durable nature and is returnable by the buyer to the assessee. The Explanation thereto enumerates various types of packing, of which the cost has to be included in the value of the goods. It is evident that by including the cost of packing in the value of goods, the Legislature has sought to extend the levy beyond the manufactured article itself and, therefore, the provision has to be strictly construed.



It was only the cost of packing ordinarily required for selling the goods in the course of wholesale trade to a wholesale buyer at the factory gate that was includible in the value of the goods and not the cost of any additional or special packing. The secondary packing was done by the assessee for the convenience of the up-country customers for the transportation of the goods and the cost of the secondary packing in hessian cloth could not be included in the value of the goods in terms of section 4(4) (d) (i) of the Central Excise Act, 1944, for the purpose of assessment of excise duty.

## LABOUR & INDUSTRIAL LAWS

### LW(S) 52.09.2010

**TRIVENI ENGINEERING & INDUSTRIES LTD. v. JASWANT SINGH & ANR.**

**In Re: Civil Appeal No. 6523 of 2010**

**Mukundakam Sharma & Anil R. Dave, JJ. [Decided on 11-8-2010]**

***U.P. Industrial Disputes Act, 1947 – Sections 2(S), 4(K), 10, 11(C) read with Industrial Employment (Standing Orders) Act, 1946 – Section 13(A) – Issue is whether a person is a workman or not – Whether labour commissioner can decide this issue – Held, No.***

**Brief facts:** Respondent workman Jaswant Singh claims to be a workman of M/s Gangeshwar Limited, Deoband, now known as Triveni Engineering Industries Limited, which was Respondent No. 2 before the High Court and is the appellant herein. During the course of his employment, he was transferred to Ram Kola Chini Mill but as he did not join the place where he was transferred in pursuance of the said order, his services were terminated.

Being aggrieved by the order of termination of his services, he filed a writ petition in the Allahabad High Court challenging the transfer order as also the termination order issued by the appellant herein. The appellant took up a plea that the Respondent is not a workman. The said writ petition was disposed of, leaving the respondent at liberty to move a representation before the Labour Commissioner in terms of Clause W' of the Standing Orders applicable. A representation in terms of the said order was filed by the respondent workman. During the pendency of the said representation, it was contended before the Labour Commissioner by the appellant that the respondent no. 1 was not a workman, and therefore, the Labour Commissioner had no jurisdiction to adjudicate the representation under the provisions of U.P. Industrial Disputes Act, 1947 and particularly in terms of Clause W' of the Standing Orders. The Labour Commission disposed of the petition, concluding that the question at hand related to whether respondent no.1 was a workman under the UP Industrial Disputes Act, 1947. Therefore, the Labour Commissioner held that the same could not be decided under Clause W' of the Standing Orders, but instead should be determined by the Labour Court/ Industrial Tribunal.

Aggrieved by the order of the Labour Commissioner, the respondent workman preferred a Writ Petition challenging the aforesaid conclusions. The learned Single Judge, however, dismissed the said writ petition holding that the representation of the respondent workman under Clause W' of the Standing Orders was not maintainable and that the Labour Commissioner had rightly rejected the same. Subsequently, the respondent workman filed a Special Appeal before the Division Bench of the Allahabad High Court, which set aside the orders of the Labour Commissioner as also of the learned Single Judge and remitted the matter back to the Labour Commissioner to decide the nature of service of the respondent workman in accordance with law. Being aggrieved by the said judgment and order, the appellant appealed to the Supreme Court.

**Decision:** Appeal allowed.

**Reasons:** We are faced by the question as to whether a person is a workman or not could be said to be related to the applicability and interpretation of the Standing Orders along with the issue of whether

the orders of transfer and subsequent termination were justified or not. As far as the Labour Commissioner is concerned, he is only a Conciliation Officer as envisaged under the U.P. Industrial Disputes Act, 1947 and Certifying Officer under the Standing Orders. The Standing Orders, particularly Clause W', vests the Labour Commissioner with the jurisdiction and power to decide on the applicability and interpretation of the Standing Orders. On the other hand, Section 11-C of the U.P. Industrial Disputes Act, 1947 and Section 13A of the Industrial Employment (Standing Orders) Act, 1946 grant the power and jurisdiction to render a decision on the issue of interpretation and application of the Standing Orders to the Labour Court.

Without going into the issue as to whether such a power and jurisdiction could be vested on the Labour Commissioner, we may decide the issue raised herein from another angle. The issue of whether or not a person is a workman within the meaning of U.P. Industrial Disputes Act, 1947 is a matter to be decided by a competent court, after allowing the parties to lead evidence. Thereafter, on proper appreciation of the materials on record including the oral evidence, a decision could be rendered and the issue could be determined. The enquiry before the Labour Commissioner is of a summary nature and while exercising such a power of summary nature, the Labour Commissioner cannot decide and examine factual matters relating to an issue as to whether or not the person concerned is a workman or not.

Whether or not a person is a workman is a matter that relates primarily to facts and circumstances of the case. The same has nothing to do with the application and interpretation of the Standing Orders. What needs to be examined and looked into for deciding the aforesaid issue is the nature of job performed by the concerned person, duties and responsibilities vested on him and other such relevant material. In our considered opinion, the Division Bench of the High Court committed a mistake in determining the said issue as an ancillary to that of the applicability and interpretation of the Standing Order. A perusal of the earlier Writ Petition filed by the respondent no. 1 numbered as Writ Petition No. 8630 of 2008 would indicate that what was also challenged in the said writ petition was the order of termination passed against the respondent. The order of termination also could not have been examined and scrutinized as such power and jurisdiction is not vested with the Labour Commissioner.

Consequently, we set aside the judgment and order passed by the Division Bench of Allahabad High Court dated 09.09.2008 and uphold and restore the orders passed by the learned Single Judge as also by the Labour Commissioner. The present appeal is allowed to the aforesaid extent. There will be no order as to costs.

### LW(S) 53.09.2010

**TATA MEMORIAL HOSPITAL WORKERS UNION v. TATA MEMORIAL CENTRE & ANR**

**In Re: Civil Appeal No.6394 of 2010**

**Altamas Kabir, Cyriac Joseph & H. L. Gokhale, JJ.[Decided on 09-08-2010]**

***Maharashtra Recognition of Trade Unions and Prevention of Unfair Labour Practices Act 1971–Sections 2, 2(3), 13, 14; Industrial Disputes Act 1947–Sections 2(a), 2(j); Trade Unions Act 1926; Bombay Public Trust Act 1950; Societies Registration Act 1860; Appropriate government–Trust maintained by Central grant and funds of the trust–Whether Central Government is the appropriate government–Held, No***

**Brief facts:** This appeal is directed against the judgment and order of a Division Bench of the Bombay High Court dated 10.2.2009 in Appeal No.133 of 2002 arising out of Writ Petition No. 2148 of 2001, whereby the Division Bench has held that for the first respondent establishment, the Central Government was the appropriate government' for the purposes of application of Section 2(3) of the Maharashtra Recognition of Trade Unions and Prevention of Unfair Labour Practices Act 1971 (hereinafter referred to as the M.R.T.U. and P.U.L.P. Act) read with Section 2(a) of the Industrial

Disputes Act 1947 (hereinafter referred to as the I.D. Act). The Division Bench has held that the State Government was not the appropriate government for this purpose. Consequently the Applications concerned in the present matter filed under the MRTU and PULP Act, namely the Application of the second respondent for cancellation of the status of the applicant as the recognized union under respondent No. 1, and Application for substitution of second respondent in place of the appellant, as the recognized union, were held to be non-maintainable. The appellant is aggrieved by the finding that the State Government is not the appropriate government and that the MRTU and PULP Act has no application to the first respondent establishment. It will result into automatic denial of its status as the recognized union under the MRTU and PULP Act and also into denial of the remedies available to the appellant and to the employees, of the first respondent, (against unfair labour practices, if any) and hence this appeal by special leave. The right of the appellant to represent the employees of the first respondent (numbering over 1300) is thus, at stake.

**Decision:** Appeal allowed.

**Reason:** As far as the facts of the present case are concerned, as can be seen from the submissions of the parties, the determination of the question as to which Government is the appropriate Government for the first respondent-establishment, will depend upon two issues-

- (1) How is the property of the first respondent vested? and
- (2) Whether the control and management of the Hospital and the Research Centre is independent of the first respondent?

### **Vesting of property**

As can be seen from the facts, which have come on record, the Tata Memorial Hospital was set up by Sir Dorabji Tata Trust. It was being maintained out of the funds of the Trust itself as well as by the grants made over by the Central Government as well as by the State Government. The Indian Cancer Research Centre was set up by the joint collaboration of Sir Dorabji Tata Trust and the Central Government by an agreement dated 07.10.1953. The initial grant for the Center was given by the Central Government and it was meeting the expenses of the Centre though it was set up on the land belonging to the Trust. In 1957 Sir Dorabji Tata Trust decided to dedicate to the nation the property on which the Tata Memorial Centre stands. An agreement was entered in that year between the trustees and the Central Government. The control and the management of the hospital was transferred to the Central Government and a vesting order was passed in the same year to that effect by the City Civil Court in appropriate proceedings. In the year 1966, the Central Government and the Dorabji Tata Trust entered into an agreement by virtue of which Tata Memorial Hospital and the Indian Cancer Research Centre were amalgamated and the first respondent society was created and the administration and the management of the Centre was vested in the Governing Council of the said Society. The first respondent-Centre was registered as a Society under the Societies Registration Act, 1860 as well as under the Bombay Public Trust Act, 1950.

In this behalf, we must keep in mind, the *raison d'etre* of the above referred to Section-5 that once a trust is established and a society is registered for the administration of the trust, the statute contemplates that the society should be fully autonomous and that the lack of actual transfer of property of the trust should not prevent the governing body in its administration. Law recognizes that it would be proper to regard that as done which ought to have been done. The deeming provision creates a fictional vesting in favour of the Governing Council and not in favour of the Society or the Trust. Since the society cannot hold the property in its name, vesting of the property in the trustees is likely to hinder the administration of the trust property, particularly, where the trustees themselves or their legal representatives claim adversely to the trust. It is for this reason that the law vests the property belonging to the society in its Governing Body.

The Centre has an absolute right of user over its immovable properties which it has been exclusively exercising all throughout. Section 5 of the Societies Registration Act clearly declares that the property belonging to the society, meaning under its user, if not vested in the trustees shall be deemed to be vested in the Governing Council of the society. In the present case, it is nobody's case that the property remains vested in the Trustees of the Dorabji Tata Trust. It has been canvassed on behalf of the first respondent that the property is vested in the Central Government. However, the Central Government has never claimed any title to the property adverse to the first respondent-Tata Memorial Centre. It is true that the property dedicated to the Tata Memorial Centre has not been transferred to the Society by the Central Government. But the fact is that it is the Governing Council of the first respondent which has been administering and controlling the day to day affairs of Tata Memorial Centre and its property funds, employment of its staff and their conditions of service. Hence, in view of the above referred to factual as well as legal scenario the first issue will have to be decided that the property dedicated to the first respondent will be deemed to be vested in the Governing Council of the first respondent-Society.

### **Control and Management**

As far as the control and management are concerned, it is clear from the facts referred to above that the Central Government has the power to appoint four nominees on the Governing Council of the first respondent. We have already seen, as held in *Heavy Engineering Mazdoor Union Case*, mere power to appoint the Directors does not warrant a conclusion that the particular undertaking is a Central Government Undertaking. The question is whether the undertaking is functioning as the agent of the Central Government. In the instant case, the society was created to entrust the control and management of the Hospital and the Research Centre to the Society.

Consequently, Rule-3 of the Society, which has been referred to earlier, also lays down that the administration and the management vests in the Governing Council. It is also to be noted that as per Rules and Regulation Nos.3 and 4 which have been quoted earlier, the administration and management of the Centre is vested in the Council which is declared to be an executive body of the Centre. Thus, as per the Rules and Regulations, the entire administration and management of Tata Memorial Centre is with the Governing Council.

Hence we have to conclude that even on the test of control and management of the Hospital and the Centre, they are functioning independently under the 1st respondent Society. They cannot be said to be under the control, of the Central Government. In the circumstances the State Government shall have to be held as the appropriate government for the 1st respondent for the purpose of I.D. Act consequently the MRTU and PULP Act.

In view of all these factors, it is not possible for us to sustain the judgment of the Division Bench of the Bombay High Court.

### **ATTENTION STUDENTS !**

## **DISCONTINUATION OF ISSUE OF PASS CERTIFICATES TO FOUNDATION/EXECUTIVE PROGRAMME PASS STUDENTS**

In accordance with the decision taken by the Council of the Institute recently, it is brought to the notice of the student community that henceforth (i.e. from June, 2010 Examination Session onwards), Pass Certificates will be issued only to such students who pass Final Course/Professional Programme. However, Mark Sheets will continue to be issued to students of all stages viz. Foundation, Executive and Professional Programmes as per existing practice.

## STUDENT SERVICES

### REGISTRATION AND POSTAL TUITION

#### 1. Cancellation of Registration

Registration of students registered upto and including October, 2005 stands terminated on expiry of five-year period on 30<sup>th</sup> September, 2010 leading to the following immediate consequences :

- Supply of 'Student Company Secretary' bulletin will be discontinued from October, 2010 onwards.
- Response sheets will not be accepted even if submitted and coaching completion certificates will not be issued (after the expiry of registration period)

They are advised to apply for registration de-novo/ extension of registration as per the guidelines published in this bulletin.

(Students whose registration is valid upto August, 2010 are, however, eligible to appear in December, 2010 examination without seeking extension of registration/ registration de-novo subject to fulfilling other requirements laid down in the regulations.)

#### 2. Change of Address

Change of address, if any, should be intimated to the Institute by sending a separate letter in this regard. While intimating the change in their mailing address, the students are advised to invariably quote the PIN CODE number alongwith the student registration number, name and full postal address with city, state in capital letters.

PIN CODE is required to be mentioned for quick delivery of the mail. Students may, therefore, check up the computerised mailing address as printed on the 'Student Company Secretary' bulletin. In case, it does not carry or carry the wrong PIN CODE number, the same may be intimated immediately quoting student registration number and full postal address with Postal Index Number so that it could be incorporated in the computerised mailing list.

#### 3. E-Mail Address of the Students

Those students who are having e-mail address may communicate the same to the Student Services Section at [dss@icsi.edu](mailto:dss@icsi.edu) which will facilitate quick and economic communication from the Institute's side. The e-mail address may be sent in the following format.

Name :  
Registration No. :  
E-Mail Address :

#### 4. Students Identity Card

All the students appearing in the examination must hold Identity Card in the manner prescribed by the Institute, if not already obtained at the time of seeking registration. For obtaining the Identity Card, students are advised to obtain a proforma from the Headquarters/ Regional Offices of the Institute and send it again to the Institute duly filled up and attested as per instructions given in the prospectus/ registration letter.

Students who have so far not obtained Identity Cards are advised to write to the Institute immediately. The students should carry their Identity Cards without fail for appearing in the Institute's examination. If the Identity Card already issued has been lost or mutilated, student should send a request for obtaining duplicate Identity Card together with the mutilated Identity Card/Identity Card proforma duly filled in and attested together with Rs. 50/- towards duplicate Identity Card fee.

#### 5. Compulsory Enrolment for Professional Programme.

Students who have passed/completed both groups/ modules of Intermediate/ Executive examination are advised to seek compulsory enrolment for undergoing coaching for the Professional Programme on payment of Rs. 7500/- towards postal tuition fee as per criteria given below:

- Students registered for the Professional Programme between 01<sup>st</sup> JUNE 2010 to 31<sup>st</sup> AUGUST 2010 are eligible to appear in all the modules of the Professional Programme Examination to be held in JUNE 2011 and those registered between 01<sup>st</sup> SEPTEMBER 2010 to 28<sup>th</sup> FEBRUARY 2011 are eligible to appear in all the modules of the Professional Programme Examination to be held in DECEMBER 2011 subject to satisfactory completion of compulsory coaching.
- However, students registered for the Professional Programme between 01<sup>st</sup> MARCH 2011 to 31<sup>st</sup> MAY 2011 are eligible to appear in any two module(s) of the Professional Programme Examination to be held in DECEMBER 2011 and those registered between 01<sup>st</sup> SEPTEMBER 2010 to 30<sup>th</sup> NOVEMBER 2010 are eligible to appear in any two module (s) of the Professional Programme Examination to be held in JUNE 2011 subject to satisfactory completion of compulsory coaching.

#### 6. Uniformity in Signatures

It has been observed that some of the enrollment applications / letters received from the students are either unsigned or bear different signatures from time to time.

All the students are, therefore, advised to maintain uniformity in their signatures on all the correspondence with the Institute including students identity card, enrollment application and attendance sheet provided in the examination hall at the time of writing examinations.

#### 7. Clarification Regarding Paperwise Exemption

- The paperwise exemption is granted only on the basis of specific request received in writing from a registered student along with the attested photocopies of marks sheets for all parts of the Degree/examination (on the basis of which the paperwise exemption is sought) and the exemption fee @ Rs. 100/- per paper. It is one time payment and not to be remitted for availing of paper wise exemption in every session of examination during the validity of registration period.
- The application for claiming paperwise exemption must reach the Institute on or before the last date for submission of enrolment application i.e. 25<sup>th</sup> March and 25<sup>th</sup> September for June and December examinations respectively and with a late fee of Rs. 100/-, the application can be accepted upto 9<sup>th</sup> April and 10<sup>th</sup> October respectively.
- The paperwise exemption once granted holds good during the validity of registration period or passing/completing the examination, whichever is earlier.
- The paperwise exemption is cancelled only on receipt of a specific request in writing from the student concerned on or before the last date for submission of the enrolment application. If any candidate appears in the exempted paper(s) of examination without receiving the written confirmation from the Institute, but by making personal representation, appeal, request, etc., at the Examination Centre at the last moment, his/her appearance in such paper(s) shall automatically be treated as cancelled.
- It may be noted that candidates who apply for grant of paper wise exemption or seek cancellation of paper wise exemption already granted, before the last date of submission of enrolment applications for a particular examination, must see and ensure that they receive written confirmation from the Institute at least 15-20 days prior to the commencement of the examination. Candidates who would presume automatic grant or cancellation of paper wise exemption without obtaining written confirmation on time and absent themselves in any paper(s) of examination and/or appear in the exempted paper(s) would do so at their own risk and responsibility and the matter will be dealt with as per the above guidelines.
- Exemption once cancelled on request in writing shall not be granted again under any circumstances.
- The candidates who have passed either group of the Intermediate/Final examination under the old syllabus, may



claim the paperwise exemption in the corresponding subject(s) of new syllabus indicating the basis of exemption as "APO" in the appropriate column of the enrolment application.

- (h) In case the paperwise exemption has already been granted on the basis of qualification or the candidates is eligible for grant of exemption on the basis of securing 60% or more marks, a photocopy of the letter/marks-sheet issued by the Institute should be enclosed with the enrolment application while claiming such exemption, failing which the same may not be granted for the ensuing examination.
- (i) No exemption fee is payable for availing paperwise exemption on the basis of "APO" or on the basis of securing 60% or more marks in the Institute's examination.
- (j) Paperwise exemption fee is payable only when the exemption is to be availed on the basis of qualification(s) specified for the purpose.

## 8. COMPLETION OF COACHING AND FILLING UP OF EXAMINATION FORMS

At times queries are received by the Institute from the students with regard to filling up of examination forms for want of issue of coaching completion certificate. It is clarified that students (i) who are undergoing oral coaching, and (ii) students who have submitted or re-submitted their response sheets and/or would be submitting or re-submitting the response sheets with in the stipulated period, are eligible to fill up the examination forms for the respective session of examination. Such students need not withhold the submission of their examination forms for want of coaching completion certificates. The students concerned are advised to make a note in the application form to the effect that they are undergoing oral coaching/have submitted response sheets and are awaiting coaching completion certificates. Since there cannot be any change with regard to the closing date for submission of examination forms, students need not wait for the issue of coaching completion certificates for filling up their examination forms. They are advised to mention against the appropriate column in the enrolment application form that coaching completion certificates are being awaited.

Students who were issued with limited permission letters, for appearing in June, 2010 examination, are advised to submit the deficient response sheets immediately as such students, if failed, will not be allowed to appear in December, 2010 examination, unless they are issued with the regular coaching completion certificates (s) for the group (s) for which limited permission letter was issued.

Students who secure 35% or more marks in aggregate and 30% marks in individual paper in a group in June, 2010 examination, are advised to submit photocopy of the marks sheet for the issue of Coaching Completion Certificate, if eligible.

## 9. Student Induction Programme (SIP)

Every candidate registered for the Executive Programme w.e.f. 01.09.2009 are required to undergo seven days Student Induction Programme (SIP) within 6 months of registration.

## 10. Compulsory Computer Training

In terms of Company Secretaries Regulation, 1982 (as amended) all student are required to successfully undergo a compulsory Computer Training Programme for becoming eligible to seek enrolment to appear in CS Executive Programme examinations.

The Institute, in compliance of the above said requirements, has tie up with M/s APTECH Limited on providing Computer Training to the Students of the Institute at subsidized rates; through which 70 hours of computer training shall be provided to the students/members of the institute in all centre of APTECH all over the country. To undergo this course, a student/member has to approach any APTECH centre recognized for ICSI-APTECH course, a student/member has to deposit the requisite fees and fulfill the formalities as per the requirements of M/s APTECH.

The list of APTECH centers including detailed course contents, module details and topic-wise time duration etc. can be had through the option Students – ICSI APTECH Course on the Institutes website i.e. [www.icsi.edu](http://www.icsi.edu) / [www.icsi.in](http://www.icsi.in)

## 11. Exemption from Computer Training

A student shall be exempted from undergoing the course on the basis of he/she fulfill the following criteria:

He/She has the requisite knowledge of the areas/topics covered in the computer training and

He/She enrolls himself/ herself for an online exemption test (to be conducted by APTECH) at any of the APTECH Center on all India basis and successfully clears the test.

In case of any specific problem/complaint regarding registration, post-registration, students services and postal/oral coaching, students may contact personally or write to SOHAN LAL, Director and for academic guidance and suggestions, if any, students may write to SUTANU SINHA, Director at the Institute's address.

## ATTENTION STUDENTS !

### Grant of Total Exemption in Undergoing Compulsory Computer Training Program to Physically Handicapped Students

The Institute has decided to grant total exemption in undergoing the compulsory Computer Training Program to the students belonging to the following based handicapped categories on scrutinizing and conducting assessment/evaluation of the documents submitted in this regard.

1. Physically Handicapped Students :
  - permanent physical disability of more than 50% in one limb; or
  - permanent physical disability of more than 60% in two or more limbs.
2. Visually Disabled Students :
  - 6/60 to 1/60 or field of vision 110-2;
  - 3/60 to 1/60 or field of vision 100;
  - FC at 1 foot to Nil or field of vision 100;
  - Total absence of sight.

The above said categories shall be regarded as permanent physical/visual disability in order to be eligible for concessions/ benefits in granting total exemption from undergoing the Compulsory Computer Training Program.

For availing the aforesaid benefit, such applicants/students will be required to submit a certificate issued by the Medical Superintendent of a State/ Central Government Hospital to this effect.

For further details please visit Institute's website : [www.icsi.edu](http://www.icsi.edu)



## EXAMINATION

### 1. DECLARATION OF JUNE, 2010 EXAMINATION RESULTS

The results of Company Secretaries' Foundation Programme, Executive Programme and Professional Programme (New Syllabus) **and** Final (Old Syllabus) examinations held from 2<sup>nd</sup> June, 2010 to 10<sup>th</sup> June, 2010 were declared at 12.00 Noon on Wednesday, the 25<sup>th</sup> September, 2010, as scheduled. The results were displayed simultaneously on the Notice Boards at the Institute's Headquarters, Offices of the Regional Councils and Chapters. The results along with the break-up of subjectwise marks were made available on Institute's **Website: [www.icsi.edu](http://www.icsi.edu)** on 25<sup>th</sup> September, 2010 from 12.00 Noon onwards. The Roll Numbers of successful candidates in the examinations are published elsewhere in this issue.

Individual result-cum-marks statements were sent to all candidates concerned by 7<sup>th</sup> September, 2010. Any candidate not receiving his/her result-cum-marks statement by 20<sup>th</sup> September, 2010 should immediately write to the Principal Director (Exams.) for issuing duplicate marks statement giving relevant particulars, *i.e.*, his/her name, student registration number, stage of examination and group(s) in which he/she appeared, roll number, examination centre, along with a self-addressed stamped envelope worth Rs.5/-. Specimen of application proforma available at link: <http://www.icsi.edu/webmodules/LinksOfWeeks/application%20for%20duplicate%20marks%20sheet.doc>

### 2. VERIFICATION OF MARKS

As published in September, 2010 issue of 'Student Company Secretary', in terms of regulation 46 (2) of The Company Secretaries Regulations, 1982, as in force, a candidate can seek verification of marks in any subject(s) of June, 2010 examination within one month from the date of declaration of results. The specimen of application proforma can be down loaded from Institute's website (link: [http://www.icsi.edu/portals/0/Announce\\_vom.doc](http://www.icsi.edu/portals/0/Announce_vom.doc)) and the application for verification of marks shall be made on a plain paper, preferably in candidate's own handwriting together with the requisite fee @ Rs.100/- per subject within 30 days from the date of declaration of results, *i.e.*, upto 27<sup>th</sup> September, 2010. (25<sup>th</sup> and 26<sup>th</sup> September, 2010 being holidays) **Candidates are advised not to club any other remittance or query along with request for verification of marks to facilitate an early reply.**

Status/Outcome of applications received/disposed/under-process for verification of marks will also be available on Institute's website: [www.icsi.edu](http://www.icsi.edu). After completion of verification process, candidates are communicated outcome of verification of marks, normally within 3-4 weeks' time. However, if a candidate does not receive any communication by 20<sup>th</sup> November, 2010, he/she should write to the Principal Director (Exams.) giving relevant details about his/her case – (i) his/her name; (ii) student registration number; (iii) stage of examination and roll number; (iv) name of the subject(s) in which verification of marks was sought; (v) date of application and mode of its despatch; (vi) amount of verification fee and details with regard to mode of remittance; (viii) contact Telephone/Mobile No.(s) and (viii) complete postal address along with PIN Code.

### 3. DECEMBER, 2010 EXAMINATION

The next examinations of the Institute for Foundation Programme; Executive Programme; and Professional Programme (New Syllabus) **and** for Final examination (Old Syllabus) are to be concurrently held from Sunday, the 26<sup>th</sup> December, 2010 to Monday, the 3<sup>rd</sup> January, 2011 at 70 examination centres, [v.i.z.](#), 1. Agra, 2. Ahmedabad, 3. Ajmer, 4. Allahabad, 5. Ambala, 6. Aurangabad, 7. Bangalore, 8. Bareilly, 9. Bhillwara, 10. Bhopal, 11. Bhubaneswar, 12. Calicut, 13. Chandigarh, 14. Chennai (West), 15. Chennai (South), 16. Coimbatore, 17. Dehradun, 18. Delhi (East), 19. Delhi (North), 20. Delhi (South), 21. Delhi (West), 22. Ernakulam, 23. Faridabad, 24. Ghaziabad, 25. Gurgaon, 26. Guwahati, 27. Hubli-Dharwad 28. Hyderabad, 29. Indore, 30. Jaipur, 31. Jammu, 32.

Jamshedpur, 33. Jodhpur, 34. Kanpur, 35. Kolhapur, 36. Kolkata (North), 37. Kolkata (South), 38. Lucknow, 39. Ludhiana, 40. Madurai, 41. Mangalore, 42. Meerut, 43. Mumbai (CG), 44. Mumbai (GTK), 45. Mumbai (JOG), 46. Mysore, 47. Nagpur, 48. Nasik, 49. Noida, 50. Panaji, 51. Patna, 52. Puducherry, 53. Pune, 54. Raipur, 55. Rajkot, 56. Ranchi, 57. Shimla, 58. Srinagar, 59. Surat, 60. Thane, 61. Thiruvananthapuram, 62. Thrissur, 63. Tiruchirappalli, 64. Udaipur, 65. Vadodara, 66. Varanasi, 67. Vijayawada, 68. Visakhapatnam, 69. Yamuna Nagar (Haryana) and 70. **Overseas Centre — Dubai** as per the Time-Table and Programme published on the last inside cover page of this issue. The last date for receipt of examination enrolment applications (Examination Forms) for December, 2010 examinations in the Institute together with the requisite examination fee is 27<sup>th</sup> September, 2010 (25<sup>th</sup> and 26<sup>th</sup> September, 2010 being holidays) and with late fee of Rs.100/- upto 11<sup>th</sup> October, 2010 (10<sup>th</sup> October, 2010 being holiday).

### NOTE:

1. Thrissur Centre on experimental basis.
2. The Institute reserves the right to withdraw any centre at any stage without assigning any reason.
3. Candidates should note that non-receipt/delayed receipt of result-cum-marks statement, response to result queries, requests for verification of marks, *etc.*, will not be accepted as valid and sufficient reason for seeking any relaxation or not complying with the requirements of regulations and/or last dates for submission of enrolment applications for the next examinations. Therefore, the candidates in their own interest are timely advised to keep track of important announcements, last dates and observe the time schedule.

### 4. USE OF CALCULATORS IN EXAMINATIONS

Candidates are allowed to bring and use their own battery operated, noiseless and cordless pocket calculators with not more than 6 functions, 12 digits and 2 memories. Exchange or lending/borrowing of calculators among students is forbidden in the examination hall.

### 5. HINDI AS AN OPTIONAL MEDIUM FOR WRITING THE EXAMINATIONS

Candidates are allowed to use Hindi as an optional medium for writing all papers of the Foundation Programme (**except the 'English & Business Communication' paper**), Executive Programme, Professional Programme (New Syllabus) **and** Final Course (Old Syllabus) examinations on the following conditions:

- (i) option of Hindi Medium for writing the examination is to be exercised for all papers of an examination OR a particular module/group of examination, and not for any individual paper(s) in the enrolment application form each time for appearing in the examination;
- (ii) option of medium for writing examination once exercised is irrevocable for that particular session of examination;
- (iii) answer books of candidates who write part of papers/ answers in one medium and the remaining part in other medium are liable to be cancelled without any notice;
- (iv) candidates who have exercised option of Hindi Medium in their examination enrolment form for writing Foundation Programme and Module-I of Executive Programme Examinations will be provided Question Papers printed both in English and Hindi versions (**except for 'English & Business Communication' paper of Foundation Programme, which will be printed/required to be answered in English only**). The Question Papers for Module-II of Executive Programme, all papers of Professional Programme and Final Course examinations will be printed in English version only;
- (v) if a candidate writes his/her answers in Hindi Medium without exercising such an option in the enrolment application form, he/she may not be given credit for his/her answers;

- (vi) candidates opting Hindi Medium for the examination must write **HINDI MEDIUM** in bold letters on the top of the cover page of **Answer Book No. 1, 1B**, as the case may be; and
- (vii) candidates opting Hindi Medium for examination may write answers to practical questions, headings, quotations, technical and legal terms, sections, rules, etc., in English, if they so desire.

## 6. AVAILING OF CONCESSION BY PHYSICALLY DISABLED CANDIDATES FOR WRITING EXAMINATIONS

Any physically disabled student who wishes to seek some concession/assistance for the purpose of appearing or writing the examination should make a separate written request therefor to the Principal Director (Exams.) each time while submitting his/her application for enrolment to the examination together with the following supporting documents :

- (i) Disability Certificate issued by the competent Medical Board/Head of Deptt. or Sr. Medical Officer (Specialists) of a Central or State Govt. Hospital certifying the nature (permanent or temporary) and percentage of disability, and its duration affecting his/her writing ability or speed; and
- (ii) Letter of Permission issued to him/her by Sr. Secondary Board/University and/or any other professional/educational examining body, such as – UPSC, SSC, State Public Service Commission, ICAI, ICWAI, etc., granting him/her such assistance for appearing or writing the examinations.

## NOTIFICATION

NO.ICSI/CS/06/2010

### MERIT-CUM-MEANS ASSISTANCE SCHEME, 1983

In pursuance of para 13 of the "Merit-cum-Means Assistance (Company Secretaryship Course) Scheme, 1983", as amended upto 18<sup>th</sup> August, 2009, applications are invited to reach the Institute in the prescribed form on or before **25<sup>th</sup> November, 2010** for award of 25 numbers of financial assistance each for pursuing Executive Programme and Professional Programme of the "Company Secretaryship" from students who fulfil the eligibility criteria laid down under the said scheme.

According to the scheme, a candidate applying for assistance should have passed Foundation Programme or Both Modules of the Executive Programme examination without exemption in any paper, at one sitting, in the first attempt in June, 2010 examination. The income of such an applicant, if employed or is having an independent source of income, should not be more than Rs.1,50,000/- per annum and if he/she is dependent on his/her parents/guardian/spouse whether partially or wholly, the combined gross income from all sources should not be more than Rs.2,50,000/- per annum.

Prescribed application form together with a copy of the Merit-cum-Means Assistance (Company Secretaryship Course) Scheme, 1983 can be downloaded from the Institute's Website link: [http://www.icsi.edu/Webmodules/Student/MCM\\_APPL\\_FORM.doc](http://www.icsi.edu/Webmodules/Student/MCM_APPL_FORM.doc) or obtained by post from the Institute free of cost **by sending a self-addressed envelope of 23 cms. x 11 cms. size duly affixed with postage stamp worth Rs.10/-**. Applications not made on the prescribed forms and/or **without supporting documents**, incomplete applications, applications not fulfilling the eligibility criteria laid down under the scheme or applications not reaching the Institute on or before **25<sup>th</sup> November, 2010** are liable to be rejected.

File No. 207 : Exams : 2010  
dated the 1<sup>st</sup> September 2010  
New Delhi-110003

BY ORDER OF THE COUNCIL  
( N K JAIN )  
SECRETARY & CEO

## 7. HELP DESK FACILITY FOR STUDENTS' GENERAL QUERIES

Candidates should note that for queries/status relating to: (i) Admission/Registration to CS Course; (ii) Registration/ Examination Forms and Fees; (iii) Grant/Cancellation of Subject-wise exemption(s); (iv) Non-receipt of Study Material and Roll No. (Admit Card); (v) Change of Examination Centre/Medium/Module/Group of Examinations; (vi) Financial Assistance under 'ICSI Student Education Fund Trust'; (vii) Coaching Completion Certificate/Response Sheets evaluation; (viii) Computer Training Certificate; and (ix) Non-receipt of Pass Certificates, etc., they should contact the Student Services Deptt.'s concerned Helpdesk/Telephone No./Extn.No. as per details published elsewhere in this issue.

## ATTENTION STUDENTS !

NEW EXAM. CENTRE AT THRISSUR  
(FROM DECEMBER, 2010 EXAMINATION)

The Institute is pleased to announce opening of a new Examination Centre at Thrissur for conduct of 'Company Secretaries' examinations, on an experimental basis initially for two terms of examinations, beginning from December, 2010 examination onwards.

Accordingly, students are welcome to opt for new examination centre Thrissur (Centre Code 317) in their Examination Forms for December, 2010 examination, if they so desire. Such of those students who have already submitted their Examination Forms for December, 2010 examination, but now wish to appear in the aforesaid examination from Thrissur Centre, may send their written requests on a plain paper to the Director (Students Services), The Institute of Company Secretaries of India, C-37, Institutional Area, Sector 62, NOIDA – 201 309 (e-mail: sohan.lal@icsi.edu) for allowing change of Examination Centre to Thrissur Centre latest by 11<sup>th</sup> October, 2010 giving reference of their earlier Examination Enrolment Form, Student Name; Registration No.; Stage of Examination; Details of Examination Fee remitted; and Examination Centre opted previously.

## ADOPTION OF UNFAIR MEANS

While considering matters concerning conduct of Institute's June, 2010 examinations, the Examination Committee found the four examinees of Executive Programme Examinees bearing (i) Roll No.31378 (Regn. No.420394508/04/2005); (ii) Roll No.31383 (Regn. No.520335222/09/2009); (iii) Roll No. 31384 (Regn. No.520335400/10/2009; and (iv) Roll No.39090 (Regn. No.220595528/03/2008); **and** three Professional Programme Examinees bearing (i) Roll No. 73810 (Regn. No.120290469/08/2008); (ii) Roll No.73812 (Regn. No.120290660/08/2008); and (iv) Roll No.74449 (Regn. No.120273942/02/2008) guilty of adopting unfair means in the examinations. Accordingly, the Committee — (a) cancelled results and appearance of above mentioned students of Executive/Professional Programme held in June, 2010 Examinations; and (b) barred them from appearing in next one/two sessions of examination as individually communicated to examinees concerned. The Committee further observed that such an unbecoming behaviour was not befitting the aspirants intending to join the profession of 'Company Secretaryship' and, therefore, any such attempt to indulge in unfair practice by the examinee(s) shall be viewed seriously.

