



COLLABORATIVE LEARNING WORKSHOPS under the aegis of CPE Committee

ONE-DAY WORKSHOP : TOPIC & SESSIONS

1. TRANSFER PRICING UNDER THE INCOME TAX ACT 1961 - INTERNATIONAL TAXATION COMMITTEE

- Transfer Pricing Introduction and Historical Background
- Transfer Pricing Provisions – Income-tax Act 1961 including Safe harbour and Advance Pricing Agreements
- Preparation of Form No.3 CEB-Issues and Challenges
- An insight on BEPS concept
- Master File, CbcR and Local File (Indian Documentation)
- Discussion with examples and case studies relating to Documentation
- Wrap up and Quiz

2. RISK BASED INTERNAL AUDIT- INTERNAL AUDIT STANDARDS BOARD

- Internal Audits
- Introduction and Key Concepts RBIA
- Introduction, Key Concepts and Applicability to SME entities
- Audit Process in RBIA
- Risk Imagination
- Audit Planning Reporting
- Control frameworks and COSO
- Overview - Technology in IA
- Procurement Case Study
- Wrap up and Quiz

3. TAX AUDITS UNDER SECTION 44AB OF THE INCOME TAX ACT 1961- DIRECT TAXES COMMITTEE

- Introduction of the case study
- Key Risks in Tax Audits
- Clause by Clause understanding
- ICDS and Tax Audit
- Engagement Letters, Audit Documentation and Representation letters
- Wrap up and Quiz

4. COMPANIES ACT 2013 – ACCOUNTS AND AUDIT

- Companies Act 2013 – Present Status
- Discussion on key amendments since 2013
- Act and Rules relating to Accounts
- Act and rules relating to Audit
- Other key aspects impacting audit
- Audit reporting for non compliance
- Registered Valuers

5. AUDITING STANDARDS

- Overview of Auditing Standards
- Case Studies on Auditing Standards
- Guidance Note on Reports or Certificates for Special purposes

6. USING MS EXCEL - A TOOL

- Understanding data structures
- All basic commands – a quick look
- Importing data and Parsing of data
- Using pivots and v-lookups
- Look and feel aspects
- Applying to large test data of a Bank

7. IND-AS – A COMPREHENSIVE OVERVIEW

- Overview of Ind-AS
- Asset Related Standards
- Fair Market Value
- Financial Instruments Standards
- Revenue Standards
- Other Aspects
- Practical Illustrations
- Quiz and Interactive Session

8. SOFT SKILLS FOR CHARTERED ACCOUNTANTS

- Communication Skills
- Professional Etiquette
- Professional Power Dressing
- Presentation Skills
- Networking Skills



9. INSOLVENCY AND BANKRUPTCY CODE

- Overview of IBC
- Code Mechanism
- Professional Opportunities
- Corporate Insolvency Resolution
- Voluntary Liquidation

10. IT AUDITS FOR BUSINESS ENTERPRISES-IASB

- Why IT Audits
- IT alignment with Business Goals
- What is COBIT framework
- Understanding Information assets
- General IT Controls
- Application Controls
- Networking Controls
- Reporting

11. INDUSTRY SPECIFIC ISSUES

- Automobiles
- Banking and Financial Services
- Consumer Goods
- Construction
- Health Care
- Hospitality
- Insurance
- Real Estate
- Shipping
- Gems and Jewellery
- Textiles
- IT and ITES
- Logistics
- Mining
- Manufacturing
- Pharmaceuticals



12. SEMINAR TO ENABLE MEMBERS TO GAIN INSIGHTS OF INDUSTRIES THEY AUDIT, WORK OR TO LEARN-COMMITTEE FOR PROFESSIONAL ACCOUNTANTS IN BUSINESS AND INDUSTRY

- Sector Overview and Outlook • Critical Issues Direct Taxation • Issues in Indirect Taxation
- Accounting and Audit • Internal Audit

