



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

**WICASA NAGPUR**



**E-NEWSLETTER**

# **MINDSCAPE**

**JULY 2023**



<https://nagpuricai.org>

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The Institute of Cost Accountants of India  
ESTD 1947

## CHECK RESULTS

Final : May 2023

Announced on 5th July 2023

Intermediate Examination : May  
2023

Announced on 5th July 2023

Intermediate Examination - UNITS  
: May 2023

Announced on 5th July 2023



Dear CA students,

**“एक हज़ार मील सफलता की यात्रा की शुरुआत भी  
एक कदम से ही होती है।”**



These words echo as we embark on our journey to success. *Every achievement begins with that initial step.* Challenges and uncertainties may greet us, but they refine our character and commitment.

The start of this month marks the auspicious occasion of **75th CA Day**. The day was celebrated by organizing a blood donation drive, a health check-up camp and a skit by students taking everybody on a nostalgic journey of a CA Students' Life. **70+ units** of Blood was donated by the CA students.

WICASA recognizes your **potential**. Each event here offers a chance to **learn and grow**. Participating in workshops, seminars, and competitions enriches your experience. Every involvement contributes to your success story.

Let's embrace these opportunities, celebrate active engagement, and together, shape an environment that thrives on participation. Your enthusiasm drives our journey to excellence.

I encourage you to step forward, participate, and contribute to the diverse tapestry of WICASA's activities. Success comes through **consistent effort** and a **willingness to seize every opportunity**.

**Best Wishes,**  
**CA. Sanjay C. Agrawal**  
**Chairperson**  
**Nagpur Branch of WICASA**

## MEET THE WICASA COMMITTEE



CA. Sanjay M. Agrawal  
Branch Chairperson, Nagpur



CA. Sanjay C. Agrawal  
WICASA Chairperson, Nagpur

## STUDENT OFFICE BEARERS



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Vice-Chairperson



Sahil Sheikh  
Secretary



Mansi Agrawal  
Treasurer



Muskan Godhe  
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Shruti Sharma  
Public Relation Officer



Altamash Khan  
Jt. Editor



Mansi Dorlikar  
Jt. Editor

Greetings!

### "The journey of a thousand miles begins with one step."



It brings me immense joy to connect with all of you through this platform. Being part of Nagpur WICASA fills me with a deep sense of happiness and pride. The privilege of serving as the *Vice-Chairperson of Nagpur Branch of WICASA* is an honour that I cherish. I express my heartfelt gratitude to the Nagpur Branch of WIRC and Nagpur Branch of WICASA for entrusting me with this opportunity to learn and contribute.

July is more than a mere entry in our calendars; it serves as a canvas on which we paint our **hopes and ambitions**. As we embark on a journey filled with fresh prospects, interactions, and the nurturing of our creative spirits, *let's inspire one another and let our passions shine*.

Nagpur Branch of WICASA has been dedicated to come up with groundbreaking initiatives that **bridge the gap** between CA students and the practical world. We are thrilled to present our latest Newsletter - 'MINDSCAPE'. This aims to not only connect students to the professional realm but also to **uncover their unique, unconventional talents**, while fostering a **sense of togetherness** among fellow fraternity Students.

Through our monthly e-newsletter, 'MINDSCAPE', we aspire to provide a platform for CA students to **express their opinions, insights, and perspectives**. Our goal is to empower and inspire young minds, enabling them to articulate their thoughts confidently.

Remember, WICASA is our platform to **learn, grow, connect, and lead**. Your involvement is what makes our community dynamic and vibrant. If you have any ideas, suggestions, or feedback, please don't hesitate to share them with us.

Let's make this coming month of filled with learning, collaboration, and celebration.

