



भारत सरकार GOVERNMENT OF INDIA  
वित्त मंत्रालय MINISTRY OF FINANCE  
राजस्व विभाग DEPARTMENT OF REVENUE  
केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
सीमा शुल्क आयुक्त का कार्यालय  
OFFICE OF THE COMMISSIONER OF CUSTOMS  
सीमा शुल्क गृह, विलिंग्डन आईलैंड, कोचिन  
CUSTOM HOUSE, WILLINGDON ISLAND, COCHIN-682009

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F.No. II/(36)/GR A/8/2023-ESTT-O/o COMMR-CUS-COCHIN

Date: 12.08.2024

**ESTABLISHMENT CIRCULAR NO.27/2024**

**Sub: Action plan for completion of e-learning courses on i-GoT Karmayogi platform by officers of CBIC for the year 2024-25-reg.**

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In pursuance of the letter dated 02.08.2024 in F.No. GCCO/II/(36)/8/2020-ADMN regarding completion of e-learning courses on I-GoT Karmayogi platform, kind attention is invited of all officers to this circular.

2. CBIC has developed 25 courses which are available in the portal. The list of these 25 courses are as follows:-

Sl No.	Name of the course
1.	विदेशिया डाकघर के माध्यम से माल का आयात एवं निर्यात
2.	Adjudication in GST
3.	Advance Ruling in Customs
4.	Advance ruling under CGST Act, 2017
5.	Cancellation and Revocation of GST registration.
6.	Composition Scheme under Goods and Services Tax
7.	Demands under CGST Act, 2017
8.	E-way Bill System under GST Law-Part 1
9.	E-way Bill System under GST Law-Part 2
10.	E-way Bill System under GST Law-Part 3
11.	Import Export through Foreign Post Office
12.	Input Tax Credit (ITC) mechanism.
13.	Intellectual Property Rights
14.	Preventive Detention under COFEPOSA.
15.	Refunds in GST
16.	Registration under GST Law
17.	Return Filing under GST
18.	Role of CBIC in PM Gati Shakti for Logistics Efficiency.
19.	Export Controls and their Enforcement.

20.	Duty Drawback Scheme
21.	Treatment of Imports and Exports in GST.
22.	Advance course on GST registration
23.	New Customs Initiatives.
24.	IGST and Place of Supply of Goods and Services in GST.
25.	Meaning and Scope of Supply of Goods and Services in GST.

These courses fall under the “**domain competence**” category. Officers must mandatorily complete courses among these which are relevant to their role. Illustrative courses relevant to certain officers are listed in the Table below-

Sl. No	Name of Course	Relevant for
1.	Adjudication in GST	All adjudicating authorities in GST zones from Supdt. to ADC.
2.	Cancellation and Revocation of GST registration.	All Divisional AC/DCs, Officers posted in divisions, ranges and preventive formations.
3.	Demands under CGST, 2017	All Divisional AC/DCs, Officers posted in divisions, ranges, audit and preventive formations.
4.	Input Tax Credit(ITC) mechanism	All Divisional AC/DCs, Officers posted in divisions, ranges, audit and preventive formations.
5.	Refunds in GST	All Divisional AC/DCs, Supdts. in divisions and ranges
6.	Registration under GST law	All officers posted in CPC's and ranges/divisions in charge of registration.
7.	Return filing under GST	Officers posted in divisions, ranges and audit formations
8.	Import Export through Foreign Post Office	All officers posted in FPOs
9.	Preventive Detention under COFEPOSA	All officers posted in DRI, SIIB, and Customs Preventive formations.

**Minimum courses to be completed in the year 2024-2025**

A minimum of 20 courses shall be completed by every officer of CBIC during the financial year 2024-2025 in a phased manner such that 10 courses be completed by end of September 2024 and the remaining 10 courses by the end of March 2025.