Sd/-  
(N.K. Jain)  
Secretary & CEO

# June 2010 CS Exams - Results

THE INSTITUTE OF COMPANY SECRETARIES OF INDIA  
COMPANY SECRETARIES EXAMINATIONS - JUNE 2010

FOLLOWING ARE THE ROLL NUMBERS OF THE CANDIDATES WHO HAVE PASSED THE FOUNDATION PROGRAMME, EXECUTIVE PROGRAMME, PROFESSIONAL PROGRAMME (NEW SYLLABUS) AND FINAL (OLD SYLLABUS) EXAMINATIONS OF THE COMPANY SECRETARIES HELD IN JUNE, 2010:

## STAGE : FOUNDATION PROGRAMME

**10041**, 45, 50, 53, 54, 56, 61, 66, 69, 73, 76, 77, 78, 80, 85, 88, 90, 94, **10101**, 03, 05, 08, 10, 12, 14, 18, 21, 22, 25, 26, 29, 30, 32, 41, 95, 97, 98, **10207**, 08, 10, 15, 16, 17, 18, 19, 20, 21, 26, 31, 33, 34, 36, 37, 41, 88, 92, 93, 98, 99, **10300**, 01, 02, 03, 04, 05, 07, 08, 09, 10, 11, 14, 15, 16, 17, 19, 20, 21, 22, 25, 27, 29, 34, 35, 36, 39, 40, 41, 42, 44, 45, 48, 84, 89, 90, 96, 99, **10403**, 04, 05, 06, 07, 08, 09, 12, 13, 14, 16, 18, 19, 20, 22, 23, 24, 25, 26, 27, 30, 32, 36, 40, 42, 43, 44, 45, 46, 48, 49, 50, 55, 57, 60, 64, 65, 66, 70, 72, 73, 75, 76, 77, 78, 80, 81, 84, 88, 94, 96, 99, **10500**, 02, 03, 05, 06, 08, 09, 11, 14, 16, 20, 21, 26, 27, 34, 37, 41, 44, 45, 46, 48, 49, 50, 54, 55, 58, 60, 61, 63, 66, 68, 70, 74, 76, 78, 80, 81, 82, 83, 84, 85, 86, 87, 93, 94, 97, 99, **10601**, 04, 07, 08, 18, 19, 22, 23, 26, 28, 31, 35, 37, 39, 40, 41, 43, 46, 49, 54, 56, 57, 59, 60, 62, 63, 67, 68, 69, 73, 75, 76, 81, 82, 91, 94, 98, 99, **10701**, 07, 11, 14, 15, 16, 19, 21, 22, 26, 30, 31, 32, 35, 36, 37, 38, 39, 40, 47, 51, 53, 59, 60, 61, 64, 70, 71, 72, 73, 74, 76, 77, 80, 81, 82, 84, 90, 92, 94, 98, **10800**, 04, 05, 12, 19, 20, 23, 27, 29, 30, 33, 42, 44, 50, 52, 53, **10960**, 63, 66, 67, 68, 72, 73, 75, 76, 77, 78, 80, 85, 86, 88, 89, 92, 97, 98, 99, **11009**, 11, 15, 17, 26, 27, 29, 31, 32, 36, 37, 40, 42, 46, 47, 49, 50, 52, 55, 56, 58, 60, 63, 68, 69, 70, 71, 72, 74, 75, 76, 81, 83, 85, 87, 88, 89, 91, 92, 95, 98, **11101**, 05, 07, 08, 13, 16, 17, 20, 22, 30, 31, 32, 35, 37, 39, 40, 43, 46, 47, 51, 52, 55, 56, 59, 60, 61, 62, 63, 64, 66, 68, 69, 70, 72, 74, 75, 76, 77, 78, 79, 81, 82, 83, 85, 86, 87, 91, 92, 93, 96, 98, 99, **11203**, 05, 06, 08, 10, 11, 12, 13, 24, 25, 27, 28, 29, 30, 31, 92, 94, **11302**, 03, 04, 06, 10, 16, 18, 21, 23, 25, 26, 27, 29, 33, 34, 35, 36, 37, 38, 39, 40, 43, 44, 45, 46, 48, 54, 56, 61, 68, 69, 70, 71, 72, 75, 83, 85, 88, 89, 91, 92, 93, 94, 99, **11400**, 01, 04, 06, 13, 21, 25, 29, 30, 31, 33, 35, 39, 42, 43, 45, 49, 50, 52, 54, 55, 59, 60, 61, 62, 63, 66, 68, 69, 71, 75, 76, 77, 86, 87, 91, 92, 93, **11502**, 04, 06, 08, 09, 13, 82, 84, 85, 90, 93, 95, 96, 97, 98, 99, **11600**, 07, 08, 10, 11, 12, 13, 15, 25, 27, 30, 31, 33, 34, 35, 38, 39, 40, 43, 44, 45, 46, 48, 50, 51, 57, 59, 63, 64, 65, 66, 69, 70, 73, 74, 76, 77, 78, 79, 80, 81, 82, 84, 87, 88, 92, 93, 94, 95, 98, **11700**, 01, 07, 08, 09, 11, 12, 13, 15, 16, 18, 19, 22, 23, 24, 39, 43, 46, 49, **11806**, 07, 09, 10, 14, 15, 16, 17, 18, 19, 20, 21, 25, 27, 30, 32, 34, 36, 38, 39, 41, 45, 46, 49, 52, 53, 54, 61, 67, 74, 82, 83, 84, 87, 90, 93, 94, **11901**, 02, 03, 05, 06, 07, 08, 09, 10, 11, 12, 14, 15, 18, 20, 21, 22, 25, 26, 27, 28, 31, 34, 36, 42, 43, 44, 48, 49, 52, 55, 56, 58, **12012**, 26, 27, 30, 32, 33, 34, 39, 41, 42, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 55, 56, 58, 61, 62, 63, 62, 63, 64, 67, 68, 69, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 84, 85, 87, 89, 90, 91, 92, 93, 94, 96, 99, **12101**, 04, 05, 06, 07, 08, 09, 12, 17, 18, 19, 20, 23, 24, 26, 27, 28, 30, 32, 33, 35, 36, 37, 41, 42, 43, 44, 46, 47, 48, 50, 51, 52, 53, 55, 56, 57, 58, 60, 61, 62, 63, 65, **12223**, 43, 45, 49, 51, 53, 55, 56, 58, 59, 66, 67, 68, 69, 70, 75, 76, 77, 78, 79, 81, 82, 83, 85, 92, 94, 97, 99, **12301**, 03, 04, 05, 06, 07, 08, 09, 10, 12, 13, 14, 15, 19, 20, 25, 27, 28, 30, 32, 39, 41, 42, 48, 49, 51, 52, 53, 54, **12408**, 12, 14, 15, 16, 18, 19, 20, 22, 23, 27, 28, 31, 32, 33, 37, 38, 40, 41, 43, 44, 45, 46, 48, 49, 51, 52, 53, 56, 57, 58, 61, **12502**, 05, 06, 07, 09, 10, 12, 13, 14, 15, 17, 18, 19, 21, 22, 24, 25, 26, 27, 28, 32, 34, 35, 36, 38, 39, 40, 41, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 55, 56, 58, 59, 60, 62, 63, 65, 66, 67, 68, 69, 70, 71, 74, 76, 80, 81, 82, **12650**, 53, 54, 59, 60, 61, 62, 63, 64, 66, 67, 68, 69, 70, 71, 73, 74, 75, 76, 77, 78, 79, 81, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, **12700**, 01, 04, 05, 06, 07, 08, 13, 14, 15, 18, 19, 20, 22, 23, 25, 26, 27, 29, 31, 32, 34, 35, 39, 41, 43, 44, 46, 47, 48, 49, 51, 53, 54, 55, 56, 57, 59, 61, 62, 63, 64, 67, 69, 73, 74, 75, 76, 78, 80, 81, **12828**, 30, 31, 32, 34, 38,

39, 41, 42, 43, 45, 47, 49, 51, 54, 55, 56, 59, 61, 66, 67, 68, 71, 75, 76, 77, 79, 83, 84, 85, 87, 89, 95, **12900**, 03, 05, 07, 09, 12, 14, 15, 16, 17, 18, 22, 23, 25, 36, 38, 46, 49, 51, 55, 57, 58, 59, 61, 62, 63, 64, 71, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 84, 85, 87, 89, 91, 92, 95, 96, 97, 13001, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 16, 17, 19, 21, 22, 23, 28, 29, 31, 32, 33, 34, 35, 36, 37, 38, 39, 41, 42, 43, 44, 46, 47, 51, 55, 56, 59, 63, 67, 69, 70, 72, 73, 75, 77, 78, 79, 81, 82, 83, 84, 87, 88, 90, 94, 95, 97, 99, **13101**, 02, 05, 06, 71, 73, 75, 78, 79, 85, 91, 93, 95, 96, 97, 98, **13200**, 03, 05, 08, 09, 10, 11, 12, 13, 15, 16, 17, 18, 24, 25, 26, 27, 36, 37, 38, 42, 50, 51, 52, 54, 56, 58, 59, 60, 61, 62, 66, 67, 69, 70, 75, 76, 78, 79, 80, 83, 86, 87, 88, **13351**, 54, 56, 59, 60, 65, 71, 75, 77, 78, 89, 90, 93, 95, **13402**, 03, 07, 08, 14, 18, 19, 20, 21, 25, 26, 27, 30, 35, 36, 37, 38, 41, 42, 43, 48, 51, 52, 53, 55, 56, 59, 60, 65, 66, 67, 70, 73, 75, 78, 81, 83, 84, 85, 86, 88, 89, 96, 97, **13500**, 03, 04, 07, 08, 09, 12, 14, 15, 19, 25, 26, 29, 30, 31, 32, 33, 34, 35, 36, 37, 40, 41, 42, 43, 44, 46, 47, 52, 53, 55, 58, 59, 60, 62, 63, 64, 67, 69, 72, 77, 80, 81, 83, 84, 87, 89, 90, 91, 92, 94, 95, 96, 99, **13600**, 01, 02, 03, 05, 06, 07, 09, 11, 13, 14, 15, 17, 19, 20, 22, 25, 26, 27, 28, 30, 31, 32, 33, 34, 35, 36, 37, 39, 40, 41, 43, 45, 47, 48, 49, 50, 51, 53, 54, 57, 58, 60, 61, 64, 65, 66, 67, 72, 73, 74, 75, 80, 81, 83, 87, 88, 89, 91, 96, 97, 99, **13700**, 01, 05, 06, 07, 08, 10, 11, 14, 15, 17, 18, 19, 20, 21, 25, 27, 28, 29, 30, 34, 35, 36, 37, 38, 42, 46, 47, 49, 50, 51, 52, 53, 54, 55, 59, 62, 63, 65, 69, 72, 75, 78, 79, 81, 82, 83, 84, 85, 87, 88, 90, 94, 95, 96, 97, **13802**, 03, 10, 13, 17, 18, 19, 20, 25, 26, 27, 28, 30, 32, 33, 34, 36, 37, 38, 39, 41, 42, 44, 45, 46, 50, 52, 58, 62, 63, 65, 67, 68, 69, 70, 71, 75, 76, 77, 79, 81, 82, 84, 85, 86, 88, 89, 90, 92, 93, 94, 95, 96, 97, 98, 99, **13902**, 03, 04, 05, 08, 09, 10, 11, 15, 16, 17, 20, 21, 25, 26, 27, 33, 35, 37, 38, 41, 42, 43, 46, 47, 48, 51, 52, 53, 54, 55, 56, 57, 59, 60, 61, 62, 64, 66, 67, 68, 69, 70, 71, 72, 74, 75, 78, 79, 80, 81, 82, 83, 85, 87, 88, 90, 91, 94, 95, 97, 98, 99, **14000**, 02, 04, 05, 06, 09, 10, 11, 12, 13, 14, 16, 18, 19, 20, 21, 23, 25, 26, 29, 35, 36, 37, 38, 43, **14200**, 01, 17, 26, 28, 30, 31, 32, 35, 36, 37, 38, 40, 44, 47, 49, 51, 61, 62, 70, 71, 73, 80, 82, 84, 85, 87, 94, 98, 99, **14304**, 05, 08, 10, 11, 13, 15, 16, 17, 18, 22, 23, 26, 28, 29, 35, 41, 44, 45, 46, 49, 52, 54, 56, 60, 62, 66, 69, 72, 73, 74, 76, 77, 79, 83, 85, 86, 88, 89, 90, 91, 92, 95, 97, 98, 99, **14403**, 06, 08, 10, 11, 14, 18, 19, 20, 23, 25, 26, 27, 29, 30, 34, 36, 37, 39, 40, 41, 44, 45, 46, 47, 48, 49, 50, 52, 53, 55, 56, 59, 60, 62, 63, 65, 66, 69, 70, 71, 72, 75, 76, 77, 80, 81, 82, 83, 85, 87, 89, 90, 91, 92, 93, 94, **14501**, 04, 05, 07, 08, 09, 10, 11, 12, 13, 15, 16, 17, 18, 20, 23, 24, 25, 26, 28, 30, 31, 32, 33, 35, 38, 41, 44, 45, 46, 48, 49, 52, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 65, 66, 68, 69, 70, 71, 73, 74, 76, 77, 80, 82, 83, 85, 86, 87, 88, 90, 92, 93, 95, 97, 98, **14600**, 02, 03, 04, 05, 08, 11, 12, 16, 17, 18, 23, 24, 27, 28, 30, 31, 34, 35, 36, 37, 39, 41, 42, 43, 47, 49, 50, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 63, 66, 69, 70, 71, 75, 76, 77, 78, 79, 80, 82, 83, 84, 85, 86, 88, 90, 91, 94, **14703**, 04, 07, 08, 10, 11, 12, 13, 14, 16, 19, 20, 21, 22, 23, 24, 31, 33, 34, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 51, 52, 53, 54, 55, 56, 57, 60, 61, 62, 63, 64, 65, 68, 70, 71, 73, 75, 76, 78, 82, 86, 88, 89, 92, 94, 96, 97, 98, 99, **14800**, 01, 03, 04, 08, 12, 13, 14, 15, 17, 18, 19, 21, 23, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 47, 49, 51, 52, 55, 56, 57, 59, 60, 63, 66, 67, 69, 70, 73, 78, 79, 82, 83, 84, 85, 88, 89, 92, 93, 94, 96, 97, 98, **14902**, 06, 07, 08, 11, 12, 13, 14, 18, 19, 23, 24, 35, 37, 38, 41, 42, 44, 45, 46, 47, 48, 50, 51, 52, 55, 56, 58, 59, 60, 62, 63, 64, 67, 72, 74, 75, 77, 80, 81, 82, 83, 85, 89, 91, **15000**, 01, 02, 03, 05, 06, 09, 13, 17, 20, 21, 23, 24, 26, 27, 28, 29, 31, 33, 34, 36, 37, 39, 41, 42, 44, 47, 51, 52, 53, 59, 60, 62, 65, 66, 67, 68, 72, 73, 74, 76, 78, 79, 85, 88, 89, 90, 91, 92, 95, 98, 99, **15100**, 02, 03, 05, 06, 07, 09, 10, 11, 14, 15, 16, 17, **15301**, 21, 25, 29, 33, 44, 50, 53, 54, 59, 65, 66, 67, 68, 70, 74, 76, 78, 80, 82, 83, 85, 87, 89, 91, 92, 94, 96, 97, 99, **15402**, 04, 10, 11, 13, 14, 15, 16, 17, 20, 22, 24, 25, 26, 27, 28, 30, 31, 33, 35, 36, 38, 40, 41, 42, 44, 45, 47, 48, 51, 52, 53, 54, 56, 59, 61, 62, 63, 64, 69, 70, 71, 72, 73, 78, 79, 87, 90, 91, 93, 95, 97, 98, 99, **15500**, 01, 02, 05, 09, 10, 13, 17, 19, 21, 22, 27, 29, 30, 31, 32, 36, 37, 38, 41, 47, 49, 50, 52, 53, 54, 55, 60, 62, 63, 65, 66, 67, 68, 69, 72, 73, 74, 76, 79, 82, 83, 84, 86, 87, 92, 93, 98, 99, **15600**, 01, 02, 04, 05, 06, 07, 08, 10, 11, 13, 16, 17, 19, 20, 23, 25, 26, 27, 28, 29, 31, 33, 34, 35,



# June 2010 CS Exams - Results

36, 37, 38, 39, 41, 42, 43, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 60, 61, 63, 64, 65, 66, 67, 70, 71, 74, 75, 76, 78, 79, 80, 81, 82, 83, 84, 86, 87, 89, 91, 94, 97, 99, **15701**, 02, 05, 06, 08, 09, 11, 12, 13, 14, 16, 17, 19, 21, 22, 23, 24, 27, 28, 32, **15823**, 30, 32, 38, 41, 45, 46, 47, 49, 52, 55, 59, 62, 63, 64, 65, 66, 70, 71, 75, 79, 81, 88, 90, 93, 94, 95, 96, 97, 98, 99, **15902**, 04, 05, 10, 12, 13, 15, 16, 17, 18, 19, 20, 21, 22, 23, 25, 26, 27, 28, 29, 32, 33, 35, 36, 41, 42, 50, 51, 52, 53, 54, 56, 57, 59, 60, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 80, 81, 82, 84, 85, 87, 89, 90, 91, 92, 93, 94, 95, 97, 98, 99, **16000**, 03, 04, 06, 07, 09, 10, 12, 16, 17, 18, 19, 20, 21, 22, 27, 32, 36, 37, 38, 39, 44, 45, 48, 51, 52, 53, 55, 58, 60, 61, 62, 67, 68, 69, 70, 73, 74, 75, 77, 79, 80, 81, 88, 89, 95, 96, 99, **16102**, 03, 05, 06, 07, 09, 10, 11, 13, 14, 15, 16, 17, 19, 20, 22, 23, 24, 25, 26, 27, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 42, 43, 47, 48, 49, 51, 54, 55, 57, 60, 61, 62, 64, 66, 68, 69, 70, 71, 72, 75, 76, 77, 78, 79, 80, 82, 83, 90, 91, 92, 93, 94, 95, 97, 98, 99, **16201**, 02, 03, 05, 06, 07, 08, 09, 11, 12, 15, 17, 18, 19, 20, 22, 25, 26, 27, 28, 33, 34, 36, 37, 39, 40, 43, 44, 46, 47, 49, 50, 51, 53, 55, 57, 60, 61, 63, 64, 67, 70, 71, 73, 74, 75, 76, 78, 79, 81, 83, 84, 85, 86, 89, 90, 96, 99, **16300**, 01, 02, 03, 05, 09, 13, 14, 16, 17, 18, 19, 20, 21, 22, 25, 26, 27, 28, 29, 30, 31, 32, 33, 35, 36, 38, 41, 46, 48, 50, 51, 53, 54, 55, 56, 58, 59, 61, 62, 63, 64, 65, 66, 69, 74, 75, 76, 77, 79, 82, 83, 84, 85, 87, 88, 89, 90, 91, 92, 95, 96, 99, **16403**, 04, 07, 09, 10, 11, **16538**, 44, 49, 56, 57, 62, 63, 64, 68, 69, 71, 74, 75, 76, 77, 78, 79, 80, 82, 84, 85, 86, 87, 88, 90, 92, 93, 97, 98, **16602**, 03, 04, 05, 07, 08, 09, 17, 18, 20, 22, 29, 30, 31, 32, 34, 35, 36, 37, 38, 39, 40, 41, 43, 44, 45, 46, 47, 48, 49, 50, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 65, 67, 74, 75, 77, 80, 83, 84, 85, **16741**, 45, 51, 54, 60, 62, 65, 66, 67, 76, 77, 80, 81, 85, 87, 91, 94, 96, 97, 99, **16800**, 03, 04, 05, 09, 11, 12, 14, 15, 24, 25, 27, 28, 29, 31, 32, 33, 34, 37, 39, 40, 42, 43, 45, 48, 51, 52, 53, 54, 55, 56, 59, 60, 61, 62, 63, 64, 65, 66, 69, 70, 71, 72, 73, 75, 76, 78, 79, 81, 82, 83, 86, 87, 88, 91, 93, 97, **16900**, 06, 08, 13, 14, 16, 17, 20, 22, 23, 24, 25, 26, 27, 28, 29, 30, 33, 34, 37, 39, 44, 48, 49, 50, **17013**, 14, 19, 20, 21, 23, 26, 30, 31, 33, 36, 40, 46, 47, 49, 54, 72, 73, 75, 76, 77, 81, 84, 85, 87, 89, 90, 93, 94, 96, 98, **17101**, 02, 05, 08, 10, 11, 12, 14, 15, 17, 27, 31, 32, 36, 40, 43, 44, 45, 47, 48, 54, 55, 56, 57, 59, 60, 62, 63, 64, 68, 71, **17235**, 40, 41, 44, 54, 61, 63, 67, 68, 70, 73, 74, 76, 77, 79, 80, 81, 82, 83, 85, 86, 87, 95, 96, 98, 99, **17300**, 03, 06, 08, 11, 13, 14, 15, 16, 17, 18, 20, 21, 24, 27, 30, 31, 32, 34, 36, 41, 44, 45, 47, 49, 50, 51, 52, 58, 59, 61, 63, 65, 67, 69, 70, 75, 77, 80, 81, 84, 85, 86, 87, 88, 89, 92, 94, 96, 97, **17401**, 03, 04, 05, 10, 11, 12, 14, 16, 19, 21, 22, 23, 24, 25, 26, 27, 28, 29, 37, 39, 40, 42, 43, 45, 49, 50, 51, 57, 58, 61, 64, 65, 66, 67, 68, 71, 72, 74, 76, 78, 79, 80, 85, 86, 88, 94, 96, 97, 98, 99, **17501**, 04, 05, 10, 15, 16, 17, 18, 21, 24, 25, 27, 28, 29, 32, 36, 39, 40, 41, 42, 43, 44, 46, 47, 48, 49, 54, 57, 64, 65, 67, 69, 70, 74, 75, 76, 78, 79, 81, 83, 84, 85, 86, 87, 88, 89, 90, 94, 96, 97, 98, 99, **17600**, 01, 02, 03, 04, 07, 13, 14, 15, 20, 23, 24, 26, 27, 29, 31, 32, 35, 38, 40, 41, 42, 45, 46, 47, 48, 49, 50, 51, 53, 54, 57, 59, 62, 63, 64, 67, 68, 69, 70, 71, 72, 73, 76, 77, 79, 83, 86, 87, 88, 90, 91, 92, 96, **17700**, 02, 03, 04, 05, 07, 08, 13, 15, 16, 18, 19, 20, 21, 22, 23, 24, 26, 31, 32, 33, 34, 35, 36, 38, 39, 40, 42, 44, 46, 47, 48, 51, 53, 55, 60, 61, 62, 63, 64, 67, 68, 69, 73, 78, 79, 80, 81, 84, 86, 87, 89, 90, 91, 92, 93, 94, 95, 99, **17800**, 01, 02, 05, 09, 16, 21, 24, 26, 27, 28, 29, 30, 31, 33, 34, 35, 37, 39, 41, 42, 44, 45, 46, 48, 49, 50, 54, 55, 57, 60, 61, 62, 64, 65, 70, 71, 72, 74, 77, 80, 82, 83, 87, 89, 91, 92, 93, 94, 95, 97, 99, **17900**, 01, 03, 05, 06, 07, 08, 10, 11, 13, 14, 16, 19, 20, 21, 22, 24, 26, 29, 30, 35, 36, 37, 40, 42, 43, 44, 45, 47, 48, 50, 51, 54, 55, 57, 58, 63, 64, 65, 66, 74, 76, 77, 83, 84, 87, 89, 90, 91, 93, 94, 95, 98, **18001**, 03, 06, 08, 11, 12, 13, 14, 16, 20, 21, 22, 23, 24, 28, 30, 31, 32, 34, 38, 40, 42, 43, 44, 46, 52, 55, 58, 62, 64, 66, 68, 70, 72, 74, 79, 80, 81, 82, 84, 85, 86, 87, 88, 89, 94, 97, 98, **18100**, 01, 02, 04, 09, 11, 12, 13, 14, 18, 19, 20, 21, 25, 26, 28, 30, 31, 33, 34, 35, 36, 37, 40, 41, 43, 45, 46, 49, 53, 54, 56, 58, 59, 60, 62, 65, 66, 71, 73, 75, 77, 78, 79, 80, 81, 82, 83, 84, 86, 91, 92, 93, 94, 95, 96, 97, 99, **18200**, 01, 02, 03, 04, 05, 06, 07, 08, 09, 13, 15, 16, 17, 19, 22, 23, 24, 25, 26, 29, 30, 31, 32, 33, 35, 36, 37, 38, 39, 40, 41, 43, 47, **18559**, 61, 63, 65, 69, 81, 82, 83, 84, 86, 87, 88, 97, **18600**, 08, 10, 16, 18, 19, 24, 28, 29, 35, 37, 40, 41, 46, 50,

52, 55, 57, 59, 60, 61, 64, 65, 66, 68, 70, 72, 78, 81, 82, 91, 94, 95, 97, **18700**, 02, 06, 07, 09, 12, 15, 16, 19, 22, 23, 24, 26, 31, 36, 40, 50, 52, 54, 57, 60, 65, 67, 70, 78, 84, 85, 97, 99, **18803**, 07, 15, 20, 23, 29, 32, 38, 39, 41, 43, 44, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 73, 78, 79, 92, 96, **18900**, 04, 08, 20, 21, 23, 25, 27, 28, 29, 30, 31, 36, 38, 39, 45, 46, 51, 52, 57, 58, 62, 64, 70, 72, 81, 83, 84, 85, 99, **19001**, 02, 03, 04, 05, 06, 11, 15, 20, 21, 22, 23, 32, 34, 37, 38, 41, 44, 45, 46, 47, 50, 52, 57, 58, 65, 66, 67, 74, 76, 77, 78, 81, 86, 87, 89, **19107**, 08, 09, 28, 29, 30, 37, 41, 42, 44, 45, 46, 47, 48, 50, 53, 54, 56, 58, 59, 61, 64, 65, 66, 67, 69, 70, 71, 75, 76, 77, 78, 81, 82, 83, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 99, **19201**, 02, 05, 06, 07, 09, 13, 14, 15, 17, 18, 20, 22, 24, 26, 27, 28, 29, 30, 31, 35, 40, 43, 44, 46, 47, 48, 49, 50, 52, 53, 54, 57, 58, 61, 62, 69, 72, 73, 74, 75, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 96, 98, 99, **19300**, 01, 02, 03, 04, 06, 07, 09, 10, 11, 12, 13, 14, 15, 16, 17, 19, 20, 21, 22, 25, 26, 27, 32, 33, 34, 35, 38, 39, 41, 42, 44, 45, 46, 47, 50, 51, 53, 54, 55, 56, 57, **19419**, 28, 32, 36, 41, 43, 48, 49, 53, 58, 62, 65, 66, 82, 84, 85, 88, 90, 93, 99, **19502**, 08, 09, 10, 12, 13, 16, 22, 23, 24, 25, 26, 27, 32, 34, 35, 36, 38, 41, 42, 43, 44, 45, 47, 48, 49, 50, 51, 53, 54, 55, 56, 57, 58, 59, 60, 62, 64, 67, 68, 71, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 85, 88, 89, 91, 92, 93, 96, 97, 98, 99, **19600**, 01, 05, 07, 09, 15, 75, 76, 85, 86, 87, 88, 89, 96, 97, **19701**, 03, 04, 05, 22, 25, 26, 28, 29, 30, 33, 34, 39, 44, 45, 49, 51, 52, 54, 55, 58, 59, 61, 67, 69, 73, 74, 77, 78, 79, 80, 81, 82, 83, 84, 87, 88, 90, 91, 96, 98, 99, **19801**, 02, 03, 05, 07, 08, 10, 11, 12, 15, 16, 18, 20, 22, 24, 25, 27, 32, 33, 37, 38, 40, 42, 43, 50, 52, 53, 57, 58, 63, 66, 67, 68, 69, 70, 72, 74, 75, 76, 77, 80, 81, 82, 83, 88, 89, 92, 94, **19900**, 06, 11, 12, 14, 15, 16, 17, 18, 20, 21, 24, 25, 27, 29, 34, 35, 37, 38, 43, 44, **20011**, 15, 16, 24, 26, 27, 29, 30, 32, 33, 34, 35, 36, 37, 38, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 61, 62, 63, 66, 67, 68, 69, 70, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 95, 96, 97, 98, 99, **20100**, 01, 03, 04, 06, 07, 08, 09, 11, 12, 14, 15, 66, 69, 70, 72, 78, 82, 83, 86, 88, 89, 94, 95, 96, **20203**, 04, 05, 07, 09, 11, 13, 14, 15, 16, 17, 18, 20, 23, 25, 26, 27, 61, 69, 77, 81, 82, 84, 86, 90, 91, 93, 94, 95, 96, 97, **20302**, 03, 04, 05, 07, 08, 13, 14, 15, 25, 27, 29, 32, 33, 34, 35, 37, 38, 41, 42, 43, 45, 46, 47, 48, 52, 54, 55, 56, 58, 60, 65, 67, 71, 75, 76, 77, 79, 80, 81, 82, 84, 86, 87, 88, 89, 90, 93, 96, 99, **20406**, 07, 09, 10, 11, 22, 25, 26, 27, 30, 31, 32, 34, 36, 39, 94, 95, 97, 98, 99, **20500**, 02, 03, 04, 05, 06, 07, 08, 27, 28, 30, 33, 36, 56, 59, 60, 61, 64, 65, 69, 70, 71, 79, 81, 84, 85, 86, 89, 91, 92, 96, 97, **20600**, 01, 02, 07, 08, 12, 14, 15, 20, 21, 23, 24, 26, 28, 32, 33, 34, 36, 37, 38, 39, 41, 44, 45, 46, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 60, 63, 65, 67, 68, 70, 72, 73, 74, 75, 76, 78, 79, **20730**, 31, 35, 36, 38, 41, 43, 44, 45, 46, 58, 66, 67, 72, 73, 75, 76, 77, 80, 84, 86, 88, 97, 98, **20803**, 05, 07, 11, 12, 13, 14, 17, 18, 19, 20, 21, 22, 25, 27, 28, 29, 31, 34, 35, 37, 39, 40, 41, 42, 43, 44, 46, 47, 48, 49, 50, 51, 53, 54, 55, 57, 58, 59, 60, 64, 65, 67, 68, 70, 72, 73, 74, 76, 77, 78, 83, 85, 86, 87, 90, **20900**, 02, 59, 60, 64, 65, 66, 68, 71, 74, 75, 76, 79, 80, 81, 83, 84, 85, 87, 88, 91, 92, 94, 95, 97, **21001**, 02, 05, 06, 07, 28, 29, 30, 32, 36, 41, 44, 50, 60, 64, 66, 67, 68, 69, 70, 71, 72, 73, 76, 77, 78, 80, 84, 96, 98, 99, **21101**, 02, 04, 05, 13, 14, 16, 17, 19, 21, 23, 24, 26, 27, 28, 30, 31, 32, 37, 44, 46, 48, 49, 51, 52, 53, 54, 58, 59, 60, 62, 63, 65, 66, 68, 73, 75, 76, 77, 78, 80, 81, 82, 83, 85, 86, 87, 90, 91, 94, 98, 99, **21200**, 03, 07, 08, 09, 10, 11, 12, 14, 17, 24, 25, 26, 27, 29, 31, 35, 38, 40, 42, 43, 44, 45, 46, 47, 49, 50, 51, 52, 54, 56, 57, 58, 60, 61, 63, 65, 70, 71, 72, 74, 75, 76, 77, 78, 79, 80, 82, 83, 84, 87, **21341**, 44, 45, 64, 82, 86, 87, 91, 92, 96, **21400**, 04, 07, 08, 13, 14, 16, 17, 19, 24, 25, 26, 28, 29, 30, 31, 34, 35, 36, 37, 38, 40, 41, 43, 44, 48, 49, 50, 51, 52, 53, 54, 63, 64, 66, 71, 89, 90, 91, 92, 94, 95, 97, 98, **21505**, 06, 07, 09, 10, 11, 12, 13, 14, 15, 17, 18, 20, 21, 24, 26, 27, 28, 29, 30, 31, 32, 34, 37, 41, 42, 43, 44, 45, 46, 47, 48, 50, 51, 56, 58, 68, 70, 71, 74, 80, 82, **21609**, 64, 72, 73, 76, 77, 78, 80, 84, 86, 90, 92, 94, 96, 97, **21702**, 08, 10, 12, 14, 18, 20, 23, 24, 25, 27, 28, 29, 31, 34, 35, 37, 39, 40, 42, 43, 45, 46, 48, 49, 52, 57, 58, 59, 62, 63, 64, 67, 73, 75, 78, 79, 80, 81, 83, 85, 87, 88, 91, 93, 94, 95, 96, 99, **21801**, 03, 04, 07, 09, 10, 13, 21, 22, 23, 24, 25, 30, 31, 33, 34, 35, 37, 38, 39, 42, 46, 49, 50, 51, 52, 60, 61, 63, 75, 78, **21903**, 04, 05, 59, 61, 63, 69,



# June 2010 CS Exams - Results

71, 73, 75, 80, 81, 83, 84, 87, 88, 90, 93, 94, 95, 96, 98, **22006**, 07, 09, 10, 11, 13, 15, 16, 22, 23, 24, 25, 26, 27, 29, 30, 33, 35, 36, 42, 43, 45, 49, 50, 53, 56, 57, 58, 61, 64, 66, 69, 70, 71, 75, 76, 78, 80, 81, 87, 89, 90, 91, 92, 94, 95, 96, 98, **22100**, 01, 02, 03, 66, 68, 82, 85, 86, 91, 92, 93, 94, 96, 99, **22200**, 01, 02, 03, 04, 05, 06, 07, 08, 10, 11, 12, 14, 15, 17, 18, 20, 21, 22, 23, 24, 25, 26, 28, 29, 30, 33, 34, 38, 39, 40, 41, 42, 47, 49, 51, 54, 55, 56, 93, **22306**, 07, 08, 10, 12, 14, 21, 22, 23, 24, 25, 43, 46, 47, 51, 54, 58, 61, 63, 70, 73, 74, 79, 80, 85, 86, 87, 88, 89, 91, 94, 95, 97, **22402**, 03, 04, 09, 16, 17, 18, 22, 23, 24, 28, 29, 30, 31, 32, 34, 40, 43, 45, 46, 48, 49, 51, 52, 58, 59, 60, 61, 62, 63, 64, 67, 68, 73, 74, 76, 78, 80, 82, 83, 85, 87, 90, 92, 93, 95, 97, **22503**, 60, 62, 69, 73, 83, 85, 87, 88, 90, 92, 93, **22612**, 15, 21, 22, 23, 43, 44, 48, 51, 52, 63, 64, 65, 66, 67, 68, 72, 73, 77, 80, 84, 85, 87, 88, 89, 90, 91, 92, 99, **22701**, 05, 06, 54, 55, 71, 72, 90, 91, 94, 97, 98, **22800**, 03, 04, 05, 07, 09, 10, 12, 14, 16, 18, 19, 20, 21, 22, 23, 25, 43, 44, 46, 48, 49, 50, 51, 52, 53, 56, 58, 61, 63, 71, 72, 75, 77, 78, 99, **22903**, 06, 08, 10, 12, 13, 14, 40, 44, 45, 49, 66, 68, 69, 70, 71, 72, 73, 75, 76, 77, 81, 82, 84, 89, 91, 92, 95, 96, 97, 99, **23000**, 02, 04, 05, 06, 07, 10, 14, 18, 19, 20, 21, 22, 25, 26, 27, 28, 30, 34, 35, 37, 46, 47, 48, 49, 51, 52, 57, 58, 59, 60, 61, 63, 64, 66, 67, 69, 70, 71, 72, 73, 77, 80, 84, 86, 87, 88, 89, 91, 92, 93, 94, 95, 98, 99, **23100**, 01, 02, 03, 05, 08, 10, 12, 15, 17, 20, 23, 26, 27, 29, 30, 31, 34, 35, 37, 38, 40, 41, 42, 43, 44, 48, 49, 52, 53, 55, 57, 58, 61, 62, 64, 65, 66, 69, 70, 71, 76, 78, 81, 82, 85, 86, 87, 88, 89, 90, 92, 93, 94, 95, 96, 97, 98, 99, **23203**, 04, 06, 08, 09, 10, 14, 20, 21, 23, 25, 26, 27, 28, 31, 35, 39, 40, 41, 43, 47, 48, 49, 52, 53, 57, 58, 66, 68, 69, 71, 73, 75, 76, 77, 79, 80, 81, 84, 86, 87, 88, 91, 92, 93, 95, 98, 99, **23301**, 02, 04, 05, 06, 08, 11, 12, 13, 14, 16, 18, 20, 22, 23, 24, 25, 26, 27, 31, 32, **23413**, 16, 21, 22, 23, 25, 28, 29, 30, 31, 32, 34, 36, 38, 39, 40, 41, 44, 46, 47, 50, 73, 74, 75, 76, 78, 79, 82, 88, 90, 93, 95, 97, **23500**, 02, 04, 05, 08, 09, 10, 14, 16, 18, 19, 20, 26, 27, 33, 34, 37, 38, 39, 41, 42, 43, 44, 45, 46, 47, 48, 51, 52, 53, 54, 55, 58, 60, 61, 62, 63, 64, 65, 67, 71, 72, 75, 78, 79, 80, 81, 88, 89, 91, 92, 94, 97, **23659**, 60, 61, 62, 63, 64, 65, 66, 67, 68, 70, 71, 76, 83, 84, 85, 86, 87, 93, 97, **23700**, 01, 03, 04, 05, 07, 09, 10, 12, 14, 17, 19, 20, 21, 23, 24, 25, 26, 27, 28, 30, 32, 36, 38, 42, 43, 48, 50, 52, 54, 57, 58, 59, 60, 61, 63, 64, 65, 66, 67, 68, 69, 72, 73, 74, 75, 77, 81, 83, 84, 86, 87, 94, 96, 98, 99, **23801**, 02, 03, 05, 06, 07, 08, 10, 13, 14, 15, 16, 17, 18, 19, 23, 24, 26, 28, 29, 31, 32, 33, 34, 37, 38, 40, 42, 43, 44, 45, 46, 48, 50, 53, 55, 56, 57, 58, 59, 61, 62, 64, 66, 67, 68, 69, 70, 71, 74, 80, 82, 84, 85, **23948**, 49, 50, 63, 66, 75, 84, 88, 95, **24004**, 05, 14, 15, 16, 19, 22, 25, 30, 31, 32, 34, 35, 39, 41, 45, 56, 60, 61, 62, 64, 65, 67, 69, 71, 77, 82, 83, 85, 86, 87, 88, 89, 91, 92, 93, 94, **24126**, 27, 28, 29, 31, 32, 34, 46, 47, 48, 52, 53, 56, 57, 60, 61, 62, 63, 64, 65, 70, 71, 73, 74, 80, 81, 83, 85, 91, 92, 93, 98, 99, **24200**, 06, 09, 16, 17, 18, 20, 21, 22, 24, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 37, 38, 40, 41, 42, 45, 49, 50, 52, 53, 55, 57, 58, 59, 61, 62, 63, 65, 66, 69, 73, 74, 77, 78, 80, 81, 83, 85, 86, 87, 88, 90, 91, 92, 96, 97, 98, **24300**, 01, 04, 09, 15, 18, 19, 21, 22, 23, 24, 25, 26, 28, 29, 30, 32, 35, 39, 40, 42, 44, 48, 49, 50, 51, 55, 56, 60, 61, 63, 66, 68, 69, 70, 73, 75, 77, 79, 80, 81, 85, 87, 88, 89, 90, 91, 95, 96, 97, **24400**, 01, 03, 09, 10, 12, 14, 15, 16, 18, 19, 20, 21, 22, 24, 26, 92, 97, **24501**, 02, 09, 13, 14, 15, 16, 20, 21, 23, 25, 28, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 44, 45, 46, 47, 48, 49, 51, 52, 54, 55, 56, 57, 60, 61, 66, 69, 70, 71, 72, 73, 75, 76, 77, 81, 87, 88, 90, 92, 93, 95, 96, 99, **24601**, 02, 04, 07, 08, 10, 11, 15, 16, 18, 19, 20, 21, 22, 23, 24, 25, 26, 31, 32, 33, 35, 36, 37, 40, 41, 42, 43, 44, 45, 54, 57, 60, 61, 64, 65, **24719**, 24, 29, 30, 34, 36, 38, 39, 43, 46, 55, 59, 60, 62, 64, 66, 67, 70, 71, 72, 73, 74, 76, 77, 78, 81, 82, 84, 85, 87, 91, 93, 94, 95, 99, **24800**, 01, 02, 03, 04, 05, 06, 08, 09, 12, 15, 17, 18, 20, 21, 23, 24, 25, 29, 30, 31, 34, 35, 36, 37, 38, 39, 41, 42, 43, 45, 47, 50, 52, 54, 56, 57, 58, 59, 60, 61, 64, 65, 66, 67, 68, 70, 71, 72, 73, 74, 79, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 93, 94, 97, 98, **24901**, 04, 09, 10, 13, 14, 15, 16, 17, 20, 22, 23, 24, 26, 27, 28, 29, 30, 31, 35, 36, 37, 38, 39, 41, 42, 44, 45, 46, 47, 48, 52, 53, 56, 58, 59, 61, 65, 67, 68, 69, 70, 77, 78, 81, 82, 83, 84, 85, 86, 87, 90, 92, 93, 94, 96, 98, **25000**, 02, 03, 04, 05, 06, 08, 09, 10, 11, 12, 16, 20, 21, 25, 27, 29, 30, 31, 33, 35, 36, 37, 38, 39, 40, 42, 44, 45, 49, 50, 51, 53, 54, 55, 56, 58, 59, 63, 65,

66, 67, 69, 71, 75, 76, 78, 79, 80, 81, 82, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, **25102**, 04, 07, 09, 10, 11, 14, 17, 21, 22, 24, 25, 26, 29, 31, 32, 33, 38, 39, 41, 44, 45, 50, 51, 52, 53, 57, 58, 60, 62, 63, 65, 69, 70, 71, 73, 75, 76, 77, 78, 79, 81, 82, 84, 86, 87, 88, 90, 91, 92, 93, 95, 98, **25201**, 03, 04, 08, 10, 11, 12, 14, 17, 19, 23, 24, 25, 26, 28, 29, 31, 34, 36, 37, 39, 41, 42, 45, 46, 47, 48, 49, 51, 52, 54, 55, 56, 57, 58, 59, 60, 61, 65, 67, 68, 69, 70, 71, 72, 73, 75, 78, 79, 81, 82, 83, 85, 87, 89, 90, 91, 92, 93, 94, 96, **25300**, 03, 05, 06, 08, 09, 10, 11, 14, 17, 18, 19, 20, 21, 23, 27, 31, 32, 33, 34, 37, 42, 44, 46, 47, 50, 52, 53, 54, 55, **25488**, **25501**, 02, 06, 07, 10, 11, 13, 15, 18, 20, 22, 29, 30, 32, 35, 36, 38, 39, 40, 41, 43, 44, 45, 46, 47, 48, 51, 55, 56, 59, 62, 69, 70, 71, 72, 73, 74, 75, 76, 78, 79, 81, 85, 86, 87, 88, 96, **25602**, 03, 05, 09, 12, 16, 18, 20, 21, 75, 76, 82, 88, 92, 93, 94, 95, 97, **25700**, 01, 02, 03, 04, 05, 06, 07, 08, 10, 13, 15, 16, 21, 25, 66, 68, 71, 72, 74, 83, 84, 86, **25804**, 06, 11, 12, 14, 15, 18, 20, 21, 33, 38, 42, 44, 46, 51, 55, 58, 60, 64, 65, 67, 68, 69, 70, 73, 75, 80, 83, 84, 85, 87, 88, 89, 92, 97, **25908**, 17, 21, 22, 26, 29, 32, 33, 34, 36, 37, 40, 41, 42, 43, 44, 45, 47, 48, 49, 51, 54, 55, 56, 59, 61, 64, 67, 73, 76, 78, 80, 82, 83, 87, 88, 91, 93, 94, 95, 96, 97, 98, **26002**, 03, 04, 05, 06, 08, 10, 12, 14, 15, 17, 18, 20, 21, 22, 23, 29, 39, 40, 41, 44, 47, 48, 50, 51, 59, 60, 61, 63, 64, 65, 67, 68, 69, 73, 76, 77, 78, 79, 80, 81, 82, 84, 85, 86, 87, 89, 92, 94, 95, 96, 97, 98, 99, **26106**, 08, 11, 12, 13, 16, 19, 22, 25, 27, 32, 34, 38, 40, 43, 47, 49, 50, 51, 54, 55, 58, 63, 66, 69, 73, 75, 76, 77, 78, 81, 89, 92, 93, 96, 98, **26201**, 02, 03, 93, 94, 97, 98, **26300**, 02, 03, 05, 06, 07, 09, 16, 17, 19, 26, 30, 32, 39, 40, 42, 43, 45, 50, 53, 56, 57, 58, 59, 61, 63, 65, 67, 68, 71, 75, 77, 78, 80, 82, 83, 84, 90, 91, 92, 93, **26446**, 50, 52, 56, 59, 65, 67, 70, 72, 73, 74, 75, 78, 79, 80, 81, 83, 86, 87, 88, 89, 90, 94, 95, 96, 97, 98, 99, **26502**, 04, 05, 10, 12, 13, 14, 15, 16, 17, 18, 19, 24, 25, 26, 27, 29, 30, 32, 33, 36, 40, 72, 74, 75, 77, 78, 80, 83, 88, 90, 94, 95, **26610**, 13, 16, 18, 19, 20, 21, 23, 24, 25, 26, 28, 29, 30, 31, 32, 33, 36, 37, 38, 39, 40, 42, 43, 44, 45, 47, 48, 50, 54, 58, 59, 60, 61, 63, 66, 67, 68, 69, 70, 71, 72, 73, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 87, 90, 93, 94, 95, 97, **26700**, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 18, 20, 21, 22, 23, 24, 26, 27, 29, 30, 31, 32, 35, 36, 37, 38, 39, 40, 41, 43, 44, 46, 47, 48, 49, **26810**, 13, 17, 19, 20, 25, 26, 29, 30, 31, 32, 33, 36, 37, 38, 46, 54, 58, 60, 63, 64, 65, 67, 68, 71, 72, 73, 75, 76, 77, 78, 80, 81, 82, 85, 93, 94, 96, 97, **26901**, 02, 03, 05, 07, 10, 12, 13, 15, 16, 18, 20, 21, 22, 23, 29, 30, 31, 32, 33, 34, 35, 38, 39, 40, 41, 42, 45, 47, 48, 49, 50, 54, 56, 57, 58, 59, 60, 61, 62, 64, 68, 71, 74, 75, 76, 77, 78, 79, 88, 89, 90, 91, 94, 96, 97, 98, **27002**, 03, 04, 05, 06, 07, 09, 10, 12, 13, 17, 19, 20, 21, 22, 24, 25, 29, 32, 33, 34, 36, 37, 40, 50, 51, 52, 53, 55, 56, 57, 58, 60, 61, 64, 65, 66, 67, 68, 69, 70, 76, 77, 81, 82, 83, 84, 85, 86, 87, 96, **27102**, 03, 04, 08, 11, 12, 14, 15, 16, 18, 89, 95, 97, 99, **27202**, 03, 04, 06, 08, 09, 10, 11, 12, 15, 16, 17, 19, 20, 22, 26, 27, 29, 30, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 43, 44, 45, 46, 53, 54, 55, 56, 58, 60, 61, 99, **99140**, 41, 45, 48, 53, 58, 59, 67, 68, 69, 70, 72, 73, 75, 79, 80, 82, 84, 88, 89, 90, 91, 93, 94, 95, 99, **99201**, 02, 03, 04, 05, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 20, 21, 22, 26, 27, 28, 29, 30, 36, 38, 39, 40 ENDS.

