

SYLLABUS 2008

PAPER 14 : Indirect & Direct Tax Management

Introductory

1. I have great pleasure in submitting this report to this august forum. This report is based on a review of **200** sample answer books received in respect of **ten** Examiners, Ranking (Gradation) sheets furnished by **14 (FOURTEEN)** Examiners, the question paper and the Suggested Answer Guidelines circulated to the Examiners.

Comments about the Question paper

2.1. The questions have been well spread over the syllabus. Recent amendments have been adequately covered. There is no question found to be outside the syllabus. There is an appropriate mixture of objective type questions, problems and theory questions. The paper is such that it can be satisfactorily answered by an average candidate within the stipulated time limit. The first question, which is purely fill up the blanks, has enabled most of the students to score good marks.

2.2 Deficiencies about the Question paper

There is no proper balance between the Direct Taxes and Indirect Taxes in the question paper as a whole. This would be clear from the following Table:

Question No.	Compulsory/Optional	Direct Taxes	Indirect Taxes
[Qn. No. 1 is compulsory. From Qns 2 to 7, any 5 to be answered]			
1	Compulsory	10	15
2	Optional	0	15
3	Optional	8	7
4	Optional	8	7
5	Optional	8	7
6	Optional	6	9
7	Optional	2	13
8	Optional	5	10
Total		47	83

The Moderator should have brought out a proper mix between the Direct Taxes and the Indirect Taxes. The mistake has occurred because Question No. 2 is consisting only of Indirect Taxes and in Questions 7 and 8, there is heavy concentration on Indirect Taxes component.

In ***each question***, there should be a blend of Direct Taxes and Indirect Taxes, so that, regardless of whatever question is chosen by the students, they have a right mix of Direct taxes and Indirect Taxes.

Performance of students

3.1 The performance of the students emerging from the review of the samples reveals an unsatisfactory picture. Leaving aside the fact that the communication skill of the students was extremely poor, their ability to solve problems was also poor. Most of the students were not aware of the recent amendments, which is absolutely essential for a taxation paper.

3.2 The analysis of the Performance evaluation ranking details submitted by **seven out of ten Examiners** are presented in the **Annexure-A** to this report. ***Three Examiners have not bothered to furnish this analysis, despite specifically having been informed by the Examination Division.***

4. Unhealthy trend emerging in Examiners to be curbed

- Most of the Examiners pay scant respect to the clear instruction sent to them that step-wise marks should be shown in the evaluation, and that bulk marks should not be awarded. Despite this, most of the Examiners have not shown step marks. In the past few exams this is what they have been doing and this aspect has been indicated by me in Annexure B submitted to the Examination Division, a copy of which is being sent to the Examiners also. However, since no warning or penal action is issued or taken by the Examination Committee, the Examiners merrily continue to flout this instruction.

Awarding bulk marks distorts the uniformity in valuation and it is very difficult for HE/AHE to follow how the marks have been awarded for a particular question. The Committee should take serious note of this. If the Examiners not showing the step marks have to be rested, then 90% of them have to go off.

- Some Examiners do not submit in time, Ranking (Gradation) sheets [Form ER] or even if submitted, do not furnish the statistical spread of marks obtained by students. This Form enables the HE, to understand the marks spread, i.e. how many students have scored between 30-40, 40-50, etc. This Form will be of immense help to the HE for recommending the Moderation factor. **The Examination Committee should enforce strict compliance of the submission of the same.**

Moderation factor

5. Considering the imbalance in the question paper, overall performance of students in the samples, as well as the tabulated statistical data *supra*, **I recommend a further moderation of +3 (Plus Three).**

Suggestions for future

- 6.1. As emphasized *supra*, all Examiners should mandatorily submit the Performance Evaluation Ranking Sheet **in time**, in the absence of which, their bill for Honorarium should not be passed. The Examiners should be made to realize the importance of this document. The Committee may appreciate the

fact that the Head Examiner reviews samples of few examiners only and he can come to an overall conclusion about the performance of students, only through this document.

6.2. The Examination Division should make available to the Head examiner, an excel sheet containing the marks spread of the students for all examiners.

This point has been stressed in earlier meetings of Head examiners with the Examination Division, but the same is yet to be implemented, even though it was promised that this would be done soon.

6.3. The Examination committee can have a telephonic conference call with the concerned Head Examiner at pre-arranged time on the date of the sitting of the examination committee meeting. A detailed discussion can be made on the various facets of the evaluation process then. **For few subjects, on a rotational basis, personal meetings with the Head Examiner can be arranged.**

6.4 The law for each year undergoes a change. It is imperative that the study material and the Revision Test papers are prepared with utmost care. Study Material should be prepared for each assessment year. At present there is a basic version and a supplementary study material showing the amendments for the concerned year is prepared. Students are unable to place the relevant amendments at the appropriate places. Worked out problems will require change depending upon the assessment year involved. Board of Studies should come out with a Study Material for each assessment year. Revision Test papers (RTP) are not available to the paper setters and Moderators, which means that there are not available to the students as well. Preparation of the RTP can be entrusted to eminent outside faculty.