*Stay tuned, stay engaged, and let's continue to make WICASA the incredible community it is.*

**Regards,**  
**Ojas Kene**  
**Vice Chairperson**  
**Nagpur Branch of WICASA**



Dear Future CA Professionals,

Nestled within the pages of this newsletter, we are thrilled to unveil the colorful canvas of the **75th CA Day Celebration** - an event that not only celebrated a significant milestone but also encapsulated the very essence of our spirited community. At the heart of this celebration was a dynamic **walkathon**, a vibrant embodiment of our collective energy and unwavering determination as CA students. With the theme "**Re-start, Re-plan, Re-execute**," the event reverberated with the powerful message of *moving forward with renewed vigor, even in the face of challenges*. Our dedication to **nurturing your growth** and **holistic development** remains unwavering. With this steadfast commitment, we are steadfastly focused on curating an enriching blend of both academic and recreational activities. Each initiative is thoughtfully fashioned to bolster your self-assurance, provide ample networking opportunities, and, most importantly, propel you further along your personal and professional journey. In this spirit, we extend a heartfelt invitation to all CA students, urging you to actively partake in the upcoming events orchestrated by WICASA. Consider these experiences as **stepping stones**, each propelling you closer to the summit of your aspirations.

In the rush of everyday life, it's easy to let opportunities slip by. Yet, we encourage you to seize these moments and make them pivotal in illuminating your path toward success. These events aren't just occasions; they are chances for **growth, learning**, and the **forging of lasting connections** with fellow aspiring Chartered Accountants.

As you traverse this remarkable journey, remember that every experience contributes to the vibrant tapestry of your success story. **Embrace these opportunities**, and *let their radiance guide you toward a future illuminated by achievement and growth*.

**Warm Regards,**  
**Mansi Dorlikar**  
**Jt. Editor**  
**Nagpur Branch of WICASA**



### **1st July'23 : Celebrating 75th CA Day - A Day of Flag Hoisting and Giving Back**

We are thrilled to share the highlights of our 75th CA DAY celebration on 1st July, 2023, where we had the honor of hoisting the flag with our esteemed *Chief Guest, CA. B.K. Agrawal*.

Adding a philanthropic dimension to the event, we collaborated with the "Jeevan Jyoti Blood Bank" and "Indira Gandhi Medical College Blood Bank" to organize a **Blood Donation Camp**. The act of donating blood, a life-saving endeavor, resonates with the selfless spirit of the CA community. *Students donated 70+ units of blood*.

Complementing the blood donation initiative, we partnered with "CARE Hospital" to host a **Health Check-up Camp**. CARE Hospital also as a token of respect and appreciation to CA community launched World-Class Health Care Service exclusively for WIRC-ICAI, Nagpur Members of CA Institute.

This aspect of the event served as a reminder that while *CAs are dedicated to financial health, personal health should never take a backseat*.

Along with this, students of WICASA took everyone on a **nostalgic journey, portraying the life of CA students** from the foundation stage to the final journey, including the articleship experience. It was a wonderful way to reminisce about the challenges and growth that CA students undergo.



**2nd July'23** : The Nagpur Branch of ICAI and the Nagpur Branch of WICASA commemorated the 75th CA Day with a vibrant and engaging walkathon. The event, held in honor of this significant milestone, took place with great enthusiasm, starting from the CP Club in Nagpur. The walkathon covered a distance of 4 kilometers, symbolizing the **unity and dedication** of CA members and students towards their profession.

The walkathon witnessed an overwhelming participation from CA students, who wholeheartedly embraced the spirit of the event. The scenic route through Nagpur allowed participants to not only **celebrate their achievements** but also promote a **healthy lifestyle**. The event served as a platform for CA members and students to come together, fostering a sense of community and camaraderie while highlighting the importance of physical well-being alongside professional excellence.

As the sunlit day unfolded, the participants' energy was palpable, creating an atmosphere of celebration and togetherness. The walkathon underscored the commitment of CA students to their field while promoting the values of **unity and wellness** within their community.



**11th July'23** : There was an incredibly impactful and motivational session conducted at the event "**Re-start Re-plan Re-execute**". The session was truly enlightening and provided much-needed inspiration to the CA students who have faced setbacks in achieving their desired results.

