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MEMORANDUM OF UNDERSTANDING (MoU)

This Memorandum of Understanding (MoU) is entered into at Kolkata on this 16th day of August, 2024.

BETWEEN

The National Academy of Customs, Indirect Taxes and Narcotics (NACIN), ZTI, Bhubaneswar, under the administrative control of the Central Board of Indirect Taxes and Customs (CBIC), Department of Revenue, Ministry of Finance, Government of India, situated at Plot No. 35, Satya Nagar, Bhubaneswar - 751007 and being represented by its authorized signatory, Principal Additional Director General (hereinafter referred to as the "Government" which expression shall, unless repugnant to the context or meaning thereof, be deemed to mean and includes its heirs, successor and permitted assigns) of the One Part.

AND

The Institute of Chartered Accountants of India (ICAI), a statutory body set up by an Act of Parliament, registered under The Chartered Accountant Act, 1949 having its registered office at ICAI Bhawan, Indraprastha Marg, New Delhi-110002, and represented herein by

its Secretary (hereinafter to as "ICAI" which expression shall unless repugnant to the context or meaning thereof be deemed to mean and include its heirs, successors and permitted assigns) of the **Other Part**.

The "ICAI" and the "Government" are hereinafter collectively referred to as "Parties" and individually as "Party".

WHEREAS, "Government" i.e., the NACIN, ZTI, Bhubaneswar undertake the capacity building activities in the field of Customs, Indirect Taxes and Narcotics including training of Group 'A' officers, specialized and periodic training to in service officers, induction training to Group B and Group C officers, training to State/UT and other stakeholders in the area of indirect taxation, management and soft skills training for overall professional and personal development of officers, international co-operation and training activities in Customs, Narcotics, and other allied areas and any other capacity building activities as may be assigned by CBIC from time to time.

AND

WHEREAS ICAI is a statutory body established by The Chartered Accountants Act, 1949 (Act No. XXXVIII of 1949) for the development and Regulation of the profession of Chartered Accountants and has students support services, network for delivery of various academic courses, programmes throughout the country.

AND

Whereas ICAI and the Government came to an understanding to develop co-operation and collaboration in capacity building, research, assistance in policy making, consulting and other such activities.

AND

Whereas, the parties hereto have decided to reduce the terms and conditions of their understanding/intention into writing.

Now, therefore, this MoU, witnesses and the parties hereto hereby mutually comes to following understanding:

(1) Purpose of MoU

The general objective of this MoU is to extend technical co-operation in capacity building, research, assistance in policy making, consulting etc.

(2) Scope of Work

- (i) ICAI shall extend its support to NACIN, ZTI, Bhubaneswar in imparting training to the officers and staff of the Central and States Governments through Capacity Building Programmes (CBP).
- (ii) The CBP shall be organized for the officers and staff of the Central and States Governments. Training may be primarily in GST law, GST aspects of specific sectors/industry, analysis of financial statements with GST perspective, accounting aspects related to GST and customs and/or any other mutually agreed topic/area related to GST and customs.
- (iii) ICAI shall provide trainers/faculty for imparting training to the officers and staff of Central and States Governments.
- (iv) ICAI shall share with NACIN, ZTI, Bhubaneswar the soft copy/printed copy of the resource material as provided by the trainers/faculty or the resource material prepared by the GST & Indirect Taxes Committee. Whereas the soft copies of the resource material may be provided free of cost, the printed copies may be provided on cost-to-cost basis.
- (v) All or any of the above points may be changed/amended with mutual consent.
- (vi) Any matter that does not fall in the afore-mentioned point(s) be mutually decided.

(3) Role of Government

- (i) NACIN, ZTI, Bhubaneswar shall raise their expression of interest to Secretary, GST & Indirect Taxes Committee, ICAI to conduct CBP at least 30 days prior to the date of CBP.
- (ii) CBP shall be organized for minimum 30 participants.
- (iii) NACIN, ZTI, Bhubaneswar shall provide the details of the participants - name, designation, email id, mobile number, to the ICAI at least 7 days before the commencement of the programme.
- (iv) NACIN, ZTI, Bhubaneswar shall recognize ICAI as their knowledge partner through print media/ electronic media/ standees/ banners/ website or in any other manner as may be decided.
- (v) The Report of the CBP, photographs of speakers on the dais, participants, banners

containing the name of GST & Indirect Taxes Committee, ICAI etc. and at least one copy of resource material published by the NACIN, ZTI, Bhubaneswar if any, shall be provided to the Secretary, GST & Indirect Taxes Committee for official record at the end of CBP.

- (vi) At least one representative from the NACIN, ZTI, Bhubaneswar should participate in the inaugural and valedictory sessions.
- (vii) Final details of the CBP should be ready at least 10 days before the commencement of the programme and be approved by the Chairman/Secretary, GST & Indirect Taxes Committee of ICAI.
- (viii) All or any of the above points may be changed/amended with mutual consent.
- (ix) Any matter that does not fall in the aforementioned point(s) be mutually decided.

