



## **MEMORANDUM OF UNDERSTANDING**



**Between**

**National Academy of Customs, Indirect Taxes and Narcotics,  
Zonal Campus, Bhubaneswar**

**And**

**Madhusudan Das Regional Academy of Financial Management,  
Chandrasekharapur, Bhubaneswar**

This Memorandum of understanding made on 31<sup>st</sup> May 2024 between National Academy of Customs, Indirect Taxes and Narcotics, Zonal Campus, Bhubaneswar, a National Academy for Indirect Taxes, established to train the Officer Trainees of Customs & Indirect Taxes; and also in-service training for all officers and cadres under the Central Board of Customs and Indirect Taxes (CBIC), which is also empowered to take other similar, allied but related activities, duly represented by The Principal Additional Director General, as FIRST PARTY, hereinafter referred as NACIN.

**AND**

Madhusudan Das Regional Academy of Financial Management, being the premier administrative training institute of Government of Odisha with the objective to create and sustain a dedicated work force for Government, having its office at Chandrasekharapur, Bhubaneswar, Odisha, 751023 (which expression, unless repugnant to the context shall include, change in office, successors, administrators, executors' and assigns) of the SECOND PARTY hereinafter referred as MDRAF.

NACIN and MDRAFAM shall be individually referred to as "The Party" and collectively referred to as "The Parties".

AND WHEREAS it is further necessary to strengthen co-operation between the Parties herein through sharing resources, such as best practices, expert faculty, training materials, and innovative technologies.

This collaboration is intended on areas of shared interest including taxation, law and legal systems, commercial and procedural laws, economic and administrative law, ethics, etc;

AND WHEREAS it is also necessary to recognize the need to share value of academic co-operation to further continue common interests in promoting the mutual cooperation in the area of academics and capacity building of Public Servants in the area of Public Service Management:

AND WHEREAS it is also necessary to gainfully collaborate in the academics and capacity building in the area of Public Service Management.

NOW THEREFORE JOINTLY acknowledging the importance of collaboration and mutual cooperation, both NACIN ZC Bhubaneswar and the Madhusudan Das Regional Academy of Financial Management realise the importance of this partnership and hereby agree to enter into this Memorandum of Understanding (MoU). This collaboration is rooted in a mutual understanding and alignment of objectives, leading to the decision to formalize their cooperation through this MoU.:

## **Article 1**

### **Objective**

The objective of this Memorandum of Understanding (hereinafter referred to as the "MoU") is to establish a healthy framework for co-operative institutional relation to encourage and promote co-operation in the area of the capacity building of the Public Servants.

## Article 2

### Areas of co-operation

The Parties herein will endeavour through mutual exchanges and co-operative activities to collaborate for capacity building of Public Servants in the area of Public Service Management and related activities which may include, inter alia:

- i. The parties commit to fostering collaborative efforts among faculty and officials, enhancing mutual benefits through the exchange of information on developments in teaching methodologies, trainee development, and research activities at their respective institutions.
- ii. The parties will jointly organise symposia, conferences, workshops, short courses, and meetings focussed on tax-related issues and other academic discussions.
- iii. In particular, the parties commit to reciprocal training programs for the officers of each other's departments including a structured attachment of officer trainees of respective services in the academy of the other service, to foster an environment of shared learning and expertise exchange.
- iv. The parties commit to co-sharing of resources and best practices in cutting-edge investigation techniques, including analysis of returns, data analytics, digital forensics, open-source investigations, artificial intelligence, machine learning, robotics, mobile forensics, dark web exploration, and risk management.
- v. The parties commit to collaborating in jointly proposing and engaging in research and training programs of mutual interest, utilising each other's expertise, facilities, and resources.
- vi. The parties will endeavour to identify and explore new collaborative opportunities in areas where tax issues intersect.

- vii. The parties will cooperate in developing and implementing innovative techniques for evaluating officer trainees of both services and other trainee officers.
- viii. The parties commit to jointly develop curriculum, review and enhance teaching and research skills.
- ix. The parties agree to mutually utilise each Academy's infrastructure resources, subject to availability, for conducting each other's courses, with appropriate compensation for usage of facilities.
- x. The parties will aim to conduct at least one joint workshop annually on topics mutual interest.
- xi. The parties will coordinate visits by personnel to study and benchmark best practices at each academy and their respective Zonal/ Regional training institutes.
- xii. The parties will collect and share case studies of significant mutual interest to the two departments.
- xiii. The parties will exchange academic materials and publications to foster a culture of continuous learning and knowledge sharing.

### **Article 3**

#### **Implementation**

A Joint Committee, as nominated by the respective Institutions, will be constituted to timely monitor and review the implementation of the MOU and to identify opportunities to strengthen the partnership. The mandate for the committee is as under.