**CA. Kavita Loya, Past Chairperson of the Nagpur Branch of ICAI**, graced the event as the *Chief Guest* and provided the students with *words of motivation*.

The expertise and passion for the subject matter shone through by **CA. Hrudyesh Pankhania** and **CA. Akshay Gulhane** delivered a powerful message of **resilience, perseverance, and the importance of planning and executing** one's goals effectively.

The words of motivation have impacted the students, inspiring them to take a **decisive step** towards their upcoming exams. The innovative and fearless voice has injected everyone with a fresh surge of energy and enthusiasm.

The session will undoubtedly have a lasting impact on the participants, providing them with the inspiration they need to *RESTART-REPLAN-RE EXECUTE* their dreams!



75th CA Day



Flag Hoisting



Blood Donation



Health Check-Up



Skit - Journey of CA Students





### Walk-a-thon

Re-start Re-plan Re-execute



Speaker  
CA. Akshay Gulhane



Speaker  
CA. Hrudyesh Pankhania





## GST LITIGATION AND DISPUTE RESOLUTION: CA'S ROLE

**Anchal Dubey**  
**WRO0646919**

### SIGNIFICANCE OF THE STUDY:

This paper discusses about the instrumental role played by Chartered Accountants in ensuring compliance, minimizing tax risks, and resolving disputes efficiently. It also strives to describe the expertise Chartered Accountants bring in the fields of tax matters and understanding of GST laws to help businesses navigate the complexities of GST litigation and seek fair and just resolutions.

### ABSTRACT:

This research paper aims to explore the intricacies of Goods and Services Tax (GST) litigation and dispute resolution. The paper identifies and analyses the major challenges faced in GST litigation and the remarkable role played by CA's in overcoming the challenges. It presents strategies to enhance the efficiency of dispute resolution processes. The research incorporates case studies and empirical data to support the analysis. The paper concludes by emphasizing the importance of a CA in robust dispute resolution framework for promoting taxpayer compliance and reducing litigation burdens.

### INTRODUCTION:

The implementation of GST in India was a landmark tax reform aimed at simplifying the tax structure, promoting economic growth, and fostering a unified and integrated national market. Its implementation also faced challenges, such as initial disruption in businesses due to the transition to the new tax system, adjusting to the new compliance requirements, and addressing the concerns of different sectors and industries.

GST has also given rise to a considerable number of disputes and litigations. These disputes mainly arise due to various complexities in the GST law, differing interpretations, and the involvement of multiple stakeholders, including taxpayers, tax authorities, and appellate bodies.



### MORE ABOUT GST LITIGATION AND DISPUTE RESOLUTION:

GST litigation refers to legal disputes or conflicts that arise within the framework of the Goods and Services Tax (GST) system. It involves cases and issues related to the interpretation, application, and compliance of GST laws and regulations. Examples of matters and issues that can be categorized as GST litigation are carrying forward transitional credit, Input tax credit eligibility, Denial of refund claims, Non-payment or short payment of output tax liability.

GST litigation can have significant impacts on taxpayers, affecting their finances, business operations, and overall compliance with the tax regime. Here are some key ways in which GST



litigation can impact taxpayers: Financial Burden, Uncertainty and Delay in business planning, investment decisions, and budgeting, leading to operational disruptions, Blocked Working Capital, Compliance and Reconciliation Challenges, Regulatory Scrutiny, leading to additional audits or investigations.

### CHALLENGES FACED BY TAXPAYERS IN GST LITIGATION:

- Complex Legal Provisions: GST law is intricate, with numerous provisions, exemptions, and rate classifications. Understanding and interpreting these provisions accurately can be challenging, leading to disputes between taxpayers and tax authorities.
- Multiple Jurisdictions: GST is a dual tax system, where both the central and state governments have the authority to levy taxes. This can lead to disputes over jurisdictional issues and create complexities in GST litigation.
- Frequent Changes in GST Laws: GST laws and rules have undergone several amendments since its implementation. Keeping track of these changes and their implications can be difficult for taxpayers.