**\*\* Please note that these courses have to be completed in addition to the 6 mandatory courses completed earlier in I-goT Karmayogi platform.**

In the 20 courses, at least 8 should be of domain competence (domain competence can be in GST, Customs or other miscellaneous areas of public policy and administration), 3 should be of functional competence and 2 should be of behavioral competence.

**All officers are requested to complete the courses in the I-GoT karmayogi platform within the stipulated time period without fail.**



**शुभा चंद्रन/Subha Chandran**  
**सहायक आयुक्त(स्थापना)Asst. Commissioner(Estt.)**

**प्रेक्षित /To:** Notice Board/EDI (to upload in the website)

**प्रतिलिपि /Copy To :** All Sections (Through CRU)

Email

BIBIMOL A

**Action plan for completion of e-learning courses on i-GoT Karmayogi platform by officers of CBIC for the year 2024-25****From :** CCU CGST Thiruvananthapuram Zone <ccu-cexcok@nic.in>

Sun, Aug 04, 2024 09:09 AM

4 attachments

**Subject :** Action plan for completion of e-learning courses on i-GoT Karmayogi platform by officers of CBIC for the year 2024-25**To :** Custom House <cochincustoms@nic.in>, Audit Cochin <commradt-cexcok@nic.in>, esttccp@gmail.com, Thiruvananthapuram GST Commissionerate <thiruvan@nic.in>, Calicut Commissionerate <commr-cexcalicut@nic.in>, establishmentcus@gmail.com, esttccpcochin <estt.ccpcochin@gov.in>, commissioner Appeals Thiruvananthapuram Zone <cochin-appeals@gov.in>, Kochi commissionerate <cexcochi@nic.in>

Sir/Madam,

Please find attached letter C. No. dated on the subject mentioned above.

With regards,

Office of the Chief Commissioner,  
Central Tax, Central Excise & Customs,  
Thiruvananthapuram Zone.

पेड़ बचाओ ... कृपया इस ई-मेल को तब तक प्रिंट न करें जब तक आपको आवश्यकता न हो।  
Save a tree...Please don't print this e-mail unless you really need to.





**AKAM logo.png**  
7 KB

 **Action Plan 2024-25 1.pdf**  
126 KB

 **Email.pdf**  
156 KB

 **document (8).pdf**  
291 KB

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## **Action plan for completion of e-learning courses on iGoT Karmayogi platform by officers of CBIC for the year 2024-25**

### **Background**

The National Programme for Civil Services and Capacity Building (NPCSCB) - Mission Karmayogi has been designed to enhance the capacity and quality of civil servants in India. The institutional framework for NPCSB *inter alia* includes the Prime Minister's Public Human Resource Council, Cabinet Secretariat Coordination Unit, Capacity Building Commission. Under the umbrella of the NPCSB , an online learning platform, iGoT -Karmayogi, has been developed as an integral part of the Digital India stack for capacity building of all government employees. It aims to provide anytime-anywhere-any device learning to train about 2.0 crores users which was hitherto not achievable through traditional measures.

The e-learning courses on the i-GoT Karmayogi platform are intended to build domain competency (in the specific domain of the officers, like taxation, through courses that build knowledge related to the work domain of the department), functional competency (in topics that improve the efficiency of officers in their daily functioning, like courses on digital safety and emerging technologies) and behavioural competency (in topics that are targeted to align the behaviour of the officers with citizen friendly governance).

The Importance of this platform and its significance can be gauged from the fact that the status of completion of these e-learning courses on iGoT Karmayogi platform by officers of CBIC is monitored by the Secretary (Revenue). Vide letter dated 12.03.2024, Member (GST /CX & ST) CBIC directed that an Action Plan be chalked out for ensuring that officers of CBIC are continuously upgrading their knowledge by completing courses on the said platform.

### **Mandatory Courses**

Vide O M dated 24.11.2023, all officers in the field formations of CBIC were directed to complete the following six mandatory courses on i-GoT platform –

1. Introduction to Emerging Technology (Opportunities and challenges for governance)
2. Prevention of Sexual Harassment of Women at Workplace

3. Code of Conduct for Government Employees
4. Y-Break Yoga at Workplace
5. Orientation Module on Mission LIFE
6. Stay safe in Cyber Space

These mandatory courses are required to be completed by all officers in the all the field formations.