13. FEMA COMPLIANCES

- Overview of FEMA and Important Concepts
- Most Important Master Directions impacting work of Chartered Accountants
 - Foreign Investment in India
 - Import / Export of Goods and Services
 - Direct Investment by Residents in Joint Venture (JV) / Wholly Owned Subsidiary (WOS) Abroad
 - External Commercial Borrowings, Trade Credit, Borrowing and Lending in Foreign Currency by Authorised Dealers and Persons other than Authorised Dealers
 - Establishment of Branch Office (BO)/ Liaison Office (LO)/ Project Office (PO) or any other place of business in India by foreign entities
 - Compounding of Contraventions under FEMA, 1999
 - Reporting under Foreign Exchange Management Act, 1999
 - Other Remittance Facilities
 - Liberalised Remittance Scheme (LRS)



TWO-DAY WORKSHOPS : TOPIC & SESSIONS

A. CONCURRENT AUDIT OF BANK BRANCHES

- RBI circular on Concurrent Audit, circular on Frauds, Other important RBI directives
- Understand branch operations
- Overview of Transactions and Vouchers
- Audit of Deposits & Advances
- Important case studies
- Using CBS & Finacle capabilities
- Audit Documentation
- Case Studies
- Wrap up and Quiz

B. CONCURRENT AUDIT OF BANK BRANCHES - IASB

- Why Concurrent Audit
- Key Risks in Concurrent Audits
- Branch Operations Overview
- RBI circulars : Concurrent Audit, Frauds
- Audit of Deposits
- Audit of Treasure Operations
- Other Audit components
- Using CBSs capabilities
- Case studies
- Wrap up and Quiz

C. BEGINNERS COURSE ON GST TO ENABLE MEMBERS TO CONNECT TO THE NEW LAW - INDIRECT TAXES COMMITTEE

- Overview and Levy
- Scope of Supply
- Time of Supply
- Place of Supply
- Value of Supply
- Registration
- Input tax credit
- Transitional Provisions
- Returns and Refunds
- Job work
- Export Related GST compliances
- Recent amendments

THREE-DAY WORKSHOPS : TOPIC & SESSIONS

a. BASIC COURSE ON GST

- Overview
- Concept of Supply
- Time of Supply
- Place of Supply
- Value of Supply
- Returns
- Input Tax Credits
- Exports
- E way bills
- Amendments to the law



PART B : FOCUS TOPICS FOR 2018-19

ACCOUNTING AND AUDITING

- Standards on Auditing
- Guidance Note on Certificate/Reports
- Common mistakes in financial statements
- QRB observations
- Non Ind-AS Standards, upgrade to near Ind-AS
- Ind-AS for banking sector
- Valuation Standards
- Integrated reporting
- Role of Chartered Accountants in Financial Reporting
- Compliance Aspects/Disclosure Requirements under Ind-AS
- Compliance Aspects of Standards on Auditing and other mandatory guidelines issued by ICAI
- Compliance with various provisions of Companies Act, 2013 and auditor's report therein
- Companies (Auditors report) Order (CARO) 2016
- Accounting, Auditing issues and disclosures pertaining to various Sectors/Industries (Banking Sector, Real Estate Sector, Insurance Industry, etc.)
- Audit of NBFCs - Role & Responsibilities of Auditors
- Goods and Service tax and impact on financial reporting
- Accounting of Co-operative Societies
- Opportunities and Responsibilities of Auditors in Cooperatives
- Accounting and Auditing Standards for NGO Sector
- GST, Accounts, Audit and Reporting for NPOs
- Implementation of accrual accounting system in Local Bodies and Role of ICAI
- Significance of double entry accrual accounting system in Urban Local Bodies (ULBs) and its benefits in the context of Financing Urban Infrastructure
- Accounting Framework for Local Bodies:
 - National Municipal Accounting Manual
 - Accounting Standards for Local Bodies issued by ICAI
- Issues in implementation of Accounting reforms in Local Bodies
- Transitional process to accrual accounting system– case study/ success stories
- Audit in Urban Local Bodies
- Accrual Accounting Implementation in the Government/Local Bodies