- leading to compliance issues and disputes.
- Interpretation of Notifications and Circulars: Taxpayers and tax authorities may have different interpretations of GST notifications, circulars, and clarifications issued by the government, leading to disagreements and litigation.
- Input Tax Credit Disputes: Determining the eligibility of Input Tax Credit (ITC) can be challenging, especially in cases involving inter-state transactions, capital goods, and blocked credits. Disputes over ITC can be a common reason for GST litigation.
- Valuation of Goods and Services: Disputes may arise regarding the correct valuation of goods and services for the purpose of determining the taxable value and the applicable GST rate.
- Classification of Goods and Services: Identifying the correct GST rate applicable to a particular product or service can be difficult due to the diverse range of goods and services and the absence of clear classification in certain cases.
- Delay in Dispute Resolution: GST litigation can often be time-consuming, leading to delays in resolving disputes. This can cause financial strain on taxpayers and impact business operations.
- Burden of Documentation: GST litigation demands meticulous maintenance and presentation of documents and evidence to support a taxpayer's position. The burden of proof may lie with the taxpayer in certain cases.
- The appellate process in GST litigation involves multiple levels, including the Appellate Authority for Advance Ruling, Appellate Tribunal, and High Courts or Supreme Court. Each level adds complexity to the litigation process.

#### MECHANISMS FOR GST DISPUTE RESOLUTION

**1) Administrative Dispute Resolution:** Tax Compliance and Planning, Preparing and Reviewing Documentation, Representing Taxpayers, Expert Analysis, Compliance Review and Process Improvement.



**2) Advance Ruling:** The taxpayer (individual or business) submits an application for an advance ruling to the tax authority. The application should include all relevant details about the proposed transaction or activity, along with any specific questions or issues the taxpayer wants addressed.

Obtaining an advance ruling can be particularly beneficial in complex or high-value transactions, international operations, or situations where there is ambiguity in the tax laws and regulations.

#### **3) Alternative Dispute Resolution (ADR):**

**a) Arbitration:** Chartered Accountant can also advise the client whether a particular case is arbitrable or not. In case of arbitrable disputes, he can provide various services like, advising the clients on selection of arbitrator, initiating the arbitral proceedings, preparation of statement of claims or defence, pleadings etc. He can help in deciding which ADR process the client should choose.

**b) Conciliation:** CA's being well versed with the quality of overcoming the disputable issues by lowering the tension, improvement in communication, interpreting issues, providing technical assistance, exploring potential solutions and bringing the negotiated settlement before the parties can act as a Conciliator in Dispute Resolution.

**c) Mediation:** CA's can act as a mediator between the party and the department to enhance the communication. Their ability to understand complex financial matters and communicate them effectively helps parties in dispute gain clarity and reach resolution. By providing valuable insights and facilitating productive discussions, CAs contribute to the successful resolution of disputes through mediation.

Chartered Accountants are well versed and experienced in taxation, accounting, projects, financial services, business planning, take-over etc. He is in an advantageous position of appreciating the business background of a dispute or difference. When there is a dispute between two parties, they first go to their Chartered Accountant and not to an Advocate. Day in and day out, a Chartered accountant is engaged in resolving disputes of his clients though informally. He also has extensive experience of drafting commercial agreements, negotiating with government authorities and represents clients in a number of ways.

#### CA's Role in Assessment under GST

**Compliance Support:** CAs help businesses in ensuring timely and accurate filing of GST returns. They assist in maintaining proper records and documentation, which is crucial during the assessment and audit process.



**GST Advisory:** Chartered accountants provide guidance on GST-related matters, including classification of goods and services, determination of the place of supply, applicability of GST rates, and eligibility for Input Tax Credit (ITC).

**GST Advisory:** Chartered accountants provide guidance on GST-related matters, including classification of goods and services, determination of the place of supply, applicability of GST rates, and eligibility for Input Tax Credit (ITC).