## STAGE : EXECUTIVE PROGRAMME – Module-I

**27335**, 39, 40, 43, 46, 53, 59, 68, 70, 76, 78, **27409**, 10, 11, 15, 16, 31, 44, 50, 54, 56, 57, 59, 66, 79, 85, 87, 95, **27514**, 16, 17, 19, 25, **27821**, 25, 27, 31, 51, 59, 64, 65, 70, **27928**, 29, 34, 36, 39, 46, 47, 49, 60, 61, 70, 73, 74, 75, 77, 78, 79, 80, **28075**, 79, 81, 86, 87, 95, **28102**, 12, 54, 62, 63, 71, 77, 79, 81, **28234**, **28305**, 07, 29, 46, 64, 68, 75, 83, 87, 90, 91, 93, **28401**, 07, 12, 23, 25, 41, 42, 45, 47, 49, 50, 52, 60, 61, 62, 64, 69, 71, 74, 76, 83, 86, 90, 91, 97, 99, **28502**, 04, 09, 11, 14, 15, 16, 18, 19, 22, 23, 24, 25, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 46, 48, 51, 52, 53, 54, 55, 56, 64, 66, 69, 73, 74, 84, 85, 86, 87, 93, 94, 95, 96, 98, 99, **28600**, 01, 03, 04, 05, 06, 07, 17, 19, 20, 21, 41, 46, 48, 51, 54, 59, 62, 63, 64, 65, 72, 80, 81, 82, 83, 84, 92, 94, 96, **28701**, 06, 07, 10, 11, 12, 13, 22, 23, 24, 31, 32, 33, 34, 36, 43, 44, 45, 46, 53, 54, 61, 63, 67, 69, 72, 77, 82, 84, 86, 89, 93, **28807**, 10, 12, 13, 15, 17, 21, 22, 23, 26, 28, 29, 32, 35, 49, 52, **28964**, 67, **29502**, 05, 08, 18, 33, 50, 58, 65, 79, 84,

# June 2010 CS Exams - Results

87, **29608**, 11, 16, 17, 26, 29, 31, 36, 39, 47, 58, 60, 63, 79, 86, **29702**, 16, 17, 20, 23, 44, 45, 48, 60, 66, 68, 82, 87, **29804**, 05, 07, 09, 12, 17, 40, 42, 44, 46, 49, 58, 60, 64, 67, 69, 70, 96, 97, 99, **29905**, 08, 09, 27, 47, 48, 52, 61, 62, 66, 73, 79, 80, 85, 88, 89, **30015**, 16, 29, 34, 36, 40, 51, 57, 63, 69, 70, 84, 88, 91, 92, **30101**, 02, 10, 12, 21, 27, 33, 51, 82, 84, 86, 87, 88, 89, **30208**, 09, 18, 20, 23, 30, 33, 41, 51, 57, 60, 61, 65, 67, **30318**, 21, 32, 40, 41, 49, 56, 66, 72, 80, 89, 92, 93, 95, **30414**, 22, 24, 29, 36, 43, 58, 60, 63, 65, 66, 84, **30501**, 10, 12, 19, 23, 53, 58, 72, 80, 87, **30622**, 23, 34, 35, **30856**, 62, 72, 75, 83, 85, 91, 92, 93, 94, 95, 98, **30902**, 03, 07, 08, 13, 14, 17, 18, 20, 25, 34, 35, 36, 41, 42, 43, 44, 45, 46, 48, 51, 52, 56, 58, 59, 60, 61, 62, 65, 66, 67, 68, 69, 71, 73, 75, 76, 79, 80, 86, 87, 93, **31002**, 03, 19, 21, 24, 25, 34, 37, 41, 43, 44, 53, 59, 65, 66, 68, 70, 71, 72, 78, 84, 85, 86, 88, 89, 91, 99, **31105**, 09, 12, 22, 84, 87, **31441**, 42, 51, 56, 60, 61, 64, 67, 70, 97, 99, **31507**, 09, 13, 20, 24, 43, 62, 72, 77, 78, 87, **31603**, 04, 08, 10, 12, 13, 18, 27, 34, 36, 38, 39, 42, 79, 82, 91, 96, **31700**, 36, 43, 45, 48, 49, 50, 51, 60, 81, 82, 87, 91, 95, 96, 97, 99, **31806**, 10, 15, 26, 43, 47, 51, 57, 62, 70, 84, 85, 88, 90, 99, **31901**, 02, **32016**, 25, 36, 40, 44, 46, 55, 59, 61, 63, 64, 65, 68, 69, 71, 75, 85, 87, **32100**, 10, 11, 12, 17, 20, 22, 27, **32310**, 13, 21, 25, 38, 40, 41, 42, 44, 50, 52, 72, **32409**, 12, 14, 24, 31, 40, 41, 42, 45, 47, 49, 50, 55, 58, 67, 70, **32580**, 88, 89, **32602**, 05, 27, 35, 39, 46, 53, 55, 66, 70, 73, 77, **32747**, 49, 51, 52, 55, 61, 62, 66, 70, 75, 76, 78, 81, 95, 98, **32800**, 02, 10, 12, 13, 14, 15, 18, 19, 24, 27, 28, 30, 37, 38, 45, 48, **32903**, 04, 10, 11, 15, 22, 25, 28, **33038**, 51, 67, 68, 76, 77, 80, 81, **33128**, 33, 37, 47, 55, 56, 57, 59, 60, 61, 62, 64, 65, 70, 71, 74, 75, 81, 83, 84, **33217**, 19, 21, 23, 27, 28, 33, 34, 39, 43, **33316**, 19, 23, 24, 34, 38, 41, 45, 48, 59, 65, 70, 77, 81, 91, 95, **33445**, 47, 53, 65, 74, 76, 78, 88, 92, 95, **33513**, 15, 18, 28, 29, 36, 38, 50, 84, 85, **33665**, 98, 99, **33700**, 01, 07, 09, 11, 14, 15, 26, 28, 34, 36, 38, 46, 48, 52, 54, 57, 60, 96, **33801**, 03, 90, **33914**, 15, 18, 20, 21, 31, 34, 35, 39, 40, 43, 44, 51, 55, 57, 58, 62, 63, 68, **34005**, 10, 25, 87, 88, 91, 92, 93, 99, **34103**, 18, 27, 31, 77, 79, 80, 81, 83, 86, 87, 88, **34202**, 09, 11, 13, 15, 17, 24, 27, 30, 31, 35, 36, 38, 45, 47, 51, 54, 99, **34303**, 10, 11, 13, 16, 17, 19, 20, 21, 24, 30, 31, 32, 33, 35, 36, 41, 47, 49, 50, 58, 60, 61, 62, 65, 71, 72, 77, 81, 82, **34544**, 60, 62, 64, 70, 78, 83, 84, **34603**, 06, 18, 21, 26, 39, 40, 51, 54, 77, 81, 87, 89, **34741**, 50, 51, 53, 55, 57, 65, 66, 67, 73, 77, 78, 79, 84, 89, 92, 95, **34812**, 13, 19, 21, 23, 25, 33, 34, 39, 40, 42, 43, 44, 49, 52, 56, 58, 62, 69, 70, 72, 73, 75, 76, 79, 80, 84, 87, 89, 95, 98, 99, **34913**, 14, 15, 25, 29, 32, 33, 34, 37, 58, 59, 65, 66, 67, 69, 71, 72, 73, 74, 76, 85, 86, 87, 92, 99, **35007**, 10, **35217**, 31, 35, 50, 62, 69, 70, 83, **35344**, 58, 62, 63, 68, 75, 76, 77, 78, 80, 81, 84, 86, 88, 92, 95, 96, 97, **35400**, 02, 03, 04, 18, **35522**, 26, 48, 50, 54, 81, 86, 87, 88, 89, 95, 97, **35600**, 01, 06, 15, 17, 24, 27, 29, 31, 37, 39, 43, 49, 53, 58, 60, 61, 62, 63, 68, 70, 74, 78, 82, 83, 86, 89, 91, 99, **35700**, 01, 02, 03, 10, 15, 18, 19, 23, 24, 36, 42, 47, 48, 49, 50, 53, 54, 60, 61, 67, 68, 69, 70, 83, 85, 87, 89, 91, 92, 93, 94, 95, **35802**, 05, 10, 12, 15, 16, 18, 36, 43, 44, 45, 48, 51, 52, 53, 54, 55, 57, 58, 59, 60, 62, 63, 64, 65, 67, 69, 70, 73, 78, 85, 88, 95, 97, 98, 99, **35900**, 01, 02, 10, 11, 14, 16, 19, 26, 30, 31, 33, 34, 35, 37, 42, 44, 45, 47, 51, 52, 59, 63, 76, 77, 78, 83, 88, 97, 98, 99, **36003**, 11, 12, 22, 24, 25, 28, 31, 37, 41, 42, 43, 46, 49, 51, 52, 54, 56, 61, 63, 65, 72, 73, 75, 77, 87, 88, **36205**, 07, 09, 10, 11, 16, 24, 25, 26, 35, 40, 46, **36684**, 85, 88, 91, 92, **36711**, 13, 25, 34, 40, 43, 46, 50, 57, 73, 74, 88, 90, 92, 94, **36802**, 12, 15, 17, 22, 25, 26, 29, 32, 33, 53, 57, 61, 65, 71, 83, 89, 98, **36904**, 05, 08, 19, 29, 66, 69, 74, 76, 88, 96, 97, **37001**, 08, 11, 14, 17, 25, 26, 41, 52, 54, 59, 70, 92, **37106**, **37202**, 03, 19, 20, 23, 26, 32, 33, 38, 47, 56, 57, 65, 67, 70, 78, 81, 86, 87, 88, 89, 90, 92, 94, 95, 97, **37304**, 06, 12, 13, 14, 15, 16, 20, 22, 32, 40, 41, 44, 49, 51, 52, 53, 54, 58, 63, 65, 66, 68, 69, 70, 72, 73, 74, 76, 77, 82, 87, 88, 90, 92, 93, **37401**, 02, 05, 08, 11, 17, 23, 25, 30, 37, 40, 41, 59, 62, 63, 68, 69, 71, 72, 79, 83, 85, 89, 98, **37502**, 05, 07, 19, 20, 22, 25, 26, 29, 30, 31, 33, 34, 35, 37, 46, 49, 51, 52, 53, 55, 58, 61, 62, 67, 68, 69, 73, 75, 76, 77, 80, 87, 88, 97, **37603**, 04, 20, 23, 24, 26, 29, 32, 37, 39, 40, 41, 44, 45, 53, 59, 60, 61, 62, 63, 66, 69, 71, 72, 78, 79, 81, 82, 83, 84, 91, 93, 95, 97, 98, **37700**, 04, 08, 10, 14, 16, 17, 19, 21, 22, 25, 27, 28, 36, 39, 40, 44, 45, 47, 48, 58, 60, 61, 63, 64, 66, 72, 73, 74, 76, 77, 79, 80, 83,

85, 88, 89, 90, 93, 98, 99, **37802**, 04, 06, 07, 09, 10, 14, 16, 20, 23, 25, 26, 28, 38, 42, 43, 45, 46, 47, 49, 52, 53, 56, 64, 69, 71, **38002**, **38413**, 15, 16, 26, 28, 45, 61, 76, 86, **38502**, 06, 18, 21, 25, 26, 28, 31, 47, 49, **38607**, 14, 15, 25, 26, 28, 44, 60, 75, 77, 88, **38714**, 19, 21, 28, 38, 51, 56, 57, 66, 75, 79, 83, 98, **38813**, 28, 35, 37, 42, 50, 61, 79, 89, 93, 95, **38904**, 05, 19, 25, **39041**, 43, 49, 50, 55, 59, 63, 65, 66, 68, 69, 71, 75, 77, 82, 83, 84, 86, 87, 88, 92, **39104**, 07, 08, 13, 16, 17, 19, 20, 21, 23, 24, 25, 28, 29, 40, 43, 47, 48, 56, 60, 61, 62, 65, 66, 67, 71, 73, 75, 79, 80, 81, 94, 96, 97, 99, **39203**, 05, 06, 09, 13, 16, 18, 26, 27, 33, 35, 36, 39, 40, 41, 42, 45, 46, 48, 49, 50, 51, 52, 54, 58, 60, 64, 67, 69, 74, 76, 77, 79, 80, 82, 84, 85, 86, 88, 89, 94, 95, 97, 98, **39301**, 09, 10, 12, 15, 25, 26, 27, 29, 30, 32, 34, 35, 39, 42, 44, 57, 62, **39684**, 97, **39725**, 28, 29, 48, 51, 63, 72, 86, 87, 94, **39807**, 08, 22, 38, 42, 45, 49, 50, 59, 60, 86, 92, 95, **39950**, 51, 66, 69, 70, 75, 77, 78, 82, 85, 86, 89, 90, 91, 96, 97, **40010**, 15, 18, 19, 20, 21, 24, 25, 26, 28, 30, 33, 35, 38, 40, 42, 43, 46, 47, 48, 54, 57, 63, 65, 67, 69, 71, 75, 76, 77, 80, 81, 93, 91, 94, 96, 99, **40100**, 01, 04, 05, 09, 10, 12, 14, 15, 16, 17, 20, 23, 25, 27, 28, 29, 30, 31, 34, 35, 37, 39, 40, 41, 42, 51, 52, 53, 55, 56, 57, 62, 63, 65, 66, 67, 68, 69, 71, 74, 80, 84, 93, 97, **40201**, 03, 04, 06, 07, 08, 10, 11, 18, 19, 24, 26, 28, 30, 31, 36, 38, 40, 41, 43, 46, 47, 48, 49, 51, 56, 57, 64, 66, 79, **40348**, 50, **40607**, 10, 19, 26, 31, 32, 57, 73, 80, 93, 94, 96, 40701, 16, 48, 56, 73, 78, 84, 90, 94, 99, **40810**, 11, 20, 23, 26, 31, 34, 37, 40, 52, **40929**, 31, 32, 35, 37, 38, 40, 49, 50, 55, 56, 58, 59, 65, 66, 67, 68, 73, 74, 75, 76, 81, 84, 87, 89, 95, 96, 99, **41000**, 02, 04, 05, 07, 10, 12, 16, 17, 18, 21, 22, 25, 27, 28, 32, 39, 44, 45, 46, 47, 48, 53, **41107**, 12, **41265**, 67, 68, 78, 86, 92, 95, **41301**, 04, 06, 09, 12, 13, 29, 30, 95, 97, 98, **41403**, 04, 05, 06, 08, 09, 10, 11, 19, 20, 21, 22, 23, 27, 29, 30, 31, 33, 37, 38, 39, 48, 52, 57, 59, 61, 62, 64, 69, 73, 74, 76, 77, 85, 86, 87, 88, 89, 92, 94, 96, 97, **41500**, 09, 10, 12, 13, 16, 18, 20, 26, 28, 36, 37, 42, 49, 53, 56, 60, 65, 67, **41770**, 82, 84, 92, 99, **41804**, 10, 35, 37, 40, 42, 84, 86, 90, 93, 96, **41900**, 02, 03, 06, 08, 10, 12, 13, 16, 19, 24, 29, 31, 34, 36, 37, 49, 55, 56, 59, 62, 65, 72, 79, 81, 87, 88, 91, 93, 95, 96, 98, **42002**, 03, 04, 07, 08, 13, 23, 25, 26, 28, 37, 39, 96, 98, 99, **42207**, 18, 36, 38, 39, 40, 48, 63, **42309**, 16, 17, 18, 26, 27, 28, 36, 39, 45, 46, 47, 48, 51, 53, 55, 56, 57, 60, 62, 68, 71, 75, 78, 83, 86, 91, 92, 98, **42405**, 07, 09, 10, 13, 15, 17, 18, 19, 20, 23, 24, 25, 26, 27, 30, 31, 37, 38, 39, 41, 43, 44, 45, 46, 51, 53, 54, 56, 57, 60, 64, 65, 71, 72, 73, 77, 78, 79, 80, 81, 87, 88, 95, 98, 99, **42504**, 06, 08, 09, 19, 27, 32, 39, 41, 42, 44, 45, 46, 47, 51, 53, 54, 55, 57, 58, 61, 64, 65, 68, 70, 71, 72, 77, 81, 83, 84, 86, 87, 92, **42605**, 06, 12, 16, 23, 29, 30, 33, 36, 37, 40, 43, 49, 50, 56, 58, 59, 60, 61, 62, 63, 66, 67, 69, 72, 73, 75, 76, 83, 86, 91, 93, 99, **42710**, 11, 15, 16, 18, 21, 25, 27, 28, 30, 31, 32, 33, 34, 36, 38, 40, 42, 45, 51, 52, 54, 59, 61, 64, 66, 68, 72, 73, 76, 77, 78, 83, 84, 85, 86, 87, 88, 94, 97, 98, 99, **42801**, 02, 05, 08, 09, 10, 11, 12, 13, 15, 17, 18, 19, 20, 21, 24, 30, 33, 40, 45, 49, **43001**, 05, 16, 18, 20, 21, 22, 23, 24, 25, 26, 30, 32, 33, 36, 47, 49, 53, 54, 56, 60, 61, 62, 63, 69, 71, 76, 79, 83, 84, 87, 96, **43115**, 20, 21, 22, 26, 27, 32, 47, 49, 50, 51, 53, 55, 56, 58, 63, 65, 69, 71, 77, 78, 83, 87, 92, 93, 97, 99, **43205**, 06, 14, 15, 20, 21, 22, 23, 28, 32, 35, 37, 38, 44, 49, 53, 54, 57, 58, 62, 69, 73, 76, 86, 87, 96, **43301**, **43843**, 49, 57, 60, 62, 73, 83, 94, **43909**, 14, 31, 33, 41, 43, 45, 55, 57, 59, 61, 81, **44013**, 14, 17, 18, 19, 20, 29, 41, 42, 44, 47, 51, 60, 67, 83, 89, 96, 97, **44105**, 20, 21, 22, 23, 24, 29, 38, 39, 40, 51, 54, 64, 74, 79, 82, 93, **44210**, 13, 16, 22, 26, 39, 40, 44, 45, 55, 56, 58, 61, 66, 75, 86, 87, 89, 92, 93, 95, **44306**, 12, 13, 14, 23, 25, 26, 27, 43, 46, 57, 65, 66, 69, 74, 78, 81, 85, 92, 94, 98, **44409**, 11, 12, 15, 20, 23, 28, 30, 32, 33, 37, 40, 42, 47, 50, 52, 58, 61, 71, 74, 77, 78, 83, 91, 92, 95, **44506**, 08, 11, 12, 14, 18, 34, 36, 44, 53, 55, 55, 65, 76, 80, 89, **44603**, 18, 20, 23, 31, 46, 54, 55, 63, **44884**, 91, 97, **44906**, 12, 18, 19, 22, 27, 30, 33, 45, 47, 51, 54, 58, 66, 69, 73, 78, 97, 98, **45000**, 02, 05, 14, 16, 18, 20, 32, 33, 35, 36, 37, 45, 46, 49, 51, 57, 60, 61, 64, 68, 73, 76, 81, 85, 98, **45102**, 13, 16, 19, 41, 42, 49, 51, 55, 60, 62, 63, 67, 71, 72, 86, 92, 96, **45200**, 05, 10, 11, 12, 17, 28, 30, 33, 38, 39, 44, 49, 55, 70, 73, 76, 77, 96, 97, **45340**, 44, 63, 65, 73, 77, 81, 82, 87, 88, 91, 95, 96, 97, 98, 99, **45400**, 01, 02, 09, 20, 25, 27, 28, 29, 32, 34, 35, 38, 39, 40, 46, 53, 54, 56, 58, 59, 61, 64, 66, 72, 82, 84, 88, 89, 90, 91, 93, **45501**, 02,

# June 2010 CS Exams - Results

05, 07, 09, 10, 11, 12, 16, 17, 18, 35, 38, 39, 87, 91, **45604**, 05, 09, 12, 17, 19, 20, 22, 24, 29, 30, 41, 44, 45, 61, 68, 69, 73, 78, **45943**, 47, 52, 68, 72, 75, 77, 80, **46000**, 01, 03, 04, 10, 14, 24, 35, 45, 51, 62, 64, 79, 87, 95, **46100**, 04, 05, 06, 10, 15, 28, 36, 44, 59, 69, 75, 92, 94, 95, **46200**, 01, 05, 06, 12, 18, 21, **46310**, 14, 15, 23, 35, 55, 72, 74, 75, 83, 99, **46400**, 18, 21, 22, 36, 52, 54, 56, 58, 71, 73, 74, 75, 77, 82, **46500**, 09, 12, 22, 25, 26, 49, 53, 56, 58, 61, 62, 69, 70, 78, 86, 87, **46781**, 97, **46807**, 12, 13, 18, 20, 68, 78, 79, 81, 88, 91, 92, 98, **46904**, 05, 09, 11, 15, 31, 34, 44, 45, 46, 51, 52, 58, 66, 69, 72, 75, 78, 80, 83, 85, 89, 99, **47006**, 16, 17, 29, 33, 37, 40, 57, 58, 63, 66, 70, 71, 73, 76, **47142**, **47329**, 53, 54, 69, 79, 82, **47401**, 06, 08, 10, 13, 16, 96, **47502**, 03, 07, 08, 16, 21, 23, 24, 25, 32, 33, 34, 35, 36, 37, 40, 42, 43, 44, 45, 50, 54, 62, 65, 67, 74, 79, 80, 82, 87, 92, 98, **47606**, 08, 11, 12, 16, 20, 21, 25, 30, 31, 33, 39, 46, 47, 56, 59, **47839**, 47, 51, 54, 59, 61, 66, 67, 68, 71, 82, 83, 90, 93, 96, **47905**, 07, 09, 10, 46, 47, 50, 53, 55, 57, 63, 68, 69, 70, 72, 73, 74, 75, 77, 78, 85, 87, 88, 91, 92, 93, 94, 95, 98, **48002**, 07, 08, 09, 47, **48109**, 13, 50, 56, 61, 64, 65, 66, 67, 68, 70, **7778**, 80, 82, 89, 94, 99, **48204**, 10, 11, 23, 28, 33, 35, 36, 37, 38, 39, 40, 43, 44, 48, 49, 51, 52, 58, 65, **48435**, 57, 59, 70, 76, 81, 82, 87, 88, 90, **48531**, 32, 33, 34, 35, 41, **48600**, 31, 32, 33, 90, 92, 97, 99, **48702**, 08, 10, 12, 18, 20, 21, 22, 27, 36, 44, 45, 50, 53, 55, 57, 59, 65, 67, 70, 74, 76, 77, 78, **48831**, 32, 43, 56, 58, 62, 65, 66, **48967**, 74, 78, 83, 85, **49000**, 06, 08, 09, 13, 19, 23, 24, 27, 29, 30, 39, 40, 41, 51, 54, 61, 63, 65, 66, 67, 71, 85, 93, **49152**, 61, 62, 64, 68, 75, 77, 78, 79, 81, 85, 89, 93, 95, 99, **49204**, 06, 07, 08, 12, 17, 20, 25, 27, 32, 36, 44, 45, 49, 52, 94, 99, **49388**, 90, 93, 97, **49400**, 03, 06, 08, 15, 55, 60, 64, 65, 66, 67, 68, 70, 72, 76, 99, **49540**, 41, 42, 45, **49617**, 23, 25, 33, 38, 42, 48, 53, 54, 55, 58, 63, 67, 79, 80, 86, 89, 91, 98, 99, **49700**, 01, 03, 05, 14, 20, 23, 26, 33, 42, 43, 50, 52, 62, 67, 69, 71, 74, 76, 78, 82, 85, 86, 92, **49803**, 04, 05, 06, 07, 10, 11, 13, 17, 28, 32, 33, 34, 35, 38, 40, 47, 48, 50, 58, 67, 92, 95, **49900**, 05, 08, 09, 19, 23, 30, 40, 43, 49, 51, 54, 63, 64, 66, 71, 72, 75, 79, 88, 97, 98, **50009**, 14, 16, 21, 24, 37, 42, 44, 50, 52, 53, 57, 65, 66, 71, 73, 76, 85, 91, 92, **50114**, 19, 32, 37, 38, 41, 43, **50251**, **50624**, 27, 34, 53, 90, **50704**, 05, 08, 09, 11, 13, 16, 20, 26, 40, 42, 45, 57, 63, 78, 84, 94, 99, **50801**, 02, 03, 06, 30, 49, 94, 96, **50902**, 06, 18, 23, 24, 33, 42, 53, 55, 68, 73, 76, 85, **51019**, 42, 48, **51150**, 52, 55, 59, 61, **51225**, 29, 42, 44, 48, 50, 70, 71, 77, 81, 95, 96, **51313**, 19, 24, 27, 30, 33, 36, 41, 42, 45, 46, 51, 57, 58, 61, 62, 64, 65, 76, 77, 85, 86, 87, 89, 90, 92, 96, **51410**, 15, 19, 28, 34, 43, 48, 49, 59, 65, 70, 71, 78, 89, 90, 93, 94, **51506**, 20, 24, 26, 29, 30, 33, 43, 45, 50, 54, 55, 59, 60, 61, 62, 71, 81, 82, 83, **51895**, **51905**, 11, 14, 15, 16, 57, 60, 67, 69, 75, 87, 95, 98, **52015**, 21, 28, 47, 49, 57, 59, 68, 77, 78, 84, 85, 86, **52108**, 09, 21, 72, 73, 74, 79, 81, 84, 85, 99, **52202**, 03, 04, 06, 11, 14, 22, 36, 40, 41, 47, 48, 49, 50, 53, 54, 66, 69, 73, 76, 77, 80, 83, 96, **52300**, 04, 12, 16, 23, 27, 28, 32, 34, 37, 54, 70, 95, **52407**, 08, 10, 11, 25, 29, 30, 35, 40, 48, 51, 56, 57, 58, 60, 64, 65, 69, 72, 77, 78, 81, 90, 98, 99, **52501**, 02, 04, 06, 07, 09, 13, 14, 15, 16, 17, 18, 19, 20, 21, 26, 28, 30, 31, 34, 36, 37, 38, 39, 43, 62, 64, 67, 70, 73, 74, 75, 76, 79, 85, 86, 87, 97, **53008**, 47, 50, 55, 86, 92, 99, **53125**, 28, 31, 33, 36, 57, 59, 62, 64, 67, 68, 86, 98, **53206**, 17, 18, 19, 22, 27, 28, 29, 30, 40, 41, 42, 50, 52, 61, 72, 73, 87, **53300**, 04, 08, 11, 16, 92, 99, **53400**, 06, 12, 21, 25, 27, 29, 34, 38, 39, 41, 42, 44, 48, 50, 51, 52, 57, 58, 61, 70, 72, 74, 82, 83, 89, 90, 93, 97, **53511**, 12, 19, 33, 35, 37, 44, 45, 49, 53, 68, 76, 77, 89, 96, **53603**, 04, 07, 08, 09, 24, 27, 30, 31, **53871**, 74, 79, 99, **53908**, 15, 24, 39, 43, 44, **54029**, 33, 39, 40, 44, 45, 46, 48, 50, 53, 54, 56, 60, 61, 63, 65, 66, 67, 74, 81, 82, 92, 93, 95, 98, 99, **54101**, 02, 18, 20, 42, 47, 49, 56, 57, 58, 67, 69, 70, **54323**, 28, 46, 55, 72, 89, **54403**, 40, 51, **54530**, 32, 36, 47, 51, 52, 58, 70, 76, **54616**, **54788**, 95, 96, **54807**, 09, 65, **54904**, 11, 16, 18, 23, 32, 37, 52, 53, 55, 59, 60, 62, **55006**, 14, 21, 32, 34, 35, 37, 43, 48, 49, 51, 52, 53, 62, 81, 85, 90, **55100**, 04, 24, 34, 35, 39, 50, 52, 55, 66, 69, 71, 80, 82, 89, 90, **55208**, 17, 21, 34, 46, 50, 55, 56, 69, 72, 73, 88, 91, 94, 95, **55301**, 27, 29, 30, 38, 41, 46, 49, 57, 63, 67, 69, 75, 76, 77, 89, 90, 92, 98, **55978**, 94, 95, 97, **56032**, 33, 39, 66, 75, 79, 99, **56104**, 24, 45, 48, 51, 52, 53, 59, 60, 85, 93, **56201**, 08, 21, 38, 42, 44, 51, 58, 60, 63, 75, 76, 79, 99, **56348**, 53, 60, **56455**, 57, 66, 71, 74, 75, 76, 78, 84, 97, 98,

**56506**, 09, 11, 12, 15, **56643**, 56, 68, 84, **56730**, 31, 35, 36, 41, 42, 45, **56812**, 19, 37, 42, 46, 50, 52, 53, 58, 80, 84, 85, 90, 92, 96, **56901**, 05, 10, 15, 23, 24, 28, 38, 41, 51, 53, 66, 81, 82, 86, 89, 92, **57138**, 47, 49, 51, 55, 60, **57224**, 79, **57309**, 17, 20, 27, 28, 32, 35, 42, 43, 50, 61, 63, 70, 72, **57491**, 98, **57504**, 07, 11, 15, 18, 22, 40, 49, 52, 54, 56, 73, 75, 91, 92, 93, 95, **57696**, **57752**, 56, 66, 71, 78, 79, 83, **57866**, 70, 71, 73, 80, 82, **57915**, 20, 22, 25, 29, 39, 41, 42, 52, 60, 61, 67, 68, 80, **58069**, 80, **58102**, 22, 23, 24, 30, 31, 33, 57, 58, 60, 66, 71, 72, 75, 76, 77, 84, 85, 86, 88, 89, 90, 92, 93, 96, 99, **58200**, 01, 02, 07, 10, 12, 16, 17, 18, 19, 21, 26, 27, 28, 29, 31, 32, 33, 34, 36, 37, 38, 40, 43, 44, 45, 47, 49, 53, 54, 57, 59, 60, 61, 67, 68, 69, 70, 71, 72, 74, 75, 76, 78, 79, 85, 86, 89, 91, 95, 97, 98, 99, **58301**, 08, 11, 14, 16, 18, 22, 36, 37, 38, 46, 49, 50, 53, 60, 69, 70, 74, 89, 93, 94, 95, 96, 98, **58402**, 13, 20, 21, 23, 24, 25, 27, 28, 29, 31, 36, 37, 40, 49, 53, 55, 58, 60, 61, 69, 73, 74, 75, 77, 78, 80, 81, 82, 85, 87, 88, 89, 90, 91, 97, 99, **58503**, 05, 07, 09, 11, 12, 13, 15, 16, 17, 19, 21, 26, 31, **58619**, **58873**, 75, 83, 88, 92, **58911**, 14, 34, 58, 63, 67, 70, 77, 81, 88, **59002**, 12, 24, 32, 36, 38, 44, 47, 48, 49, 66, 79, 85, 94, 96, **59104**, 13, 15, 20, 23, 27, 33, 47, 61, 62, 85, 86, 89, **59206**, 34, 36, 70, 71, 82, 83, 85, 95, 97, **59305**, 09, 11, 16, 19, 79, 81, 89, 90, **59505**, 12, 27, 28, 31, 40, 43, 49, 53, 55, 57, 58, 59, 63, 83, 84, 85, **59694**, **59705**, 06, 10, 18, 20, 25, 26, 27, 34, 39, 41, 47, 80, 82, 87, 88, 89, 90, 91, 93, 97, **59801**, 03, 05, 08, 11, 15, 20, 23, 25, 26, 28, 29, 30, 35, 37, 42, 44, 45, 46, 85, **59988**, 97, **60023**, 50, 51, 56, 57, 59, 60, 61, 65, 66, 71, 72, 74, 76, 78, 80, 84, 87, 96, 97, 98, **60107**, 12, 13, 14, 17, 18, 19, 21, 25, 26, 27, 28, 29, 30, 31, 32, 35, 41, 42, 47, 48, 49, 51, 55, 57, 58, 62, 68, 69, 73, 78, 82, 83, 85, 86, 88, 92, 93, 94, 98, **60203**, 10, 15, 16, 21, 25, 26, 37, 42, 46, 50, 53, 60, **60336**, 47, 52, 53, 63, 64, 65, 90, **60401**, 18, 45, 50, 53, 58, 66, 68, 76, 80, 96, 97, 98, **60502**, 03, **60739**, 43, 44, 46, 50, 55, 59, 70, 77, 80, **60813**, 16, 26, 27, 28, 34, 46, 58, 74, 75, 83, **60904**, 05, 11, 43, 50, 58, **61022**, 24, 28, 32, 35, 42, 62, 72, 80, 81, 83, 84, 87, 95, 98, **61108**, 09, 10, 12, 13, 14, 17, 18, 23, 24, 25, 27, 31, 38, 41, 57, 58, 64, 67, 70, 74, 78, 85, **61204**, 06, 07, 17, 22, 27, 29, 41, 44, 50, 51, 53, **61418**, 19, 26, 28, 34, 52, 56, 62, 71, 77, 90, 96, 98, **61500**, 36, 48, 53, 55, 58, 59, 70, 71, 72, 78, 81, 82, 83, 99, **61602**, 05, 06, 07, 08, 10, 27, 32, 33, 35, 36, 41, 44, 52, 58, 62, 64, 67, 68, 74, 81, 84, 85, 87, 88, 89, 93, 96, 99, 61701, 03, 04, 12, 17, 28, 32, 34, 56, 57, 60, 61, 63, 64, 68, 69, 80, 84, 85, 86, 95, **61801**, 03, 04, 08, 12, 13, 15, 16, 32, **61909**, **62175**, 94, 96, **62236**, 40, 56, 64, 72, 74, 76, 80, 96, **62307**, 16, 32, 37, 38, 39, 60, 62, 64, 70, 74, 97, **62408**, 15, 25, 42, 55, 77, **62509**, 23, 24, 31, 50, 59, 69, 64, 70, 82, **62677**, 83, 87, 88, 89, 90, 93, 94, 95, 96, **62700**, 06, 07, 11, 13, 17, 19, 21, 23, 24, 27, 31, 34, 35, 38, 43, 47, 51, 52, 54, 61, 62, 63, 74, 76, 89, 95, 97, **62802**, 03, 05, 13, 15, 16, 18, 19, 34, 44, 45, 46, 47, 49, 58, 60, 65, 69, **63141**, 47, 51, 59, 76, 77, 82, 92, 95, **63207**, 09, 10, 44, 50, 69, 72, 73, 74, 75, 98, **63300**, 63, 64, 65, 71, 72, 73, 77, 88, 95, 96, **63404**, 08, 10, 17, 26, 29, 31, 45, 46, 47, 56, 58, 59, 60, 61, 62, 64, 65, 66, 67, 68, 70, 75, 86, 89, 91, 95, 97, **63503**, 04, 07, 09, 12, 14, 15, 17, 18, 19, 20, 22, 23, 24, 29, 33, 34, 42, 43, 44, 47, 49, 51, 52, 53, 55, 57, 59, 60, 65, 66, 67, 68, 71, 74, 82, 83, 85, 86, 87, 91, 95, 99, **63604**, 05, 07, 08, 09, 10, 11, 12, 14, 16, 18, 42, 44, 49, 50, 52, 53, 54, 55, 58, 64, 68, 79, 83, 84, 85, 89, 90, 91, 92, 95, 96, 99, **63700**, 19, 26, 31, 38, 44, 58, 60, 67, 71, 75, 91, 92, 93, **63801**, 05, 12, 15, 21, 25, 29, 35, 36, 37, 40, 44, 46, 56, 65, 67, 68, 71, 72, 75, 84, 89, 92, 96, 97, **63901**, 04, 09, 16, 18, 19, 20, 22, 23, 24, 27, 28, 31, 33, 37, 38, 39, 43, 45, 47, 51, 52, 56, 65, 67, 72, 77, 79, 82, 85, 86, **64108**, 09, 10, 15, **64625**, 28, 31, 32, 33, 36, 39, 41, 45, 47, 48, 57, 67, 83, 92, 95, **64703**, 06, 16, 35, 40, 41, 46, 59, 65, 74, 75, **64804**, 18, 19, 23, 26, 27, 32, 44, 54, 60, 62, 67, 70, 73, 77, **64906**, 14, 19, 25, 26, 35, 36, 45, 51, 73, 90, 95, **65008**, 17, 28, 30, 31, 37, 46, 51, 70, 71, 79, 84, 85, 94, **65111**, 21, 32, 39, 44, 51, 52, 56, 61, 62, 73, 94, **65212**, 24, 26, 36, 37, 40, 45, 49, 56, 58, 65, 68, 69, 74, 76, 79, 80, 96, **65305**, 14, 22, 35, 36, 59, 70, 77, 78, 90, 92, 93, 95, 98, **65400**, 01, 05, 13, 15, 16, 21, 48, 49, 54, 56, 65, 70, **65515**, 32, 35, 40, 63, 64, 81, 82, 88, **65606**, 21, 40, 47, 55, 59, 67, 68, 83, **65711**, 13, 23, 27, 39, **65974**, 77, 78, 80, 82, 85, 86, 90, 91, 92, 95, **66003**, 04, 06, 09, 10, 17, 19, 21, 23, 25, 27, 29, 34, 35, 38, 39, 40, 43, 45, 46, 47, 49, 50, 51, 55, 56, 61, 66, 67, 69, 70, 74, 77,



