



# TAX RESEARCH DEPARTMENT

# ADVANCED COURSE ON

# INCOME TAX ASSESSMENT

# AND APPEALS (ACIAA)

### Course Eligibility

- The members of the Institute of Cost Accountants of India
- Other Professionals (CS, CA, MBA, M.Com, Lawyers)
- Executives from Industries and Tax Practitioners

### Course Fee

- Rs. 12,000 +18% GST [Including Exam Fee]

### Course Duration

30 Hours

### Mode of Course

Online

### Assessment

Online

*Reference Materials & Mock test paper will be provided to all participants*

**Experienced faculties from Industry and practice**

### Course Content

- ▲ **Various Assessments**
  - ✦ Brief Filing of Return of Income
  - ✦ Summery Assessment without calling the Assessee u/s 143(1)  
*(including procedure in e-filing response to notice u/s 139(9), withdrawal of response, procedure followed related to intimation u/s 143(1))*
  - ✦ Receipt of different E-Notices & procedures of Filing of E-response
  - ✦ Assessment in response to Notice u/s 143(2) - Section 143(3) including E- Assessment - Practical aspect such as preparation of point wise reply to queries raised & filing of the same (Sample copy of reply to Assessing Officer)
  - ✦ Best Judgment Assessment u/s 144 - covering filing of objection before Dispute Resolution panel,
  - ✦ Reassessment u/s 147, Issue of Notice u/s 148 and practical aspect how to defend or reply with sample draft reply.
  - ✦ Search assessment u/s 153A & 153C - include how to appear and related submission of reply
- ✦ Notice of Demand, Rectification of Mistake, - E process to be followed for response to Notice u/s 154. Drafting of Rectification Application and discussion
- ✦ Revision u/s 263 & 264 - Provisions and procedural aspect
- ▲ **Appeal before Commissioner (Appeals)**
  - ✦ Provisions of Appeal, Documents to be filed, Process of E-filing of appeal, discussion on each items of the Form 35 & Form 36, statement of facts, grounds of appeal
  - ✦ Sample draft and discussions on how to prepare statement of facts, how to prepare grounds of appeal, how to make arguments, what to do, what not to do etc.
  - ✦ How to claim new claims which was not claimed in the return, new ground before CIT - Appeals etc
- ▲ **Miscellaneous**
  - ✦ Statement of Written arguments and how to prepare it
  - ✦ Provision related to stay Application for stay of demand and how to draft. Discussion on sample copy of stay application

### Exam Pattern

Total Marks - 100	Type of Question - Objective	Objective	No Negative Marking
Minimum Passing Marks - 50%	Duration -	2 Hours	

**LIVE DOUBT CLEARING SESSION WOULD BE PROVIDED**

**For any query, please mail us – trd@icmai.in**

Behind every successful business decision, there is always a **CMA**