**Audit Preparation:** CAs assist businesses in preparing for GST audits by conducting internal audits, reviewing books of accounts, and ensuring that the necessary records are in order.

**Representation:** During GST assessments and audits, chartered accountants can represent the businesses before the tax authorities. They can explain and clarify the taxpayer's position, respond to queries, and present the relevant documentation.

**Compliance Check:** CAs review the compliance practices of businesses to identify potential issues and rectify any non-compliance before it becomes a problem during the audit.

**Tax Planning:** Chartered accountants can help businesses optimize their tax strategies by identifying opportunities for legitimate tax savings, such as proper structuring of transactions, availing of available exemptions, and maximizing the utilization of ITC.

**Resolving Disputes:** In case of disputes arising from GST assessments or audit findings, CAs can help taxpayers appeal against adverse orders at various appellate levels, such as the Appellate Authority for Advance Ruling, Appellate Tribunals, and higher judicial forums.

**Risk Mitigation:** CAs assist in mitigating the risk of penalties and interest by ensuring that the businesses comply with GST laws and adhere to the prescribed timelines for filing returns and making tax payments.

**Liaison with Authorities:** Chartered accountants can act as intermediaries between taxpayers and tax authorities, facilitating smooth communication and cooperation during the assessment and audit process.

### UPCOMING TRENDS IN THE FIELD OF LITIGATION AND DISPUTES:

#### **1) Advisory Services:**

- a) Providing guidance on GST compliance and regulations to businesses.
- b) Assisting in tax planning to minimize disputes and risks.

#### **2) Representation during GST Audits:**

- a) Assisting clients in preparing for GST audits conducted by tax authorities
- b) Representing clients during the audit process and addressing queries raised by authorities

#### **3) Handling Assessment Proceedings:**

- a) Representing clients in assessment proceedings before tax authorities
- b) Presenting arguments and evidence to support the taxpayer's position

#### **4) Assistance in Appellate Proceedings:**

- a) Preparing the case for appeal before the GST Appellate Tribunal or higher courts
- b) Presenting legal arguments and analysing precedents to support the client's case

#### **5) Expert Opinions and Analysis:**

- a) Providing expert opinions on complex GST issues and taxation matters
- b) Analysing and interpreting GST laws to advise clients on potential disputes.

#### **CONCLUSION:**

*"If you Think Compliance is expensive, Try Non-Compliance!"*

As the law stands, without specific guidelines on what constitutes 'interest of revenue', the possibility of the initiation of recovery proceedings to fulfil various demands, including self-assessed tax, cannot be ruled out. To mitigate such litigation, it is important for taxpayers to install checks and balances at all stages in the form of periodic internal and external compliance reviews, right from maintenance of books and documents, self-assessment, audit/assessment, and adjudication with the help of qualified Chartered Accountants, who are the heart of the Indirect Tax regime in India.

The same will not only aid from a tax compliance perspective but shall also facilitate an improvement in the overall financial position of the taxpayer. Prevention is better than cure, as, for the Department, the recovery of tax is as important as the levy!



## FACELESS PROCEEDING UNDER THE INCOME TAX ACT, 1961

EVOLUTION:



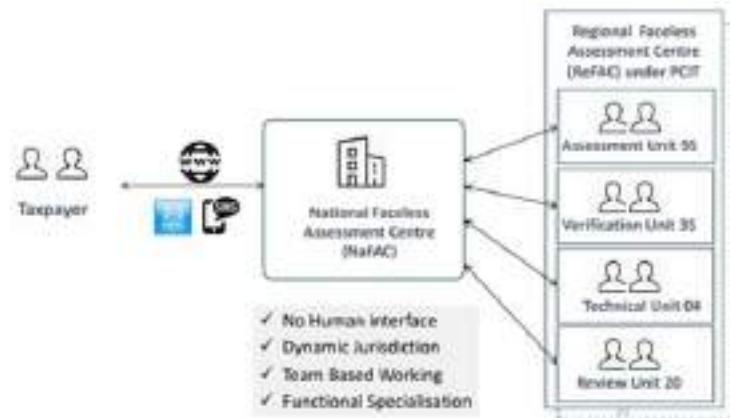
India has been at forefront of several initiatives in governance. One of the most popular initiatives is Faceless Assessment. The faceless assessment scheme was introduced in India on 13th August 2020. Objective of faceless or seamless assessment is to eliminate human intervention as well as interface between taxpayers or tax officials. This leads to bringing more transparency and efficiency in assessment procedures. The assessee would not know who is the tax official handling his assessment. The tax official would not know the exact identity of assessee.