**Minimum courses to be completed in the year 2024-2025**

In addition to the six mandatory courses, a minimum of 20 courses shall be completed by every officer of CBIC during the Financial year 2024-2025 in a phased manner such that 10 courses be completed by end of September 2024 and the remaining 10 courses by the end of March 2025.

In the 20 courses, at least 8 should be of domain competence (domain competence can be in GST, Customs or other miscellaneous areas of public policy and administration), 3 should be of functional competence and 2 should be of behavioural competence.

**CBIC developed courses on the platform**

CBIC has developed 21 courses which are available on the portal. The list of these 21 courses is as follows –

SI No	Course
1	विदेशीय डाकघर के माध्यम से माल का आयात एवं निर्यात
2	Adjudication in GST
3	Advance Ruling in Customs
4	Advance Ruling under CGST Act, 2017
5	Cancellation and Revocation of GST Registration
6	Composition Scheme under Goods and Services Tax
7	Demands under CGST Act, 2017
8	E-way Bill System under GST Law - Part 1
9	E-way Bill System under GST Law - Part 2
10	E-way Bill System under GST Law - Part 3
11	Import Export through Foreign Post Office
12	Input Tax Credit (ITC) Mechanism
13	Intellectual Property Rights
14	Preventive Detention under COFEPOSA
15	Refunds in GST
16	Registration under GST Law
17	Return Filing under GST
18	Role of CBIC in PM Gati Shakti for Logistics Efficiency
19	Export controls and their Enforcement

20	Duty Drawback Scheme
21	Treatment of Imports and Exports in GST

These courses fall under the “domain competence” category. Officers must mandatorily complete courses among these which are relevant to their role. Illustrative courses relevant to certain officers are listed in the Table below –

<b>Sl No.</b>	<b>Name of Course</b>	<b>Relevant for</b>
1	Adjudication in GST	All adjudicating authorities in GST zones from Supdt to ADC
2	Cancellation and Revocation of GST Registration	All Divisional AC/DCs, Officers posted in divisions, ranges and preventive formations
3	Demands under CGST Act, 2017	All Divisional AC/DCs, Officers posted in divisions, ranges, audit and preventive formations
4	Input Tax Credit (ITC) Mechanism	All Divisional AC/DCs, Officers posted in divisions, ranges, audit and preventive formations
5	Refunds in GST	All Divisional AC/DCs, Supdts in divisions and ranges
6	Registration under GST Law	All officers posted in CPCs and ranges/divisions in charge of registration
7	Return Filing under GST	Officers posted in divisions, ranges, and audit formations
8	Import Export through Foreign Post Office	All officers posted in FPOs
9	Preventive Detention under COFEPOSA	All officers posted in DRI, SIIB and Customs preventive formations.

All officers who are mandated to complete the courses - “Adjudication in GST” and “Refunds in GST” shall complete the same by the end of April 2024 and the compliance in this regard be communicated.

**Nodal Officer at Zonal/Directorate level**

A nodal officer not below the rank of JC /ADC /JD /ADD shall be nominated by respective Chief Commissioner at each CCO of GST and Customs zone and at each office of Directorate. The nodal officer shall provide a fortnightly report on courses completed



by officers in their respective zone/directorate to NACIN iGoT Cell at the email ID: [nacin-igot@gov.in](mailto:nacin-igot@gov.in).

It is reiterated that the purpose of this exercise is to improve domain competence as well as functional and Behavioural skills. Hence officers may be encouraged to complete as many courses as possible so that this exercise results in tangible gains and leads to creation of a happy and healthy workforce imbued with a positive attitude.

