



## Azadi Ka Amrit Mahotsav Activity

### “Sky High- Symposium -45 Virtual Program” conducted by Women & Young Members Excellence Committee of ICAI on 22<sup>nd</sup> March 2023

The Institute of Chartered Accountants of India  
(Set up by an Act of Parliament)

Women & Young Members Empowerment Committee Organises

**Sky High - Symposium-45**  
Virtual Program  
for Women & Young Members Every Wednesday

**22<sup>nd</sup> March, 2023**  
04:00 PM to 06:00 PM

FEES NIL

Registration and participation link:  
<https://live.icai.org/wmec/22032023/>

Questions related to the topic may be sent in advance at [wmec@icai.in](mailto:wmec@icai.in) or LIVE at the time of program itself at the same link

**Speakers:**

- Appeal before CIT (A): CA. Rupal Shah
- How to express yourself: CA. Sonakshi Samtani

**Co-ordinators:**

- Welcome Address: CA. Priti Savla (Chairperson, WYMEC, SRSB & Vice Chairperson, VSB)
- Introductory Remarks: CA. Abhay Chhajed (Chairman, CCLEA&NPO & Vice Chairman, WYMEC & ASB)

**Co-ordinators:**

- CA. Pooja Patani
- CA. Prarthana Jalan
- CA. Anjali Gupta
- CA. Simran Surana

As part of country wide Azadi ka Amrit Mahotsav initiatives, envisaged by Government of India, to commemorate and celebrate 75 years of India's Independence, the Women & Young Members Excellence Committee (WYMEC) of ICAI organized “Sky High- Symposium -45 Virtual Program” on 22<sup>nd</sup> March 2023.

CA. Rupal Shah and CA. Sonakshi Samtani were speakers of the said program. Coordinators for the day were CA. Anjali Gupta, CA. Pooja Patani, CA Prarthana Jalan, CA Simran Surana

The program covered discussion on “Appeal before CIT (A)”. Deliberations were made on Preparatory steps before filing an Appeal - 1, Statutory Provision relating to CIT(A), Filing an appeal before CIT(A), List of Order which are appealable before CIT (A)[Section 246A] - 1, Non-Appealable Orders, Time Limit to file an Appeal [Section 249(2)], Condonation of delay in filing appeal, Fees for filing an appeal before CIT(A) [Section 249 (1)], Tax payable before filing an appeal [Section 249 (4)], E-filing of appeal, Faceless Appeal Scheme 2021 etc.

## Background

- ▶ After an assessment - an assessee has two options either to file an appeal before CIT(A) or revision petition to CIT u/s. 264
- ▶ CIT(A) is the First Appellate Authority under the Income Tax Act.
- ▶ Best opportunity to regularize issues not dealt with or incorrectly dealt with in the assessment order.
- ▶ No right of appeal to Revenue or Department. Only revision under Section 263
- ▶ Particularly in high pitched assessments where pressure of recovery will be there, assessee requires to file appeal, stay petition before AO, application for early hearing and reply to penalty notice.

## Condonation - Reasons

- Following reasons may be stated for condonation
- ▶ Lack of Proper knowledge
  - ▶ Serious illness of the assessee or family member
  - ▶ Absence of due guidance by the consultant
  - ▶ Facts surfacing at a latter date
  - ▶ Reconciliation of various accounting items later on
  - ▶ Computer getting infected - repaired later on
- Reasons to avoid
- ▶ Through oversight, etc
  - ▶ Wrong advice by CA

## Drafting of Grounds of Appeal

- ▶ No format has been prescribed for drafting grounds of appeal
- ▶ It should be precise, comprehensive, clear and constructively numbered.
- ▶ Should not be argumentative or narrative
- ▶ It should be based on law point as well as merit point.
- ▶ It should be in order of addition made in assessment order
- ▶ Separate ground for each addition must be taken
- ▶ Statement of facts should not be mixed with Grounds of appeal
- ▶ Must mention the Appellant craves leave to add/ alter/ amend/ withdraw any or all grounds of appeal before or at the time appeal proceedings
- ▶ Leavy of interest, if any, should be taken as ground of appeal

## Condonation of delay in filing appeal [Section 249(3)]

- ▶ Where the appellant has sufficient cause for not filling the appeal by the due date, CIT(A) may condone the delay.
- ▶ It will be advisable that the appeal in such case is accompanied by an application for condonation of delay narrating reason for delay.
- ▶ If the CIT(A) refuse to admit appeal after the prescribe period, the assessee has a right to file an appeal again such order.

## Preparatory steps before filing an Appeal - 2

- ▶ Also apply for order sheet noting where AO has relied on the same.
- ▶ Ascertain whether any reasons for addition / disallowance not covered by the Show Cause Notice require production of additional evidence.
- ▶ Ascertain whether additional evidences are required, to meet the objections of the AO. If yes then ascertain cogent reasons for not filing the same before AO.
- ▶ Ascertain whether it is possible to arrange additional evidence before expiry of period of limitation.
- ▶ Where-ever additional evidence are required to be filed , ground of improper opportunity of hearing must be taken.
- ▶ In case of reopening always take a general ground of reopening.

The program also covered Session on “How to express yourself”. Topics discussed were Why can't I express myself, how to express yourself, Clarity of Thoughts, Construct in Mind, Clear Communication, Impact on audience etc.

### Why can't I express myself?

- Fear of other people's judgement or opinions
- Not knowing the perfect thing to say
- Thought that people will perceive you in a way you won't like

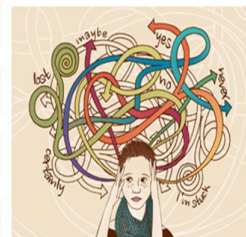
### HOW TO EXPRESS YOURSELF

Clarity of Thoughts

Construct in Mind

Clear Communication

Impact on audience



- Knit your ideas together and assemble the puzzle pieces
- Make a point without going in circles
- Translate ideas into sentences
- Negative/Positive
- Constructive Feedback
- Listen, understand and re-iterate

The program concluded by giving Vote of Thanks to the Speakers and the participants.

### Glimpses of the Virtual Program held on 22<sup>nd</sup> March 2023