**In Budget 2018**, Late Mr. Arun Jaitley in his budget speech proposed to amend the Income Tax Act to notify a new scheme of assessment where the assessment will be done through electronic mode which would almost eliminate person to person contact leading to greater efficiency and transparency. Accordingly latter in Feb 2018 CBDT directed that except for search related assessment, proceedings in other pending scrutiny assessments shall be conducted only through 'E-Proceedings'. This functions in ITBA for which CBDT issued instructions for conduct of assessment proceedings through 'E-Proceeding' facility during 2018-19 and notified **E-Assessment Scheme, 2019**.

**In August 2020**,

Hon'ble Prime Minister of India launched '**Transparent Taxation-Honoring the Honest**', which is a platform to meet the requirements of the 21st century taxation system. The platform has major transformations like Faceless Assessment, Faceless Appeal and Taxpayers' Charter.

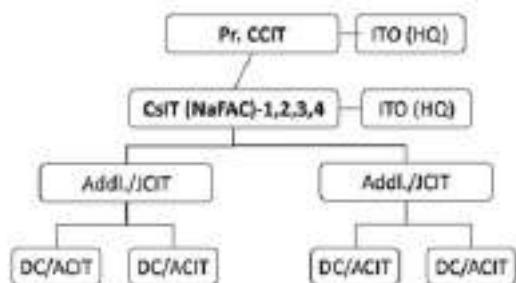
### STRUCTURAL FRAMEWORK



### The Faceless Assessment Scheme comprises the following units:

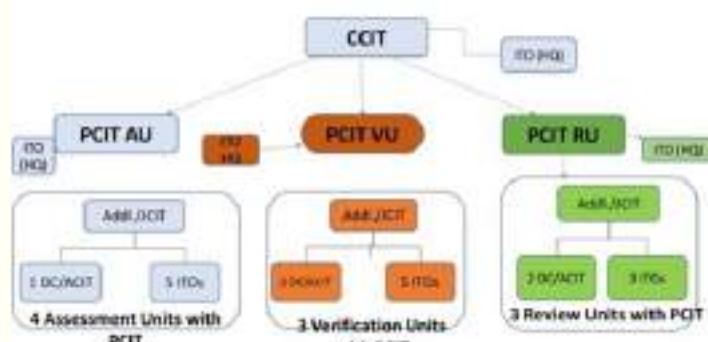
Inflation has impacted economies worldwide. The United States of America (USA) has experienced a 40-year high in inflation due to factors such as global supply chain disruptions and rising petrol and food prices. The European Union (EU) has faced record-breaking inflation levels, particularly following heavy sanctions on Russian oil. India has witnessed a 5-month high in inflation, posing challenges for the Reserve Bank of India (RBI) in meeting its inflation targeting mandate.

#### 1) National E-Assessment Centre:



All communication among the other units or with the assessee or any other person with respect to the information or documents or evidence or any other details, as may be necessary for the purposes of making an assessment under this scheme shall be through the National e-Assessment Centre (NeAC).

## 2) Regional E-Assessment Centre:



Thirty Regional e-Assessment Centres (ReACs) each headed by a CCIT have been set up. Regional e-Assessment Centre's major function is to facilitate the conduct of e-assessment proceedings in the cadre controlling region of a Principal Chief Commissioner, which shall be vested with the jurisdiction to make the assessment in accordance with the provisions of this scheme.