- Merger & Acquisitions
- Indian Accounting Standards (Ind-AS) notified by Ministry of Corporate Affairs - An overview
- Accounting Standards (AS) notified in 2006 by Ministry of Corporate Affairs
- Accounting Standards issued by ICAI for non-corporate entities
- Understanding Ind-AS
- Presentation of Financial Statements, Accounting policies, disclosures, Events after reporting period, and other implementation issues.
- First time adoption of Ind-AS
- Accounting for Financial Instruments and fair value measurements
- Accounting for recognition of assets, liabilities, revenue and expenses
- Accounting related to consolidation of financial statements and business combinations
- Proposed new Ind-ASs - Ind-AS 115 (corresponding to IFRS 15), Revenue from Contracts with Customers, Ind-AS 116 (corresponding to IFRS 16), Leases, Ind-AS 117, Insurance Contracts (corresponding to IFRS 17)
- Compliance Aspects of Generally Accepted Accounting Principles in the Preparation and Presentation of Financial Statements
- Accounting Standards with Sector-wise / Industry-wise practical presentations
- Ind-AS Compliant Schedule III under the Companies Act, 2013, for companies drawing financial statements under Companies (Indian Accounting Standards) Rules, 2015
- Accounting and Auditing Issues relating to Charitable Trusts and Co-operative Societies
- Practical problems related to preparation of annual accounts of Autonomous Bodies
- Roadmap for implementation of Ind-AS notified by MCA
- Auditing under Ind-AS environment
- Pronouncements and other documents of ICAI on Accounting
- Restatement of Financial Statements under US GAAP and IAS
- Revised Reporting Standards – Revised SAs 700, 705, 706
- New Reporting Standard – SA 701
- Revised Reporting Standard – Revised SA 720
- Revised Reporting Standards along with Revised SAs 260, 570
- Bank Audit (Central statutory audit)
- Bank branch audit
- Reporting on CARO 2016 under Companies Act 2013
- Reporting on Frauds under Section 143(12) of Companies Act 2013
- Reporting on Internal financial controls under Section 143(3)(i) of Companies Act 2013
- Audit Reports / Certificates for Special Purposes
- Audit under GST laws
- Disclosure requirements and issues noticed in audited Financial statements by FRRB, C&AG, RBI, SEBI and other regulatory authorities
- Audit of companies
- Audit of NBFCs
- Audit of Insurance companies
- Audit of Trusts / NGOs
- Audit of Local bodies
- Special considerations in Audit of Small entities
- Audit of PSUs
- Tax Audit under Income Tax Act 1961
- SA 315, SA 330, SA 240



CODE OF CONDUCT & PROFESSIONAL ETHICS

- Code of Ethics & Disciplinary Mechanism
- Ethics: principles and standards
- Code of Ethics: Contemporary issues
- Engagement in teaching activities by members in practice
- Fundamental principles for members- application in India
- Advertisement and Solicitation –Dos and Don'ts
- Taxation Services – Ethical issues involved
- Confidentiality vis-à-vis Whistleblowing
- Permissible areas for members in practice and other members
- Professional Fees and Independence
- Code of Ethics in Disciplinary Administration
- Ethical behavior and professional enhancement
- Ethical Issues in responding to tenders by Chartered Accountants
- Ethical Requirements in view of the Companies Act, 2013
- Financial Reporting in India & Professional Ethics- Appraisal & Future Projections
- Professional Code of Conduct and Business Ethics
- NOCLAR – the new IESBA Standard
- Conceptual Framework Approach for members
- Money laundering and ICAI KYC Guidelines
- Tackling corporate impropriety via professional ethics
- Rotation of Auditors – Firm and partner rotation

CORPORATE LAWS

- Update on NFRA and implications on Profession
- RERA
- Insolvency
- Constitutional Provisions relating to Co-operatives
- Overview of Multi State Co-operative Societies Act, 2002 and Rules
- Annual Legal Compliances with respect to Cooperative Societies
- Stamp duty and RERA provisions with respect to Cooperatives



