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DIRECTORATE OF INCOME TAX
(ORGANISATION & MANAGEMENT SERVICES)
CENTRAL BOARD OF DIRECT TAXES
DEPARTMENT OF REVENUE
GOVERNMENT OF INDIA

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Practical Guide to Faceless Assessment and Appeals Kinjal Bhuta, 2022-01-31 Highlights Latest Standard Operating Procedures circulars and notifications updated till October 2021 Faceless Assessment Appeal Penalty procedures covered in FAQs format Faceless ITAT and E filing of ITAT appeals Practical Issues with tips and solutions Legal Issues covering majority case laws on Faceless assessments and appeals Sample formats of grounds of appeal statement of facts affidavit condonation etc Keys to drafting and specimens of legal submissions Visit <https://bit.ly/GuidetoFacelessAssessment> for latest updates About the book This book is a handy guide providing practical guidance on the recently introduced faceless assessment and appeal procedures The book covers technical and procedural aspects of Faceless Assessments Faceless Appeals Faceless Penalties and Faceless ITAT The book analyses the provisions minutely and presents in a simplified format with FAQs comparative tables and charts The step by step guide of procedures would be appreciated both by practitioners and laymen The schemes being fairly new have several teething issues in functioning of assessment and appeals and therefore the author has attempted to decode most common issues and give some probable suggestions to combat the same There are some legal grey areas amidst the faceless assessment and appeal schemes being constitutionally challenged in courts of law such issues have been discussed at length With the advent of digital convergence between different government departments there is an added responsibility on professionals to be more cautious in submitting and drafting of submissions The author digs deep into relevance of drafting submissions and interplay of income tax proceedings with other allied laws This book strikes a perfect combination of legislation and practical nuances on this piloting topic It is a recommended read for every professional practitioner academician and students of law and accountancy About the author Kinjal Bhuta is a Chartered Accountant and Law graduate by qualification with more than 10 years experience in corporate and international taxation She advises and represents corporates and high networth individuals on various tax matters including tax structuring transfer pricing and compliance related matters She has authored several articles for tax journals and online publications and written a monograph on Presumptive Taxation u/s 44AD 44ADA and 44AE for Bombay Chartered Accountants Society BCAS An avid speaker she has addressed various seminars across India held by ICAI and other bodies of professional importance She is a faculty on Income Tax for Post Qualification Certificate Course on Preparation of appeals Drafting of deeds and documents and Representation before Appellate authorities and Statutory Bodies hosted by ICAI She currently serves as a Managing Committee Member of BCAS and is also a core member Taxation committee and Convenor Seminar Membership Development and Public Relations committee of BCAS Kinjal is a co editor of the BCAS Referencer A 60 year old flagship publication encompassing Income Tax and other laws and contributor to annual budget publications

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