# June 2010 CS Exams - Results

82, 86, 94, 95, 96, **66101**, 10, 16, 17, 19, 20, 29, 31, 34, 38, 39, 40, 47, **66211**, 15, **66407**, 49, 52, 57, 63, 70, 79, 98, **66508**, 12, 28, 32, 58, 59, 64, 67, 71, 87, 90, 96, **66641**, 42, 47, 48, 50, 61, 63, 65, 67, 70, 71, 73, 77, 78, 79, 80, 82, 90, 92, 94, 95, **66707**, 10, 25, 26, 29, 37, 38, 42, 43, 44, 46, 49, 51, **66870**, 72, 79, 97, **66901**, 11, 17, 23, 76, 96, **67003**, 07, 20, 21, 22, 25, 28, **67110**, 38, 41, 42, 45, 47, 49, 51, 60, 61, 66, 85, 88, 90, 95, 99, **67208**, 13, 27, 40, 43, 48, 49, 54, 56, 57, 59, 66, 67, 68, 71, 74, 84, 90, 92, **67305**, 11, 12, 13, 14, 15, 16, 17, 19, 20, 23, 26, 38, 39, 40, 42, 43, 45, 46, 49, 53, 54, 55, 57, 58, 65, 66, 70, 76, 81, 87, 90, 91, 94, 95, 96, 97, **67407**, 15, 16, 17, 19, 21, 22, 23, 24, 25, 26, 27, 28, 31, 32, 34, 40, 52, 53, 55, 59, 60, 61, 67, 77, 85, 87, 93, **67503**, 04, 06, 09, 19, 20, 22, 34, 35, 36, 37, 38, 45, 68, 71, 73, 78, 81, 83, 90, 98, **67602**, 07, 14, 29, 34, 38, 48, 68, 70, 71, 72, 74, 76, 80, 90, **67704**, 07, 08, 09, 11, 18, 19, 22, 26, 27, 32, 39, 52, 57, 58, 60, 66, 67, 71, 72, 73, 74, 75, 77, 78, 80, 81, 82, 83, 84, 88, 89, 90, 95, 97, 99, **67803**, 07, 11, 12, 13, 17, 19, 20, 21, 24, 40, 43, 46, **68507**, 08, 09, 15, 17, 20, 22, 27, 32, 36, 51, 59, 70, 75, 77, 90, 92, 93, **68608**, 09, 10, 16, 20, 24, 27, 43, 55, 56, 67, **68704**, 13, 20, 21, 22, 25, 36, 37, 48, 56, 59, 63, 64, 71, 72, 73, 76, 77, 78, 83, 88, 91, **68807**, 26, 28, 29, 30, 57, 61, 70, 72, 75, 76, 82, **68900**, 12, 22, 24, 38, 41, 57, 65, 81, 88, **69000**, 02, 03, 10, 11, 12, 15, **69143**, 45, 60, 64, 68, 69, 70, 71, 73, 81, 84, 85, 86, 91, 92, 96, **69202**, 03, 04, 05, 16, 81, 84, 85, 90, 92, 93, 98, **69375**, 79, 85, 92, **69400**, 05, 08, 81, 85, 93, 94, 96, 97, **69517**, 18, 20, 23, 24, 30, 32, 33, 34, 37, 48, 52, **69649**, 66, 74, 76, 79, 84, 93, 94, 99, **69700**, 02, 03, 40, 41, 49, 58, 62, 64, 66, 68, 69, 71, 73, 79, 80, 81, 82, 83, 84, 87, 89, 90, 91, 94, 95, 96, 97, **69801**, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 19, 22, 23, 24, 25, 27, 29, 30, 31, 35, 36, 37, 39, 41, 42, 47, 49, 52, 59, 61, 67, 71, 74, 78, 80, 82, 83, 85, 86, 87, 89, 90, 91, 93, 94, 95, 97, 98, 99, **69900**, 01, 02, 03, 58, **70055**, 56, 60, 63, 66, 70, 74, 78, 79, 80, 82, 91, 92, **70100**, 09, 13, 14, 18, 19, 22, 27, 28, 58, 63, 68, 70, 72, 76, 79, **70200**, 05, 06, 64, 69, 70, 73, 75, 77, 94, 96, **70301**, 02, 16, 17, 24, 25, 46, 47, 48, 50, 53, 56, 73, 76, 80, 88, 91, 94, 98, 99, **70400**, 01, 17, 18, 20, 23, 25, 26, 32, 33, 43, 44, 45, 46, 51, 54, 55, 57, 58, 60, 61, 62, 64, 65, 66, 68, 74, 75, 78, 80, 97, 98, **70504**, 05, 11, 14, 26, 27, 32, 33, 34, 48, 57, 64, 68, 70, 71, 79, 82, 92, 93, 96, **70601**, 07, 25, 29, 30, 34, 35, 38, 39, 43, 44, 46, 47, 53, 59, 64, 65, 66, 68, 72, 78, 93, **71096**, 99, **71100**, 06, 07, 16, 34, 39, 41, 91, 94, 95, 96, **71206**, 09, 10, 25, 30, 33, 63, 77, 78, 85, 88, 91, 96, **71305**, 06, 15, 21, 39, 52, 53, 54, 55, 65, 78, 87, **71417**, 26, 28, 45, 47, 59, 81, **71500**, 45, 58, 59, 60, **71673**, 74, 75, 76, 77, 79, 81, 82, 83, 96, 97, 98, **71703**, 05, 10, 14, 19, 20, 24, 25, 26, 36, 42, 43, 45, 57, 64, 67, 98, 85, 89, 93, 94, 96, 99, **71800**, 04, 08, 09, 10, 16, 19, 22, 33, 35, **71997**, **72006**, 10, 13, 24, 32, 35, 45, 50, 51, 52, 56, 57, 62, 64, 67, 70, 74, 89, **72152**, 53, **99282**, 85, 98, **99301**, 13, 15, 19, 27, 34, 35, 45, 46, 71, 79, **99408**, 10, 12, **99589**, 96, **99605**, 13, 19, 20, 21, 25, 30, 31, 39, 40, 42, 43, 45, 49, 67, 79, 80, 84, 85, 91, **99702** ENDS. Result Cancelled **39090**.

## STAGE : EXECUTIVE PROGRAMME –Module-II

**27634**, 35, 38, 43, 48, 49, 50, 59, 61, 63, 64, 66, 67, 69, 75, 90, 96, **27700**, 06, 07, 11, 12, 31, 43, 99, **27804**, 10, 11, 12, 13, 29, 34, **28026**, 33, 34, 37, 38, **28109**, **28244**, 45, 48, 49, 51, 52, 54, 59, 63, 67, 68, 69, 70, 71, 73, 93, 94, **28300**, 06, 16, 27, 28, 35, 36, 43, **28970**, 85, 93, 95, 98, 99, **29016**, 18, 27, 31, 32, 35, 36, 37, 41, 42, 47, 48, 51, 52, 62, 64, 81, 82, 85, **29100**, 03, 05, 06, 07, 08, 12, 13, 14, 16, 17, 21, 22, 23, 25, 26, 27, 29, 30, 32, 35, 36, 38, 42, 50, 52, 54, 57, 58, 59, 60, 66, 71, 72, 75, 76, 79, 81, 83, 84, 85, 86, 88, 89, 90, 93, 94, 95, 96, 97, 98, **29200**, 01, 02, 04, 05, 06, 08, 15, 21, 22, 28, 29, 30, 31, 32, 33, 34, 37, 38, 39, 40, 42, 53, 55, 56, 57, 61, 62, 63, 65, 67, 69, 70, 71, 73, 75, 78, 79, 80, 81, 82, 83, 85, 88, 89, 92, 93, 94, 99, **29304**, 05, 06, 09, 11, 14, 20, 21, 28, 33, 35, 36, 38, 41, 44, 46, 54, 62, 67, 69, 77, 81, 83, 89, 92, **29477**, 87, **29510**, 15, 22, 32, 35, 46, 47, 91, **29605**, 10, 13, 51, 69, 72, 73, 80, **29700**, 24, 30, 34, 42, 47, 52, 54, 79, 90, **29821**, 22, 23, 31, 34, 56, 75, 88, **29902**, 34, 38, 43, **30004**, 23, 52, 60, **30137**, 42, 43, 68, 78, **30205**, 15, 21, 24, 25, 31, 36, 46, 79, 94, 97, **30316**, 44, 51, 57, 78, 97, 98, **30403**, 28, 57, 59, 75, 89, **30521**, 44, 45, 46, 63, 74, 93, 97, 98,

**30604**, **31189**, 92, 96, 99, **31202**, 03, 07, 09, 11, 18, 19, 21, 24, 27, 28, 29, 30, 42, 44, 45, 46, 49, 50, 52, 55, 57, 59, 62, 63, 64, 65, 66, 72, 78, 80, 82, 84, 85, 87, 92, 95, **31301**, 03, 04, 05, 06, 07, 08, 09, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 24, 25, 26, 29, 32, 40, 45, 46, 48, 50, 52, 58, 61, 71, 72, 74, 75, 81, 87, 89, 90, **31430**, 32, 40, 45, 58, 59, 90, 94, **31518**, 26, 28, 33, 41, 50, 61, 69, 86, 88, 90, 94, **31605**, 24, 28, 50, 58, 59, 60, 65, 69, 87, 88, **31711**, 17, 67, **31823**, 79, 95, **31907**, 14, 15, **32210**, 11, 12, 16, 20, 25, 29, 31, 32, 33, 35, 36, 38, 39, 41, 42, 45, 52, 58, 61, 66, 99, **32303**, 12, 15, 22, 27, 29, 54, 56, 60, 71, 73, 75, **32521**, 24, 25, 28, 33, 34, 35, 40, 41, 43, 46, 47, 48, 50, 55, 58, 61, 62, **32604**, 08, 14, 19, 20, 21, 36, 88, **32939**, 40, 52, 53, 54, 56, 57, 59, 61, 62, 63, 69, 77, 78, 79, 80, **33017**, 23, 27, 29, 30, 39, 43, 75, 85, 90, **33247**, 51, 54, 55, 59, 62, 69, 72, 74, 75, 80, 95, 96, 97, 98, **33303**, 05, 07, 09, 15, 18, 26, 28, 40, 47, 63, 69, **33451**, 52, **33587**, 92, 93, 96, 97, **33600**, 09, 10, 11, 12, 13, 14, 79, **33812**, 15, 16, 17, 19, 20, 21, 22, 23, 24, 26, 28, 31, 32, 34, 36, 39, 41, 42, 43, 44, 45, 46, 48, 49, 72, 75, 76, 78, 88, **34034**, 35, 37, 40, 41, 45, 46, 47, 49, 50, 53, 55, 56, 60, 61, 62, 80, 83, 85, **34116**, 21, 25, 28, **34390**, 92, **34402**, 03, 04, 06, 07, 09, 10, 11, 13, 18, 19, 23, 24, 39, 41, 89, 90, 93, 95, **34500**, 10, 11, 14, 16, 17, 19, 21, 22, 23, 24, 25, 26, 36, 40, 47, 50, 53, 74, 75, 82, 99, **34614**, 38, 44, 45, 53, 63, 68, 73, **34743**, 47, 49, **34804**, 08, 10, 14, 27, **35071**, 76, 83, 84, 85, 86, 87, 89, 91, 92, 96, 97, 99, **35100**, 01, 03, 06, 07, 11, 12, 15, 17, 19, 21, 23, 24, 25, 26, 27, 28, 29, 31, 32, 33, 35, 37, 38, 42, 47, 56, 58, 99, **35200**, 02, 05, 08, 10, 19, 38, 42, 47, 52, 60, 79, **35470**, 71, 76, 77, 78, 80, 82, 84, 85, 92, 93, **35551**, 69, **36250**, 52, 53, 54, 56, 58, 60, 64, 72, 74, 76, 78, 80, 83, 90, 93, 98, 99, **36300**, 01, 04, 05, 06, 07, 08, 11, 12, 13, 14, 15, 16, 20, 25, 27, 28, 29, 30, 37, 38, 42, 43, 44, 45, 47, 48, 52, 54, 55, 57, 59, 60, 61, 65, 66, 68, 69, 71, 72, 75, 78, 79, 80, 81, 82, 83, 86, 87, 88, 91, 92, 93, 96, 99, **36400**, 01, 04, 05, 06, 07, 11, 12, 14, 17, 18, 21, 26, 27, 28, 32, 33, 34, 36, 37, 38, 39, 40, 41, 42, 43, 45, 47, 59, 61, 63, 64, 67, 68, 69, 70, 73, 74, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 87, 89, 90, 95, **36501**, 02, 05, 06, 07, 08, 15, 18, 19, 23, 29, 30, 32, 33, 35, 52, 56, 57, 59, 61, 62, 64, 72, 75, 76, **36652**, 54, 55, 57, 61, 66, 67, 70, 74, 76, **36710**, 26, 42, 47, 75, 81, 83, 93, **36808**, 20, 30, 37, 39, 42, 43, 45, 47, 68, 76, 79, 82, 85, 87, 88, **36900**, 53, 83, 91, 93, **37000**, 30, 38, 50, 60, 61, 72, 76, 81, 83, 85, 96, **37105**, 11, **38019**, 23, 24, 26, 36, 37, 39, 45, 48, 55, 56, 57, 58, 62, 64, 67, 69, 71, 72, 73, 75, 76, 77, 79, 81, 82, 83, 85, 86, 89, 92, 93, 96, 97, 98, **38100**, 01, 03, 04, 05, 07, 08, 09, 10, 11, 12, 14, 15, 18, 19, 20, 22, 23, 25, 31, 32, 33, 34, 35, 37, 38, 39, 40, 41, 42, 44, 45, 46, 47, 51, 52, 57, 58, 60, 62, 65, 67, 68, 72, 73, 74, 76, 77, 78, 82, 83, 84, 85, 90, 92, 93, 96, 98, **38202**, 05, 06, 09, 10, 12, 15, 18, 19, 20, 24, 25, 26, 28, 30, 31, 33, 34, 35, 36, 42, 43, 45, 46, 48, 49, 50, 53, 54, 55, 60, 64, 69, 70, 75, 76, 77, 79, 82, 85, 88, 90, 93, 94, **38307**, 13, 20, 23, 24, 25, 29, 31, 34, 37, 41, **38432**, 43, 46, 51, 64, 67, 75, 81, 83, 85, 87, 90, 92, 98, **38512**, 34, 38, 39, 40, 42, 43, 44, 45, 48, 57, 58, 59, 65, 69, 76, 78, 81, 82, 83, 90, **38606**, 35, 42, 67, 71, 76, 84, 38715, 42, 55, 70, 71, 77, 84, 89, **38805**, 08, 26, 48, 53, 59, 62, 70, 76, 94, **38911**, **39038**, 46, **39447**, 49, 50, 52, 58, 59, 61, 70, 72, 73, 74, 87, 89, 91, 92, 93, 97, 99, **39500**, 01, 04, 05, 09, 10, 11, 13, 14, 15, 16, 17, 19, 29, 30, 31, 32, 40, 42, 51, 53, 54, 61, 63, 67, 73, 74, 81, 82, 84, 90, 91, 96, 99, **39601**, 03, 04, 10, 15, 24, 73, 76, 80, 99, **39714**, 34, 35, 57, 60, 83, 93, **39814**, 18, 29, 33, 62, 63, 67, **40365**, 68, 79, 82, 83, 84, 92, 94, 96, 98, **40400**, 07, 08, 09, 10, 11, 12, 15, 18, 19, 22, 23, 24, 25, 26, 27, 28, 29, 31, 32, 33, 34, 35, 36, 39, 42, 43, 46, 47, 49, 51, 54, 55, 58, 62, 63, 64, 65, 67, 69, 70, 71, 73, 74, 76, 77, 78, 79, 80, 83, 84, 85, 86, 87, 88, 89, 90, 91, 93, 94, 98, **40515**, 16, 18, 19, 21, 23, 26, 32, 35, 36, 38, 41, 45, 47, 95, 96, 99, **40611**, 12, 13, 36, 40, 46, 48, 61, 63, 67, 68, 85, 86, 87, 89, **40719**, 26, 27, 33, 35, 52, 53, 88, **40802**, 16, 22, 47, 56, **41114**, 17, 18, 19, 23, 24, 28, 29, 31, 32, 36, 38, 42, 43, 44, 45, 46, 47, 49, 52, 53, 54, 55, 60, 62, 63, 64, 65, 69, 75, 81, 90, 95, 96, **41236**, 44, 47, 50, 51, 55, 58, 60, 63, 71, 72, **41300**, 03, 08, 11, 20, 21, 88, 92, **41652**, 53, 54, 55, 57, 62, 65, 67, 68, 69, 70, 71, 73, 74, 78, 79, 82, 86, 91, 96, 97, **41708**, 09, 11, 19, 77, 78, 80, 83, 90, **41809**, 11, 17, 18, 19, 24, 25, 79, **42102**, 04, 06, 07, 12, 17, 18, 22, 25, 27, 28, 29, 30, 31, 33, 34, 36, 37, 38, 39, 42, 44, 47, 48, 49, 51, 64, 67, 69, 70, **42227**, 54, 56, 60, 62, 70, 73,



# June 2010 CS Exams - Results

43308, 12, 13, 15, 17, 18, 21, 23, 24, 26, 28, 29, 30, 35, 36, 37, 40, 42, 43, 44, 49, 56, 57, 59, 60, 61, 65, 66, 68, 70, 85, 87, 89, 90, 91, 93, 96, 99, **43401**, 03, 07, 12, 13, 15, 17, 18, 19, 20, 21, 22, 23, 25, 26, 28, 29, 30, 31, 32, 33, 34, 35, 38, 40, 41, 42, 45, 50, 53, 54, 57, 58, 59, 62, 65, 66, 67, 68, 69, 77, 78, 79, 81, 82, 83, 85, 96, 98, **43503**, 06, 09, 11, 12, 21, 24, 26, 30, 35, 36, 37, 43, 45, 48, 54, 55, 56, 57, 62, 64, **43650**, 51, 54, 56, 59, 61, 62, 63, 75, 81, 89, 95, 96, **43709**, 12, 14, 16, 19, 21, 22, 24, 25, 27, 28, 30, 31, 34, 35, 36, 37, 38, 39, 41, 42, 43, 45, 51, 53, 64, 67, 69, 71, 82, 84, 85, 87, 90, 93, 95, 99, **43801**, 06, 09, 10, 16, 23, 29, 32, 33, 34, 41, 53, 79, 81, **43902**, 19, 53, 87, 90, **44023**, 54, 57, 61, 63, 65, **44116**, 57, 72, **44201**, 02, 69, 77, **44300**, 05, 32, 53, **44465**, **44503**, 09, 10, 24, 25, 29, 40, 46, 60, 63, 85, 94, **44607**, 40, **44925**, 42, 44, 91, 94, **45047**, 86, 87, 96, **45100**, 25, 43, 65, 66, 68, 75, 77, 79, 88, **45218**, 25, **45315**, 39, **45689**, 93, 95, **45701**, 02, 03, 06, 08, 10, 13, 16, 20, 23, 25, 26, 27, 28, 29, 30, 32, 33, 34, 36, 38, 40, 43, 45, 46, 48, 51, 52, 53, 55, 58, 59, 60, 62, 65, 66, 67, 68, 71, 83, 84, 86, 90, 93, 94, 96, **45802**, 04, 37, 39, 47, 50, 66, 70, 71, 72, 76, 77, 78, 79, 80, 81, 82, 83, 85, 86, 88, 94, **45906**, 36, 54, 55, 57, 76, 86, 99, **46028**, 34, 43, 55, 75, 76, 94, **46109**, 22, 48, 65, 78, **46223**, 26, 28, **46319**, 31, 46, 61, 97, **46438**, 39, 42, 57, 63, 65, 69, **46649**, 56, 60, 61, 63, 68, 73, 75, 79, 80, 83, 84, 85, 89, 91, 93, 94, 95, 97, 98, **46702**, 05, 10, 16, 17, 18, 21, 54, 63, 74, 84, **46802**, 09, 16, 23, **47152**, 59, 60, 64, 66, 70, 71, 72, 75, 77, 78, 81, 83, 88, 89, 90, 91, 92, 95, 96, 98, **47200**, 01, 02, 03, 04, 06, 07, 12, 13, 15, 19, 25, 26, 30, 44, 45, 49, 52, 54, 55, **47313**, 19, 20, 55, 73, 74, 76, 89, 90, 98, **47407**, 24, 25, 92, **47723**, 25, 26, 28, 29, 31, 32, 33, 34, 35, 37, 40, 41, 42, 44, 45, 48, 50, 51, 53, 55, 56, 57, 58, 60, 61, 64, 65, 66, 70, 73, 75, 76, 80, 83, 84, **47852**, 53, 75, 76, 80, 85, 98, 99, **48055**, 56, 57, 59, 61, 63, 68, 72, 78, 79, 80, **48100**, **48329**, 39, 41, 44, 48, 50, 53, 54, 55, 57, 62, 66, 67, 68, 69, 71, 72, 74, 75, 77, 88, 94, **48441**, 50, 62, 66, 71, 74, **48564**, 71, 97, **48872**, 76, 78, 84, 85, 88, 89, 90, 93, 94, 95, 96, **48901**, 04, 06, 09, 11, 14, 52, 53, 56, 70, 80, **49050**, 84, **49149**, 66, 72, 74, **49302**, 11, 17, 18, 19, 27, 32, 33, 34, 35, 40, 47, 49, 53, **49509**, 16, 17, 39, 74, **50255**, 58, 59, 60, 69, 79, 81, 85, 86, 88, 93, 95, 96, **50300**, 07, 08, 09, 11, 16, 23, 24, 25, 29, 31, 33, 34, 35, 36, 38, 39, 42, 45, 51, 54, 57, 59, 61, 63, 64, 67, 68, 71, 72, 73, 74, 77, 78, 82, 84, 88, 90, 93, 94, 96, 98, 99, **50404**, 05, 08, 11, 15, 20, 23, 25, 26, 27, 31, 32, 33, 36, 37, 39, 42, 44, 46, 47, 54, 55, 56, 62, 63, 64, 70, 73, 78, 79, 82, 84, 98, **50501**, 07, 09, 11, 25, 28, 46, 47, 49, 50, 51, 53, 54, **50618**, 63, 77, 84, 88, 91, 93, 94, 96, **50700**, 43, 51, 60, 61, 71, 74, **50800**, 21, 23, 26, 39, 41, 45, 48, 56, 64, **50912**, 15, 19, 20, 21, 25, 27, 28, 32, 38, 44, 45, 47, 62, 79, 82, 89, **51003**, 34, 44, **51193**, 96, **51200**, 01, 05, 08, 27, 31, 32, **51649**, 50, 51, 55, 63, 64, 69, 82, 85, 87, 99, **51700**, 02, 03, 11, 13, 14, 16, 21, 25, 26, 29, 32, 34, 38, 40, 41, 42, 47, 49, 50, 51, 59, 60, 62, 64, 65, 67, 70, 82, 98, 99, **51807**, 14, 17, 19, 25, 33, 40, 41, **51921**, 32, 35, 40, 48, 54, 55, 64, 88, 93, **52016**, 24, 29, 30, 42, 44, 53, 54, 88, 90, 97, **52103**, 22, **52686**, 92, 97, 99, **52703**, 04, 05, 09, 16, 18, 19, 24, 25, 30, 31, 35, 37, 39, 40, 41, 44, 49, 50, 52, 54, 55, 57, 58, 63, 64, 65, 66, 68, 73, 77, 78, 80, 82, 88, 89, 93, 95, 96, 99, **52806**, 07, 11, 22, 25, 28, 31, 33, 35, 37, 38, 40, 41, 42, 43, 44, 49, 50, 51, 54, 56, 62, 65, 61, 73, 74, 80, 81, 85, 88, 92, 93, 95, 98, **52901**, 07, 08, 13, 14, 15, 17, 22, 26, 27, 37, 45, 47, **53011**, 21, 31, 32, 33, 70, 77, 80, 88, 96, **53113**, 15, 32, 39, 41, 42, 44, 48, 54, 69, 75, 78, 99, **53212**, 15, 21, 51, 75, 82, 96, **53315**, **53691**, 94, **53700**, 15, 16, 27, 29, 31, 32, 33, 34, 36, 38, 40, 41, 46, 47, 48, 51, 56, 59, 60, 61, 62, 63, 64, 67, 68, 72, 73, 82, 86, 94, **53801**, 04, 05, 62, **53904**, 13, 32, 36, 41, 42, 66, **54231**, 38, 39, 42, 46, 49, 53, 56, 57, 64, 67, 69, 74, 79, **54340**, 41, 45, 56, 62, 70, 78, 80, **54419**, **54682**, 86, 89, 97, 98, 99, **54711**, 12, 38, 39, 46, 87, **54817**, 24, 26, 34, 41, 43, 47, 51, 69, **55530**, 51, 67, 68, 69, 71, 73, 74, 75, 76, 77, 80, 83, 85, 92, 96, **55603**, 04, 07, 09, 10, 13, 15, 22, 23, 27, 28, 30, 31, 36, 38, 45, 47, 49, 53, 54, 55, 61, 73, 77, 78, 79, 82, 83, 84, 85, 87, 92, 94, 98, **55700**, 03, 05, 13, 19, 21, 25, 32, 34, 35, 44, 59, 60, 61, 98, **55800**, 03, 06, 07, 09, 15, 18, 31, 32, 39, 45, 59, 62, 68, 71, **55999**, **56006**, 29, 65, 74, **56109**, 28, 33, 37, 92, 96, **56203**, 12, 15, 18, 22, 26, 27, 83, 91, 98, **56312**, 25, 57, 67, **56557**, 62, 69, 73, 76, 89, 91, **56630**, 54, 75, **56770**, 73, 74, 75, 76, 77, 78, 85, **57054**, 57, 72, 73, 75, 80, 81, 88, 90, **57100**, 03, 34,

46, 54, 65, 75, 92, **57252**, 80, 81, 83, 84, 86, **57405**, 07, 08, 16, 19, 21, 36, 38, 46, 52, **57506**, 13, **57647**, 49, 50, 53, 57, 66, 72, 73, **57809**, 16, 20, 23, 24, 33, 35, 37, 61, 75, 84, 90, **58015**, 19, 21, 22, 29, 43, 48, 49, 51, 73, 74, 77, 84, **58100**, **58623**, 24, 25, 26, 27, 28, 35, 36, 42, 45, 49, 53, 57, 59, 60, 62, 64, 65, 66, 70, 75, 77, 79, 80, 82, 87, 89, 90, 91, 94, 99, **58700**, 01, 03, 05, 06, 08, 09, 10, 11, 15, 16, 18, 19, 22, 23, 26, 29, 30, 32, 33, 34, 35, 42, 50, 51, 52, 53, 55, 56, 58, 61, 63, 64, 67, 78, 79, 81, 94, 96, 97, 98, 99, **58800**, 01, 05, 06, 07, 14, **58951**, 54, 64, **59005**, 06, 17, 25, 27, 29, 30, 40, 65, **59125**, 29, 35, 39, 43, 48, 55, 58, 60, 84, 93, 95, 98, **59200**, 01, 04, 05, 20, 23, 31, 47, 73, 94, 96, **59306**, 15, 26, 32, 36, 37, 72, 83, 84, 93, **59622**, 24, 26, 27, 33, 40, 49, 57, 61, 64, 67, **59701**, 03, 15, 35, **59899**, **59902**, 05, 06, 07, 09, 11, 12, 13, 16, 17, 21, 25, 26, 27, 30, 35, 37, 80, 83, 84, 95, 96, 98, **60001**, 03, 07, 09, 10, 46, **60509**, 12, 13, 14, 15, 16, 17, 18, 19, 22, 23, 24, 26, 27, 28, 31, 32, 35, 36, 37, 38, 41, 44, 46, 48, 49, 51, 52, 53, 54, 55, 56, 58, 59, 60, 62, 64, 66, 67, 68, 69, 70, 71, 73, 75, 79, 80, 81, 83, 85, 86, 87, 88, 89, 91, 92, 93, 94, 96, 98, **60608**, 09, 10, 12, 23, 27, 72, 74, 75, 83, 90, 95, **60702**, 04, 06, 07, 09, 10, 14, 16, 18, 30, 31, 84, 89, 98, **60803**, 06, 09, 12, 51, 56, 61, 91, **60901**, 10, 18, 31, 36, 39, **61070**, **61308**, 11, 13, 16, 26, 35, 41, 42, 44, 45, 47, 48, 50, 56, 58, 60, 61, 66, 71, 82, 83, **61421**, 35, 36, 43, 45, 47, 58, 59, 60, 86, **61503**, **61912**, 13, 15, 16, 17, 18, 25, 27, 32, 43, 48, 49, 57, 67, 71, 73, 74, 75, 77, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, **62000**, 09, 10, 11, 12, 13, 14, 21, 22, 26, 27, 28, 29, 32, 34, 36, 37, 38, 41, 44, 47, 49, 51, 53, 55, 67, 68, 71, 72, 76, 79, 84, 88, 91, 93, 95, 96, 99, **62101**, 05, 09, 14, 19, 20, 22, 24, 87, 90, 98, **62200**, 01, 03, 12, 15, 26, 30, 46, 47, 48, 50, 59, 65, 82, 89, 91, 94, **62302**, 03, 10, 19, 33, 49, 52, 68, 79, **62407**, 10, 12, 24, 38, 44, 54, 56, 66, 78, 80, 81, 92, 93, 94, **62500**, 02, 15, 18, 20, 30, 47, 49, 52, 58, 84, **62670**, **62915**, 17, 18, 20, 21, 22, 32, 35, 43, 44, 50, 52, 54, 60, 62, 63, 65, 69, 70, 71, 74, 77, 84, 95, 97, 98, 99, **63000**, 01, 02, 04, 06, 07, 13, 15, 16, 28, 29, 34, 36, 37, 38, 42, 44, **63106**, 35, 37, 40, 43, 48, 49, 55, 96, **63203**, 08, 18, 24, 26, 33, 34, 58, 63, **63354**, **64119**, 20, 23, 26, 27, 28, 32, 33, 34, 37, 38, 40, 42, 44, 54, 56, 57, 60, 61, 64, 69, 82, 86, 87, 88, 90, 91, 96, 99, **64200**, 12, 15, 16, 17, 21, 22, 23, 26, 33, 34, 36, 39, 48, 49, 50, 52, 55, 60, 61, 63, 65, 69, 73, 75, 79, 80, 81, 82, 84, 85, 86, 87, 88, 90, 92, 93, 97, 99, **64300**, 03, 05, 06, 08, 11, 16, 17, 19, 27, 29, 33, 37, 38, 39, 40, 41, 43, 45, 47, 48, 57, 58, 59, 60, 61, 62, 64, 65, 66, 67, 68, 69, 71, 72, 73, 75, 76, 78, 80, 83, 84, 85, 86, 87, 88, 89, 90, 92, 93, 94, 95, 96, 97, 98, 99, **64403**, 04, 06, 07, 08, 11, 12, 13, 14, 15, 16, 17, 19, 23, 25, 26, 30, 34, 42, 48, 55, 58, 59, 60, 61, 63, 67, 68, 69, 71, 75, 79, 85, 88, 92, 93, 94, 95, **64502**, 05, 09, 10, 14, 15, 29, 30, 31, 32, **64619**, 20, 21, 22, 23, 26, 61, 63, 70, 79, 93, **64705**, 07, 10, 15, 19, 44, 78, 79, 87, 99, **64803**, 20, 45, 55, 66, 82, 88, 97, 98, **64904**, 05, 07, 15, 33, 43, 56, 60, 64, 68, 71, 89, **65004**, 05, 11, 54, 98, 65100, 06, 18, 19, 20, 22, 28, 29, 30, 31, 50, 55, 74, 76, 86, 89, **65200**, 05, 20, 29, **65313**, **65410**, 33, 63, 85, **65505**, 06, 30, 36, 38, 50, 72, 77, 78, 96, 97, **65602**, 04, 13, 26, 34, 39, 42, 66, 78, 79, 82, 95, 99, **65700**, 07, 08, 34, 41, **66217**, 22, 23, 28, 32, 35, 36, 39, 43, 45, 58, 59, 61, 66, 68, 70, 73, 74, 75, 76, 81, 82, 83, 85, 87, 89, 90, 92, 94, 95, **66300**, 10, 11, 17, 26, 38, 39, 43, **66423**, 34, 36, 40, 43, 64, 69, 71, 73, 76, 86, 94, **66517**, 18, 20, 31, 42, 73, **66644**, **66812**, 15, 19, 20, 22, 25, 26, 27, 28, 30, 33, 38, 40, 42, 43, 45, 80, 81, 95, **66903**, 07, 13, 27, **67067**, 71, 72, 74, 76, 79, 83, 86, **67104**, 14, **67992**, 93, 96, 97, **68008**, 09, 12, 16, 22, 27, 33, 38, 47, 65, 74, 76, 80, 83, 88, 90, **68105**, 09, 10, 11, 13, 15, 16, 19, 21, 30, 36, 38, 39, 49, 51, 52, 55, 57, 67, 76, 79, 82, 90, 93, 98, **68200**, 01, 03, 04, 05, 06, 07, 08, 09, 11, 13, 14, 15, 18, 21, 27, 28, 31, 40, 41, 43, 46, 47, 49, 50, 51, 53, 54, 55, 61, 62, 64, 69, 77, 83, 89, 97, **68302**, 04, 07, 18, 22, 26, 33, 35, 38, 39, 48, 49, 50, 54, 55, 81, 83, 84, 88, 97, **68402**, 08, **68518**, 21, 56, 57, 71, 83, 91, **68626**, 47, 62, 64, 87, 94, **68703**, 29, 31, 35, 45, 49, 53, 61, 67, 68, 79, 85, **68806**, 08, 09, 16, 20, 31, 58, 60, 73, 81, 88, 98, **68908**, 13, 17, 39, 43, 44, 46, 48, 54, 56, 72, 73, **69022**, **69299**, **69301**, 02, 03, 05, 06, 08, 09, 10, 11, 14, 15, 16, 17, 24, 28, 30, 58, 60, 61, 84, **69403**, 09, 28, 30, 31, **69584**, 86, 87, 95, 97, 98, **69600**, 01, 02, 04, 05, 06, 12, 32, 33, 36, 41, 42, 72, **69966**, 67, 68, 70, 74, 75, 76, 80, 81, 86, 90, 91, 92, 96, 97, **70000**, 01, 04, 05, 06, 07, 08, 11, 12, 15, 21, 52, 53, 83, **70112**, 16,

# June 2010 CS Exams - Results

44, 87, **70781**, 94, 98, **70805**, 09, 22, 23, 25, 36, 38, 40, 43, 47, 50, 55, 63, 64, 68, 70, 73, 75, 76, 78, 80, 83, 84, 85, 86, 88, 90, 91, 94, 95, 96, **70900**, 01, 04, 05, 06, 08, 09, 10, 13, 15, 17, 21, 22, 24, 25, 26, 30, 31, 32, 36, 37, 38, 39, 40, 48, 49, 55, 58, 59, 60, 61, 62, 63, 64, 65, 68, 74, 82, 85, 87, 89, **71006**, 07, 12, 16, 26, 32, 81, 85, 95, **71101**, 15, 38, 40, 58, 68, 69, 74, **71219**, 37, 39, 41, 49, 51, 53, 55, 64, 69, 72, 73, 76, 98, **71307**, 08, 11, 16, 18, 30, 58, 59, 88, **71400**, 09, 32, 49, 50, 55, 66, 87, 92, **71504**, 07, 12, 29, 54, 61, 65, 69, **71893**, 95, 97, 99, **71900**, 01, 02, 03, 04, 10, 13, 17, 22, 23, 24, 26, 30, 31, 34, 35, 46, 47, 49, 50, 86, 88, 94, **72000**, 59, 63, 85, 98, 99, **99486**, 87, 93, 94, 97, 98, **99500**, 01, 05, 06, 09, 11, 13, 14, 15, 16, 18, 19, 35, 99, **99606**, 07, 09, 24, 34, 35, 55, 70, 95, **99700**, 05 ENDS. Result Cancelled - **31378, 31383, 31384**.