## 3) Assessment Units

Ninety-Five Assessment Units (AUs) headed by the PCIT each having 4 Ranges with DCIT/ACIT and ITOs are under the ReAC. They will identify issues, seek information and analyse material to frame draft assessment orders. They shall perform the function of making assessment, which includes identification of points or issuing material for the determination of any liability (including refund) under the Act, seeking information or clarification on points or issues so identified, analysis of the material furnished by the assessee or any other person, and such other functions as may be required for the purposes of making assessment.

## 4) Verification Units (VUs)

Thirty-Five Verification Units are part of ReACs, each headed by the PCIT and having Range Head with DCIT/ACIT and ITOs with functions to:

- Conduct E-verification u/s 133C
- Conduct enquiry, examination of books of account, examination of witnesses and recording of statement
- Conduct Physical Enquiry only in instances covered by Pr.CCIT NeACs order 12(vi) of the scheme

They shall perform the function of verification, which includes enquiry, cross verification, examination of

books of accounts, examination of witnesses and recording of statements, and such other functions as may be required for the purposes of verification.

## 5) Review Units

Twenty Review Units headed by the PCIT each having Range Head with DCIT/ACIT and ITOs for Review of Draft Assessment Order are part of the set up. They would examine whether material evidence has been brought on record, points of facts and law incorporated, application of judicial decisions considered and ensure arithmetic correctness etc. They shall perform the function of review of the draft assessment order, which includes checking the following:

- a) Whether the relevant and material evidence has been brought on record;
- b) Whether the relevant points of fact and law have been duly incorporated in the draft order;
- c) Whether the issues on which addition or disallowance should be made have been discussed in the draft order;
- d) Whether the applicable judicial decisions have been considered and dealt with in the draft order;
- e) Arithmetical correctness of modifications proposed, if any; and
- f) Any other functions required for the purposes of review.

## 6) Technical Units

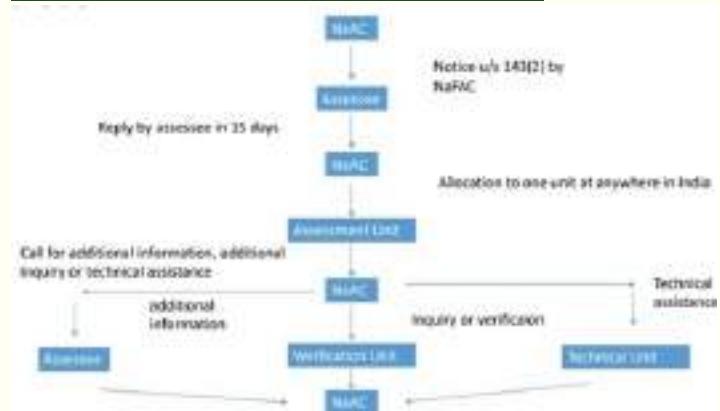
Four Technical Units headed by the PCIT each having Range Head with DCIT/ACIT and ITOs shall be under the Pr. CCIT (NeAC) and will provide the technical support and input. They shall perform the functions of providing technical assistance which includes any assistance or advice on legal, accounting, forensic, information technology, valuation, audit, transfer pricing, data analytics, management or any other technical matter which may be required in a particular case or a class of cases, under this scheme. All actions of AU, VU, RU & TU Officers are to be approved by the respective Range Heads. All communication among the units or with the assessee or any other person with respect to the information or documents or evidence or any other details, as may be necessary for the purposes of making an assessment under this scheme shall be through the National e-Assessment Centre.