- i. Program Evaluation: Assess the effectiveness of the training programs delivered under the MoU, ensuring to meet the set objectives and standards.
- ii. Identifying New Collaboration Areas: Continuously explore and identify new areas where collaboration between MDRAF and NACIN can be beneficial.

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- iii. **Facilitating Joint Research:** Initiate and oversee joint research projects on topics relevant to indirect taxation, fostering a culture of continuous learning and innovation.
- iv. **Monitoring and Reporting:** Regularly monitor the progress of the initiatives under the MoU and report on their outcomes and impact.
- v. **Feedback Mechanism:** Establish a feedback system to gather insights from participants and stakeholders, using this information to improve future training and collaboration efforts.
- vi. **Resource Allocation:** Ensure efficient allocation and utilisation of resources—human, financial, and material for the successful execution of the cross-training programs.
- vii. **Policy Recommendations:** Based on the findings and experiences from the cross-training, make recommendations for policy enhancements or changes.
- viii. **Data Sharing and Security:** Oversee the sharing of data and information between MDRAFM and NACIN, ensuring compliance with data privacy and security regulations.
- ix. **Scheduling and Coordination:** Manage the scheduling of training sessions, workshops, and meetings, ensuring optimal participation and minimal disruption to regular activities.
- x. **Stakeholder Engagement:** Engage with relevant stakeholders to align the cross-training initiatives with broader organisational goals and strategies.

#### **Article 4**

##### **Severability/ Dispute resolution**

If any provision of this Memorandum is held by any court or other competent authority to be illegal, void or unenforceable or in part, this MoU shall continue be valid as to the other provisions independent of the effected provisions.

Any differences arising out of the interpretation, application and implementation of this MoU shall be settled amicably through consultations and negotiations among the

Parties themselves.

If even after 90 days the dispute has not been resolved, then it will be resolved in the manner prescribed in the Arbitration and Conciliation Act, 1996. The venue of arbitration shall be in Bhubaneswar and the arbitration language shall be English. The decision of the arbitrators shall be final and binding on both the Parties. The courts of Bhubaneswar shall have exclusive jurisdiction for matters arising out of or in consequence of this Agreement.

### **Article 5**

#### **Amendment**

This MoU may be amended at any time by written mutual consent of both the parties subsequent to notice of 15 days and all amendments shall form a part of this present MoU. No amendments in this MoU shall be effective unless it is in writing and signed by duly authorised representatives of both the parties.

### **Article 6**

#### **Entry into Force, Duration**

- i. The MoU comes into force from the date on which both the Parties have put their signature to it or immediately after the last of the Party signing the MoU, which shall be recognised as the "Effective Date of MoU".
- ii. This MoU shall remain into force for a period of 3 (three) years and renewable thereafter with the mutual written consent of both the Parties,
- iii. Notwithstanding anything stated earlier or elsewhere in the MoU or otherwise, both the Parties are at liberty to terminate the MoU, by giving advance notice of 3 months to the other.

### **Article 7**

#### **Exclusivity**

This MoU is non-exclusive. Nothing in this MoU restricts the Parties from collaborating or entering into any agreement with any third party or parties relating to matters within

the scope of this MoU or any other matter.

## **Article 8**

### **Confidentiality**

Both the parties may receive information proprietary to the other party (the "Confidential Information") during performance of their obligations under this MoU.

- i. Confidential Information is not meant to include any information which:
  - a. is publicly available.
  - b. is rightfully received by the parties from third parties without accompanying secrecy obligations;
  - c. is already in either party's possession and was lawfully received from sources other than the Parties or
  - d. is independently developed by the Parties
- ii. The Parties understand and acknowledge that the Confidential Information is valuable and confidential and agrees that it will always be kept in trust, to be disclosed only to such persons on a "need to know basis" the same and only for the effective implementation of this MOU and that it will only be used by the parties for the mutual benefit.

## **Article 9**

### **Intellectual Property**

All Intellectual Property, including, but not limited to, copyrights, software and database rights, patents, trade secrets, trademarks, rights in designs and all other Intellectual Property or other proprietary rights ("Intellectual Property") owned by one Party prior to the date of this MOU will continue to be owned by that Party.

- ii. Any intellectual property rights created as part of the Project will be jointly owned by both parties.
- iii. The jointly developed intellectual property shall be available for use



by the Parties, independently or jointly on non-commercial basis. However, each Party would do this in consultation with the Parties engaged in developing the joint-intellectual property.

iv. Notwithstanding anything contained in this MOU, any other document or communication, the use of the name, logo and/or official emblem etc. of any Party or any scheme implemented by it in any publication, document, paper, website or any other platform or mode is allowed only, after seeking explicit prior permission in writing from the Party who is the owner of such logo, emblem etc. Such permission may be given by the relevant Party at its sole discretion which may further be subject to any condition that the Party considers appropriate.