## STAGE : EXECUTIVE PROGRAMME – Both Modules

**27797, 27806**, 15, 20, 33, 39, 41, 44, 45, 54, 56, 57, 58, 81, **28062**, 72, 77, 80, 82, 83, 89, 93, 96, 99, **28105**, 06, 07, 14, **28315**, 18, 22, 25, 26, 32, 33, 34, 37, 40, 44, **29488**, 94, 96, **29512**, 25, 26, 29, 30, 34, 42, 49, 54, 56, 62, 69, 72, 74, 82, **29609**, 15, 18, 19, 23, 28, 30, 32, 33, 37, 38, 41, 43, 46, 50, 81, 84, 90, 95, 98, **29703**, 05, 07, 19, 22, 27, 31, 32, 36, 37, 38, 40, 49, 61, 64, 71, 72, 73, 74, 75, 78, 81, 83, 84, 85, 86, 88, 96, 97, 98, **29810**, 18, 24, 25, 35, 37, 41, 47, 54, 55, 57, 59, 61, 62, 77, 79, 80, 82, 89, 95, **29920**, 24, 25, 26, 30, 31, 35, 37, 39, 40, 42, 49, 50, 53, 54, 55, 56, 57, 58, 59, 60, 63, 64, 65, 69, 70, 76, 77, 81, 82, 84, 93, 94, 95, **30000**, 01, 03, 05, 06, 08, 10, 11, 12, 14, 17, 19, 28, 31, 35, 37, 41, 42, 43, 44, 45, 46, 48, 49, 50, 54, 55, 56, 58, 62, 64, 65, 66, 68, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 82, 85, 87, 93, 94, 96, 97, 98, 99, **30100**, 03, 05, 07, 09, 13, 14, 17, 18, 19, 22, 24, 25, 26, 29, 30, 31, 34, 35, 36, 38, 39, 40, 41, 45, 46, 48, 49, 50, 52, 54, 56, 57, 59, 61, 62, 63, 64, 65, 66, 67, 69, 71, 72, 74, 75, 80, 85, 90, 92, 93, 94, 95, 96, 97, 98, **30201**, 04, 07, 12, 13, 14, 17, 19, 26, 29, 32, 34, 35, 37, 38, 39, 40, 44, 45, 47, 48, 49, 50, 53, 54, 59, 63, 64, 68, 69, 71, 72, 73, 74, 75, 76, 77, 78, 80, 81, 82, 85, 86, 87, 88, 89, 90, 91, 92, 93, 95, 96, 99, **30300**, 01, 02, 05, 08, 10, 11, 12, 13, 14, 15, 17, 20, 22, 28, 33, 35, 37, 42, 43, 45, 47, 52, 53, 55, 61, 62, 63, 65, 67, 69, 74, 76, 77, 83, 86, 87, 88, 90, 94, 99, **30400**, 01, 06, 07, 10, 13, 18, 19, 23, 25, 30, 31, 32, 34, 35, 37, 38, 39, 41, 44, 45, 46, 48, 50, 52, 54, 55, 56, 67, 68, 69, 71, 72, 81, 82, 83, 85, 86, 87, 88, 91, 92, 93, 94, 95, 97, 98, **30502**, 09, 11, 13, 14, 15, 16, 17, 18, 20, 22, 24, 27, 28, 29, 31, 33, 34, 35, 36, 37, 39, 40, 41, 43, 47, 48, 50, 51, 54, 55, 65, 66, 69, 70, 76, 82, 84, 85, 86, 88, 89, 91, 92, 94, 95, 96, **30616**, 30, **31434**, 47, 54, 74, 79, 81, 85, 87, 91, 92, 93, 96, 98, **31500**, 05, 06, 08, 16, 17, 23, 25, 51, 52, 55, 56, 60, 64, 66, 67, 68, 73, 74, 79, 81, 83, 84, 85, 93, 97, **31606**, 07, 14, 16, 19, 30, 32, 35, 49, 51, 52, 53, 56, 57, 61, 62, 67, 73, 77, 78, 81, 85, 89, 93, 94, 97, 98, 99, **31701**, 09, 13, 14, 16, 18, 19, 22, 23, 25, 27, 28, 30, 31, 32, 34, 35, 39, 40, 41, 53, 54, 55, 56, 57, 58, 59, 61, 62, 63, 64, 66, 72, 74, 75, 79, 84, 88, 92, 94, 98, **31800**, 01, 04, 05, 07, 08, 09, 11, 12, 17, 20, 22, 24, 25, 33, 34, 39, 40, 45, 50, 52, 53, 55, 56, 58, 59, 60, 61, 69, 76, 78, 80, 81, 82, 83, 87, 89, 91, 92, 97, **31904**, 05, 18, **32302**, 30, 37, 48, 49, 55, 58, 59, 67, **32579, 32607**, 09, 10, 15, 16, 32, 34, 50, 65, 67, 68, 69, 72, 74, 80, **33033**, 44, 47, 48, 53, 57, 58, 61, 62, 64, 65, 70, 78, 84, 86, 92, 93, 95, **33127, 29, 33313**, 14, 20, 27, 29, 30, 32, 33, 43, 44, 49, 54, 55, 56, 60, 64, 67, 68, 71, 73, 74, 75, 76, 78, 84, 85, 86, 94, 96, **33446**, 48, 55, 60, 63, 64, 71, **33662**, 72, 76, 78, **33877**, 81, 82, 86, 89, **34096, 34101**, 02, 05, 06, 07, 08, 09, 10, 11, 13, 15, 19, 20, 22, 23, 24, 29, 30, **34546**, 51, 57, 58, 67, 69, 71, 72, 77, 90, 96, 97, **34601**, 02, 05, 08, 09, 10, 11, 16, 20, 23, 36, 37, 41, 47, 48, 50, 55, 57, 58, 59, 60, 61, 64, 65, 66, 67, 70, 71, 75, 82, 83, 85, 90, 93, **34742**, 46, 52, 56, 63, 69, 70, 83, 91, 96, **34802**, 03, 15, 24, 26, **35197, 35207**, 20, 24, 28, 30, 32, 37, 43, 44, 45, 48, 49, 53, 56, 61, 64, 67, 68, 71, 77, 80, 81, 82, 35516, 32, 33, 36, 43, **36696, 36700**, 01, 08, 15, 32, 41, 44, 45, 61, 67, 68, 87, 95, **36805**, 06, 24, 27, 36, 40, 41, 46, 49, 63, 66, 67, 70, 72, 73, 78, 86, 91, 95, 97, **36901**, 12, 13, 14, 18, 20, 23, 26, 27, 31, 32, 33, 34, 35, 36, 37, 39, 41, 46, 49, 51, 54, 56, 59, 67, 73, 77, 78, 79, 81, 82, 85, 86, 87, 90, 92, 94, 95, 98, **37002**, 04, 06, 10, 12, 13, 15, 16, 20, 23, 27, 28, 29, 33, 35, 36,

39, 42, 43, 44, 45, 46, 49, 53, 55, 56, 57, 63, 65, 66, 67, 68, 69, 71, 73, 78, 87, 89, 90, 95, **37101**, 12, **37207**, 10, 11, 24, **38417**, 18, 19, 20, 21, 56, 58, 59, 65, 70, 74, 77, 79, 94, 97, **38507**, 13, 27, 33, 63, 64, 89, 91, 95, **38604**, 13, 23, 24, 48, 53, 66, 70, 73, 78, 81, 82, 86, 87, 89, 92, 93, 97, 98, 99, **38700**, 01, 02, 03, 04, 05, 06, 11, 22, 23, 27, 29, 30, 32, 33, 35, 39, 40, 44, 45, 46, 53, 54, 58, 65, 67, 68, 72, 73, 74, 78, 80, 81, 86, 90, 92, 93, 99, **38800**, 01, 02, 03, 04, 10, 14, 15, 19, 21, 22, 24, 27, 29, 30, 31, 33, 34, 36, 38, 39, 41, 43, 44, 45, 47, 51, 60, 68, 71, 73, 80, 81, 82, 84, 86, 97, 99, **38900**, 08, 09, 13, 14, 15, 26, **39042, 39681, 98, 39702**, 04, 15, 22, 41, 44, 46, 47, 55, 61, 78, 97, 99, **39804**, 05, 06, 11, 15, 19, 20, 24, 27, 28, 30, 34, 36, 39, 46, 47, 48, 51, 57, 61, 66, 68, 70, 71, 72, 73, 75, 78, 79, 82, 83, **40600**, 18, 38, 44, 49, 58, 64, 65, 72, 90, 95, **40700**, 04, 13, 21, 23, 29, 30, 31, 40, 41, 49, 50, 51, 54, 55, 58, 59, 60, 61, 65, 66, 74, 82, 85, 87, 89, 91, 95, 96, **40801**, 03, 07, 08, 12, 14, 18, 21, 24, 33, 35, 38, 42, 43, 44, 46, 48, 49, 51, 53, **41243**, 57, 61, 76, 77, 79, 82, 87, 88, 89, 93, 99, **41314**, 17, 18, 25, 27, 28, 31, 35, **41774**, 75, 76, 79, 86, 94, 97, **41800**, 01, 13, 20, 21, 23, 27, 29, 30, 32, 36, 38, 41, **42211**, 25, 26, 50, 53, 57, 58, 61, 65, 66, 68, 69, **43846**, 48, 52, 54, 55, 61, 70, 72, 91, 96, 99, **43908**, 13, 15, 16, 20, 29, 36, 37, 44, 54, 58, 60, 62, 66, 67, 72, 83, 84, 85, 88, 89, 93, 95, 98, **44000**, 06, 11, 12, 25, 26, 31, 33, 39, 40, 50, 55, 58, 59, 71, 73, 79, 82, 84, 85, 87, 91, 92, 93, 98, **44100**, 06, 09, 10, 12, 14, 17, 19, 31, 33, 37, 41, 42, 43, 44, 46, 47, 48, 49, 50, 53, 56, 59, 60, 61, 62, 66, 70, 80, 81, 84, 85, 86, 89, 91, 92, 94, 96, 97, 98, 99, **44200**, 03, 04, 06, 07, 08, 11, 14, 15, 17, 18, 21, 24, 25, 27, 29, 30, 31, 32, 33, 35, 36, 42, 43, 47, 48, 52, 54, 57, 59, 62, 63, 67, 70, 71, 72, 73, 78, 79, 80, 81, 82, 83, 91, 98, 99, **44301**, 02, 03, 04, 07, 08, 09, 10, 11, 15, 16, 18, 19, 20, 21, 28, 29, 30, 34, 35, 41, 44, 45, 47, 49, 51, 60, 61, 63, 64, 68, 70, 71, 72, 75, 76, 86, 87, 88, 90, 96, 99, **44405**, 07, 08, 13, 14, 19, 21, 22, 24, 25, 27, 34, 36, 39, 43, 45, 51, 56, 57, 59, 60, 66, 67, 68, 69, 70, 72, 73, 75, 87, 88, 89, 90, 93, 99, **44500**, 02, 04, 05, 16, 17, 22, 28, 31, 37, 39, 41, 42, 45, 47, 48, 50, 54, 64, 71, 73, 77, 81, 82, 86, 87, 88, 90, 95, 97, 98, **44600**, 01, 04, 06, 09, 15, 22, 26, 28, 30, 33, 34, 37, 43, 44, 47, 52, 59, 61, **44892, 98, 44902**, 04, 10, 15, 17, 26, 28, 31, 37, 38, 39, 41, 43, 46, 48, 65, 67, 76, 86, 87, 88, **45015**, 19, 21, 23, 24, 25, 27, 31, 42, 50, 58, 63, 65, 70, 71, 72, 78, 90, 91, 92, 94, 95, 99, **45103**, 04, 06, 15, 20, 23, 24, 35, 50, 52, 59, 70, 81, 94, **45227**, 36, 45, 62, 63, 75, **45342, 45919**, 22, 33, 34, 35, 38, 40, 44, 69, 78, 83, 84, 87, 88, 89, 92, 93, **46011**, 12, 15, 16, 17, 20, 23, 26, 27, 29, 32, 38, 42, 44, 57, 58, 61, 63, 67, 69, 70, 71, 72, 73, 77, 78, 80, 81, 83, 86, 88, 89, 90, 92, 93, 98, **46101**, 02, 03, 07, 08, 16, 19, 24, 25, 26, 27, 30, 33, 34, 35, 37, 38, 39, 40, 43, 47, 52, 54, 57, 62, 64, 66, 67, 71, 74, 77, 79, 82, 83, 84, 93, 97, 98, 99, **46207**, 08, 09, 10, 11, 17, 22, 31, 33, **46313**, 18, 22, 34, 37, 45, 47, 67, 68, 70, 80, 84, 88, **46412**, 13, 23, 32, 34, 35, 47, **46761**, 62, 83, 85, 87, 93, 94, 95, 98, 99, **46805**, 08, 10, 11, 17, 22, 26, 30, 70, **47322**, 45, 51, 52, 57, 66, 70, 77, 80, 83, 84, 86, 87, 88, 93, 94, 95, 99, **47405**, 09, 11, 23, 28, 29, **47845**, 50, 60, 72, 77, 81, 87, 94, **47900**, 03, 04, 06, 11, 15, **48106**, 15, 16, 21, 24, 26, 27, **48448**, 52, 56, 60, 61, 65, 72, 73, 75, 89, **48606**, 71, **48973**, 75, 76, 84, 88, 96, **49002**, 03, 07, 10, 15, 16, 17, 18, 20, 21, 22, 25, 26, 33, 34, 38, 42, 45, 47, 48, 53, 64, 68, 70, 72, 73, 74, 77, 78, 79, 80, 81, 82, 83, 87, 89, 90, 91, 92, **49154**, 60, 76, **49401**, 04, 07, 11, 14, 19, **49551**, 53, **50621**, 26, 30, 31, 32, 41, 62, 70, 71, 76, 99, **50725**, 29, 30, 34, 41, 54, 66, 77, 81, 95, 97, 98, **50810**, 11, 13, 17, 20, 25, 28, 32, 35, 40, 43, 54, 55, 61, 66, 67, 71, 72, 77, 79, 84, 86, 87, 89, 92, 98, **50900**, 03, 04, 10, 13, 16, 17, 29, 36, 39, 41, 48, 49, 51, 56, 60, 63, 67, 69, 77, 80, 83, 84, 86, 87, 92, 93, 94, 95, 97, 98, 99, **51000**, 04, 08, 10, 12, 14, 17, 18, 40, 47, 49, 51, **51239**, 45, **51894, 51912**, 17, 18, 22, 37, 42, 44, 56, 76, 80, 82, 85, **52002**, 03, 09, 19, 26, 27, 34, 36, 37, 38, 39, 40, 50, 51, 55, 58, 61, 65, 70, 71, 73, 74, 75, 76, 79, 80, 83, 94, 95, 96, **52105**, 14, **53010**, 14, 16, 19, 37, 39, 51, 53, 54, 85, 90, 91, 94, **53104**, 06, 07, 08, 14, 16, 17, 18, 20, 21, 27, 30, 34, 35, 37, 46, 49, 50, 56, 58, 60, 61, 66, 74, 81, 85, 87, 88, 92, **53200**, 02, 09, 10, 14, 16, 23, 25, 32, 33, 34, 43, 45, 55, 57, 59, 62, 64, 65, 74, 76, 80, 81, 83, 84, 85, 86, 90, 93, 98, **53317, 53873**, 83, 93, 94, **53902**, 03, 10, 14, 18, 23, 28, 45, 51, 54, 59, 60, 62, 64, 68, 69, 71, 74, **54324**, 25, 26, 37, 44, 47,

# June 2010 CS Exams - Results

53, 71, 73, 74, 77, 81, 84, 88, 90, 92, 95, **54401**, 04, 06, 07, 09, 16, 18, 33, 38, 50, 52, 55, 67, 70, **54810**, 16, 25, 33, 40, 44, 53, 54, 55, 64, 67, 68, **55951**, 52, 53, 57, 61, 63, 98, **56030**, 44, 48, 53, 69, 70, 81, 82, 87, **56108**, 10, 38, 42, 46, 49, 81, 83, 86, 88, 89, 99, **56200**, 05, 06, 19, 24, 32, 33, 34, 40, 43, 49, 52, 64, 66, 77, 97, **56300**, 14, 31, **56642**, 48, 53, 59, 66, 67, 69, 71, 73, 77, 78, 80, **56809**, 13, 14, 17, 18, **57140**, 42, 43, 45, 67, 69, 70, 77, 81, **57285**, **57499**, **57501**, 17, **57698**, **57703**, 06, 10, 20, 27, **57867**, 76, 85, 88, 89, 93, 94, **58083**, 88, 89, 90, 91, 92, 96, 97, **58878**, 79, 80, 82, 89, **58900**, 03, 12, 17, 23, 30, 31, 33, 38, 48, 49, 73, 82, 84, 85, 92, 93, 94, 96, **59001**, 08, 10, 11, 19, 20, 21, 22, 28, 31, 33, 34, 35, 46, 57, 61, 62, 63, 64, 68, 72, 74, 76, 80, 83, 84, 90, 97, 98, 99, **59100**, 01, 06, 10, 16, 17, 18, 22, 26, 28, 32, 36, 37, 44, 45, 53, 54, 63, 65, 66, 67, 68, 71, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 87, 88, 91, 96, 99, **59202**, 08, 13, 14, 15, 19, 22, 24, 25, 26, 29, 30, 32, 33, 37, 39, 40, 41, 42, 44, 45, 46, 48, 52, 54, 56, 57, 62, 63, 64, 65, 66, 67, 68, 69, 72, 75, 76, 77, 78, 79, 80, 81, 84, 86, 88, 89, 90, 91, 92, 93, 98, 99, **59300**, 01, 02, 03, 04, 07, 08, 10, 12, 13, 14, 17, 18, 20, 21, 22, 25, 27, 29, 30, 31, 33, 39, 40, 41, 42, 43, 44, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58, 59, 60, 62, 64, 65, 66, 70, 71, 73, 74, 75, 76, 78, 80, 82, 85, 94, **59497**, **59696**, 98, **59716**, 19, 33, 42, 43, 48, 49, 51, **60008**, 14, 16, 19, 20, 24, 26, **60741**, 42, 48, 49, 52, 53, 54, 56, 57, 58, 60, 62, 79, 83, 85, 87, 90, 92, 93, **60800**, 01, 04, 05, 17, 20, 29, 35, 43, 52, 54, 63, 69, 70, 71, 72, 73, 77, 78, 82, 85, 86, 89, **60906**, 12, 15, 16, 19, 20, 21, 22, 23, 25, 41, 62, 61021, 36, 40, 41, 59, 64, 75, **61106**, 07, 15, 16, **61441**, 42, 57, 64, 65, 66, 70, 75, 76, 83, 85, 94, 97, 99, **62171**, 72, 77, 78, 85, 89, **62227**, 37, 44, 49, 51, 62, 63, 68, 71, 73, 77, 78, 79, 81, 85, 87, 88, 95, 97, 98, **62312**, 15, 17, 18, 25, 27, 28, 31, 34, 36, 40, 42, 45, 47, 48, 55, 57, 58, 61, 69, 72, 76, 85, 86, 87, 88, 96, 99, **62401**, 04, 05, 14, 16, 17, 18, 19, 21, 22, 23, 26, 28, 32, 33, 34, 39, 45, 46, 49, 52, 57, 58, 59, 63, 64, 65, 67, 72, 84, 85, 89, 96, 97, 98, **62501**, 03, 04, 05, 07, 08, 10, 22, 26, 27, 28, 29, 34, 35, 36, 37, 38, 40, 41, 42, 43, 45, 57, 62, 63, 65, 68, 69, 73, 74, 76, 81, **62671**, **63100**, 20, 25, 26, 60, 63, 69, 70, 78, 80, 81, 83, 85, 86, 87, 88, 89, **63200**, 02, 19, 20, 25, 27, 28, 35, 43, 46, 53, 54, 55, 57, 62, 65, 68, 77, 80, 82, 83, 84, 85, 88, 93, 94, 96, **64634**, 38, 49, 58, 64, 69, 75, 88, 90, 99, **64713**, 14, 25, 28, 32, 33, 38, 49, 57, 60, 68, 69, 70, 76, 84, 98, **64806**, 07, 09, 21, 22, 25, 28, 37, 43, 47, 58, 63, 64, 75, 76, 80, 84, 86, 89, 90, 92, 94, 95, **64900**, 01, 12, 13, 21, 24, 27, 30, 31, 38, 39, 41, 46, 49, 50, 52, 54, 61, 62, 63, 65, 77, 81, 86, 87, 94, 98, 99, **65000**, 02, 07, 10, 12, 13, 18, 19, 22, 23, 24, 27, 29, 32, 34, 38, 41, 42, 44, 45, 48, 49, 50, 53, 55, 61, 64, 66, 69, 73, 74, 77, 80, 82, 86, 89, 95, 97, 99, 65101, 03, 04, 05, 08, 10, 12, 13, 14, 15, 17, 23, 24, 25, 33, 34, 35, 37, 41, 48, 53, 54, 57, 65, 66, 67, 68, 69, 79, 87, 90, 92, 93, 96, 98, **65202**, 07, 11, 19, 27, 32, 35, 39, 41, 44, 46, 53, 54, 62, 63, 64, 66, 73, 75, 77, 78, 81, 85, 88, 91, 92, 94, 97, **65302**, 03, 06, 08, 09, 11, 17, 20, 23, 24, 30, 31, 32, 34, 38, 43, 45, 52, 60, 61, 63, 64, 65, 71, 72, 74, 81, 82, 83, 85, 87, 89, **65404**, 06, 07, 12, 20, 22, 25, 35, 39, 41, 42, 43, 45, 46, 47, 50, 59, 60, 61, 64, 68, 69, 71, 72, 73, 74, 77, 81, 91, 92, 96, 97, 99, **65500**, 02, 03, 07, 11, 17, 19, 20, 21, 29, 34, 41, 42, 43, 47, 51, 54, 55, 58, 59, 60, 61, 62, 66, 69, 73, 75, 76, 80, 85, 90, 93, 94, 95, 98, **65601**, 05, 07, 10, 11, 12, 14, 22, 25, 27, 29, 32, 37, 45, 46, 49, 51, 56, 60, 76, 77, 80, 93, 94, 96, 98, **65702**, 03, 04, 05, 09, 14, 15, 25, 30, 48, **66402**, 16, 20, 47, 51, 75, 77, 85, 88, 91, 93, **66505**, 07, 11, 14, 16, 34, 38, 39, 40, 46, 47, 49, 50, 54, 62, 66, 69, 76, 81, 85, 88, **66866**, 73, 75, 94, 98, 99, **66904**, 05, 10, 20, 22, 31, 32, 33, 34, 36, 37, **67100**, 02, 09, 11, 12, **68497**, 98, **68506**, 11, 16, 22, 30, 42, 46, 52, 54, 55, 89, **68612**, 30, 31, 45, 53, 57, 79, 81, 88, 95, 99, **68702**, 05, 19, 30, 34, 39, 41, 44, 55, 60, 65, 74, 75, 81, 97, **68811**, 12, 17, 21, 23, 24, 27, 36, 39, 45, 46, 50, 52, 54, 55, 56, 64, 65, 77, 78, 86, 87, 89, 91, 93, 94, 96, **68901**, 02, 05, 10, 11, 15, 16, 18, 20, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 37, 45, 47, 50, 59, 60, 63, 66, 74, 75, 76, 78, 80, 82, 83, 87, 89, 90, 91, 92, 93, 98, **69007**, 31, **69383**, 89, 95, 97, 99, **69402**, 07, 13, 14, 15, 16, 21, 27, 42, **69647**, 52, 58, 65, 73, 88, 91, 92, 96, 97, **69701**, 06, 07, **70071**, 72, 84, 89, 90, 93, 94, 97, **70101**, 03, 04, 05, 11, 17, 20, 23, 26, 29, 31, 33, 34, 35, 36, 37, 38, 39, 41, 43, 45, 46, 48, 51, 52, 53, 54, 55, 56, 57, 59, 60, 61, 62, 64, 65, 66, 67, 73, 74, 78, 81, 83, 85, 86, 88, 89, 90, 92, 93, 97, 98,

99, **70201**, 03, 07, 08, 65, 68, **71083**, 84, 93, **71109**, 10, 11, 14, 25, 36, 37, 59, 61, 64, 67, 81, 84, **71216**, 36, 38, 40, 43, 44, 47, 48, 61, 62, 84, 89, 90, 92, 93, 94, 97, **71300**, 01, 09, 10, 23, 27, 43, 45, 48, 49, 50, 56, 66, 67, 68, 70, 71, 72, 73, 74, 75, 76, 89, **71401**, 08, 14, 18, 19, 20, 21, 27, 31, 34, 36, 40, 48, 51, 52, 53, 67, 68, 70, 73, 80, 84, 85, 88, 89, 90, 91, 95, **71506**, 11, 19, 22, 23, 26, 31, 32, 33, 34, 37, 38, 39, 47, 49, 52, 53, 57, 64, **71983**, 96, **72017**, 18, 20, 25, 34, 38, 39, 41, 42, 43, 44, 46, 47, 48, 49, 53, 68, 72, 80, 83, 88, 90, 96, **99611**, 12, 14, 15, 16, 26, 38, 47, 48, 57, 58, 59, 61, 64, 69, 71, 72, 74, 75, 76, 77, 88, 96, 97, **99701**, 03 ENDS. Result withheld - **64771**, **64772**.

## STAGE : PROFESSIONAL PROGRAMME – Module-I

**72205**, **72345**, 46, **72472**, 75, **72539**, **72605**, 06, 25, 43, **72777**, 80, 82, **72972**, **73011**, 73, 74, 75, 76, 78, 79, 81, 85, **73199**, **73201**, 08, 12, 16, 30, 48, 73, 78, 82, 89, **73412**, 13, 32, 97, **73577**, **73637**, 39, 51, 58, 63, **73733**, **73841**, 42, 83, **73931**, 54, **74034**, **74133**, **74301**, 13, 37, 39, 41, **74413**, 20, 26, 30, 44, 51, 55, **74635**, 54, **74919**, **75070**, **75109**, 30, 48, **75227**, 47, 49, 51, 73, 75, 78, **75358**, **76**, **75417**, 50, 63, 80, 97, **75564**, 65, 85, **75705**, 26, 43, **75952**, **76289**, **76379**, **76564**, 92, **76819**, 66, **76923**, 24, 25, 26, 27, 33, **77022**, 23, 27, 51, 53, 54, 60, 79, 81, **77252**, 54, 77, **77348**, 79, **77563**, 82, 86, **77702**, 03, 07, 13, 16, 40, 45, 53, **77803**, 06, 07, 10, **77956**, 82, 86, 95, **78019**, **78120**, 23, 27, 41, 60, 67, 97, **78272**, 74, 75, **78422**, 26, 27, 32, 36, 67, 73, 81, 84, 86, 96, **78509**, **78704**, 43, 47, 48, **78879**, 81, 86, 91, **78903**, 31, 41, 42, 48, 49, 66, **79005**, 18, 63, 64, 65, **79165**, 73, 74, **79206**, 30, 45, **79353**, 54, 55, **79402**, 54, 58, 59, 64, 69, 75, 79, 84, **79510**, 14, **79657**, 58, 64, 65, 99, **79709**, **79852**, 55, 56, 58, **80007**, 30, 31, **80193**, **80329**, 32, 85, **80422**, 26, 27, **80515**, 37, **80641**, **80744**, 72, **80856**, 58, 60, 61, **81124**, 25, **81224**, 47, 59, 61, 62, 66, 69, **81326**, 28, 30, **81454**, 85, **81532**, 88, **81600**, 18, 22, 26, 34, 57, 76, **81800**, 03, 29, **82218**, 44, 45, 55, 71, **82398**, **82463**, 67, 68, **82508**, 13, 46, **82622**, 23, 24, **82708**, 09, 14, 16, 58, 65, **82904**, 05, 55, 77, 81, **83135**, 37, 39, 40, **83241**, 87, **83385**, **83734**, **83850**, 52, **83940**, **84020**, 24, **84135**, 38, 41, **84238**, **84322**, **85072**, **85116**, 65, **85352**, **85432**, 33, **85697**, **85841**, 42, 50, 54, 55, 57, 66, 91, 92, 93, **85928**, 43, 44, 48, 52, **86061**, 66, 89, 94, **86112**, **86243**, 48, 54, 57, **86492**, **86551**, 52, **86667**, 71, 75, **86701**, 06, 09, **86813**, **86902**, 11, 12, 25, 28, 34, 52, 91, 92, **87097**, **87105**, 31, 35, 37, 38, 39, 40, 41, 42, 43, 71, 78, 82, **87335**, 83, 95, 97, **87409**, 46, 64, 67, **87509**, 11, **87719**, **87811**, 32, 95, 97, **87973**, 94, **88086**, **88165**, 71, 85, **88403**, 60, 61, 63, 65, 91, 94, 95, **88637**, 38, 61, **88804**, 28, 31, 33, 35, 97, **88927**, 28, 29, 44, 51, 76, **89190**, **89624**, 59, **89802**, **90162**, **90315**, 20, **90433**, 34, **90616**, **90853**, 57, 60, **91125**, 51, **91286**, **91335**, 36, 37, 38, 39, 41, **91466**, 68, 72, **91517**, 18, 26, 92, **91605**, 06, 07, 15, 49, 91, **91817**, **91930**, **92043**, 92, **92100**, 01, 99, **92348**, **92416**, **92525**, 26, 31, 47, 50, 54, 76, 80, 82, 83, **92610**, **92710**, 18, 35, 37, **92815**, 16, 22, 23, 24, 27, 33, 41, 56, 61, 97, **92907**, 11, 12, 13, 14, 83, **93002**, **93109**, **93203**, 07, 14, 31, 35, **93341**, 46, 47, 81, **93405**, 20, 21, **93538**, 42, 64, 67, 91, **93664**, 88, 91, 93, **93743**, **93807**, **94155**, 59, **94209**, 11, 12, 13, 15, 16, 17, 19, **94364**, 68, 70, 75, 79, **94413**, 19, 23, 27, 28, 39, 52, 76, 78, 80, 81, 97, 99, **94507**, **94731**, 38, 40, 45, 46, 57, **94802**, 50, **94951**, 53, 54, 56, 60, 63, 64, 69, 70, **95025**, 26, 33, 41, 44, 53, 54, 59, 63, 68, 71, 72, 76, 78, 84, **95103**, 32, 41, 90, **95218**, **95375**, **95400**, 18, **95507**, 08, 09, **95618**, 20, 24, 26, 37, 41, **95933**, 58, **96128**, **96219**, 20, 21, 22, 24, 25, **96340**, 43, 48, 50, 52, 53, 54, 55, 57, 60, 80, 95, 96, **96415**, 34, 39, 51, **96599**, **96606**, 29, 84, **96747**, 93, **96812**, 13, 15, 21, 49, 74, **97019**, **97300**, 37, 39, **97432**, 94, 98, **97527**, 95, **97603**, 19, 41, 46, **97759**, 62, 63, **97809**, 92, 94, 95, 96, 97, **97903**, **98050**, 54, 55, 64, 67, 70, 71, **98105**, 15, 19, 40, **98260**, 62, 63, 66, 71, 91, 97, **98328**, 90, 93, **98400**, 11, 32, 38, 50, 64, 69, 82, 91, **98528**, 68, **98646**, 67, 88 ENDS.

## STAGE : PROFESSIONAL PROGRAMME – Module-II

**72227**, 28, 96, **72364**, **72508**, 51, 52, **72776**, 89, **73046**, 48, **73103**, 04, 06, 07, 96, 98, **73210**, **73310**, 15, 17, 21, 45, 54, **73430**, 31, 34, 38, 66, **73518**, 23, 27, 28, 36, 37, 42, 90, 92, **73622**, 62, 67,



# June 2010 CS Exams - Results

68, 81, 82, **73725**, 32, 47, 72, 91, 94, **73818**, 43, 51, 75, 77, 81, 86, **73953**, **74054**, **74124**, 25, 26, **74215**, 47, 98, **74310**, 79, **74435**, 47, **74817**, 18, **74914**, 15, 17, **75092**, **75170**, **75317**, 21, 77, **75437**, 52, 55, **75730**, 35, 39, 83, 84, 86, 87, 88, **75898**, **75917**, 56, 74, **76065**, 66, **76382**, **76437**, **76572**, **76608**, 09, 67, **76717**, 53, 54, 58, **76816**, 76, 82, **76908**, 13, 14, 52, 53, 54, 58, **77018**, 21, 24, 25, 31, 99, **77122**, **77223**, 94, **77347**, 49, **77422**, 38, 39, 40, 42, **77605**, 06, 07, 09, 12, 13, **77711**, 12, 20, **77845**, 70, 96, **77988**, 89, 96, **78060**, 67, 71, **78201**, 02, 06, 08, 68, **78306**, 07, 08, 09, 10, 12, 13, 15, 16, 19, 20, 21, 22, 24, 26, 30, 33, 34, 35, **78431**, 37, 38, 45, **78571**, 76, 79, 80, 82, **78608**, 14, 17, 21, 35, **78746**, 50, 60, **78821**, 22, 23, 25, 26, 29, 64, 70, 78, **78907**, 24, 26, 30, 33, 37, 52, 78, **79002**, 86, 90, 91, **79262**, 63, 65, 66, 88, 89, 91, **79304**, **79463**, 77, **79533**, 39, 43, 44, 45, **79619**, 29, 30, **79735**, 36, **79915**, 17, 25, 55, 58, **80027**, 86, **80144**, **80239**, **80443**, 44, **80661**, 63, **80704**, 94, **80857**, **80927**, 29, 50, 51, 94, 95, **81053**, **81127**, 28, 29, 33, 49, 50, **81216**, 19, 25, 45, 48, **81360**, 63, 64, 65, 66, 67, 81, **81431**, 53, **81545**, 48, 51, 58, 75, 77, 78, **81617**, 44, 50, 52, 58, 62, 80, 88, 91, 97, **81705**, 14, 99, **81816**, 23, 41, **82119**, 38, 87, 91, 94, **82214**, 96, 98, **82323**, 25, 71, 75, 76, **82426**, 28, 44, 48, 70, 76, 86, 87, **82521**, 23, 25, 28, 94, **82601**, 12, 13, 14, 15, 17, 18, 43, 44, 45, **82711**, **82812**, 22, 23, 64, **82959**, 96, 97, 98, 99, **83000**, 02, 05, 77, **83165**, 69, **83308**, 31, **83408**, **83708**, **84001**, 44, 45, 49, **84331**, 65, **84418**, **84587**, 90, **84865**, 66, 82, **84921**, 22, 23, **85053**, 55, 93, **85117**, 26, 40, 59, 64, 82, 83, **85291**, 92, 94, **85409**, 27, **85694**, **85745**, 46, 48, 49, 51, **85852**, **85975**, 85, **86004**, 06, **86213**, 39, **86410**, **86530**, 74, 76, 78, **86733**, 52, 56, **86873**, **86941**, **87014**, 15, 17, 18, 23, 96, **87102**, 04, 09, 10, 15, **87237**, **87313**, 80, **87403**, 04, 19, 21, 56, 60, **87531**, 32, 87, **87718**, 21, **87801**, 18, 36, **87911**, **88103**, **88276**, 77, **88515**, 16, 19, **88695**, **88803**, 55, 59, 60, **88900**, **89134**, **89264**, **89558**, **90858**, 61, 65, **90948**, 97, **91170**, 71, 72, 73, **91253**, **91359**, 64, 71, 74, 81, **91409**, 15, 91, **91555**, **91616**, 36, 39, 44, 51, 61, 72, **91707**, 21, 47, 65, 66, 70, **91891**, 92, **91949**, **92022**, 64, **92140**, 43, 44, 45, **92200**, 75, **92330**, **92438**, 40, 41, 42, 43, 44, 69, **92518**, **92626**, 92, **92807**, 08, 17, 26, 30, 52, 57, **92905**, 30, 31, **93060**, **93108**, **93260**, 62, 65, 68, 78, **93344**, **93444**, 46, 48, 52, 53, 72, 73, 78, 82, **93539**, **93614**, 19, 80, 81, 87, 90, 92, 97, **93725**, 39, **93827**, 93, 96, **93968**, 72, 77, 82, **94003**, 08, 51, 54, **94120**, 48, 63, 64, 65, 71, 81, 83, **94236**, 41, 42, 43, 45, **94366**, **94550**, 51, 53, 78, 83, **94606**, 09, 15, 16, 30, 33, **94733**, 51, 54, 55, 58, **94804**, 77, 78, 87, **94903**, 05, 31, 75, **95008**, 37, 87, 89, 96, 99, **95108**, 16, 24, 25, 38, 76, **95204**, 12, 38, 95, **95528**, 30, 80, **95640**, **95791**, 92, **95810**, 12, **95975**, **96246**, 53, 57, 59, 62, 69, **96345**, **96484**, 86, 88, 91, 98, **96505**, 08, 10, 13, **96706**, 23, 68, 77, 91, **96870**, **96945**, 46, **97082**, 83, 84, **97299**, **97356**, 58, 59, **97473**, **97509**, **97666**, 87, **97801**, 17, 23, 28, 32, **97925**, 26, 27, 28, 29, 30, 31, 35, **98023**, 24, **98147**, 49, 51, 56, 58, 60, 61, 62, 64, 65, 68, 89, **98203**, 95, 96, **98380**, **98419**, 20, 62, 71, 76, **98585**, 87, **98707**, 29, 88 ENDS.

## STAGE : PROFESSIONAL PROGRAMME -- Module-III

**72253**, 55, 56, 57, **72316**, 19, 65, **72415**, 33, **72571**, **72656**, **72758**, **72807**, 09, **72923**, **73007**, 44, 47, **73127**, 31, 32, 33, 35, 36, 37, 38, 40, 43, 44, 46, 47, 49, 57, **73233**, 38, 39, 40, 42, 44, 46, 49, 51, 52, **73308**, 12, 13, 14, 73, 74, 75, 77, 81, 82, 83, **73419**, 23, 40, **73517**, 40, **73629**, 38, 42, 66, **73707**, 22, 46, **73828**, 39, 45, 59, 87, 90, 91, 98, **73915**, 19, 40, 47, **74071**, 72, 73, 74, 75, 77, 79, **74151**, 55, 59, 60, **74216**, 18, 19, 20, 25, 77, **74305**, 58, 61, 84, **74495**, 96, **74599**, **74693**, **74727**, **74814**, 21, 78, **74939**, 76, **75013**, 68, **75187**, 89, 91, **75255**, **75300**, 56, **75416**, 48, 49, **75514**, 83, **75688**, 89, **75707**, 28, 29, **75860**, **76031**, **76169**, **76340**, 58, **76436**, 76, **76645**, **76700**, 59, 60, **76973**, 76, 78, 79, **77050**, 56, **77143**, 46, **77227**, **77312**, 13, 70, **77561**, **77638**, 39, 40, 41, 42, 43, 44, 45, 46, 47, 49, 55, 57, **77739**, 47, 54, **77834**, 35, 36, 43, 48, 50, 53, 64, **77922**, 53, 58, 59, **78028**, 69, 74, **78111**, 19, 21, 31, 32, 38, 84, **78213**, **78346**, 47, 48, 50, 51, 53, 54, 55, 56, 57, 58, 60, 61, 62, 66, 68, **78470**, 75, 77, 95, 98, **78504**, 66, 68, **78652**, 63, 71, 73, 80, **78702**, 10, 17, 78, 89, **78814**, 18, 19, 27, 31, 37, 39, 88, **78929**, 82, 84, 85, 87, **79117**, 18, 96, **79200**, 01, 02, 03, 05, 10, 60, **79326**, **79476**, **79562**, 63, 64, 65,

67, 68, 69, 70, 71, 72, 74, 76, 79, 83, **79654**, 73, 74, 82, **79731**, 34, 44, 46, **79802**, 04, 08, 09, **79916**, 18, 19, 22, 24, 81, **80003**, **80104**, 08, **80214**, 19, 69, 89, **80379**, **80465**, 66, 67, 69, 90, **80538**, **80620**, **80747**, **80813**, 14, **80928**, 71, 72, 73, **81034**, **81152**, 53, 54, 55, 57, 58, 60, 63, 84, 85, 86, 87, **81284**, 86, 91, **81335**, 42, 44, **81402**, 07, 25, 50, 88, 92, 94, 99, **81543**, 57, 81, 93, 96, **81708**, 45, 46, **82140**, 41, 59, 61, 62, 63, 64, **82216**, 19, 21, 76, **82344**, **82459**, **82506**, **82663**, 64, 66, 67, **82735**, 37, 85, **82863**, **82902**, 25, 27, **83024**, 26, 90, 91, 92, 94, 98, 99, **83102**, 06, 07, 68, 72, **83218**, 20, **83340**, 55, **83425**, 28, 29, 30, 31, 32, **83584**, **83603**, 40, 41, 42, 44, 46, **83770**, 71, 72, 73, 74, 75, **83827**, 29, 69, **83904**, 26, 78, 97, **84002**, 04, 71, 73, **84884**, **85200**, 01, **85332**, 33, **85483**, 84, **85536**, **85773**, 76, 77, 78, 79, 80, 81, 83, 84, 87, 88, 89, 90, 96, **85880**, 88, 98, 99, **85904**, 07, 70, 72, 74, 76, 78, 79, 80, **86136**, 37, 40, **86216**, 34, **86598**, **86601**, 03, **86730**, **86954**, **87039**, 42, 43, 48, 51, 53, 54, **87147**, 54, **87201**, 02, 07, 61, **87355**, 82, 91, **87406**, 30, 41, 52, 71, **87552**, **87658**, 59, 99, **87816**, **87929**, 33, **88029**, 66, 85, **88140**, 79, **88239**, 40, **88386**, **88543**, 48, 55, **88626**, 31, **88757**, 65, 67, **88854**, 64, **89403**, **89504**, 24, **89807**, 08, **90160**, **90319**, **90766**, **90818**, 59, **91194**, 95, 97, 99, **91200**, 02, 07, 11, 13, 87, 93, 97, 98, **91300**, 10, 67, 79, 88, 89, **91435**, 42, 44, **91514**, 50, **91609**, 45, 78, **91715**, 27, 56, 57, **91851**, 54, **91952**, **92042**, 62, 97, **92112**, **92252**, **92471**, 72, 73, 74, 75, 76, 78, **92612**, 15, 16, 18, 19, 20, 21, 24, 28, 46, 51, 70, 71, 74, 75, 76, **92772**, 79, **92813**, **93088**, **93168**, **93293**, **93375**, 82, **93433**, 35, 36, **93541**, 84, 85, 90, 94, **93626**, 68, **93706**, 08, 10, 11, 14, 22, 27, 93848, 67, **93920**, 22, 78, 80, **94056**, 57, **94101**, 42, 56, **94268**, 71, 72, 77, 79, 80, 82, 83, 86, 87, 91, 97, 98, 99, **94300**, 09, 23, **94407**, 15, 42, **94547**, 55, 62, 69, 70, 71, 75, 81, 82, 85, 89, **94662**, 68, 81, 86, 88, 96, **94701**, 12, 16, 27, **94834**, 41, 44, 45, 46, 92, 93, **94927**, 32, 39, 78, 89, 93, **95009**, 48, 65, 73, **95140**, 51, 52, 85, **95200**, 09, 14, 22, 97, **95334**, 35, 94, **95443**, 89, 90, **95577**, **95601**, 96, **95752**, **95853**, 57, **95908**, 39, **96196**, **96284**, 85, 88, 89, 90, 91, 95, 96, 98, **96300**, 01, 85, **96403**, 16, 93, **96578**, **96661**, **96713**, 15, 18, 21, 22, 85, **96804**, 16, 58, **96963**, **97020**, **97104**, 94, 98, **97262**, **97357**, 94, 97, **97451**, **97662**, **97760**, 80, 99, **97840**, **97953**, 54, 55, 56, 60, 62, 64, 67, 68, **98057**, 59, 66, **98145**, 52, 71, **98228**, 36, **98323**, 33, 34, 78, **98412**, 16, 52, 54, 63, 87, **98605**, 06, **98706**, 08, 50, **98859** ENDS.