## Email

## CCU CGST Thiruvananthapuram Zone

**Re: Action plan for completion of e-learning courses on iGoT Karmayogi platform by officers of CBIC for the year 2024-25****From :** IGOT Cell NACIN <nacin-igot@nic.in>

Tue, Jul 23, 2024 12:02 PM

**Subject :** Re: Action plan for completion of e-learning courses on iGoT Karmayogi platform by officers of CBIC for the year 2024-25

📎 1 attachment

**To :** CCU CGST Ahmedabad Zone <ccu-cexamd@nic.in>, PCCO Central Taxes Bengaluru Zone <ccbz-excise@nic.in>, ChiefCommissionersUnitofCentralExciseBangalore <ccu-cexblr@nic.in>, CCU CGST Bhopal Zone <ccu-cexbpl@nic.in>, CCU CGST Bhubaneswar Zone <ccu-cexbbr@nic.in>, Chief Commissioners Unit Chandigarh <ccu-cexchd@nic.in>, Pr CCO CHENNAI GST ZONE <ccu-cexchn@nic.in>, CCU CGST DELHI ZONE <ccu-cexdel@nic.in>, cco guwahati <cco-cgstguwahati@nic.in>, CCO Hyderabad GST Zone <ccu-cexhyd@nic.in>, CCU CGST Jaipur Zone <ccu-cexjpr@nic.in>, CCU CGST Kolkata Zone <ccu-cexkoa@nic.in>, CCU CGST Lucknow Zone <ccu-cexlko@nic.in>, CCU CGST Meerut Zone <ccu-cexmeerut@nic.in>, CCU CGST Nagpur Zone <ccu-cexngpr@nic.in>, CCO Panchkula <ccu-gstpkl@gov.in>, CCU CGST Pune Zone <ccu-cexpune@nic.in>, CCU CGST Ranchi Zone <ccu-cexranchi@nic.in>, CC Office, Cochin <cccchin@excise.nic.in>, CCU CGST Thiruvananthapuram Zone <ccu-cexcok@nic.in>, CCU CGST Vadodara Zone <ccu-cexvdr@nic.in>, CCU CGST Visakhapatnam Zone <ccu-cexvzg@nic.in>, Chief Commissioner GST CEX AND CUSTOMS Chief Commissioners Unit <commr-cexvzg@nic.in>, Chief Commissioner Customs, Ahmedabad <ccoahm-guj@nic.in>, customhouse customhouse <cus-ahmd-guj@nic.in>, CCU Customs Bengaluru Zone <ccu-cusblr@nic.in>, CC, Chennai Customs <ccchennaizone.tn@nic.in>, CCU Customs Chennai Zone <ccu-cuschn@nic.in>, CCU Customs Delhi Zone <ccu-cusdel@nic.in>, CCU Customs Prev. Delhi Zone <cccpdz-cbec@nic.in>, Chief Commissioners Unit K Customs Preventive DZ <ccuprev-cusdel@nic.in>, CCU Customs Kolkata Zone <ccu-cuskoa@nic.in>, CCU Customs Mumbai Zone I <ccu-cusmum1@nic.in>, Principal Commissioner of Customs <Commrap-cus1mum-3@nic.in>, Chief Commissioner JNCH <chiefcom@jawaharcustoms.gov.in>, CCU Customs Preventive Patna Zone <ccu-cuspatna@nic.in>, CCU

Customs Prev. Trichy Zone <ccuprev-custrichy@nic.in>

**Cc :** Sudha Koka <sudha.koka@gov.in>, Manjunath A N <manjunath.an@gov.in>

**Reply To :** IGOT Cell NACIN <nacin-igot@nic.in>

Respected Madam/Sir,

Please refer to this office email dated 08.07.2024 on the subject mentioned above.

In this regard, it is once again requested that **a nodal officer not below the rank of JC /ADC /JD /ADD shall be nominated** by respective Chief Commissioner at each CCO of GST and Customs zone and at each office of Directorate. The nodal officer shall provide **a fortnightly report on courses completed by officers** in their respective zone/directorate to NACIN iGoT Cell at the email ID: [nacin-igot@gov.in](mailto:nacin-igot@gov.in) .

