



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA

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Statutory Body under an Act of Parliament

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	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