## STAGE : PROFESSIONAL PROGRAMME -- Module-IV

**72278**, **72341**, 42, 43, **72450**, **72511**, **72644**, 45, 46, **72785**, **72855**, 56, **73174**, 76, 77, 80, **73272**, 77, **73346**, 93, 95, **73488**, **73503**, 64, 66, 87, 94, **73617**, 55, 89, 98, **73718**, 41, 57, 58, **73874**, **73906**, 07, 41, 46, **74099**, **74100**, 01, 02, 03, 84, **74246**, 49, **74414**, 15, 40, 68, 72, 75, **74617**, **74762**, **74819**, 20, 26, 96, 98, **75010**, **75111**, 27, **75444**, **75650**, **75731**, 56, **75992**, **76099**, **76151**, **76268**, **76736**, **76887**, **76912**, 97, **77128**, 44, 45, 47, 84, **77225**, 47, **77396**, **77400**, 47, 50, 52, **77668**, 69, 70, **77790**, **77802**, 12, 14, 18, 86, 87, 94, 95, 97, 98, **77917**, 23, 25, 27, 29, 85, 90, 93, 97, **78033**, 59, 62, 68, 73, 80, 87, 99, **78136**, 37, 48, 58, 72, **78209**, 65, **78387**, 88, 90, 91, 92, 94, 98, **78401**, **78528**, 29, 30, 36, 45, **78616**, 31, 58, 64, 67, 68, 72, 75, 79, **78739**, 57, 62, 79, 81, 94, **78836**, 61, 68, 72, 89, 90, 94, **78905**, 13, 25, 53, 54, 56, 58, 63, 75, **79006**, **79135**, 36, 37, 38, **79227**, 39, 41, 93, 96, **79300**, 01, 22, 25, 33, 79, **79421**, **79606**, **79704**, 05, 62, 66, 68, 89, 91, **79801**, 10, 50, 54, 87, 96, **79926**, 44, 53, 59, 63, 65, 67, 82, 86, 87, **80000**, 20, **80188**, **80243**, 45, 67, 70, **80359**, 87, 92, 95, 97, 98, **80494**, 95, **80598**, **80603**, 80, 81, 87, **80834**, 37, **80906**, 07, 47, 48, 75, 76, **81014**, 88, **81189**, 90, 91, 94, **81213**, 97, 99, **81302**, 04, 68, 79, **81424**, 65, 87, **81503**, 04, 06, 11, 47, 82, **81620**, 25, 28, 29, 38, 45, 46, 61, **81751**, **81805**, 47, **82082**, **82165**, 67, **82254**, **82301**, 27, 69, 73, 95, **82419**, 23, 25, 50, 90, **82605**, 86, 87, 88, 89, **82760**, **82810**, 61, **82953**, **83044**, **83128**, 96, **83239**, **83309**, 38, 51, 60, **83450**, **83517**, 83, **83689**, 96, 97, **83713**, 15, **83849**, **84003**, 07, **84161**, **84218**, 19, 97, 98, 99, **84300**, 25, 26, 29, **84652**, **84902**, **85017**, 91, **85160**, **85272**, **85313**, 14, 93, **85408**, 10, **85502**, **85810**, 13, 15, 16, 19, 24, **85933**, 35, 41, **86011**, 29, **86111**, 41, 48, 69, 92, 94, **86201**, 14, 18, 21, 23, 41, **86426**,

# June 2010 CS Exams - Results

86624, 86759, 62, 63, 64, 66, 86833, 52, 75, 76, 77, 86901, 10, 15, 16, 18, 38, 87173, 74, 87238, 40, 41, 65, 66, 87312, 87412, 18, 25, 37, 51, 87570, 87680, 82, 87760, 62, 64, 87807, 08, 17, 22, 26, 48, 88160, 84, 88347, 50, 88469, 88571, 73, 76, 80, 88667, 68, 69, 88755, 88826, 61, 68, 88905, 09, 17, 47, 48, 57, 65, 89266, 89333, 34, 89601, 90125, 90451, 87, 90537, 54, 94, 91227, 28, 91333, 91406, 07, 12, 16, 36, 38, 45, 91543, 46, 93, 91631, 33, 35, 40, 60, 65, 91744, 46, 91873, 91932, 86, 92065, 92272, 74, 94, 95, 92331, 50, 92499, 92588, 90, 92768, 92805, 09, 49, 93062, 63, 64, 66, 89, 93126, 47, 85, 87, 91, 93316, 18, 19, 20, 21, 22, 96, 93402, 10, 11, 71, 74, 81, 83, 93502, 03, 04, 08, 14, 15, 18, 61, 66, 88, 93629, 31, 57, 73, 93720, 30, 93869, 70, 71, 76, 94005, 07, 94100, 02, 22, 45, 53, 94324, 26, 31, 33, 34, 36, 43, 44, 46, 94468, 70, 72, 83, 87, 88, 94502, 04, 11, 94618, 20, 27, 36, 38, 44, 94704, 09, 94803, 05, 26, 30, 72, 73, 80, 82, 94, 94900, 41, 47, 62, 87, 96, 97, 99, 95005, 17, 30, 60, 98, 95101, 04, 05, 06, 09, 17, 20, 54, 56, 89, 95237, 95356, 95417, 24, 66, 88, 95552, 70, 72, 74, 95609, 95772, 95813, 96093, 96177, 96318, 96440, 41, 54, 55, 96537, 40, 43, 46, 53, 96632, 39, 41, 62, 70, 81, 96719, 28, 29, 67, 95, 96803, 20, 24, 27, 34, 40, 55, 67, 96981, 82, 87, 97101, 97281, 97396, 97470, 91, 92, 96, 97502, 07, 97702, 03, 97839, 97985, 86, 88, 89, 90, 92, 98190, 98202, 07, 08, 27, 30, 32, 37, 44, 94, 98317, 19, 37, 53, 79, 98435, 39, 46, 79, 98510, 11, 98629, 89, 98791, 98984, 99033 ENDS.

## STAGE : PROFESSIONAL PROGRAMME – Module-I & II

72295, 97, 72520, 72603, 72811, 73204, 05, 06, 73428, 67, 73648, 80, 73700, 43, 73824, 27, 73950, 74128, 74443, 56, 64, 87, 74916, 18, 75228, 75357, 93, 75759, 76378, 76513, 76870, 76900, 20, 77026, 28, 77259, 77708, 10, 77981, 78100, 04, 22, 74, 78421, 33, 35, 44, 78745, 78901, 64, 69, 73, 96, 79177, 79447, 79626, 33, 80516, 80732, 80993, 96, 81230, 31, 81601, 98, 81726, 31, 39, 81831, 82188, 93, 82460, 66, 85, 82542, 47, 82608, 82715, 83070, 83350, 83467, 68, 69, 70, 71, 83705, 12, 84114, 84259, 84318, 20, 84417, 84920, 85036, 85700, 85848, 62, 86226, 86649, 86819, 86930, 40, 42, 87590, 87720, 88169, 88606, 88943, 89257, 89620, 90143, 90520, 90801, 56, 91260, 61, 63, 68, 91492, 91602, 04, 17, 22, 50, 69, 71, 91722, 92091, 92395, 92736, 92984, 93205, 93342, 93535, 94162, 94367, 69, 73, 77, 82, 94742, 48, 85, 87, 89, 94958, 72, 95042, 47, 57, 83, 95195, 95216, 95374, 95529, 95927, 96346, 49, 59, 96603, 96761, 96817, 41, 45, 82, 97298, 97598, 97818, 21, 31, 98019, 28, 29, 98264, 98418, 24, 60, 98505 ENDS.

## STAGE : PROFESSIONAL PROGRAMME – Module-I & III

72317, 18, 21, 22, 72741, 45, 72806, 89, 73009, 10, 50, 51, 73231, 34, 37, 53, 73443, 44, 45, 89, 96, 73596, 73649, 50, 56, 73705, 10, 75, 73878, 74152, 54, 56, 57, 58, 62, 63, 74302, 11, 74421, 50, 74508, 74937, 38, 75252, 53, 72, 75399, 75582, 75955, 76494, 76820, 77057, 58, 77260, 77372, 76, 77490, 77738, 41, 43, 46, 48, 49, 50, 58, 84, 78029, 34, 39, 78161, 78468, 72, 76, 78, 79, 82, 88, 92, 94, 78501, 02, 05, 10, 11, 78700, 05, 06, 08, 82, 78990, 79396, 79473, 81, 79656, 60, 63, 67, 70, 79828, 76, 80, 84, 85, 95, 79946, 80001, 29, 80173, 80380, 80534, 39, 41, 80749, 80992, 81252, 57, 58, 60, 65, 81428, 32, 93, 95, 81500, 30, 81641, 42, 65, 82224, 39, 40, 82362, 96, 82417, 82898, 82903, 07, 83097, 83100, 03, 83242, 89, 83366, 83489, 97, 83604, 84136, 39, 85110, 44, 85254, 85353, 85431, 85535, 85879, 86, 87, 94, 85900, 86060, 86179, 96, 86668, 70, 79, 87132, 34, 36, 46, 87290, 87384, 87422, 53, 57, 87722, 87866, 87992, 88178, 88629, 30, 39, 88895, 88910, 89642, 90163, 90435, 91299, 91301, 04, 06, 09, 91463, 71, 91516, 22, 24, 25, 91911, 92096, 99, 92394, 92546, 92819, 93003, 93371, 72, 74, 77, 93696, 93718, 46, 93919, 21, 24, 25, 94418, 22, 25, 30, 41, 45, 94726, 28, 34, 37, 41, 43, 44, 94829, 47, 94942, 77, 95142, 50, 84, 95398, 99, 95634, 95932, 96399, 96404, 96687, 96750, 57, 74, 76, 92, 96802, 43, 97017, 21, 97620, 21, 23, 98069, 75, 98274, 98391, 98448, 98500, 98669 ENDS.

## STAGE : PROFESSIONAL PROGRAMME – Module-I & IV

72470, 73274, 76, 81, 73569, 73654, 73720, 51, 73805, 74185, 90, 91, 96, 97, 98, 74335, 74452, 89, 74761, 74958, 75049, 50, 75118, 26, 75277, 75445, 75584, 75668, 75734, 75880, 75991, 76286, 87, 88, 76568, 74, 77080, 77186, 77525, 77785, 86, 94, 96, 97, 77805, 13, 15, 77994, 78159, 78527, 31, 32, 33, 34, 37, 38, 39, 40, 42, 43, 78759, 92, 78874, 78967, 79229, 31, 33, 36, 38, 40, 79374, 75, 78, 79450, 51, 57, 79706, 79849, 79, 79950, 57, 62, 71, 95, 80194, 80331, 80683, 80737, 80909, 81072, 86, 81298, 81300, 01, 03, 05, 08, 81464, 66, 81587, 81608, 39, 79, 81732, 57, 81820, 82253, 82370, 82471, 82522, 39, 95, 82761, 82952, 83129, 30, 31, 32, 33, 34, 83264, 84, 83622, 83714, 21, 84258, 78, 79, 81, 82, 84327, 84701, 84966, 85273, 85655, 85924, 26, 29, 36, 49, 86085, 86190, 93, 86204, 17, 86533, 86703, 08, 11, 86898, 86900, 08, 09, 14, 87179, 87336, 37, 38, 86, 87414, 62, 87638, 87743, 87820, 52, 88011, 88405, 68, 70, 72, 88666, 88834, 90, 88911, 34, 36, 40, 49, 89486, 90452, 91122, 91329, 40, 91596, 91656, 91929, 92098, 92392, 92585, 92714, 15, 19, 45, 67, 92839, 48, 93023, 93148, 86, 95, 93208, 93399, 93403, 93559, 60, 62, 63, 65, 87, 93, 93683, 86, 93740, 93946, 94079, 98, 94177, 93, 94471, 73, 75, 77, 82, 98, 94506, 94792, 95, 99, 94800, 27, 39, 51, 94946, 59, 61, 67, 95011, 14, 18, 24, 56, 69, 70, 95, 95115, 95206, 96, 95420, 23, 95607, 21, 23, 30, 61, 95926, 31, 96445, 50, 56, 96634, 40, 64, 65, 67, 76, 96752, 64, 81, 96811, 54, 97043, 97139, 97643, 97805, 08, 35, 98098, 98103, 09, 12, 13, 17, 20, 98293, 98, 99, 98300, 30, 89, 94, 98430, 40, 80, 84, 86, 98790, 98808, 61 ENDS.

## STAGE : PROFESSIONAL PROGRAMME – Module-II & III

72654, 72759, 73309, 11, 19, 20, 24, 25, 73439, 73524, 26, 33, 34, 35, 41, 73604, 09, 10, 43, 97, 73755, 88, 73807, 52, 57, 61, 63, 73913, 52, 74214, 21, 23, 24, 26, 27, 74304, 06, 85, 87, 74427, 31, 60, 80, 98, 74500, 01, 66, 75299, 75740, 75897, 77098, 77100, 65, 77420, 77838, 39, 49, 56, 59, 61, 62, 66, 77957, 78110, 78269, 78567, 70, 73, 77, 78, 84, 85, 78718, 78828, 41, 43, 97, 78979, 79014, 79264, 67, 68, 70, 79426, 27, 66, 78, 79727, 30, 32, 33, 37, 38, 79997, 80005, 21, 80213, 80577, 80, 96, 81331, 32, 33, 34, 36, 38, 39, 40, 41, 58, 61, 81429, 51, 52, 56, 81576, 81616, 59, 81712, 16, 19, 81813, 37, 82274, 75, 77, 79, 82363, 82458, 96, 82509, 18, 52, 92, 82790, 91, 83166, 67, 83359, 83706, 84181, 85092, 85128, 29, 32, 34, 85293, 85357, 85571, 85968, 84, 86212, 86409, 86734, 86956, 87206, 09, 87420, 40, 47, 48, 49, 69, 87804, 24, 38, 88030, 88143, 88691, 93, 88708, 13, 88857, 89259, 89452, 89678, 90321, 22, 91370, 75, 77, 78, 80, 82, 85, 86, 91588, 89, 99, 91685, 86, 92, 91709, 10, 11, 14, 55, 72, 73, 92253, 92611, 17, 27, 45, 92778, 82, 92868, 93438, 39, 43, 93540, 93621, 78, 99, 93701, 12, 17, 93804, 93965, 69, 71, 73, 74, 75, 76, 94121, 82, 92, 94546, 52, 57, 59, 63, 65, 66, 74, 76, 79, 84, 86, 94750, 52, 53, 56, 94895, 94933, 34, 76, 95010, 92, 95167, 71, 86, 97, 95201, 95445, 48, 95616, 95793, 96480, 82, 97, 96503, 07, 09, 12, 14, 16, 17, 20, 96601, 96711, 58, 96868, 79, 97064, 97418, 72, 97663, 64, 65, 97782, 97824, 25, 26, 27, 59, 98150, 54, 55, 63, 67, 72, 98268, 98354, 55, 98459, 98527, 98709, 98851, 66 ENDS.

## STAGE : PROFESSIONAL PROGRAMME – Module-II & IV

72388, 72671, 72, 77, 72803, 04, 73347, 48, 52, 55, 73582, 88, 73695, 73749, 56, 98, 74248, 50, 74437, 76, 75048, 90, 75121, 75436, 42, 75763, 75915, 18, 76734, 38, 55, 57, 76844, 76907, 77123, 27, 82, 85, 77449, 53, 77884, 88, 89, 90, 93, 77900, 91, 78077, 78, 79, 78173, 78609, 10, 13, 15, 22, 24, 25, 28, 78751, 78816, 30, 69, 77, 78927, 65, 72, 79287, 92, 94, 99, 79302, 03, 77, 79472, 79765, 67, 69, 72, 73, 77, 90, 80018, 80244, 62, 80326, 57, 80600, 02, 60, 80706, 80946, 49, 81017, 81378, 80, 81400, 81552, 81603, 04, 33, 48, 53, 96, 81747, 52, 81801, 04, 19, 38, 81982, 83, 82299, 82305, 74, 92, 93, 82473, 77, 82535, 82610, 82813, 15, 19, 20, 21, 24, 82957, 83195, 97, 98, 99, 83200, 65, 83337, 43, 84199, 84200, 84319, 84568, 85000, 85124, 86087, 86177, 86209, 19, 27, 31, 86761, 73, 86878, 86906, 23, 87386,



# June 2010 CS Exams - Results

87317, 87741, 87825, 88139, 88349, 88728, 88865, 88907, 39, 56, 59, 89240, 89469, 89695, 89784, 90595, 91402, 03, 04, 05, 08, 11, 91552, 91627, 34, 55, 66, 75, 91728, 71, 92060, 92271, 92396, 92650, 92804, 93128, 93475, 77, 93613, 16, 32, 94000, 02, 04, 09, 80, 94125, 86, 94612, 17, 22, 23, 28, 32, 34, 42, 49, 94874, 83, 86, 90, 96, 97, 98, 95016, 19, 49, 95119, 37, 95645, 96179, 96548, 49, 56, 96643, 96703, 04, 20, 96838, 97081, 97497, 97503, 97684, 97781, 97854, 98191, 98, 98359, 60, 98465, 73, 98526, 98727, 31, 34, 98852 ENDS.

## STAGE : PROFESSIONAL PROGRAMME – Module-III & IV

72690, 72744, 73376, 85, 86, 87, 88, 90, 92, 73568, 97, 73634, 71, 77, 78, 73704, 28, 73836, 66, 99, 73901, 18, 28, 29, 32, 35, 74274, 75, 74386, 74432, 75009, 12, 14, 75123, 75340, 75447, 58, 61, 75706, 33, 75935, 76269, 76762, 80, 82, 76861, 93, 77148, 77226, 77524, 27, 43, 77918, 19, 20, 21, 24, 28, 30, 78171, 75, 78219, 78650, 55, 56, 61, 62, 65, 70, 77, 78784, 95, 78871, 78902, 15, 20, 60, 76, 81, 83, 79329, 30, 31, 32, 79422, 79966, 68, 80263, 64, 65, 66, 80360, 61, 80621, 80707, 52, 80974, 81071, 81401, 03, 06, 81505, 10, 94, 81728, 37, 82343, 82845, 82924, 26, 29, 30, 83219, 23, 24, 86, 83703, 83905, 06, 61, 84503, 85121, 33, 85350, 85604, 86034, 38, 39, 40, 86134, 42, 43, 44, 47, 86795, 98, 87263, 72, 87468, 87701, 61, 87867, 88762, 88829, 62, 88933, 89487, 91030, 99, 91557, 91, 91624, 38, 91726, 29, 91988, 92667, 68, 72, 78, 92777, 81, 93499, 93501, 09, 13, 16, 93624, 93729, 33, 51, 94027, 30, 31, 33, 94119, 94663, 70, 71, 72, 73, 75, 79, 83, 84, 89, 94, 95, 99, 94706, 07, 17, 94835, 36, 54, 75, 94930, 36, 44, 95052, 62, 95122, 65, 95485, 86, 95550, 51, 95603, 95890, 91, 96110, 96574, 75, 76, 96678, 80, 96717, 25, 26, 62, 65, 73, 97, 96844, 97102, 03, 97398, 97454, 97505, 98226, 31, 40, 98321, 58, 98445, 98853 ENDS.

## STAGE : PROFESSIONAL PROGRAMME – Module-I, II & III

72432, 72973, 74, 73053, 73436, 46, 73636, 47, 73706, 39, 73802, 08, 49, 74309, 74494, 75459, 60, 75737, 77255, 77952, 61, 78712, 78863, 79356, 57, 79480, 79826, 29, 80639, 80750, 81635, 81709, 33, 43, 82449, 82510, 29, 82862, 83240, 43, 45, 85035, 85356, 85622, 86064, 65, 86528, 86814, 87387, 96, 87402, 87723, 87809, 39, 91469, 70, 91708, 17, 58, 92837, 94173, 89, 94735, 47, 95029, 40, 95130, 33, 48, 63, 95852, 96604, 05, 08, 97804, 13, 19, 98272, 98451, 89 ENDS.

## STAGE : PROFESSIONAL PROGRAMME – Module-I, II & IV

72786, 73573, 73691, 96, 73740, 60, 92, 74336, 74506, 74827, 75124, 75669, 75736, 76867, 88, 89, 76909, 77992, 78016, 78156, 66, 78740, 53, 79015, 80659, 81015, 81825, 43, 46, 82367, 68, 72, 82472, 83, 82507, 93, 82881, 83352, 83942, 84256, 84586, 85139, 86088, 86946, 87308, 09, 15, 87742, 87844, 88404, 06, 71, 88914, 54, 91493, 95, 96, 91689, 91741, 92716, 17, 92836, 63, 92902, 93211, 94077, 94152, 94949, 95531, 96628, 37, 96830, 71, 97433, 97508, 97816, 98422, 27, 72, 98850 ENDS.

## STAGE : PROFESSIONAL PROGRAMME – Module-I, III & IV

72468, 72778, 73491, 95, 73618, 40, 64, 73701, 16, 63, 73, 73838, 73920, 74360, 74492, 97, 74515, 74822, 75071, 75400, 76565, 76818, 76901, 77203, 04, 05, 78018, 26, 27, 35, 38, 78139, 45, 94, 78216, 78783, 86, 96, 78917, 79397, 79448, 88, 79877, 91, 79999, 80023, 80333, 39, 81035, 73, 76, 77, 81484, 86, 97, 81502, 07, 08, 29, 31, 33, 34, 35, 90, 81624, 30, 77, 78, 81738, 82397, 82455, 65, 83283, 85, 83354, 61, 83651, 83960, 84323, 86117, 86237, 86854, 87334, 89, 87443, 88175, 88830, 91520, 23, 91657, 91716, 19, 33, 92041, 92740, 50, 66, 93146, 93586, 89, 93652, 76, 93731, 38, 94097, 94174, 94828, 32, 42, 55, 94973, 95147, 95625, 95887, 96671, 73, 75, 77, 82, 96748, 75, 84, 96851, 59, 97500, 97820, 47, 98326, 32, 98403, 98525 ENDS.

## STAGE : PROFESSIONAL PROGRAMME – Module-II, III & IV

73519, 25, 30, 31, 73715, 73900, 74380, 81, 82, 74469, 79, 75724, 76841, 42, 77224, 78076, 83, 78815, 17, 32, 34, 35, 79923, 80389, 99, 80708, 81550, 53, 55, 81619, 82538, 40, 82958, 83669, 84317, 86138, 87357, 58, 87439, 70, 87843, 88142, 88858, 72, 89782, 83, 90835, 91098, 91551, 53, 56, 91664, 99, 91740, 43, 92368, 93726, 42, 94123, 24, 94885, 91, 95097, 95102, 95907, 09, 96716, 59, 97172, 76, 77, 97207, 98356, 57, 98827 ENDS.

## STAGE : PROFESSIONAL PROGRAMME – ALL Modules

72775, 87, 88, 73045, 73574, 89, 73602, 05, 15, 23, 24, 31, 35, 41, 44, 45, 46, 59, 60, 69, 70, 72, 74, 75, 79, 83, 84, 85, 90, 73717, 27, 37, 42, 44, 48, 52, 59, 61, 62, 64, 65, 67, 68, 69, 70, 74, 76, 77, 78, 79, 80, 82, 83, 84, 85, 87, 89, 90, 93, 95, 97, 99, 73800, 01, 11, 14, 15, 16, 19, 20, 23, 25, 29, 30, 31, 34, 35, 37, 40, 46, 47, 48, 55, 62, 64, 65, 68, 69, 70, 72, 73, 76, 79, 80, 82, 84, 85, 88, 89, 96, 73903, 04, 05, 08, 09, 10, 11, 12, 16, 17, 21, 22, 23, 24, 27, 30, 44, 49, 74418, 58, 59, 61, 62, 66, 70, 71, 74, 81, 85, 86, 88, 90, 93, 74502, 03, 07, 10, 11, 14, 75110, 13, 20, 29, 75441, 53, 54, 56, 57, 75738, 41, 60, 61, 76290, 76863, 65, 68, 69, 75, 77, 79, 80, 81, 83, 84, 86, 90, 91, 94, 95, 97, 76915, 16, 17, 77256, 57, 58, 78107, 14, 34, 50, 55, 64, 65, 68, 70, 76, 77, 80, 81, 82, 83, 85, 86, 87, 88, 91, 93, 95, 96, 78898, 99, 78923, 28, 40, 45, 50, 55, 59, 62, 68, 74, 80, 97, 79003, 79452, 56, 60, 65, 67, 68, 74, 85, 87, 92, 79948, 51, 79, 84, 88, 89, 90, 93, 80002, 04, 06, 08, 09, 10, 11, 12, 13, 14, 15, 17, 19, 24, 25, 26, 38, 80400, 01, 02, 81080, 82, 83, 84, 87, 81589, 91, 92, 95, 97, 81609, 27, 31, 32, 72, 81, 84, 85, 86, 87, 90, 92, 93, 94, 99, 81700, 01, 03, 10, 11, 15, 17, 18, 20, 21, 22, 23, 24, 30, 34, 35, 41, 42, 50, 53, 81807, 08, 12, 15, 17, 18, 21, 22, 24, 27, 28, 82456, 57, 69, 79, 91, 94, 95, 97, 98, 82504, 05, 11, 12, 14, 19, 20, 24, 26, 33, 34, 36, 48, 82600, 06, 07, 11, 82956, 83332, 44, 57, 58, 62, 83704, 16, 84321, 24, 28, 30, 85114, 25, 27, 35, 63, 85696, 86180, 87, 86200, 08, 10, 20, 24, 25, 28, 29, 30, 32, 33, 35, 36, 64, 86905, 07, 13, 19, 32, 43, 44, 47, 48, 49, 59, 87393, 87400, 05, 07, 08, 11, 17, 23, 31, 35, 38, 42, 44, 45, 54, 58, 61, 63, 73, 87814, 21, 28, 30, 37, 40, 41, 42, 46, 47, 57, 65, 88170, 77, 88459, 88892, 88921, 24, 37, 41, 46, 52, 55, 89521, 22, 23, 89806, 09, 90056, 90323, 90593, 96, 91124, 26, 31, 91583, 97, 91618, 19, 21, 23, 25, 26, 30, 37, 46, 47, 52, 53, 54, 58, 63, 68, 70, 73, 74, 79, 80, 81, 82, 83, 84, 87, 88, 90, 93, 94, 95, 96, 98, 91700, 01, 03, 04, 05, 06, 18, 20, 23, 24, 30, 31, 32, 35, 36, 37, 38, 39, 42, 45, 48, 49, 51, 54, 59, 60, 61, 63, 92102, 92393, 92814, 44, 50, 51, 53, 62, 92904, 93204, 93705, 07, 09, 16, 21, 23, 34, 36, 41, 44, 94143, 70, 75, 76, 80, 84, 87, 88, 91, 94924, 29, 48, 55, 85, 95, 95002, 03, 13, 34, 36, 58, 66, 93, 95107, 10, 11, 12, 13, 14, 18, 28, 29, 31, 34, 43, 44, 45, 46, 49, 53, 57, 58, 60, 61, 62, 66, 69, 72, 75, 78, 80, 82, 83, 87, 88, 94, 96, 98, 99, 95202, 95598, 95614, 19, 22, 27, 28, 32, 36, 38, 39, 95930, 34, 35, 37, 96201, 96763, 96, 98, 96807, 25, 26, 35, 39, 50, 52, 53, 60, 64, 66, 97227, 97490, 97506, 97800, 06, 12, 14, 22, 29, 33, 36, 37, 38, 41, 42, 43, 44, 45, 48, 49, 50, 52, 55, 56, 57, 58, 98396, 97, 98410, 17, 36, 42, 49, 57, 70, 75, 78, 83, 85, 88, 90, 93, 94, 95, 96, 97, 98, 99, 98502, 03, 04, 06, 07, 08, 09, 98855, 57, 60, 62, 65, 73 ENDS. Result Cancelled 73810, 73812, 74449.

## STAGE : FINAL – Group-I

102, 05, 168, 229, 313, 368, 420, 490, 91, 95, 501, 03, 06, 07, 08, 09, 510, 14, 16, 18, 19, 520, 21, 22, 661, 65, 674, 692, 95, 96, 99, 705, 08, 09, 799, 811, 14, 821, 836, 38, 842, 44, 47, 852, 948, 1054, 56, 57, 1127, 79, 80, 81, 98, 1302, 61, 1443, 1543, 44, 1776, 1894, 2001, 20, 21, 22, 2158, 2261, 87, 89, 2369, 93, 2414, 47, 48, 50, 51, 70, 72, 75, 76, 78, 2562, 82, 85, 86, 2652, 53, 56, 57, 58, 2741, 2816, 18, 22, 24, 25, 2923, 24, 82, 84, 85, 86, 87, 88, 3060, 62, 98, 3119, 3233, 51, 3312, 13, 84, 86, 87, 89, 90, 91, 3410, 12, 81, 83, 84, 97, 3517, 19, 3682, 83, 85, 86, 87, 3705, 06, 67, 3822, 3949, 4085, 4333, 34, 35, 5048, 50, 52, 54, 55, 57, 58, 59, 61, 5165, 67, 69, 71, 84, 5251, 58, 84, 5406, 07, 08, 10, 11, 12, 81, 86, 5505, 06, 64, 65, 66, 67, 69, 70, 5656, 5722, 23, 41, 42, 43, 44, 5813, 14, 32, 90, 5974, 6011, 6131, 48, 52, 55, 57, 58, 59, 6247, 48, 51, 53, 6354, 6886, 6905, 06, 41, 42, 43, 45, 7152, 7259, 7334, 35, 37, 38,



# June 2010 CS Exams - Results

39, 44, 45, **7420**, 41, **7628**, 97, **7751**, **7822**, **8012**, 13, 14, 15, 16, 17, 93, 94, 95, **8192**, **8327**, 31, 32, 34, 36, 39, 40, 41, 42, 44, 47, 48, 51, 52, 55, 56, 57, 58, 60, 61, 62, 64, **8482**, 86, 89, **8514**, 22, 25, 69, 71, 72, 76, 77, 83, **8604**, 05, 06, 08, 09, 81, **8724**, 43, 44, 46, **8800**, **8991**, 95, 96, **9092**, 94, **9112**, 66, 72, 74, **9263**, **9313**, 14, 31, **9434**, **9574**, 75, 78, 79, 82, 83, **9683**, 85, 89, 90, 91, 93, **9709**, 14 ENDS.

## STAGE : FINAL – Group-I

127, 28, 29, 130, 31, 169, 172, **211**, 263, **331**, 33, 385, **453**, **535**, 540, 41, 42, 44, 45, 46, 47, 48, 49, 550, 51, 52, 55, 56, 57, 58, 59, 560, 62, 63, 65, 67, 69, 570, 71, 72, 74, 75, 76, 79, 580, 82, 83, 84, **677**, 78, 79, **730**, 32, 36, 39, 743, 48, 755, 56, 57, 762, 63, 66, 67, 794, **802**, 07, 09, 824, 867, 68, 69, 871, 72, 74, 75, 76, 78, 79, 881, 84, 85, 86, 87, 88, 89, **942**, 45, 49, 950, 52, 990, 93, 95, 97, 99, **1006**, **1110**, 99, **1200**, **1319**, 20, 21, 22, 94, **1794**, **2039**, 40, 41, 42, 43, 83, **2120**, 22, 41, 75, **2306**, 07, 10, 11, 12, 15, 16, 17, 72, **2419**, 21, 26, 27, 29, 94, 97, 98, 99, **2500**, 01, 05, 63, **2605**, 06, 08, 09, 77, 79, 81, 83, 84, 85, 86, 87, 88, **2738**, 42, 80, 96, **2843**, 44, 46, 48, 49, 50, 51, 53, **2900**, 40, 42, **3008**, 81, **3137**, 54, **3273**, 73, 74, 75, 77, 78, **3315**, **3415**, 16, 18, 19, 23, 42, 43, 44, 45, **3523**, 26, 29, 45, **3707**, 08, 09, 10, 50, 84, **3802**, 39, 40, **3915**, 68, 69, 70, 71, 72, 73, **4010**, 45, **4223**, **4330**, 55, 72, **4446**, 79, **4544**, **4710**, 11, **4833**, **5075**, 76, 77, 78, 84, 87, 88, 89, 90, 92, 94, 96, 97, 98, 99, **5100**, 02, 04, 05, 06, 07, 08, 09, 10, 11, **5213**, 18, 48, 63, **5301**, 36, **5429**, 31, 34, 35, 36, 37, 39, 40, 42, 43, 84, **5524**, 25, 90, 91, 99, **5601**, **5717**, 63, 64, 65, 66, **5853**, **5909**, 10, 11, 12, 13, 15, 92, **6046**, **6114**, 76, 77, 79, 80, 81, 87, 91, **6250**, **6309**, 27, 71, 72, 73, **6492**, **6676**, **6724**, **6843**, 45, 46, 47, 48, 49, **6948**, **7101**, **7220**, 61, 96, **7363**, 65, 70, **7464**, **7518**, 19, 20, 21, 23, 92, **7663**, **7714**, 68, 70, **7840**, 60, 62, **7900**, 01, 02, 03, 76, **8034**, 36, 38, 39, 41, 42, 43, 44, 45, 46, 47, 98, **8134**, 36, 37, 39, 41, 42, 43, **8210**, 11, 13, 14, 16, 17, **8380**, 88, 91, 94, 96, 97, 99, **8400**, 01, 03, 04, 05, 07, 09, 10, 11, 12, 14, 15, 16, 20, 79, 87, **8550**, 75, **8719**, 20, **8835**, 86, 89, **8922**, **9013**, 14, 16, 19, 23, 25, 26, 27, 28, 29, 31, 34, 35, 36, 37, 93, **9139**, 40, 42, 68, **9208**, 09, **9451**, 53, 90, 92, **9600**, 03, 04, 05, 09, 10, 11, 12, 14, 15, 18, 19, 20, 22, 23, 24, 27, 28, 30, 81, **9738**, 39, 42, 43, 48, 70, 75, **9812**, 13, 15, 54 ENDS.

## STAGE : FINAL – Group-III

149, **210**, 280, **314**, **402**, 03, **600**, 04, 05, 06, 09, 610, 12, 14, 15, 16, 19, 621, 22, 23, 24, 25, 26, 631, 32, 33, 34, 35, 36, 39, 640, 41, 42, 43, 46, 47, 48, 49, 650, 51, 697, **700**, 01, 712, 754, 59, 761, 65, 68, 793, **914**, 15, 17, 18, 19, 922, 24, 26, 28, 969, 972, **1040**, 92, **1219**, **1341**, 58, **1644**, 94, **1828**, **1928**, 47, 66, 84, **2061**, 62, 63, 64, 66, **2100**, 19, 93, **2344**, 45, 46, 47, 48, 49, 65, 89, **2423**, **2523**, 28, 29, 30, 31, 32, 33, 34, 35, 36, 41, 43, 45, **2610**, 17, 18, **2706**, 08, 11, 13, 14, 15, 16, 17, 19, 61, 99, **2873**, 74, 76, 77, 80, 81, 82, 83, **2918**, 62, **3027**, **3156**, 57, 58, 59, 61, 62, **3212**, 14, 31, 94, **3448**, 51, 52, 54, 55, 74, 75, 76, 77, 78, 79, **3520**, 25, **3600**, **3865**, **3932**, 92, 93, **4050**, **4118**, 19, 20, 21, 74, **4373**, 74, 77, **4412**, **4746**, **5129**, 30, 43, 44, 46, 47, 49, 64, **5250**, 66, **5318**, 70, 87, **5460**, 61, 62, 63, **5627**, 29, 30, 31, 32, 33, **5721**, 83, 86, 90, 91, 92, 95, **5850**, **5934**, 35, 38, 93, **6211**, 12, 14, 23, 28, 72, 98, **6306**, **6626**, 75, **6743**, 92, **6866**, 67, **6904**, **7000**, **7241**, **7316**, 93, 96, 97, 98, 99, **7400**, 01, **7609**, **7881**, **7921**, 22, 23, **8065**, 66, 67, 69, 70, 71, 72, 74, 75, 77, **8144**, 70, **8235**, 36, 53, 72, **8438**, 46, 48, 49, 50, 51, 53, 54, 56, 58, 59, 61, 62, 63, 64, **8508**, 16, 19, 24, 43, **8648**, 80, 82, 84, **8701**, 80, 81, 82, 83, **9058**, 59, 61, 62, 64, 65, 66, 69, 71, **9111**, 14, 35, 38, 41, **9348**, 49, 50, **9470**, 71, 72, 73, 89, **9526**, **9646**, 47, 48, 49, 50, 51, 52, 53, 55, 58, 59, 61, 62, 63, 64, 65, **9710**, 15, 41, 49, **9831**, 34, 36, 37, **9955**, 57 ENDS.

## STAGE : FINAL – Group-I & II

663, 67, 670, 72, 682, **792**, 95, **800**, 813, **943**, 951, 966, **1041**, **1236**, **1829**, **1948**, 49, 65, **2018**, **2368**, 70, **2559**, 61, **2739**, 97, **3314**, **3482**, **3565**, 66, **3766**, **4011**, **4260**, 77, **4749**, 97, **5170**, **5483**, 85, 87, **5658**, **5815**, **6947**, **7066**, **7260**, **7419**, **7557**,

59, **7864**, **8096**, 97, 99, **8483**, 85, 92, **9090**, **9684**, 92, 94, **9769** ENDS.