Thanks and Regards  
Mission Karmayogi and iGoT CELL  
NACIN Faridabad

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**From:** "IGOT Cell NACIN" <nacin-igot@nic.in>

**To:** "CCU CGST Ahmedabad Zone" <ccu-cexamd@nic.in>, "PCCO Central Taxes Bengaluru Zone" <ccbz-excise@nic.in>, "ChiefCommissionersUnitofCentralExciseBangalore" <ccu-cexblr@nic.in>, "CCU CGST Bhopal Zone" <ccu-cexbpl@nic.in>, "CCU CGST Bhubaneswar Zone" <ccu-cexbbr@nic.in>, "Chief Commissioners Unit Chandigarh" <ccu-cexchd@nic.in>, "Pr CCO CHENNAI GST ZONE" <ccu-cexchn@nic.in>, "CCU CGST DELHI ZONE" <ccu-cexdel@nic.in>, "cco guwahati" <cco-cgstguwahati@nic.in>, "CCO Hyderabad GST Zone" <ccu-cexhyd@nic.in>, "CCU CGST Jaipur Zone" <ccu-cexjpr@nic.in>, "CCU CGST Kolkata Zone" <ccu-cexkoa@nic.in>, "CCU CGST Lucknow Zone" <ccu-cexlko@nic.in>, "CCU CGST Meerut Zone" <ccu-cexmeerut@nic.in>, "CCU CGST Nagpur Zone" <ccu-cexngpr@nic.in>, "CCO Panchkula" <ccu-gstpkl@gov.in>, "CCU CGST Pune Zone" <ccu-cexpune@nic.in>, "CCU CGST Ranchi Zone" <ccu-cexranchi@nic.in>, "CC Office, Cochin" <cccocochin@excise.nic.in>, "CCU CGST Thiruvananthapuram Zone" <ccu-cexcok@nic.in>, "CCU CGST Vadodara Zone" <ccu-cexvdr@nic.in>, "CCU CGST Visakhapatnam Zone" <ccu-cexvzg@nic.in>, "Chief Commissioner GST CEX AND CUSTOMS Chief Commissioners Unit" <commr-cexvzg@nic.in>, "Chief Commissioner Customs, Ahmedabad" <ccoahm-guj@nic.in>, "customhouse customhouse" <cus-ahmd-guj@nic.in>, "CCU Customs Bengaluru Zone" <ccu-cusblr@nic.in>, "CC, Chennai Customs" <ccchennaizone.tn@nic.in>, "CCU Customs Chennai Zone" <ccu-cuschn@nic.in>, "CCU Customs Delhi Zone" <ccu-cusdel@nic.in>, "CCU Customs Prev. Delhi Zone" <cccpdz-cbec@nic.in>, "Chief Commissioners Unit K Customs Preventive DZ" <ccuprev-cusdel@nic.in>, "CCU Customs Kolkata Zone" <ccu-cuskoa@nic.in>, "CCU Customs Mumbai Zone I" <ccu-cusmum1@nic.in>, "Principal Commissioner of Customs" <Commrap-cus1mum-3@nic.in>, "Chief Commissioner JNCH" <chiefcom@jawaharcustoms.gov.in>, "CCU Customs Preventive Patna Zone" <ccu-cuspatna@nic.in>, "CCU Customs Prev. Trichy Zone" <ccuprev-custrichy@nic.in>

**Cc:** "Sudha Koka" <sudha.koka@gov.in>, "Manjunath A N" <manjunath.an@gov.in>

**Sent:** Monday, July 8, 2024 4:29:04 PM

**Subject:** Action plan for completion of e-learning courses on iGoT Karmayogi platform by officers of CBIC for the year 2024-25

Respected Madam/Sir,

Greetings from NACIN!!