## **Article 10**

### **Appointment of the Coordinator**

- i. Each Party shall appoint a Coordinator for each of the programs. The Coordinators shall work in a spirit of cooperation and deal with all aspects pertaining to the said program including but not limited to all matters specifically mentioned herein;
- ii. Such appointment of a Coordinator shall be intimated to the other Party, within 30 days from the date of execution of this MoU;
- iii. Any change of Coordinator will be immediately brought to the notice of the other Party in writing.
- iv. Any notice or communication to the Coordinator shall be deemed to be the communication to the Party himself/herself.

## **Article 11**

### **Costs and Expenses**

Each Party will be responsible for its own costs and expenses individually incurred in connection with this MOU, including, without limitation, the performance of any and all duties or obligations set forth herein.

## **Article 12**

### **Limitation of Liability**

- i. To the fullest extent permitted by law: in either Party is liable for loss of profits, business interruption, loss of business information, economic loss or any other indirect, incidental, consequential or special loss or damage, even if the loss or damage was caused, or contributed to, by that Party's negligence or breach of this MOU; and
- ii. No limitation or exclusions will apply to liability arising out of a Party's breach of its obligations described in Section 6 (Confidentiality) of this MOU.
- iii. All materials, information, and other items provided by one Party to the other Party in connection with this MOU are provided "as is" without warranty of any kind, and each Party disclaims all warranties, express or implied, with respect to all such materials, information, and other items.

## **Article 13**

### **Force Majeure**

Neither Party shall be liable for failure or damage caused to the extent caused by circumstances beyond its reasonable control.

## **Article 14**

### **Assignment**

This MoU shall be binding upon each of the parties hereto, and their respective successors and assignees, but it shall not be assigned in whole or in part by either party without the prior written consent of the other except, that either party's interests shall be assignable through merger, consolidation or reorganization or sale or transfer of substantially all its assets.

## **Article 15**

### **Notice**

Any notice, request, demand, approval, consent or other communications provided or permitted hereunder shall be in writing and given by personal delivery or sent by registered mail or by ordinary mail, postage prepaid, and email addressed to the part for which it is intended as its address as follows:-

NACIN ZC Bhubaneswar, Plot No.35, Satya Nagar, Bhubaneswar-751007

&

Madhusudan Das Regional Academy of Financial Management, Chandrasekharpur, Bhubaneswar, Odisha-751023

## **Article 16**

### **Entire MoU**

Each party acknowledges that it has read this MoU, understands it, and agrees to be bound by its terms and further agrees that it is the complete and exclusive statement of the MoU among the parties.

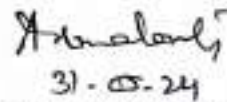
## Article 17

### Governing Law

This MoU shall be governed by the laws of India that are in force from time to time. IN WITNESS WHEREOF, the undersigned being duly authorised hereto, have signed this MoU. Signed at Bhubaneswar on 31st May 2024 in English Language.

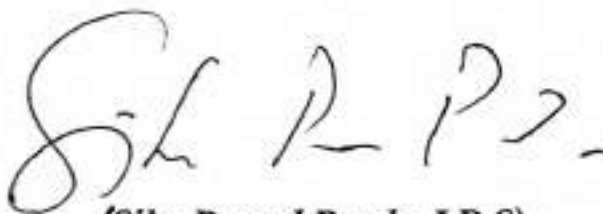


**(Rejendra Singh, I.R.S.)**  
**Pr. Additional Director General**  
National Academy of Customs,  
Indirect Taxes and Narcotics,  
Zonal Campus, Bhubaneswar  
(NACIN BBSR)

  
31.05.24

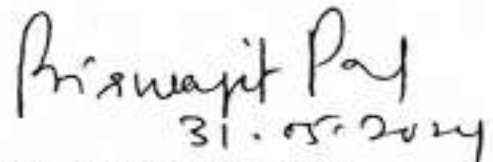
**(Ashok Kumar Mohanty, O.F.S.)**  
**Director**  
Madhusudan Das Regional  
Academy of Financial Management,  
Bhubaneswar  
(MDRAFM, BBSR)

Witness



**(Siba Prasad Panda, I.R.S)**  
**Additional Director**  
National Academy of Customs  
Indirect Taxes and Narcotics,  
Zonal Campus, Bhubaneswar  
(NACIN BBSR)

Witness

  
31.05.2024

**(Biswajit Pal, O.F.S)**  
**Additional Director**  
Madhusudan Das Regional  
Academy of Financial  
Management, Bhubaneswar  
(MDRAFM, BBSR)