

Certificate Course on Preparation of Appeals, Drafting of Deeds & Documents, and Representation before Appellate Authorities and Statutory Bodies:

S No	Day	Hours	Topic
1	Day 1	2.5	<ul style="list-style-type: none"> • General Principles of Drafting Different types of Deeds and Documents • Importance of use of 'definitions" and "legal phrases" for Drafting and Conveyancing • Interpretation/ Legal Implications of Deeds and Documents • Drafting and Conveyancing relating to Deeds and Agreements under Companies Act 2013, The Indian Partnership Act 1932 and Limited Liability Partnership Act, 2008.
2		2.5	<ul style="list-style-type: none"> • Search and Seizure under the Income Tax Law. • Understanding Framework of Search and Seizure Provisions • Overview of Block Assessment Scheme • Current key issues
		1	<p>Professional conduct & Inter-personal skills</p> <ul style="list-style-type: none"> • Importance of tone, clarity, and neutrality when communicating with government officials • Proper attire, decorum, and body language before quasi-judicial forums • Active listening vs passive listening – how to truly understand authority queries • Assertiveness and clarity in submission of facts, evidence, and pleadings • Rapport building with officials without compromising independence
3	Day 2	2	<ul style="list-style-type: none"> • Provisions of Survey under the Income Tax Act, 1961 including issues arising thereon.
		3	<ul style="list-style-type: none"> • Inspection, Search and Seizure provisions under GST • Legal Framework of Inspection, Search and Seizure under GST • Judicial Review of Inspection/ Search Actions • Assessments following a Search action.
		1	<p>Ethics in representation</p> <ul style="list-style-type: none"> • Transparency and full disclosure – balancing client confidentiality and public duty • Avoiding misrepresentation or suppression of facts • Importance of maintaining documentation and audit trail • Dealing with undue pressures from clients – Ethical dilemma discussions
4	Day 3	1.5	<ul style="list-style-type: none"> • Fundamentals of Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 • Background and Objective of the Act • Key Provisions

			<ul style="list-style-type: none"> • Overview of Penalties and Prosecution • Role of Technology and Data Analytics in Detecting Undisclosed Foreign Assets • Implementation hurdles and compliance burden • Assessments and Adjudication procedure under Black Money Act
		1.5	<ul style="list-style-type: none"> • Fundamentals of Benami Transactions (Prohibition) Act, 1988 • Introduction and Evolution of the Benami Transactions Act • Key Provisions • Overview of Penalties and Prosecution • Assessment and Adjudication procedure under the Benami Act
		2	<ul style="list-style-type: none"> • Fundamentals of Prevention of Money Laundering Act, 2002 • Background and Objective of the Act • Key Provisions • Overview of Penalties and Prosecution • Assessment and Adjudication procedure under PMLA
		1	<p>Use of AI</p> <ul style="list-style-type: none"> • Use of ChatGPT and other NLP models to generate initial drafts and clauses • Automation of standard templates for power of attorney, affidavits, appeals • Error checking, legal language refinement using AI tools • Document comparison tools and version tracking using AI • AI-assisted case law research and precedent retrieval • Using AI to analyze tribunal decisions and assess likelihood of success • Speech-to-text tools for hearing notes and transcript preparation • Summarizing bulky case files using AI for quicker review
5	Day 4	2	<p>Appeals before the Appellate Commissioners under the Income Tax Act, 1961.</p> <ul style="list-style-type: none"> • Preparatory steps before filing an appeal • Appealable orders before CIT(A) • Filing an Appeal: Step-by-Step Procedure, Documentation, Timelines and Petition for Condonation of delay • Petition for stay of demand before the CIT on the rejection of Stay by AO • Additional evidences, additional grounds and further written submissions to be filed during the course of hearing • Powers of CIT(A) • Procedural aspects of faceless representation including request for personal hearing before disposal. • Practical utility of Revision Petition under section 264 • Scope of Revision Proceedings under Section 263

			<ul style="list-style-type: none"> An Overview of the Dispute Resolution Mechanism under the Income Tax Act.
		2	<p>Appeals before the Appellate Tribunal under:</p> <ul style="list-style-type: none"> Income Tax Act, 1961 Overview of Appellate Process before the ITAT Filing an Appeal Before the ITAT: Step-by-Step Procedure, Documentation, and Timelines Admissibility of Appeals: Jurisdiction, Limitation, and Conditions Precedent Stay of Demand and Interim Reliefs: Legal Framework and Practice Applications for early hearing Filing of additional evidences, additional grounds, cross objections and other submissions. Case Laws, Precedents and Trends Effective Representation before the ITAT Scope of Powers of the ITAT Binding nature of ITAT Orders and their impact on subsequent assessments. Invoking Writ Jurisdiction for Income Tax Matters.
		2	<ul style="list-style-type: none"> Framework of Appeals before Tribunal under Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 Framework of Appeals before Tribunal under The Benami Transactions (Prohibition) Act, 1988 Framework of Appeals before Tribunal under The Prevention of Money Laundering Act, 2002
6	Day 5	6	<p>Procedural Framework for Appeals under GST before the Appellate Commissioner and the Appellate Tribunal</p> <ul style="list-style-type: none"> Role of Chartered Accountants in GST Litigation Preparation for First Appeal – Pre deposit, condonation, limitation Drafting First Appeal - Statement of facts, grounds, prayer with common errors Powers of appellate authority Representation before First Appellate Authority – Dress Code, Use of Technology, Common Mistakes, Additional Submissions, conduct of proceedings Study and approach to Appellate orders Drafting appeals to GSTAT – Rules of Procedure, drafting, filing, curing defects, filing of additional evidences Representation before GSTAT Procedural aspects of faceless representation including request for personal hearing before disposal. Brief about Writs and circumstances where the writ jurisdiction can be invoked
7	Day 6	1	<ul style="list-style-type: none"> Overview of Prosecution provisions and Legal recourse under Income Tax Act
		2	<ul style="list-style-type: none"> Interplay between the Black Money Act, Benami Act, PMLA, Income Tax Act and GST

		3	• Mock Tribunal
Total		36	