## FEATURES OF FACELESS ASSESSMENT SCHEME:

## THE E-ASSESSMENT PROCEEDINGS:



- Data driven selection of cases for scrutiny using data analytics and Artificial Intelligence.
- Abolition of territorial jurisdiction. Return of a taxpayer belonging to one city would be scrutinized anonymously by AOs based in other city
- Automated random allocation of cases to Assessment Units through computer.
- Centralised issue of notices using unique Document Identification Number (DIN) through electronic modes.
- No human interface and no need to visit the Income Tax Office.
- All Response to be submitted electronically.
- Team-based assessments and team based review.
- Functional Specialisation for specific parts of assessment by different specialized units.
- Only a single point of faceless contact between the taxpayer and the Department.
- Adverse Draft Assessment Order shall be provided to taxpayer for response before finalization of the assessment order.
- Dynamic Jurisdiction : Draft assessment order in one city, review in another city and finalisation in a third city.
- Ease of tax compliance through uniformity in application of law.



The tax payer or assessee files their income tax return with department through income tax portal. Assessee covered under audit provision file their return, submit audit report and upload financial statement online. Cases are selected for scrutiny purpose, on the basis of all above mentioned data submitted by various assessee.

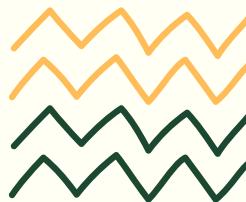
## ISSUES UNDER FACELESS PROCEEDINGS:

- 1) There is practice passing high pitched assessment in some cases with huge additions and resulting demands, without reasonable technical grounds.
- 2) There is lack of accountability. This substantially affects Indian taxpayers as well as NRI investments adversely and thus national economic interest also suffers.
- 3) It is seen from faceless assessments and appeals that even though the submissions and explanations are filed and are on portal, yet without looking into them fresh notices are issued on the same issue.
- 4) No real time alert is given, the assessee every time has to keep some body on the portal, which is not practical for a general taxpayer.

## **EXCEPTIONS TO FACELESS ASSESSMENT :**

The Scheme as of now excludes assessments made by International Taxation jurisdictions and assessments following Income Tax search and other cases that may be assigned to Central Charges. The Scheme provides that the Pr.CCIT (NeAC) can transfer a case at any stage of proceedings to the Jurisdictional Assessing Officer with the approval of the CBDT.

She wants to believe that everything is fine,  
Doing makeup everyday while putting on a smile.  
There is so much to unfold to her mysterious  
lifestyle,  
Looking glorious and sparkling but who is empty  
inside.  
Carrying so much pain within but still finding the  
Ray of light,  
For a beautiful future, hoping everything will be  
fine.  
She believes more in magic than people of her  
kind,  
With a desire to bring change she purposely call a  
fight.  
Standing all alone in the bright sunlight,  
Even after all the hurdles, she Still manages to  
outshine.  
So this is how it is, and what you thought it might!  
Being socially well admired, still demanding a  
peaceful Life.



**Akanksha Shinde**

**WRO0605123**

**Poetry**



**Durga Devte**

**WRO0617609**

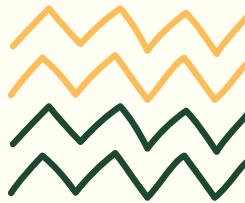
**Poetry**

तारा मांगे आसमां ये सारा,  
क्या करे फिर परिंदा बेचारा,  
कहाँ जाये वो अपना घर बसाने को,  
दुवाये मांगी जिसने बस आसमां पाने को।

तकलीफे औरो कि ना नज़र आती हैं,  
जुर्ते जमाने की कहर ढाती हैं,  
मौसम को दोष ना दो जनाब,  
इनका तो जनम ही हुआ है बदल जाने को।

माना की सबका नजरिया अलग हैं,  
लेकिन सही पाने का जरिया गलत है,  
तभी तो तारा है आसमान पे छाया,  
दर्द परिंदे का ना किसीको नजर आया,  
तड़पता रहा वो अपनी चाहत पाने को,  
लेकिन जरा भी तरस ना आया बेदर्द जमाने को।

– Durga Devte



**Shreya Shekle**  
**WRO0754918**  
**Photography**



**Tirtha Chitnavis**  
**WRO0790827**  
**Photography**





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