Please find enclosed the Action plan for completion of e-learning courses on iGoT Karmayogi platform by officers of CBIC for the year 2024-25 for necessary compliance please.

**2. Mandatory Courses:** - All officers in the field formations of CBIC were directed to complete the following six mandatory courses on i-GoT platform (as communicated vide this office e-mails) –

1. Introduction to Emerging Technology (Opportunities and challenges for governance)
2. Prevention of Sexual Harassment of Women at Workplace
3. Code of Conduct for Government Employees
4. Y-Break Yoga at Workplace
5. Orientation Module on Mission LIFE
6. Stay safe in Cyber Space

These mandatory courses were required to be completed by all officers in the all the field formations by 25.04.2024 and a compliance report in this regard was required to be submitted to CX-9, Board.

**3. Minimum courses to be completed in the year 2024-2025:-** As detailed in the enclosed action plan.

**4. CBIC developed courses on the platform:-** Apart from 21 courses mentioned in the Action Plan, CBIC has added the following courses on iGoT Platform as on date. These courses also fall under domain category and may also be completed.

Sl. No	Name of Course
1	Advance course on GST registration
2	New Customs Initiatives
3	IGST and Place of Supply of Goods and Services
4	Meaning & Scope of Supply of Goods and Services in GST

5. In view of the approved action plan, it is requested that Officers under your charge may be suitably directed to complete the required courses within the stipulated time frame in accordance with the action plan.

Thanks and Regards

Mission Karmayogi and iGoT Section  
National Academy for Customs, Indirect taxes and Narcotics

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 **Action Plan 2024-25 1.pdf**  
126 KB

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राजस्व विभाग Department of Revenue  
केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड  
Central Board of Indirect Taxes and Customs  
केन्द्रीय कर, केन्द्रीय उत्पाद शुल्क और सीमा शुल्क मुख्य आयुक्त का कार्यालय  
Office of the Chief Commissioner of Central Tax, Central Excise and Customs  
तिरुवनंतपुरम क्षेत्र Thiruvananthapuram Zone  
सी आर भवन, आइ एस प्रेस रोड, कोच्चि - 682 018, C R Building, I S Press Road, Kochi - 682018

✉ ccu-cexcok@nic.in, cccochin@nic.in



0484-2394100, 2390404

✉ cgstcustvm

F. No. GCCO/II/(36)/8/2020-ADMN

दिनांक Date:

To,

**The Commissioner of Central Tax & Central Excise,  
Kochi/Thiruvananthapuram/Calicut/Audit/Appeals.**

**The Commissioner of Customs  
Custom House/ Customs Preventive, Kochi**

**Madam/ Sir,**

**Sub:** Action plan for completion of e-learning courses on i-GoT Karmayogi platform by officers of CBIC for the year 2024-25-reg.

Kindly refer to the email dated 23.07.2024, intimating the action plan for completion of e-learning courses on i-GoT Karmayogi platform by officers of CBIC for the year 2024-25 (copy enclosed).

**2.** As per the action plan, every officer should complete a minimum of 20 courses detailed in the action plan during the Financial Year 2024-25 and out of the 20 courses to be completed in FY.2024-25; ten courses should be completed by the end of September, 2024 and the remaining 10 courses to be completed by the end of March, 2025. Further, it may be noted that out of 20 courses to be completed during the Financial Year 2024-25, at least 8 courses should be of domain competence, 3 should be of functional competence and 2 should be of behavioural competence.

**3.** In view of the above, it is requested that officers under your charge may be suitably directed to complete the required courses within the stipulated

time frame in accordance with the action plan. Further, a fortnight report of e-learning courses on i-GoT Karmayogi platform completed by the officers in the respective Commissionerate may please be forwarded to this office for onward submission to i-GoT Karmayogi Cell.

This is issued with the approval of Chief Commissioner.

Encl: as above

Yours sincerely,

Signed by  
Gayathri P G

Date: 02-08-2024 17:12:17  
(Gayathri P.G.)

**Joint Commissioner (CCO)**