## STAGE : FINAL – Group-I & III

**230**, **315**, **686**, 87, 88, 693, 98, **702**, 03, 04, 07, **801**, 812, 16, **973**, **1034**, **1128**, **2633**, **2760**, **2920**, 64, **3079**, **3195**, **3898**, **4155**, 56, **4780**, **4995**, **5186**, **5256**, 65, **5724**, **6095**, **6270**, 74, **6944**, **7278**, **7437**, 38, 39, 43, **7610**, **7731**, **8273**, **8515**, 21, 23, 82, **8683**, **8974**, **9115**, 63, 69, **9383**, **9707**, 08, 12, 16, **9991** ENDS.

## STAGE : FINAL – Group-II & III

**207**, 08, **334**, **454**, **733**, 37, 742, 45, 46, 47, 750, 51, 52, 760, 791, **803**, 820, **998**, **1002**, 03, 04, 05, 38, **2124**, **2262**, **2425**, 54, 71, **2607**, 12, 16, 32, **2779**, 98, **2941**, **3215**, **3528**, **4049**, **5209**, 20, 23, 53, 61, **5526**, 45, **5698**, 99, **5855**, 56, **5994**, **6295**, 97, **6300**, 02, 05, 07, **6438**, **6558**, **6677**, **7462**, 81, 85, **8140**, **8291**, **8547**, 55, **8721**, **8836**, **9133**, 44, **9281**, **9772**, 73, 74, **9887** ENDS.

## STAGE : FINAL – ALL Groups

**796**, 98, **804**, 823, **1025**, 31, 32, 39, **2449**, **5242**, **5543**, **5720**, **6336**, 37, **7482**, 83, 84, **8168**, 69, **8309**, 11, **8578**, 80, 85, 86, **9162**, **9543**, 44, **9766** ENDS. Result withheld - 805, 806.

The next examinations of Company Secretaries in Foundation Programme, Executive Programme, Professional Programme (New Syllabus) and Final (Old Syllabus), scheduled in December, 2010, will be held from Sunday, the 26 December, 2010, to Monday, the 03 January, 2011 for which the last date for receipt of Examination Forms together with requisite examination fee is 27<sup>th</sup> September, 2010 .

## ATTENTION STUDENTS !

**Applicability of the latest Finance Act and other changes for Company Secretaries December, 2010 Examination.**

### DIRECT TAXES

All students may note that for the December 2010 Examination Session in respect of Direct Taxes the applicable Assessment Year shall be 2010-11 (Previous Year 2009-10). Thus, they will have to study Finance Act, 2009 for December 2010 Examination. Further as per the Syllabus ( of Executive Programme and Final or Professional Programme) students are required to update themselves about all the Circulars, Clarifications, Notifications, etc., issued by the CBDT & Central Government, which come into effect on or before six months prior to the date of the respective examinations.

Gift Tax Act has been excluded from the scope of the examination from June 1999 session onwards unless otherwise informed.

### INDIRECT TAXES

Students appearing in the 'Tax Laws' (Indirect Tax Portion to the extent of topics covered in the syllabus, of 'Executive Programme') and Direct and Indirect Taxation— Law and Practice (Final Course) or Advanced Tax Law and Practice (Professional Programme) respectively may take note of the following changes applicable for December 2010 Examination.

- 1 All changes made by the Finance Act, 2010.
- 2 All Circulars, Clarifications/Notifications issued by CBE&C/ Central Government which became effective six months prior to the date of examination.

# Student Services

## LIST OF THE COMPANIES REGISTERED FOR IMPARTING TRAINING DURING THE MONTH OF JULY - 2010

REGION	TRAINING TYPE	STIPEND (Rs).
<b>NORTHERN</b>		
Bajaj Capital Limited 5 <sup>th</sup> Floor, Bajaj House 97 Nehru Place New Delhi-110019	15 Months Training	Suitable
ONGC Peto-Additions Limited 8 <sup>th</sup> Floor, Mohandev Bluilding 13 Tolstoy Marg New Delhi-110001	15 Months Training	Suitable
Cashpor Micro Credit B/4, D.I.G. Colony Varanasi-221002	15 Months Training	Suitable
XI India Business Services Pvt. Ltd. 5 <sup>th</sup> Floor, Tower B, Building 8 DLF Cyber City, Gurgaon-122002	15 Months Training	Suitable
Indo Alusys Industries Ltd. 606, Tolstoy House 15, Tolstoy Marg, New Delhi-110001	15 Months Training	Suitable
Credible Management & Cosultants (P) Ltd. 201, AGCR Enclave, New Delhi-110092	15 Months Training	Suitable
Intec Capital Limited 701-704, Manjusha, 57, Nehru Place, New Delhi-110019	15 Months Training	5000-6000
PNC Infratech Limited PNC House, D-51 Kamla Nagar, Agra-282005	15 Months Training	2000
Ministry of Corporate Affairs Shastri Bhavan, 5 <sup>th</sup> Floor, A Wing New Delhi-110001	15 Days Training	--
Ministry of Corporate Affairs Office of The Regional Director (NR) PDIL Bhawan, Ground Floor A-14, Sector-1, Noida-201301	15 Days Training	--
NetAmbit Infosource & e-Services Pvt. Ltd. B-1/5A, Main Najafgarh Road Janak Puri, New Delhi-110058	15 Months Training	7500
Claas India Pvt. Ltd NH-95, Village Marauli Kalan Near Morinda By-Pass Morinda-140101, Distt. Ropaar Punjab	15 and 03 Months Practical Training	5000
Garner Finance and Securities Pvt. Ltd., A-13, Kailash CoLony New Delhi-110048	15 Months Training	Suitable
Jindal Waterways Limited Jindal ITF Centre, 28, Shivaji Marg New Delhi-110015	15 Months Training	Suitable
PI Industries Limited 4 <sup>th</sup> Floor, Tower-A, Millennium Plaza Sector-27, Gurgaon-122009	15 Months Training	3500
Planman Consulting (India) Pvt Ltd., 48, Naraina Vihar Industrial Area, Community Centre New Delhi-110028	15 Months Training	Suitable
PNC Infratech Limited PNC House, D-51, Kamla Nagar Agra-282005	15 Months Training	2000

Quest Securities Ltd. 3830, Lal Kothi, Pataudi House Road, Darya Ganj New Delhi -110002	15 Months Training	Suitable
V- Mart Retail Limited F-15, Udyog Nagar Industrial Area Rohtak Road, Peeragadhi New Delhi - 110041	15 and 03 Months Practical Training	Suitable
Sukhbir Agro Energy Limited Vill. Fatehullapur, Dist.Ghazipur Uttar Pradesh -233302	15 Months Training	Suitable
Escorts Construction Equipment Limited, Plot No-219, Sector -58, Ballabgarh, Faridabad -121004, Haryana	15 and 03 Months Practical Training	Suitable
Krishna Continental Limited 31-32, Community Centre Saket, New Delhi - 110 017	15 Months Training	Suitable
Neeraj Paper Marketing Ltd. 301, Aggarwal City Mall Road No-44, Opp. M2K Cinema, Pitampura, Delhi - 110034	15 Months Training	Suitable
Lakshmi Float Glass Ltd. A2/10, W.H.S, D.D.A, Marble Market, Kirti Nagar, New Delhi - 110015	15 Months Training	Suitable
<b>WESTERN</b>		
Bajaj Auto Finance Limited Bajaj Finserv Corporate Office Off Pune-Ahmednagar Road Viman Nagar, Pune-411014	15 Months Training	5000
Gupta Coalfields & Washeries Limited, Gupta Tower, 5 <sup>th</sup> Floor Temple Road, Civil Lines Nagpur-440001	15 and 03 Months Practical Training	Suitable
Maharashtra State Power Generation Co. Ltd. (A Govt. of Maharashtra Undertaking) Prakashgad, Plot No. G-9, Prof. Anant Kanekar Marg, Bandra (East), Mumbai-400051	15 Months Training	5000
Excel Crop Care Limited 13/14, Aradhana Ind., Development Corp., Near Virwani Ind. Estate Goregaon(East), Mumbai-400063	03 Months Practical Training	Suitable
Thermax Limited, Thermax House 14, Mumbai Pune Road Wakdevai, Pune-411003	03 Months Practical Training	Suitable
Choksi Imaging Limited D-10, Prasad Industrial Estate Survey No. 2 & 66, Satali, Vasai Kaman Road, Vasai Road (East) Distt. Thane-401208	15 Months Training	6500
SME Rating Agency of India Limited, Seagull House, 1 <sup>st</sup> Floor Plot No. 6, Shivaji Colony, Chakala Andheri (East), Mumbai-400099	15 Months Training	Suitable
Kirloskar Oil Engines Limited Laxmanrao Kirloskar Road Khadki, Pune-4110003	15 Months Training	6000
Blue Chip Laboratories Limited 101/106, Anjani Complex Parrera Hills Road Off. Andheri Kurla Road Wester Express Highway Andheri (East), Mumbai-400099	03 Months Practical Training	7500

# Student Services

Matix Fertilisers & Chemicals Ltd. Matix Group, Poonam Chambers B-Wing, 5 <sup>th</sup> Floor Dr. Annie Besant Road Worli, Mumbai-400018	15 Months Training	Suitable
Gupta Coalfields & Washeries Limited, Gupta Tower, 5 <sup>th</sup> Floor Temple Road, Civil Lines Nagpur-440001	03 Months Practical Training	Suitable
Hinduja Global Solutions Ltd. Hinduja House, 171 Dr. Annie Besant Road Worli, Mumbai-400018	15 and 03 Months Practical Training	Suitable
Confidence Petroleum India Limited, 404, Satyam Apartment 6, Wardha Road, Nagpur-440012	15 Months Training	Suitable
Rids Securities Limited B-39, Sattar Taluk Society Ashram Road, Ahmedabad-38014	15 Months Training	Suitable
Steelcast Limited Ruvapari Road, Bhavnagar Gujarat-364005	15 Months Training	Suitable
Shirpur Gold Refinery Limited 135, Continental Building Dr. Annie Besant Road Worli, Mumbai-400018	15 Months Training	Suitable
KGN Industries Limited A-504, Samudra Complex Nr. Classic Gold Hotel Opp.C.G Road, Navrangpura Ahmedabad - 380009	15 Months Training	3500
Nath Seeds Limited Nath House, Nath Road P.B No-318, Aurangabad - 431005	15 and 03 Months Practical Training	Suitable
Krishidhan Seeds Limited 302, Royal House 11/3 Usha Ganj, Indore Madhya Pradesh – 452001	15 Months Training	5000
Fairdeal Filaments Ltd. 3 <sup>rd</sup> Floor, Dawer Chambers Nr. Sub-Jail, Ring Road Surat – 395 002, Gujarat	15 Months Training	5000
Cbay Systems (India) Pvt. Ltd. Godrej Industries Complex, Gate # 2, Ground Floor, Pirojshanagar, Eastern Express Highway, Vikhroli (East) Mumbai – 110 005	15 and 03 Months Practical Training	Suitable
II & FS Maritime Infrastructure Co. Ltd., II& FS Financial Centre Plot C -22, G – Block, Bandra Kurla Complex, Mumbai -51	15 Months Training	Suitable
Infospectrum India Private Limited 20IT Park MIDC, Parsodi Opp VNIT, Nagpur – 440 022	15 Months Training	7500
PAE Limited 69, Tardeo Road Mumbai – 400 034	15 Months Training	Suitable
NJ Insurance Brokers Pvt Ltd. NJ Centre, "B" Tower, 9 <sup>th</sup> Floor Udhna Udyog Nagar Sangh Commercial Complex, Central Road No-10 Surat- 394210	03 Months Practical Training	Suitable

<b>SOUTHERN</b>		
Farmax India Limited Farmax House, 4 <sup>th</sup> Floor Alluri Trade Centre, Bhagya Nagar Colony, Opp. K.P.H.B. Colony Kukatpaly, Hyderabad-72	15 and 03 Months Practical Training	3500
LGB Forge Limited 6/16/13, Krishnarayapuram Road Ganapathy, Coimbatore-641006	15 and 03 Months Practical Training	Suitable
Allergan India Pvt. Ltd. Level 2, Prestige Obelisk, No.3, Kasturba Road, Bangalore-560001	15 Months Training	Suitable
Transformers And Electricals Kerala Limited Angamally South P.O Eernakulam District, Kerala – 683573	15 and 03 Months Practical Training	2600
SICGIL India Ltd Dhun Building, 6 <sup>th</sup> Floor 84, Anna Salai, CHennai – 600 002	15 Months Training	6000
<b>EASTERN</b>		
Asian Hotels (East) Limited Hyatt Regency Kolkata JA-1, Sector-3, Salt Lake City Kolkata-700098	03 Months Practical Training	Suitable
Mangalam Viniyog Pvt. Ltd. C/o Dhrumal Agarwal 167, N.S.Road, 3 <sup>rd</sup> Floor Kolkata-70007	15 Months Training	Suitable
Eastern Coalfields Limited (A Subsidiary of Coal India Limited) Office of The Chairman- Cum-Management Director Sanctoria, P.O. Disergarh-713333 Distt. Burdwan, West Bengal	15 Months Training	Suitable
Hanuman Texnit & Industries Limited, NICCO House, 6 <sup>th</sup> Floor 2, Hare Street, Kolkata-700001	15 Months Training	3500
Awantika Impex Limited Vrindavan Market Satijoymati Road Athgaon, Guwahati - 81001, Assam	15 Months Training	Suitable
Puja Vanijya Viniyog Limited Vrindavan Market Satijoymati Road Athgaon, Guwahati - 81001, Assam	15 Months Training	Suitable
Lokesh Finance Pvt. Ltd. 5 A.C.Dutta Lane F.A.Road Kumarpara Guwahati-781001, Assam	15 Months Training	Suitable
Saraswati Enterprises (I) Pvt. Ltd. 5 A.C.Dutta Lane F.A.Road Kumarpara Guwahati-781001, Assam	15 Months Training	Suitable
The Bisra Stone Lime Co. Ltd. FD-350, Sector-III, Salt Lake Kolkata-700106	15 Months Training	Approx. Rs.5000
The Orissa Minerals Development Company Ltd. FD-350, Sector-III Salt Lake, Kolkata-700106	15 Months Training	Approx Rs.5000
Sanmarg Private Limited 1608, Chittranjan Avenue Kolkata-700007	15 and 03 Months Practical Training	Suitable
Comet Technocom Private Ltd. 43, G.T Road (South), 4 <sup>th</sup> Floor Howrah – 711101, Kolkata	15 Months Training	Suitable



# Student Services

## LIST OF PRACTISING MEMBERS REGISTERED FOR THE PURPOSE OF IMPARTING TRAINING DURING THE MONTH OF JULY, 2010

S. VIJAY MAHINDHRAN Company Secretary in Practice Old No. 691, New No. 94 VKK Menon Road, New Sidhapudur Coimbatore – 641 044	PCSA – 2247
RICHA SUMRA Company Secretary in Practice Flat No. -12, Krushi Appartment Sector -13, Rohini Delhi - 110058	PCSA – 2248
BHAVIK VINODRAI HARIYANI Company Secretary in Practice 109, Madhav Baug Appartment Gaushala Road, Shivaji Path Kalyan (West), Thane – 421301	PCSA – 2249
VINOD AGGARWAL Company Secretary in Practice LIG 1, Gayatri Enclave RPS Colony, Madangir New Delhi -110062	PCSA – 2250
B. ANIL KUMAR Company Secretary in Practice 33/1773, Shanz Complex NH Bye Pass Road Vennala P.O., Kochi -682028	PCSA – 2251
E.B. NAYANAR Company Secretary in Practice 1 <sup>st</sup> Floor, Room No. 1184 Thavakkara Complex. Thavakkara Kannur Kerala-670002	PCSA – 2252
ADVAIT DIKSHIT Company Secretary in Practice 218a, Gulmohar, Ansal Vihar Borivli (West) Mumbai -400092	PCSA – 2253
SUDHANWA SURESH KALAMKAR Company Secretary in Practice 20, Hariya Niwas, Ist Floor Nr. Ganesh Theatre Off Sant Tukaram Road Mulund (East) Mumbai -400081	PCSA – 2254
SHIVARAM BHAT Company Secretary in Practice 206/S-2, Nova Cidade Complex NH -17, Alto Porvorim Bardez, Goa -403521	PCSA – 2255
DHARMARAJ J. BHONSLE Company Secretary in Practice 505, City Centre, Patto Plaza Panaji, Goa - 403001	PCSA – 2256
KISHORE S. DUDHATRA Company Secretary in Practice 101, Shanti Arcade, Nr. Akash - III 132 Ft. Ring Road, Narnapura Ahmedabad -380013	PCSA – 2257

P.H. KESHARIYA Company Secretary in Practice 308, Rashtradeep Complex Rashtriyasala Main Road Dr. Yagnik Road Corner Rajkot - 360001	PCSA – 2258
MAYURI GUPTA CompanY Secretary In Practice House No -63, Sector -15 Haryana, Faridabad -121007	PCSA – 2259
RANJANA KUMARI Company Secretary in Practice H6 204, Outcircle Road South Park, Bistupur, Jamshedpur Jharkhand -831001	PCSA – 2260
DARSHAN BHARMANNA TALIKOT Company Secretary in Practice Abhinandan Bungalow Bhosaia Cannel Road Kale Mala, Anandwalli Nashik - 422013	PCSA – 2261
GURUDATTA JOSHI Company Secretary in Practice B-91, Ground Floor, Hari Nagar New Delhi - 110064	PCSA – 2262
VINITA DILIP MODAK Company Secretary in Practice 882, Shenvai Math Sarkarwada Police Station Bohorpatti Nashik 422 001	PCSA – 2263
R. BHUVANA Company Secretary in Practice D2, PA Constructions 44, Venkatakrisna Road Rapuram, Chennai - 600028	PCSA – 2264
SHWETA AGARWAL Company Secretary in Practice Flat No. B-7, Rashi Appt. 128/70-74, H2 Block Kidwai Nagar Kanpur -208011	PCSA – 2265
SATHYA PRASAD YADAV TEKUMATLA Company Secretary in Practice 298/22, Iind Floor, 6 <sup>th</sup> Main Palace Guttahalli, Bangalore - 560003	PCSA – 2266
RICHA GOYAL Company Secretary in Practice 501, Prakruti Apartment Opp. Uma Bhavan, Bhatar Road, Surat	PCSA – 2267
K.K. ROUSTRAY Company Secretary in Practice 110, Cuttack – Puri Road Near Budheswari Temple Bhubaneswar – 751006	PCSA – 2268
MAHESH ANANT PURANDARE Company Secretary in Practice 1244, Arvind Society Sadashiv Peth, Pune - 411030	PCSA – 2269

# Student Services

HARI RAMPURE GONABHAVI Company Secretary in Practice House No 38, 2 <sup>nd</sup> Floor, HMT Main Road, Mathikere Bangalore - 560054	PCSA – 2270
ADITYA MAHENDRA KURUNDKAR Company Secretary in Practice Flat No. 1, A Wing Shakuntal Apartments Opposite Kothrud Bus Stand Pune - 411038	PCSA – 2271
B.P. DHANUKA Company Secretary in Practice FE -328, Sector –III Saltlake City Kolkata -700 106	PCSA – 2272
A. SEKAR Company Secretary in Practice B 305, Sai Jyote Lalubhai Park West Vile Parle (W) Mumbai -400 056	PCSA – 2273
ANKUSH AGGARWAL Company Secretary in Practice 437/Bhola Nath Nagar Gali No. -11, Shahadra New Delhi -110 032	PCSA – 2274
SANJIV KUMAR GOEL Company Secretary in Practice SCO 80-81 (IIIrd Floor) Sector 17-C, Chandigarh	PCSA – 2275
BHUWNESH BANSAL Company Secretary in Practice 201, A-Wing, Om Vashundhra CHS Ltd. Near Vijay Park, Mira Road (E) Thane – 401 107	PCSA – 2276
VIVEK HEGDE Company Secretary in Practice No. 405. 4 <sup>th</sup> Block 7 <sup>th</sup> Cross, Kuramangala Bangalore- 560034	PCSA – 2277
PRASHANT PRAKASH KAMAT Company Secretary in Practice 37, Dattanarayan Complex Radhanagari Road, Kolhapur Kolhapur -416 012	PCSA – 2278
PRITI PRAKASH APHALE Company Secretary in Practice C-4, Pushpalata CHS Nandiulird, Opp. Bhanushali Hall	PCSA – 2279
VIVEK HEGDE Company Secretary in Practice No. 405. 4 <sup>th</sup> Block, 7 <sup>th</sup> Cross Kuramangala, Bangalore- 560034	PCSA – 2280
SHEFALI TRIPATHI Company Secretary in Practice S. Tripathi & Associates 202, R-20, Pratap Complex, Main Vikas Marg, Shakapur Delhi-110092	PCSA – 2281

SHREYANSH JAIN Company Secretary in Practice 204, Anjani Apartment, B/H Park Hospital, Bhatar Road, Surat - 395001	PCSA – 2282
SWATI KAPOOR Company Secretary in Practice 33 LGF, Babar Road Bengali Market New Delhi-110001	PCSA – 2283
SHARAD CHANDRA DHUKLA Company Secretary in Practice 228, Pashupati Nagar, Adjoining Aryawart Inter College, Kanpur- 208011	PCSA – 2284
ANURADHA SESHADRI Company Secretary in Practice D-207 International Infotech Park, Belapur, Railway Station Complex CBD Belapur, Navi Mumbai	PCSA – 2285
NEHA RANI AGARWAL Company Secretary in Practice 13/12, Purnina Electricals & Traders Jhotwara Jaipur-302012	PCSA – 2286
SONIA AGARWAL Company Secretary in Practice 1/74, Flate No-2, S.R. Market, Darest-2, Rawat Para , Agra- 282002	PCSA – 2287
ASHISH GUPTA Company Secretary in Practice E-167/A, Ramesh Marg, C-Scheme Jaipur-302001	PCSA – 2288
VISHVANATH AGARWAL Company Secretary in Practice AF-7/A-4, Shiva Enclave Paschim Vihar, New Delhi- 110063	PCSA – 2289
VIKASH MITTAL Company Secretary in Practice F- 42, Sector- 20, Noida -201 301	PCSA – 2290
PRIYANKA GOEL Company Secretary in Practice F- 42, Sector- 20 Noida -201 301	PCSA – 2291

## ATTENTION STUDENTS !

In accordance with the Guidelines for Apprenticeship Training by Company Secretaries, 1985, the Company Secretaries in Practice imparting training to the students are required to pay a minimum stipend of Rs.500/- per month. The Training & Educational Facilities Committee of the Council in its 94<sup>th</sup> Meeting held on 4<sup>th</sup> November, 2009, has increased the minimum stipend from Rs. 500/- (Rupees five hundred only) to Rs. 2000- (Rupees two thousand only) per month.

# Student Services

LIST OF INSTITUTES EMPANELLED IN IMPARTING THE ORAL COACHING FACILITIES TO THE CS STUDENTS UNDER PUBLIC/ PRIVATE PARTNERSHIP SCHEME

S. No.	Name & Address of Empanelled Institutions	Validity for CS Sessions of Exam.
<b>EASTERN INDIA REGIONAL COUNCIL</b>		
1.	M/s Happy Coaching Institute Fatak, P.O. Budharaja Sambalpur-768 004, Orissa	December`10 & June`11 Sessions of CS Examinations.
2.	M/s JAIN Tutorials, Ganges Garden, BL: A-1 3rd Floor 106, K.C.S Road, Shibpur- Howrah-711 102 Telephone No. 033-2638 5571 Mobile No. 0-98312 55762	June`09 & December`09 Sessions of CS Examinations.
3.	The Director, M/s Institute for Inspiration & Self Development 1-B/200/1, Sector-III, Salt Lake City, Kolkata-700 106	June`10 and December`10 Sessions of CS Examinations.
4.	The Director, M/s Ambedkar Institute of Higher Education, AIHE Campus House No. 21-B, Patliputra Golamber Patna-800013 (Bihar)	June`10 & December`10 Sessions of CS Examinations.
5.	The Principal, M/s Haldia Law College, HIT Campus, Haldia Purba Medinipur 721 657 (W.B)	December`09 and June`10 Sessions of CS Examinations.
6.	The Principal, M/s Saptarshi College, Gandhi Nagar, First Line (Extension), Backside of Sai Complex, Berhampur (Ganjam), Odisha-760 001	June`10 and December`10 Sessions of CS Examinations.
7.	Priprietor M/S Solution Education Centre 116, Gandhi Path, North S K Puri Patna-800013	December`10 and June`11 Sessions of CS Examinations.
8.	Proprietor M/S WISDOM Institute of Professional Learning, 3/100C, C R Colony, On Raja S C Mallick Road Kolkata-700032	December`10 and June`11 Sessions of CS Examinations.
<b>NORTHERN INDIA REGIONAL COUNCIL</b>		
1.	M/S G.G.D.S.D. College Distt. Kangra, Rajpur (Palampur), Himachal Pradesh	December`09 and June`10 Sessions of CS Examinations.
2.	M/s Springdale College of Management Studies, Madhotanda Road, Pilibhit-262 001 (U.P)	December`10 and June`11 Sessions of CS Examinations.
3.	M/s Delhi Institute of Professional Studies, 54, First Floor, Sukhdev Nagar, Civil Hospital Roadm Panipat-132 103 (Haryana)	December`09 and June`10 Sessions of CS Examinations.
4.	M/s Sainath Commerce Classes, C-20, Talwandi, Kota-324 005	December`10 and June`11 Sessions of CS Examinations.
5.	M/s Lucknow Commerce Academy, S-72/17, Old `C` Block Chauraha, Rajajipuram (Near Lekhraj), Lucknow-226 017	December`10 and June`11 Sessions of CS Examinations.
6.	The Director, M/s 1360, Staffing & Training Solutions Private Limited, 46, First Floor, Karanpur, Dehradun (U.P)	June`10 and December`10 Sessions of CS Examinations.
7.	M/s. Institute of Systematic Studies in Commerce, Behind Maharaja Hotel, Station Road Moradabad- 244001 (UP)	June`10 and December`10 Sessions of CS Examinations.
8.	M/s Dronachariya Distance Education and Learning Centre Bhagu Road, Gali No.20 Bathinda – 151 001 (Pb)	June`10 and December`10 Sessions of CS Examinations.

9.	Sai Institute Mallu Sarai, Sambhal Near Chamunda Mandir, Moradabad	December`10 and June`11 Sessions of CS Examinations.
10.	The Director M/ G. S. Institute of Professional Studies, Ahilya Bai Holkar Circle, Dampier Nagar, Mathura (U.P.)	December`10 and June`11 Sessions of CS Examinations.
11.	The Director, Commerce County – Institute for Commerce Studies, 137, Red Square Market, Near Palki Hotel Hissar (Haryana)	December`10 and June`11 Sessions of CS Examinations.
12.	The Proprietor M/s Brain Solutions, ATS, Laxmi Bai Marg, Aligarh (UP)	December`10 and June`11 Sessions of CS Examinations.
13.	The Director, M/S EKKISS 1/5-B, EKKIS Road, Suratgarh, Dist Sri Ganganagar, Rajasthan	December`10 and June`11 Sessions of CS Examinations.
<b>WESTERN INDIA REGIONAL COUNCIL</b>		
1.	Senior Manager M/s Career Classes, 303, Shalimar Corporate Center, 8, South Tukoganj, Near Hotel Balwas, Indore (M.P)	December`10 and June`11 Sessions of CS Examinations.
2.	M/s Institute of Management Training & Research, Artha Complex, 2nd Floor, Near IMA House and Tapdiya Terrace, Off. Adalat Road Aurangabad-431 001 (M.S)	June`10 and December`10 Sessions of CS Examinations.
3.	M/s Career Consultant 3018, Trade House, Ring Road Surat-395 002	December`08 and June`09 Sessions of CS Examinations.
4.	M/s Madhu Jas Promotions Pvt. Ltd. [Nahata Professional Academy] C-10, Poddar Plaza Patthar Godam Road, Behind Jabalpur Motors, New Siyaganj, Indore-452 001	June`10 and December`10 Sessions of CS Examinations.
5.	M/s Tolani Commerce College P.O. Box No.27, Adipur (Kachchh)- 370 205	June`10 and December`10 Sessions of CS Examinations.
6.	M/s Muley Classes Shop No.14, Ashoka Gardens B-Wing, M.P. Road, Panvel-410 206	December`09 and June`10 Sessions of CS Examinations.
7.	M/s AEC India Commerce (Lawork) 208-209, Gopal Madhav Extension Place, Above Shan Shoukat Shinde Ki Chhawani, Gwalior-474 001 (M.P)	December`09 and June`10 Sessions of CS Examinations.
8.	The Principal, M/s D.M.'s College of Arts, Science & Commerce Assagao Bardez GOA-403 507	June`11 and December`11 Sessions of CS Examinations.
9.	M/s Navkar Institution 7, Pallavi Row House, Opp. Memnagar Fire Station Navrangpura Ahmedabad-380 009	December`10 and June`11 Sessions of CS Examinations.
10.	M/s Bhide Classes [Division of Bhide Education Pvt. Ltd.], 305, Shuamkamal, A Building, Vile Parle (East) Mumbai-400 057 [Branch: Dadar (West)]	December`09 and June`10 Sessions of CS Examinations.
11.	M/s Bhide Classes [Division of Bhide Education Pvt. Ltd.], 305, Shuamkamal, A Building Vile Parle (East) Mumbai-400 057, [Branch: Charni Road]	December`09 and June`10 Sessions of CS Examinations.
12.	M/s Bhide Classes [Division of Bhide Education Pvt. Ltd.], 305, Shuamkamal, A Building Vile Parle (East), Mumbai-400 057 [Branch: Vile Parle (East)]	December`09 and June`10 Sessions of CS Examinations.
13.	M/s Bhide Classes [Division of Bhide Education Pvt. Ltd.], 305, Shuamkamal, A Building Vile Parle (East), Mumbai-400 057 [Branch: Borivali]	December`09 and June`10 Sessions of CS Examinations.



# Student Services

14.	M/s Bhide Classes [Division of Bhide Education Pvt. Ltd.]305, Shuamkamal, A Building/Vile Parle (East) Mumbai-400 057, [Branch: Andheri]	December '09 and June '10 Sessions of CS Examinations.
15.	The Director, M/s Geetanjali Education Systems Private Limited Geetanjali College of Computer Science & Commerce, Indian Red Cross Building Suchak Road, Opp. Shastri Medan, Rajkot-360 001	June '10 and December '10 Sessions of CS Examinations.
16.	The Director, M/s Sukh Sagor Institute 205, Sukh Sagar, Hughes Road, Chowpatty, Mumbai-400 007 (M.S)	June '10 and December '10 Sessions of CS Examinations.
17.	The Principal, M/s Dhananjayrao Gadgil College of Commerce Distt. Satara, Maharashtra-415 001	June '10 and December '10 Sessions of CS Examinations.
18.	The Managing Director M/s IDEAL Classes Private Limited, 44/375, Unnat Nagar-II, Opp. Patkar College, S.V. Rpad, Goregaon (West) Mumbai-400 062 [Branch: Borivali (West)]	June '10 and December '10 Sessions of CS Examinations.
19.	The Managing Director M/s IDEAL Classes Private Limited, 44/375, Unnat Nagar-II, Opp. Patkar College, S.V. Rpad, Goregaon (West) Mumbai-400 062, [Branch: Vile Parle (East)]	June '10 and December '10 Sessions of CS Examinations
20.	The Managing Director M/s IDEAL Classes Private Limited, 44/375, Unnat Nagar-II, Opp. Patkar College, S.V. Road, Goregaon (West) Mumbai-400 062, [Branch: Bhayander]	June '10 and December '10 Sessions of CS Examinations
21.	M/s Professional Career & Computers 106, Zonal Market, Sector-10 Bhlilai (Durg)-490 006 (C.G)	June '10 and December '10 Sessions of CS Examinations.
22.	M/s MATS College, MATS Tower, Pandri Raipur-492 002 (C.G)	June '10 and December '10 Sessions of CS Examinations.
23.	The Director, M/s Toppers Classes, Opp. MCMIT College, Near Blue Diamond Hotel, T.P. Nagar Korba-495 677 (C.G.)	June '10 and December '10 Sessions of CS Examinations.
24.	The Director, M/s. Lex4biz 5, Rajnigandha Tithal Road Valsad-396001 (GJ)	June '10 and December '10 Sessions of CS Examinations.
25.	The Director M/s Professional Excellence Academy 86, Zone-II, Third Floor, M.P. Nagar, Bhopal-462011 (M.P.)	December '10 and June '11 Sessions of CS Examinations.
26.	M/S Shri Gosar Hansraj Gosrani Commerce & Shri Dharamshi Devraj Nagda BBA College, Shah Bhagwanji, Kachra Education Complex Near Octroi Post, Indira Gandhi Marg, Jamnagar-351004 (Gujarat)	December '10 and June '11 Sessions of CS Examinations.
27.	The Director Professional Academy of Competitive Excellence (PACE), B-402, 403 SilverMall, RNT Marg, Indore-452001 (MP)	December '10 and June '11 Sessions of CS Examinations.

## SOUTHERN INDIA REGIONAL COUNCIL

1.	M/s Mohans Institute Sreyas, Chettiparambil Lane Thekkumbhagam, Tripunithura Ernakulam (Distt.), Kerala-682 301	December '10 and June '11 Sessions of CS Examinations.
2.	M/s St. John Foundation Little Kingdom Montessori School Compound, 338/3, West of Medical College, Nagercoil, Kanyakumari Dt. Asaripallam-629 201	June '10 and December '10 Sessions of CS Examinations.
3.	M/s Dr. G.G. Shetty Educational Society @, Jnana Degula, Near K.M.F., Dharwad-580 004	June '10 and December '10 Sessions of CS Examination.

4.	M/s Bright Academy of Excellence, Baba Foundation, Plot No.46, Door No.102, Flat No.6, 1st Floor, South West Boag Road, T. Nagar Chennai-600 017	December '09 and June '10 Sessions of CS Examinations.
5.	M/s Prize Academy No.2, Teachers Colony (Off V.M. Street), Royapettah Chennai-600 014	December '10 and June '11 Sessions of CS Examinations.
6.	M/s Sree Saraswathi Thyagaraja College, Palani Road, Thippampatti, Coimbatore Distt., Pollachi-642 107	December '10 and June '11 Sessions of CS Examinations.
7.	M/s Nallamuthu Gounder Mahalingam College, 91, Palghat Road Coimbatore Distt. Pollachi-642 001	June '09 and December '09 Sessions of CS Examinations.
8.	The Principal M/s Alpha Educational Trust 41/13-A, Poonthamalli Street (Old Bus Stand Backside) Villupuram-605 602 (T.N)	June '10 and December '10 Sessions of CS Examinations.
9.	The Principal, M/s National College Dindigul Road, Karumandapam Tiruchirappalli-620 001 (T.N)	June '10 and December '10 Sessions of CS Examinations.
10.	The Administrative Officer, M/s National Management College 2/16 Thudupathi, Perundurai Erode (Dist) – 638 057	December '10 and June '11 Sessions of CS Examinations.
11.	M/s Sharda P.G. College Haricharan Complex, Besides APSRTC Bus Stand 1st Floor, Shop No.9, 10, 11 Nizamabad-503 001 (A.P)	December '09 and June '10 Sessions of CS Examinations.
12.	The Principal M/s P.S.G.R. Krishnammal College For men Peelamedu Coimbatore-641 004	December '10 and June '11 Sessions of CS Examinations.
13.	The Chairman, M/s Dr. G.R. Damodaran College of Science Civil Aerodrome Post Avanashi Road Coimbatore-641 014	June '10 and December '10 Sessions of CS Examinations.
14.	The Principal M/s PSG College of Arts & Science, Avanashi Road, Civil Aerodrome Post Coimbatore-641 014	June '10 and December '10 Sessions of CS Examinations.
15.	Secretary, M/s Park 's College Chinnakkarai, Tirupur-641 605	June '10 and December '10 Sessions of CS Examinations.
16.	The President, M/s MPE Society's Career Development Centre, Prabhatnagar, Honnavara-581 334	June '10 and December '10 Sessions of CS Examinations.
17.	The Principal M/s Cherraan's Arts Science College Cherraan Nagar Thittuparai Kangayam Taluk Tirupur District 638 701	June '10 and December '10 Sessions of CS Examinations.
18.	The Director, M/s Blue Dot Academy No.4, Balaji Avenue, 1st Street T. Nagar, Chennai-600 017	December '10 and June '11 Sessions of CS Examinations.
19.	Managing Trustee M/S Centre for Human Resources Development, Thekkel Mannarakkayam PO, Ponkunnam (Via) Kanjirapally Kottayam Dist. Kerala-686506	December '10 and June '11 Sessions of CS Examinations.
20.	The President M/s Sengunthar Prudential Academy, Erode Sengunthar Engineering College (Campus) Thudupathi ERODE-638057	December '10 and June '11 Sessions of CS Examinations.

# Announcements of Classes

## ANNOUNCEMENTS OF CLASSES

### EASTERN INDIA REGIONAL COUNCIL

#### ORAL COACHING CLASSES FOR JUNE 2011 EXAMINATIONS

W.e.f. 1.11.2010, Eastern India Regional Council of the ICSI proposes to conduct its next batch of Oral Coaching Classes for June 2011 examinations of the Institute as per details given below:

Programme	Timings	Duration (Approx.)
Foundation Programme	2.30 PM to 5.30 P.M.	4 months
Executive Programme Module I	7.30 A.M. to 9.30 A.M. (Monday, Wednesday, Friday)	4 months
Executive Programme Module II	7.30 A.M. to 9.30 A.M. (Tuesday, Thursday, Saturday)	4 months

**Venue:** Eastern India Regional Office of the Institute of Company Secretaries of India, ICSI-EIRC Building, 3A, Ahiripukur 1st Lane, Kolkata-700019.

**Fees:** Foundation Programme: Rs.2,600/- Executive Programme: Rs.2500/- per Module / Rs.4800 for both Modules.

For admission and other details contact Student Services at EIRO / Asst. Education Officer, EIRO of the ICSI, 3A, Ahiripukur 1st Lane, Kolkata 700 019. Telephone No. 033-22832973/229010 65/22816541/22816542/22902178-79.

### NORTHERN INDIA REGIONAL COUNCIL

#### REGULAR CLASSES THROUGH INTERACTIVE LEARNING FOR JUNE, 2011, EXAMINATIONS

DATE OF COMMENCEMENT OF CLASSES: 19<sup>th</sup> October, 2010

VENUE: NIRC-ICSI, 4, PRASAD NAGAR INSTITUTIONAL AREA, NEW DELHI-110005

STAGE	TIMINGS	NO. OF LECTURES	FEE (RS.)	DAYS
<b>PROFESSIONAL PROGRAM</b>				
Module I	7.30AM -9.30AM	60	3,500/-	Alternate Days
Module II	7.30 AM -9.30 AM	60	3,500/-	Alternate Days
Module III	5.30 PM -7.30PM	60	3,500/-	Alternate Days
Module IV	5.30 PM -7.30PM	60	3,500/-	Alternate Days
<b>EXECUTIVE PROGRAM</b>				
MODULE I	7.30 AM -9.30 AM 10.00 AM -12.00 Noon 12.30 PM - 2.30 PM 3.00 PM - 5.00 PM 5.00 PM - 7.00 PM	100	4,500/-	Daily one lecture
MODULE II	7.30 AM -9.30 AM 10.00 AM -12.00 Noon 12.30 PM -2.30 PM 3.00 PM - 5.00 PM 5.00 PM - 7.00 PM	90	4,000/-	Daily one lecture
<b>FOUNDATION PROGRAM</b>				
	7.30 AM - 9.30 AM 10.00 AM - 12.00 Noon 12.30 PM - 2.30 PM 3.00 PM - 5.00 PM 5.00 PM - 7.00 PM	120	4,000/-	Daily one lecture

**NOTE:** ● Each Lecture is of two hours duration. ● Admission on first come first served basis. ● Commencement of classes is subject to availability of sufficient number of students in each batch. ● The students undergoing Oral Coaching and passing the required eligibility tests need not to submit the response sheets under postal tuition scheme.