(4) Role of ICAI

- (i) The ICAI, being a Knowledge partner in CBP, shall nominate appropriate number of faculty/trainers depending upon the number of sessions in the CBP. The duration of the CBP may range between 1 to 5 days. 2-4 technical sessions may be scheduled in a day in CBP.
- (ii) At least one representative from ICAI should participate in the inaugural and valedictory sessions.
- (iii) Final details namely, programme schedule of the CBP, should be ready at least 10 days before the commencement of the programme and be approved by the Chairman/Secretary, GST & Indirect Taxes Committee of ICAI.
- (iv) All or any of the above points may be changed/amended with mutual consent.
- (v) Any matter that does not fall in the aforementioned point(s) be mutually decided.

(5) Name and address of focal points of the parties

Each Party hereby designates and appoints its representative with overall responsibility for implementing this memorandum and the representatives are duly authorized to sign the MoU. The Parties may, by written notice to the other Party, designate additional or different persons as points of contact, but the Parties expect to have only one person at a time designated as the person with overall responsibility for all activities undertaken pursuant to this Memorandum.

<p>For ICAI: Name: CA. (Dr.) Jai Kumar Batra Designation: Secretary, ICAI Address: ICAI Bhawan, I. P. Marg, New Delhi - 110002</p>	<p>For NACIN, ZTI, Bhubaneswar: Name: Sh. Rajendra Singh Designation: Principal Additional Director General, National Academy of Customs & Indirect Taxes Zonal Campus, Bhubaneswar Address: NACIN, ZTI, Bhubaneswar, Plot No. 35, Satya Nagar, Bhubaneswar - 751007</p>
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(6) Financial Clause

- (i) Expenses relating to logistics for the CBP namely, venue and hospitality at the venue, shall be borne by the NACIN, ZTI, Bhubaneswar.
- (ii) Expenses relating to travel, boarding and lodging, and local conveyance for the trainers/faculty, Chairman, Vice-Chairman, any other Council Member, personnel of ICAI, and any other person nominated by ICAI, shall be borne by the ICAI.
- (iii) Any other cost and expenses involved in the implementation of this MoU will be borne by the respective party on individual basis.

(7) Legal Obligations and Binding of the MoU

- (i) This MoU is an expression of interest and it does not intend to create any legally binding document nor is it intended to create or evidence any legally binding rights or obligations on either of Parties and the relationship between the Parties would be for mutual cooperation only.
- (ii) Nothing in this MoU shall be construed to make either party a partner, an agent or legal representative of the other for any purpose.
- (iii) Any Party may discontinue negotiations and decline to undertake or complete any of the activities described in this MoU at any time at its sole discretion and without any liability to the other Party or any third party.
- (iv) The Parties hereby agree that they are not bound exclusively by this Memorandum and shall be at liberty to enter into any separate agreements, understandings or arrangements with any third Party without reference to the other Party. However, each party will disclose similar arrangements they enter into with third parties.

(8) Amendment of MoU

- (i) Either Party may request in writing a revision, modification or amendment of all or any part of this Memorandum of Understanding, and any revision, modification or amendment agreed upon by the Parties shall be presented in writing and signed by authorized representatives of both the Parties. Such amendment/s shall form part of this Memorandum of Understanding.
- (ii) Both the Parties will review the activities on quarterly basis at the place/ location agreed mutually.

(9) Settlement of Dispute

In the event of a dispute, controversy or claim arising out of or relating to this MoU, or the breach, termination or invalidity thereof, the parties will use their best efforts to settle promptly such dispute through direct negotiation. Any dispute that is not settled within sixty (60) days from the date either party has notified the other Party of the nature of the dispute and of the measure that should be taken to rectify it will be resolved through consultation between the ICAI and the NACIN, ZTI, Bhubaneswar or their duly authorized representatives. Each Party will give full and sympathetic consideration to any proposal advanced by the other to settle amicably any matter for which no provision has been made or any controversy as to the interpretation or application of this MoU.

(10) Termination of the MoU

- (i) The parties hereto may terminate this MoU at any time by giving 30 days prior notice in writing to the other party of its intention not to carry forward the understanding entered into under this MoU. If the MoU is terminated by either party, steps may be taken to ensure that the termination may not affect any prior obligation, project or activity already in progress.
- (ii) The parties agree and understand that clause 11 of the MoU shall remain valid and in force as per the law of the land even after the termination of the MoU.
- (iii) Upon termination of this MoU, each party, upon written request from the other party, will return or destroy (in line with the request) all properties (e.g., material, content, technology, software, documents, documentation, and Confidential Information as defined in Clause 11) owned or provided by the other party.