Interested students may deposit the fee at NIRC of ICSI, 4, Prasad Nagar Institutional Area, New Delhi-110005 by way of Demand Draft in favour of the NIRC of ICSI payable at New Delhi.

For further details contact: NIRC of the ICSI.Tel.: 011-49343005, 25763090, 25767190, Tele fax: 011-25722662, Email: alka.arora@icsi.edu; niro@icsi.edu.

(ADMISSION OPEN)

### ICSI- MOTHER TERESA INSTITUTE OF MANAGEMENT AND VOCATIONAL STUDIES ORAL TUITION CENTRE

#### ORAL COACHING CLASSES FOR FOUNDATION AND EXECUTIVE Modules-I & II\*- June 2011 session

Oral Coaching Classes for Foundation and Executive Modules-I & II\* are likely to commence from 26.10.2010 and 24.11.2010 respectively for June 2011 session.

**Course Fee:** Foundation Rs. 4000/- Executive Module-I (Inter Group- I) Rs. 4500/- and Executive Module-II (Inter Group- II\*) Rs. 4000/-

**Timings:** 4.00 to 5.30 P.M. (Monday to Saturday)

Registration open on all working days between 9:00 A.M. and 5:00 P.M. Admission on First-Come-First-Served basis.

(\*Provided sufficient number of students are registered for Group-II).

For further details, please contact: Mr. J. K. Chawla,

Mother Teresa Institute of Management & Vocational Studies

C-Block, Preet Vihar, Delhi-110092. Phones: 22057200, 42420552, 42420553. Fax: 22509200

E-mail: mtim@vsnl.net

### SOUTHERN INDIA REGIONAL COUNCIL

#### MODEL EXAMINATION FOR DECEMBER 2010 EXAMINATION

The SIRC of the ICSI is organizing model examination for December 2010 examinations for Foundation, Executive and Professional Programme from November 22, 2010 to November 29, 2010 at SIRC of the ICSI, No.9, Wheat Crofts Road, Nungambakkam, Chennai. The Model Examination will be an exercise to the students to confidently face the Institute's main examination and also to have a model of what is expected from the students in the Institute's examination. The Model Examination fee is Rs.200/- per Module. The fee can be remitted by way of cash or Demand Draft favouring SIRC of the ICSI, payable at Chennai. The last date for Registration is November 15, 2010. Interested Students may contact SIRC of the ICSI through phone (044) 28279898 / 28268685; E-mail: siro@icsi.edu

#### TIME TABLE & PROGRAMME

##### MORNING - 10.00 AM TO 01.00 PM

DATE & DAY	FOUNDATION PROGRAMME
22.11.2010 Monday	English and Business Communication
23.11.2010 Tuesday	Economics and Statistics
24.11.2010 Wednesday	Financial Accounting
25.11.2010 Thursday	Elements of Business Laws and Management

# Announcements of Classes

DATE & DAY	EXECUTIVE PROGRAMME - MODULE-I
22.11.2010 Monday	General and Commercial Laws
23.11.2010 Tuesday	Company Accounts & Cost and Management Accounting
24.11.2010 Wednesday	Tax Laws
DATE & DAY	EXECUTIVE PROGRAMME - MODULE-II
25.11.2010 Thursday	Company Law
26.11.2010 Friday	Economic and Labour Laws
27.11.2010 Saturday	Securities Laws and Compliances
DATE & DAY	PROFESSIONAL PROGRAMME - MODULE-I
22.11.2010 Monday	Company Secretarial Practice
23.11.2010 Tuesday	Drafting, Appearances and Pleadings
DATE & DAY	PROFESSIONAL PROGRAMME - MODULE-II
24.11.2010 Wednesday	Financial, Treasury and Forex Management
25.11.2010 Thursday	Corporate Restructuring and Insolvency
DATE & DAY	PROFESSIONAL PROGRAMME - MODULE-III
26.11.2010 Friday	Strategic Management, Alliances and International Trade
27.11.2010 Saturday	Advanced Tax Laws and Practice
DATE & DAY	PROFESSIONAL PROGRAMME -MODULE-IV
28.11.2010 Sunday	Due Diligence and Corporate Compliance Management
29.11.2010 Monday	Governance, Business Ethics and Sustainability

Above model examination will be conducted subject to registration of sufficient number of candidates for the Model Examination.

## CRASH COURSE ON FINANCIAL MANAGEMENT- DECEMBER 2010 EXAMINATION

SIRC OF THE ICSI is conducting Crash Course on Financial Management on Saturday and Sunday, the 11<sup>th</sup> and 12<sup>th</sup> December, 2010 at ICSI-SIRC Office, No.9 Wheat Crofts Road, Nungambakkam, Chennai-600034. The details are given below:

Days and Dates : Saturday and Sunday, the 11<sup>th</sup> and 12<sup>th</sup> December, 2010

Timings : 10.00 A.M to 1.00 P.M and 2.00 P.M to 5.00 P.M

Venue : ICSI-SIRC Office, No.9 Wheat Crofts Road Nungambakkam, Chennai 600 034

**Objective:** This course is mainly intended for the Professional Programme Students appearing in the December 2010 examination. The paper on Financial, Treasury and Forex Management has twelve chapters, of which ten chapters deal with Financial Management and therefore, students require proper exposure to the subject and in particular to the tools and techniques employed therein. The course would be highly focused to deal with the subject strictly from the examination point of view.

**Methodology:** The course will be a combination of lecture and class room exercise, so as to give the students required level of confidence to face the examination boldly.

**Fee:** The fee for the course is Rs. 500/- which is to be paid at the SIRC of the ICSI, "ICSI-SIRC House", No.9 Wheat Crofts Road, Nungambakkam, Chennai 600 034. E-mail: siro@icsi.edu Phone: 044-28279898/28268685.

The fee can be remitted by way of cash or Demand Draft favouring "SIRC of the ICSI", payable at Chennai. The last date for Registration is 6<sup>th</sup> December, 2010.

In order to ensure higher level of participation from the students, the admission is restricted to 40 students on first come first served basis.

## CRASH COURSE ON TAX LAWS – DECEMBER 2010 EXAMINATION

SIRC OF THE ICSI is conducting Crash Course on Tax Laws on Saturday and Sunday, the 4<sup>th</sup> and 5<sup>th</sup> December, 2010 at ICSI-SIRC Office, No.9 Wheat Crofts Road, Nungambakkam, Chennai – 600 034. The details are given below:

Days and Dates : Saturday and Sunday, the 4<sup>th</sup> and 5<sup>th</sup> December, 2010

Timings : 10.00 A.M to 1.00 P.M and 2.00 P.M to 5.00 P.M

Venue : ICSI-SIRC Office, No.9 Wheat Crofts Road Nungambakkam, Chennai 600 034

**Objective:** This course is mainly intended for the Executive Programme Students appearing in the December 2010 examination. The paper on Tax Laws has eighteen chapters, of which twelve chapters deal with Tax Laws and therefore, students require proper exposure to the subject and in particular to the tools and techniques employed therein. The course would be highly focused to deal with the subject strictly from the examination point of view.

**Methodology:** The course will be a combination of lecture and class room exercise, so as to give the students required level of confidence to face the examination boldly.

**Fee:** The fee for the course is Rs. 500/- which is to be paid at the SIRC of the ICSI, "ICSI-SIRC House", No.9 Wheat Crofts Road, Nungambakkam, Chennai 600 034. E-mail: siro@icsi.edu Phone: 044-28279898/28268685.

The fee can be remitted by way of cash or Demand Draft favouring "SIRC of the ICSI", payable at Chennai. The last date for Registration is 29<sup>th</sup> November, 2010.

In order to ensure higher level of participation from the students, the admission is restricted to 40 students on first come first served basis.

## ORAL COACHING CLASSES – JUNE 2011 EXAMINATION

The SIRC of the ICSI proposes to commence Oral Coaching Classes as per the schedule given hereunder:

Stage	Date of Com-mencement	Timings	Fee	Last date for receipt of applica-tion
EXECUTIVE PROGRAMME MODULE-I (MORNING)	22.11.2010	06.30 A.M. to 08.30 A.M.	Rs.3350/- per Module	15.11.2010
EXECUTIVE PROGRAMME MODULE-II (EVENING)	22.11.2010	06.00 P.M. to 08.00 P.M.	Rs.3350/- per Module	15.11.2010
FOUNDATION PROGRAMME (Morning)	29.11.2010	09.00 A.M. to 11.00 A.M.	Rs.3000	22.11.2010
FOUNDATION PROGRAMME (Evening)	29.11.2010	04.00 P.M. to 06.00 P.M.	Rs.3000	22.11.2010



# Announcements of Classes

## HYDERABAD CHAPTER

### ORAL COACHING CLASSES THROUGH INTERACTIVE LEARNING

Fresh classes for Foundation Programme and Executive Programme will be conducted for June, 2011 Examination and thereafter, as per the following schedule, at The ICSI- Hyderabad Chapter , # 6-3-609/5, Anandnagar Colony, Khairatabad, Hyderabad – 500 004.

Course	Timings	Fees Rs.	Venue	No. of Lectures
Foundation Programme	6.30 P.M. to 8.30 P.M.	3000/-	Sujatha Degree College for Women, Chapel Road, Abids, Hyd.	96 lectures each of 2 hrs. duration
Executive Programme Module – I	6.30 P.M. to 8.30 P.M.	3500/-	Sujatha Degree College for Women, Chapel Road, Abids, Hyd.	72 lectures each of 2 hrs. duration
Executive Programme Module – II	07.00 A.M. to 09.00 A.M.	3500/-	The ICSI- Hyd. Chapter	72 lectures each of 2 hrs. duration
Executive Programme Module I & II	7.00 A.M. to 11.15 A.M.	6000/-	The ICSI- Hyd. Chapter	144 lectures each of 2 hrs. duration

### Date of Commencement of Classes: 25<sup>th</sup> October, 2010

Interested Candidates are advised to deposit the fee by Challan at 'The ICSI Hyderabad Chapter' by 20<sup>th</sup> October, 2010

The Students who undergo Oral Coaching, pass the Eligibility Tests and get the Coaching Completion Certificates, need not to submit the response sheets under postal tuition scheme. For further details, contact the The-ICSI Hyderabad Chapter at: 040-23399541, 040- 23396494, Fax: 040- 23325458, e-mail: hyderabad@icsi.edu

## WESTERN INDIA REGIONAL COUNCIL

### COMPANY LAW QUIZ IN WIRC, HOSTED BY THANE CHAPTER

The Final of the Company Law Quiz organized by WIRC and hosted by Thane Chapter will be held on 2<sup>nd</sup> October, 2010 at Thane.

The quiz format has been designed to make the programme interesting, insightful and participatory. Questions, conceptual as well as case based in audio visual formats and quiz-master-led would bring out participants' understanding and knowledge about SEBI, Company Law, NCLT, Secretarial Functioning so on and so forth in a competitive frame of reference.

For further details write to Sudipto Pal, Joint Director on e-mail id: sudipto.pal@icsi.edu

### CAMPUS PLACEMENT FOR MANAGEMENT TRAINEE FOR THE CS STUDENTS

WIRC is announcing campus placement for CS Students as Management Trainee. Students are advised to send e-mails to bhavna.rakte@icsi.edu; sudipto.pal@icsi.edu

### ORAL COACHING CLASSES FOR CS STUDENTS FOR JUNE-2011 EXAMINATIONS

Following are the three centers of Oral Coaching Classes of WIRC of the ICSI

Center Name	Area
Sydenham College	Churchgate

MKES College	Malad
P N Doshi College	Ghatkopar (W)

a) *Excellent quality of faculty resources: for details, send e-mail* b) *CS mock test (Exam) for entire OTC, combined for all the colleges Twice in each batch* c) *Suggested Q&A & guidelines Q&A: Special discussion after each chapter on the institute published suggested Q&A, and Guideline Answers.* d) *Special Modules for specific subjects* e) *Capsule refresher course for two weeks before exams:*

**Fee structure: a) Foundation: Rs. 7500/; b) Executive: Rs. 7500/ per Module; c) Final: Rs. 10000/ per Module.** For details, send e-mail to sudipto.pal@icsi.edu; bhavna.rakte@icsi.edu; archana.sawant@icsi.edu.

## Concession in Registration Fee / Examination Fee for Physically Handicapped Students

As a social welfare measure, the Council of The Institute has decided to grant further concession in Registration Fee / Examination Fee to physically handicapped students with effect from 1<sup>st</sup> July 2010, as per details given below :

### Registration Fee for Physically Handicapped Students

Stage	Registration Fee to be paid by Physically handicapped students :
Foundation Programme	Only Registration Fee will be charged (At present, Registration Fee is Rs.1200)
Executive Programme	Only Registration Fee will be charged (At present, Registration Fee is Rs.1500)
Professional Programme	Only Registration Fee will be charged (At present, Registration Fee is NIL)

### Examination Fee for Physically Handicapped Students

Stage	Examination Fee to be paid by Physically handicapped students :
Foundation, Executive & Professional Programme	25% of the fee applicable to general candidates.

The above concession would be granted subject to the following guidelines: -

- (i) The concerned students should submit a certificate issued by a Physician / Surgeon/ Oculist working in a State/ Central Government to the effect of permanent physical disability (including blindness),
- (ii) The following shall be regarded as permanent physical disability :-
  - (a) permanent physical disability of more than 50% in one limb; or
  - (b) permanent physical disability of more than 60% in two or more limbs; or
  - (c) permanent deafness with hearing impairment of 70 decibels and above; or
  - (d) permanent and total loss of voice.
- (iii) Blindness shall be regarded as permanent physical disability, if it is incurable and falls in any of the categories specified namely : -
  - 6/60 to 1/60
  - or field of vision 110-2
  - 3/60 to 1/60
  - or field of vision 100
  - FC at 1 foot to Nil
  - or field of vision 100
  - Total absence of sight

It is clarified that all other services shall be available on full payment basis as applicable to general category students.

## Guidelines for Switch over to new Syllabus

The Council in exercise of the powers vested under clause (a) of Sub-section (2) of section 15 of the Company Secretaries Act, 1980 as amended by the Company Secretaries (Amendment) Act, 2006 has approved the New Syllabus and decided as under :-

The last Final Examination under the existing syllabus as specified in Part III of Schedule CCB shall be held in December, 2010 and the syllabus specified in the said Part III of Schedule CCB shall cease to operate after the said examination.

### Subjects under the New Syllabus are :-

#### CS PROFESSIONAL PROGRAMME

##### Module-I

1. Company Secretarial Practice
2. Drafting, Appearances and Pleadings

##### Module-II

3. Financial, Treasury and Forex Management
4. Corporate Restructuring and Insolvency

##### Module-III

5. Strategic Management, Alliances and International Trade
6. Advanced Tax Laws and Practice

##### Module-IV

7. Due Diligence and Corporate Compliance Management
8. Governance, Business Ethics and Sustainability

### TABLE OF CORRESPONDING EXEMPTIONS (PAPERWISE)

Final Course	CS Professional Programme
<b>Group-I</b>	<b>Module-I</b>
Advanced Company Law & Practice	Company Secretarial Practice
Secretarial Practice Relating to Economic Laws & Drafting & Conveyancing	Drafting, Appearances and Pleadings
Secretarial Management & Systems Audit	Due Diligence & Corporate Compliance Mgt. (Module-IV)
<b>Group-II</b>	<b>Module-II</b>
Financial, Treasury & Forex Management	Financial, Treasury & Forex Management
Corporate Restructuring Law and Practice	Corporate Restructuring & Insolvency
Banking & Insurance Law and Practice	Governance, Business Ethics & Sustainability (Module-IV)
<b>Group-III</b>	<b>Module-III</b>
World Trade Organisation, International Trade, Joint Ventures and Foreign Collaboration	Strategic Management, Alliances and International Trade
Direct and Indirect Taxation Law and Practice	Advanced Tax Laws and Practice
Human Resources Management and Industrial Relations	Governance, Business Ethics and Sustainability (Module-IV)

Students switching over to the New Syllabus shall be eligible to seek exemption in the corresponding subject(s) of the New Syllabus on the basis of having passed/secured exemption in any individual subject/group under the Old Syllabus as per table of corresponding exemptions noted above.

Similarly, students who have partially completed coaching shall be exempted on their switchover from undergoing coaching in the corresponding subject(s) of the New Syllabus on the basis of their

having completed coaching in the individual subject(s)/ group(s) under the Old Syllabus as per the table of corresponding exemptions given in para-5 above. They shall, however, be required to undergo and complete coaching in the remaining subjects in order to become eligible to appear in a particular module under the New Syllabus. Due credit for the response sheets already submitted under the Old Syllabus for any subject shall be available where there is a corresponding subject under the New Syllabus. Such students are required to submit response sheets for the remaining subjects under the New Syllabus. Students having successfully completed the coaching for any particular group(s) under the Old Syllabus; shall be deemed to have completed the coaching for the respective module(s) under the New Syllabus.

While purchase of Study Materials under the New Syllabus is not compulsory on the part of the students who switchover to the New Syllabus - those students who require the same may obtain it by remitting Rs. 120/- per study material by hand and Rs. 160 per study material by post by way of Demand Draft drawn in favour of the institute of Company Secretaries of India, payable at New Delhi.

Please note that once a candidate has been switched over to the New Syllabus, he/she shall not be allowed to revert to the Old Syllabus under any circumstances.

**Note : If interested to switch over to the New Syllabus for CS Professional Program, you are advised to opt for the same on declaration of the results for June 2010 of CS Examination vis-à-vis while seeking to appear in December 2010 session of CS Professional Program examination.**

### ANNOUNCEMENT

#### PAPER-WISE EXEMPTIONS ON RECIPROCAL BASIS TO ICSI AND ICWAI STUDENTS

The Council of the Institute has given approval that the final passed students of ICWAI can avail exemptions in the following papers of Foundation Programme, Executive Programme and Professional Programme of the Company Secretaryship Course under the New Syllabus effective from 1st November, 2007, 1st February, 2008 and 1st August, 2008 respectively.

#### Scheme of Exemptions

Exemption to CS passed candidates in papers of ICWAI.	Exemption to CWA passed candidates in Papers of ICSI.
<b>Foundation Course</b> (4 papers) - Complete exemption	Complete exemption Foundation Programme (4 papers) -
<b>Intermediate Course</b> 1. Financial Accounting (Paper 5) 2. Applied Direct Taxation (Paper 7)	<b>Executive Programme</b> 1. Company Accounts, Cost & Management Accounting (Module I, Paper 2) 2. Tax Laws (Module I, Paper 3)
<b>Final Course</b> 3. Financial Management & International Finance (Paper 12) 4. Indirect & Direct Tax Management (Paper 14)	<b>Professional Programme</b> 3. Financial, Treasury and Forex Management (Module II, Paper 3) 4. Advanced Tax laws & Practice (Module III, Paper 6)

Students enrolled to Company Secretaryship Course and wish to seek above said paper-wise exemption(s) - on the strength of having passed the final examination of ICWAI - may make their request in writing to Director (Students Services) at C-37, Sector-62, NOIDA-201 309 (U.P) together with the requisite exemption fee @Rs.100 per paper by way of Demand Draft drawn in favor of 'The Institute of Company Secretaries of India' payable at New Delhi and the valid document in support of having passed the Final examination of the Institute of Cost & Works Accountants of India on or before the last date of submission of enrolment application for the CS Examination. The above exemption scheme is effective from December, 2008/ June, 2009 for Foundation/Executive Programme and CS Professional Programme examination(s) respectively.

# Student Services

## ATTENTION STUDENTS !!!

### Rationalization of the system for issue of Coaching Completion Certificate under Postal Coaching Scheme

It has been decided to rationalize the criteria for issue of Coaching Completion Certificates vis-à-vis submission of Response Sheets with immediate effect which is as follows :-

Stage	No. of response sheets required to be submitted for each subject	
	Existing Criteria	Revised Criteria
Foundation Programme	Only one Response Sheet for each subject	No Change
Executive Programme	Three Response Sheets for each subject	Only one Response Sheet for each subject
Final Course/Professional Programme	Three Response Sheets for each subject	Only one Response Sheet for each subject

Keeping in view the above decision, the students are advised to send atleast one Response Sheet for each subject to make him/ her eligible for issue of Coaching Completion Certificate. It is further to clarify that he/ she has to secure minimum 40% marks in each subject for issue of Coaching Completion Certificate. The students who have already sent atleast one Response Sheet in each subject will also be guided by the same criteria and the Coaching Completion Certificates will be issued whoever meets the said criteria. However, students will be at liberty to send maximum response sheets to the Institute and all such response sheets will be evaluated and returned to them for their reference/ guidance. For any further information / clarification on the subject, please contact Shri A.K. Srivastava, Deputy Director (Student Services) at E-Mail id : ashvini.srivastava@icsi.edu or at telephone nos. 0120-4522083.

## Telephone Numbers of Directorate of Student Services

To facilitate the smooth communication of students with institute, contact details of various sections of Directorate of Student Services are given below:

SI No.	Nature of Query	Telephone Numbers	E-mail IDs
1	Registration Status of Foundation Program / Executive Program, Issue of study materials	(0120) 4522061	ms.bhagawan@icsi.edu (for Foundation Programme) anju.gupta@icsi.edu (for Executive Programme)
2	De-novo / Extension / Final Enrolment	(0120) 4522072	archana.goel@icsi.edu
3	Paperwise Exemption / Switchover to New Syllabus	(0120) 4522076	bs.chopra@icsi.edu
4	Non-receipt of Registration Letter / Identity Cards / Student Company Secretary Bulletin / CS Foundation Course Bulletin /E-Mail Id Registration/ Change of Address	(0120) 4522071	vk.ratra@icsi.edu
5	Coaching Completion Certificates / Suggested Answers and Response Sheet Status, Compulsory Computer Training	(0120) 4522075	durga.shankar@icsi.edu
6	Public Private Partnership Scheme	(0120) 4522083	ashvini.srivastava@icsi.edu
7	Coaching / suggested answers / oral tuition / examiners (DPTS)	(0120) 4522074	sp.singh@icsi.edu
8	Issue of Admission Certificates for Examinations	(0120) 4522085 (0120) 4522087	rahul.adhikari@icsi.edu
9	Duplicate pass certificate of Intermediate / Executive Program	(0120) 4522081	siyaram@icsi.edu
10	Duplicate pass certificate of Final / Professional	(0120) 4522082	rajesh.sharma@icsi.edu
11	Duplicate pass certificate of Foundation	(0120) 4522084	neelam.wadhwa@icsi.edu
12	Transcript / Verification of Qualifications (only for students)	(0120) 4522081/82	siyaram@icsi.edu ( For Intermediate/ Executive Programme) rajesh.sharma@icsi.edu (For Final / Professional Programme)

In case of any difficulty, students may contact Shri Sohan Lal, Director (Student Services) at 0120-4522014 or Write to The Director (Student Services), The Institute of Company Secretaries of India, C-37, Sector-62, Noida-201309



## ATTENTION STUDENTS!

### ICSI STUDENTS EDUCATION FUND TRUST

With a view to encourage and motivate economically backward and academically bright students to pursue the Company Secretaryship Course, the Institute has created a Trust viz. ICSI Students Education Fund Trust.

STAGE	CATEGORIES OF STUDENTS / ELIGIBILITY CRITERIA	
	For Students with Family Income upto Rs. 1,00,000 per annum	For Academically Bright Students without any limit on their Family Income
Foundation Programme	75% Marks In both Matriculation & Senior Secondary Stages	90% Marks in both Matriculation & Senior Secondary Stages
Executive Programme	75% Marks in both Matriculation & Senior Secondary Stages and 60% Marks In Bachelor's Degree Stage	90% Marks in both Matriculation & Senior Secondary Stages and 85% Marks in Bachelor's Degree Stage

### NATURE AND EXTENT OF FINANCIAL ASSISTANCE

Eligible students shall be fully exempted from paying the Registration/Admission Fee, Postal Tuition Fee, Exemption Fee and other fees usually payable at the time of admission to Foundation/ Executive Programmes. Depending upon their performance in the CS Examinations, the students may also be exempted from payment of Examination Fee and also the fees payable at the time of admission to Executive Programme and Professional Programme (for students admitted to Foundation Programme) and Professional Programme (for students admitted to Executive Programme).

For detailed guidelines, application form, etc. please visit [www.icsi.edu](http://www.icsi.edu)

Students desirous of availing the financial assistance may submit their application in the prescribed format along with all supporting documents to **Director (Student Services), The Institute of Company Secretaries of India, C-37, Sector - 62, Noida - 201 309.**

## ATTENTION STUDENTS !

In Accordance with the Guidelines for Apprenticeship Training by Company Secretaries, 1985, the Company Secretaries in Practice imparting training to the students are required to pay a minimum stipend of Rs.500/- per month. The Training & Educational Facilities Committee of the Council in its 94<sup>th</sup> Meeting held on 4<sup>th</sup> November, 2009, has increased the minimum stipend from Rs. 500/- (Rupees five hundred only) to Rs. 2000/- (Rupees two thousand only) per month.

## ATTENTION STUDENTS

### CS EXECUTIVE EXAMINATIONS AND COMPULSORY COMPUTER TRAINING PROGRAM REG:

The Institute frequently receives communications from the students seeking guidance on various matters, particularly as to how to qualify the requirements of compulsory computer training program.

In terms of Company Secretaries Regulations, 1982 (as amended) all students are required to successfully undergo a compulsory Computer Training Program for becoming eligible to seek enrolment to appear in CS Executive Program examinations.

The Institute, in compliance of the above said requirements, has tied up with M/s APTECH Limited on providing Computer Training to the students of the Institute at subsidized rates; through which 70 hours of computer training shall be provided to the students/ members of the Institute in all Centers of APTECH all over the country. To undergo this course, a student/member has to approach any APTECH center recognized for ICSI-APTECH Course on all India bases. To take admission, the student/member has to deposit the requisite fees and fulfill the formalities as per the requirements of M/s APTECH.

**The list of APTECH Centers including detailed course contents, module details and topic-wise time duration etc. can be had through the options Students ICSI Aptech Course on the Institute's website i.e. [www.icsi.edu](http://www.icsi.edu)**

Salient features of the course in brief:

Title of the Course : 'Understanding Information Technology in Corporate Environment'

Duration of the Course : 70 Hours

Fee : Rs.3000/- per participant for General Category & Rs.2500/- Per participant for SC/ST Category. [All payment will be On-line or by Credit/Debit Card or by Demand Draft (Nationalized bank and large private banks only).

Service Tax and bank charges as per the GOI rules as Applicable from time to time shall be payable by **The student. Present rate of Service Tax @10.3%.**

A student can be exempted from undergoing the course on the basis of his existing qualification/degree in the computer field subject to the conditions that he/she enrolls him/herself for an online exemption test (to be conducted by APTECH) at any of the recognized Aptech Center for ICSI-Aptech Course on all India bases and successfully clears the test. TWO attempts will be allowed for the student to clear the online exemption test within a period of 30 (thirty) days against the fees of Rs.450/-. *Service Tax and bank charges as per the GOI rules as applicable from time to time shall be payable by the student.* Present rate of Service Tax @ 10.3 %. Student has to appear for the online exemption test from the respective Aptech Testing Center, which will be allocated to him/her. All payments will be made online or credit/debit card or by demand draft.

# Student Services

To facilitate the interaction of the students with the institute pertaining to Training matters, the contact details of the concerned officials of Directorate of Training, Membership, Legal & Placement are given below:

Sr. No.	Nature of Query	Name of the Official	Telephone Nos.	E.Mail id
1.	<ul style="list-style-type: none"> <li>● Registration of Companies for imparting training</li> <li>● Issue Pre-sponsorship letters to Companies and PCS for 15 months training.</li> <li>● Issue Sponsorship letters to Companies for 15 months training</li> </ul>	Suman Kumar, Administrative Officer	011-49343026	suman.kumar@icsi.edu
2.	<ul style="list-style-type: none"> <li>● Exemption from undergoing training</li> <li>● Processing of ACS applications for admission</li> <li>● General Query</li> </ul>	Amit Sircar, Administrative Officer	011-49343027 25781672	amit.sircar@icsi.edu
3.	<ul style="list-style-type: none"> <li>● Registration of PCS for imparting Training</li> <li>● Sponsorship for 15 Months/3 Months training with Practising Company Secretaries.</li> <li>● Sponsorship for 15 days training with ROC /Stock Exchange</li> <li>● Matters related to SIP / TOP / PDP/ADP/EDP /MSOP</li> </ul>	Anita Mehra, Desk Officer	011-49343028	anita.mehra@icsi.edu
4.	<ul style="list-style-type: none"> <li>● Activation of Dormant companies &amp; Registration</li> <li>● Data base of companies having vacancy for placement of trainees</li> <li>● Updates of List of students intend to undergo training.</li> </ul>	Priyanka Singh, Desk Officer	011-49343029	priyanka.singh@icsi.edu

In case of any difficulty, members/students may please contact Mrs. Meenakshi Gupta, Joint Director on Tel. Nos. 011-49343015 / 25756167, e-mail id meenakshi.gupta@icsi.edu or write to Shri S. Kumar, Principal Director, Training, Membership, Legal & Placement at e-mail id : s.kumar@icsi.edu

## Training Orientation Programme (TOP)

NIRC of the ICSI	18.10.2010 to 22.10.2010	Office Premises	The Executive Officer, NIRC of the ICSI, ICSI-NIRC Building Plot No. 4, Prasad Nagar, Institutional Area, New Delhi- 110005 Tel. 25763090/ 25767190/ 25816593, Fax: 25722662 (STD CODE:011), E-Mail: niro@icsi.edu/icsi@eth.net
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## Student Induction Programme (SIP)

ICSI-CCGRT	01.10.2010 to 09.10.2010 11.10.2010 to 18.10.2010	Office Premises	Program Co-ordinator (SIP), ICSI-CCGRT Plot No. 101, Sector-15, Institutional Area CBD Belapur, Navi Mumbai-400614 Phone : 022 – 41021504 / 27577814/15, Fax : 022 – 27574384 E-mail: ccgrrt@icsi.edu
WIRC of the ICSI	21.10.2010 to 29.10.2010 20.12.2010 to 28.12.2010	To be announced	Joint Director WIRC of the ICSI, 13, Jolly Maker Chamber No. II 1st Floor, Nariman Point, Mumbai-400021 Phone : 22844073, 22047569 E-Mail: wiro@icsi.edu; sudipto.pal@icsi.edu
Bangalore Chapter of SIRC of the ICSI	18.10.2010 to 26.10.2010 02.11.2010 to 10.11.2010	Chapter Premises	Assistant Director & Programme Co-ordinator Bangalore Chapter of the ICSI, Sheriff Chambers 3 <sup>rd</sup> Floor, Rear Block, 14, Cunningham Road Bangalore – 560 052 Phone: 22286574 / 22287158, Tele Fax: 22261861 (STD Code: 080), E-Mail: bangalore@icsi.edu

## Executive Development Programme (EDP)

WIRC of the ICSI	04.10.2010 to 13.10.2010 01.12.2010 to 10.12.2010	To be announced	Joint Director, WIRC of the ICSI, 13, Jolly Maker Chamber No. II 1st Floor, Nariman Point, Mumbai-400021, Phone : 22844073, 22047569, E-Mail: wiro@icsi.edu; sudipto.pal@icsi.edu
Bangalore Chapter of SIRC of the ICSI	04.10.2010 to 13.10.2010	Chapter Premises	Assistant Director & Programme Co-ordinator Bangalore Chapter of the ICSI, Sheriff Chambers, 3 <sup>rd</sup> Floor Rear Block, 14, Cunningham Road, Bangalore – 560 052 Phone: 22286574 / 22287158, Tele Fax: 22261861 (STD Code: 080) E-Mail: bangalore@icsi.edu

## ATTENTION STUDENTS APPEARING IN CS DECEMBER, 2010 EXAMINATIONS !

### BAN ON CARRYING MOBILE PHONES INSIDE THE EXAMINATION CENTRE

According to announcements made in the 'Student Company Secretary' and 'CS Foundation Course' bulletins from time to time, and also instructions printed in the Admission Certificates (Roll Numbers) issued to candidates enrolled for appearing in Company Secretaries December, 2009 examinations, candidates are banned from carrying mobile phones, pagers, communication devices, books, printed or hand written materials, costly items, etc., inside the Examination Centre premises.

Candidates are, therefore, warned and advised, in their own interest, not to carry any such banned items, i.e., mobile phones, pagers, communication devices, books, printed or hand-written materials, costly items, etc., to the Examination Centre premises. The Institute or Examination Centre authorities shall not in any way be responsible for arranging safe keeping, damage and/ or loss of such items nor entertain any correspondence in this regard.

Any candidate found in possession of such banned items inside the Examination Centre will be deemed to have willfully infringed the "Instructions to Examinees", and it may entail stern disciplinary action including cancellation of examination under the provisions of the Company Secretaries Regulations, 1982. as in force.

## HINDI MEDIUM BOOKS FOR CS STUDENTS

### FOR FOUNDATION PROGRAMME

• Lekhankan Ke Siddhant (Hindi)—Gupta & Chaturvedi	200.00
• Advanced Accountancy (Hindi)—Chaturvedi	350.00
• Arthshatra (Hindi)—M.D. Agarwal	200.00
• Vyaparik Sanniyam (Hindi)—L.C. Mittal	150.00
• Prabandh Ke Siddhant (Hindi)—Sharma & Chaturvedi	160.00
• Sankhyki (Hindi)—Mohan Singhal	200.00
• Fundamentals of Accounting—Gupta & Chaturvedi	180.00
• Mercantile Law—L.C. Mittal	105.00

### EXECUTIVE PROGRAMME MODULE I & II

• Vyaparik Avem Samanya Vidhi (Hindi)—Jain & Gupta	200.00
• Company Khate (Ad. Acc. Part-III) (Hindi)—Chaturvedi	250.00
• Lagat Lekhankan (Hindi)—Maheshwari & Mittal	320.00
• Prabandh Lekhankan (Hindi)—S.N. Mittal	250.00
• Seva Kar, Dhankar Avem VAT (Hindi)—Gupta & Gupta	140.00
• Adhunik Bhartiya Company Adhinyam (Hindi)—M.C. Kuchhal	200.00
• Arthik Sanniyam (Hindi)—L.C. Mittal	200.00
• Sharam Sanniyam (Hindi)—Jain & Gupta	200.00
• Pratibhuti Sanniyam Avem Anupalan (Hindi)—Jain & Gupta	260.00
• Cost Accounting—Maheshwari & Mittal	360.00
• Advanced Cost Accounting & Cost Systems—Dr. S. N. Maheshwari	250.00
• Cost Accounting & Financial Mgt—Maheshwari & Mittal	396.00
• Modern Indian Company Law—M. C. Kuchhal	198.00
• Management Accounting & Financial Mgt.—S.N. Mittal	250.00

### SHREE MAHAUIR BOOK DEPOT (Publishers)

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## ATTENTION STUDENTS!

### INTENDING TO APPEAR IN COMPANY SECRETARIES EXAMINATIONS DECEMBER, 2010

1.	(a)	Last date for receipt of Examination application in the Institute	27.09.2010 (25 <sup>th</sup> & 26 <sup>th</sup> are being Saturday & Sunday)
	(b)	With a late fee of Rs. 100	11.10.2010 (10 <sup>th</sup> being Sunday)
2.	Examination Fee :		
	(i)	Foundation Programme	Rs. 875 (Lumpsum)
	(ii)	Executive Programme	Rs. 900 Per Module
	(iii)	Final / Professional Programme	Rs. 750 (Per Group)/ Module
3.	Last date for seeking paperwise exemption		25.09.2010
4.	Last date for seeking extension of registration/ Registration de-novo.		25.09.2010

#### Notes :

- (i) Examination fee is payable on groupwise and not on paperwise basis for intermediate/Final examinations.
- (ii) All students appearing in the Intermediate examination are required to complete successfully the Computer Training before filling up the examination form 'EXA'
- (iii) The students who have submitted/ would be submitting all the response sheets within the stipulated time, may submit their enrolment applications for appearing in the examination pending issue/receipt of the coaching completion certificates. But coaching completion certificate would be issued only when they have successfully completed the coaching for the group(s) concerned.
- (iv) Please note that unsigned, incomplete and applications not filled in their own handwriting by the students will not be accepted.
- (v) No change of group(s) will be allowed after submission of the enrolment application.
- (vi) No request for change of medium for writing the examination will be entertained after submission of the enrolment application.
- (vii) No cutting and over writing is to be done in the examination form.
- (viii) No request for grant/cancellation of paperwise exemption shall be entertained after the last date i.e. 25<sup>th</sup> March/25<sup>th</sup> September for June/December examination respectively.
- (ix) No request / correspondence for withdrawal of application from appearing in the examination or adjustment of amount for the next examination shall be entertained after submission of the examination form under any circumstances.

Students are, therefore, once again advised to fill in the enrolment applications/examination forms 'EXA' carefully to avoid last moment problem for themselves as well as for the Institute.

- (x) Mode of Payment : Students who intend to pay the fees by demand draft may please ensure that it should be crossed and drawn in favour of "The Institute of Company Secretaries of India", payable at New Delhi.
- (xi) Students Identity Card : All the candidates appearing in the Company Secretaries Examination are advised to timely complete necessary formalities for obtaining their identity cards duly countersigned by the issuing authority of the Institute as per instructions published in the prospectus Career in Company Secretaryship – A Handbook".



# COMPANY SECRETARIES EXAMINATIONS – DECEMBER, 2010

## TIME TABLE & PROGRAMME

DATE AND DAY	MORNING SESSION 9.30 AM TO 12.30 PM		AFTER-NOON SESSION 1.30 PM TO 4.30 PM	
	FOUNDATION PROGRAMME (NEW SYLLABUS)	PROFESSIONAL PROGRAMME (NEW SYLLABUS)	FINAL SYLLABUS (OLD SYLLABUS)	EXECUTIVE PROGRAMME (NEW SYLLABUS)
26.12.2010 Sunday	English and Business Communication	Company Secretarial Practice (MODULE-I)	Advanced Company Law and Practice (GROUP-I)	General and Commercial Laws (MODULE-I)
27.12.2010 Monday	Economics and Statistics	Drafting, Appearances and Pleadings (MODULE-I)	Secretarial Practice relating to Economic Laws and Drafting & Conveyancing (GROUP-I)	Company Accounts, Cost & Management Accounting (MODULE-I)
28.12.2010 Tuesday	Financial Accounting	Financial, Treasury and Forex Management (MODULE-II)	Secretarial Management and Systems Audit (GROUP-I)	Tax Laws (MODULE-I)
29.12.2010 Wednesday	Elements of Business Laws and Management	Corporate Restructuring and Insolvency (MODULE-II)	Financial, Treasury and Forex Management (GROUP-II)	Company Law (MODULE-II)
30.12.2010 Thursday		Strategic Management, Alliances and International Trade (MODULE-III)	Corporate Restructuring – Law and Practice (GROUP-II)	Economic and Labour Laws (MODULE-II)
31.12.2010 Friday		Advanced Tax Laws and Practice (MODULE-III)	Banking and Insurance – Law and Practice (GROUP-II)	Securities Laws and Compliances (MODULE-II)
01.01.2011 Saturday		Due Diligence and Corporate Compliance Management (MODULE-IV)	World Trade Organisation – International Trade, Joint Ventures and Foreign Collaborations (GROUP-III)	
02.01.2011 Sunday		Governance, Business Ethics and Sustainability (MODULE-IV)	Direct and Indirect Taxation – Law and Practice (GROUP-III)	
03.01.2011 Monday			Human Resources Management and Industrial Relations (GROUP-III)	

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#### FOR PROMPT REPLY

Students are requested to quote their Registration Number in all correspondence for prompt reply.

#### MODE OF PAYMENT

All fees and other dues payable to the Institute may be remitted only by crossed demand draft drawn in favour of "The Institute of Company Secretaries of India", payable at New Delhi.

If undelivered, please return to :  
**THE INSTITUTE OF COMPANY SECRETARIES OF INDIA**  
'ICSI House' 22, Institutional Area, Lodi Road, New Delhi-110003.