(11) Confidentiality, Intellectual Property and Use of Name & Logo

- (i) To the extent permitted by applicable law, the documents, information and other data received from or given to the other party during the period of the implementation of this Memorandum of Understanding or any other agreements made pursuant thereto or the existence and terms of this MoU and all discussions between the Parties (or their affiliates), related to this MoU, or a Definitive Agreement shall be treated as Confidential Information that cannot be disclosed except for the purpose of this MoU & with the express permission of the other party or as may be required by any law or order of any Court. "Confidential Information" also includes the non-public information that is designated "Confidential" or that a reasonable person should understand is confidential.
- (ii) The protection of intellectual property rights shall be enforced in conformity with the laws, rules and regulations in force from time to time.
- (iii) The parties hereto understand and acknowledge that, for the purpose of this MoU, each party shall continue to be the owner of all trademarks, copyrights, trade secrets and other intellectual property rights belonging to it, and the other party shall not claim any rights over whatsoever on the same.
- (iv) Save as otherwise expressly provided herein, each Party may use the name, logo and/or official emblem of other Party for the purposes of this MoU, subject to the prior written approval of other Party.
- (v) Nothing contained herein shall authorize the Parties to use, apply, invade or in any manner exploit or infringe the intellectual property rights of the other Party without prior written consent of such other Party, and the usage shall be in compliance with this MoU. In addition, the Parties undertake not to infringe the intellectual property rights of any third party.
- (vi) Neither Party shall use (except as otherwise provided herein) or infringe on the other Party's intellectual property rights at any point of time. Both the Parties further undertake to help each other on a best effort basis in case of infringement by a third party of either Party's intellectual property rights.
- (vii) The Parties in future and during the course of their joint working may also create intellectual properties and they currently agree to mutually decide about its ownership at that point in time in future.
- (viii) The Intellectual Property Rights in the FAQs, study materials shared by ICAI or any work in the form of data whether in the form of text, images, charts or any other information in any form created for the purpose of work under this MoU

shall vest with the ICAI.

12. Relationship of the Parties

- a) Nothing in this MoU is intended to establish or create, and shall not establish or create a partnership, joint venture or other formal business entity between the Parties, and neither Party has any authority to bind the other or be the other party's Legal Representative in any way and for any purpose.
- b) Nothing in this MoU is intended to establish or create any legally enforceable rights and shall not establish or create -
 - i. an agency or partnership relationship between the parties, or
 - ii. any other fiduciary relationship between the parties or
 - iii. any legally enforceable obligation between the Parties.

(13) Carry Forward of MoU

If the Parties hereto desire to carry forward the understanding entered into under this MoU, then the parties shall execute the necessary document in this respect.

(14) Entry into Force

The MoU will come into force from the date of signature by both the parties for a period of two years and thereafter it may be further extended for a period of five years with written mutual consent of the Parties.

(15) Further Acts and Assurances

Each Party agrees to execute and deliver all such further instruments and to do and perform all such further acts and things, as shall be necessary and required to carry out the provisions of this MoU and to consummate the transactions contemplated herein.

(16) Governing Law and Jurisdiction

This MoU and performance hereunder shall be governed by, enforced and construed in accordance with the laws of India and shall be subject to exclusive jurisdiction of the courts in Odisha.

(17) Counterparts & Documents

This MoU may be executed in any number of counterparts. Each counterpart shall constitute an original of this MoU, but all the counterparts shall together constitute but one and the same instrument.

The Parties declare that the signatories to this MoU are its authorised representatives, duly constituted in the form of their incorporation, with powers to assume the obligations under the MoU.

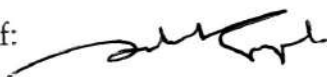
IN WITNESS THEREOF, the parties hereto signed this MoU on the day, month and years first therein above mentioned.

For and on behalf of ICAI:



CA. (Dr.) Jai Kumar Batra
Secretary, The Institute of Chartered
Accountants of India

In the presence of:


(Representatives from ICAI)

(1) Name of Witness: Sushil K Goyal

Designation: Chairman, GST&IDTC, ICAI

Address: ICAI

7 Russell Street

161 Kala - 700071

Name & Nos. of Identity Proof:

Aadhaar

6485 5544 1116

For and on behalf of NACIN, ZTI,
Bhubaneswar:



Sh. Rajendra Singh
Principal Additional Director General,
National Academy of Customs & Indirect
Taxes Zonal Campus, Bhubaneswar

In the presence of:

(Representatives from NACIN, ZTI,
Bhubaneswar)

(1) Name of Witness: Saiborwar Nayau

Designation: ASST. Director, NACIN,
ZC, Bhubaneswar

Address: NACIN, Zonal Campus

Satya Nagar, Bhubaneswar.

Name & Nos. of Identity Proof:

Dept. Identity Card.

NO - 12456.

(2) Name of Witness: Saigh Saighi

Designation: Chairman EIC (CAI)

Address: 7 Russell Street

Kolkata - 700071

Saigh Saighi

Name & Nos. of Identity Proof:

Aadhar NO

9248 2614 1224

(2) Name of Witness: Tannu Das

Designation: Additional Assistant Director

Address: NACIN, ZC, Kolkata

P-27, CIT Road Scheme VIII (M)

Bidhannagar Road, W-67

Name & Nos. of Identity Proof:

Dept ID Card

No 37, NACIN ZC KOLKATA