- Registration and Formation of NPOs
- FCRA & Related Aspects
- RERA Law, Rules and Issues and Opportunities and Funding in RERA regime in Real Estate Projects including Private Equity Funding.
- Foreign Direct Investments and Foreign Exchange Management Act, Professional opportunities for the members and way forward
- Arbitration, Mediation, Conciliation; Professional Opportunities in ADR Mechanism; Overview and Latest Developments in the field of ADR Mechanism & Professional Opportunities for CAs; International Commercial Arbitration
- Anti Money Laundering Laws, procedural aspects and compliances and professional Opportunities for the members.
- Recent developments in the Anti Money Laundering Laws in India & expectations from CA Profession



- Intellectual Property Rights Laws and professional Opportunities related thereto for the members.
- Role of professionals in the compliance of the Industrial & Labour Laws
- Augmenting Indian Economy and Role of Professionals
- Identifying Common Foreign Exchange Management Act (FEMA) Contraventions
- FEMA-New Vision & Approach; Inbound funds under FEMA, FDI w.r.t. Real Estate transactions
- All about various certifications and reports by a Chartered Accountant under in the RERDA
- Mergers & Acquisitions and Competition Law
- Potential of Block chain technology or distributed ledger technology
- Economics of Digitization
- The legal concern of an unregulated global

economy

- Economic and Commercial advisory and support services by Chartered Accountants to business and other organisations.
- Emerging Global Professional Opportunities for CA's in Economic & Commercial Laws
- Economic Slowdown & Financial Crisis
- Environment Protections
- Money Laundering Risk and Management including Prevention
- Right to Information Act
- Stamp Act
- **The Companies Act, 2013**
- Discussion on Ease of Doing Business
- Starting a Business and Resolving Insolvency-Initiatives of MCA
- Overview and New Concepts of the Companies Act 2013
- The Companies (Amendment) Act 2017
- Provisions of Accounts and Audit and Rules thereunder
- Appointment of Auditors
- Fraud Reporting
- Opportunities for Chartered Accountants under the New Companies Act, 2013
- Corporate Governance provisions and Women Independent Directors under the New Companies Act, 2013
- Schedule II- Depreciation
- Internal Audit under the Companies Act 2013
- Penalty provisions under the Companies Act 2013
- Role and Responsibility of Board of Directors
- Provisions of CSR and Calculation of Average profits and Schedule VII- (Activities to be covered under CSR)
- Powers and Duties of Auditors
- Reporting by Auditors
- Related Party Transactions
- Managerial Remuneration and Responsibilities of KMPs
- Reporting on Internal Financial Control
- Impact of Companies Act, 2013 on Private Companies



- Acceptance and Issue of Deposits under the Companies Act 2013
- Provisions for One Person Company
- Role and Responsibilities of Independent Directors and Schedule IV- Code for Independent Directors
- Valuation under the Companies Act 2013 and the Concept of Registered Valuer
- Mergers and Amalgamations
- Loan to directors and Inter corporate Loans
- Auditors' Report under the Companies Act – Issues on CARO, Documentation, Reporting and Disclosure Requirements
- Powers and Duties of Auditors
- Disqualification of Directors
- Enterprise Governance
- Provisions of Section 8 company- (Companies formed with Charitable objects)
- Nidhi Companies
- Role of CAs in Corporate Governance
- Corporate Governance Rating
- Corporate Governance Audit
- Revised Clause 49 of the Listing Agreement & Role of Internal Audit
- Relationship of Internal Auditor with those charged with Governance
- Restructuring & Liquidation
- Valuation of Shares and Business
- Winding Up of Companies
- How to draft Articles of Association
- Takeover of Companies/Shares
- NCLT Law and Practice
- Independent Directors Liable for Crimes by Companies
- **Insolvency and Bankruptcy Code, 2016**
- Insolvency and Bankruptcy Code, 2016 and its Rules and Regulations
- Preparation for IBBI Limited Insolvency Examination
- Opportunities for Chartered Accountants under the IBC Code, 2016

DIGITAL ACCOUNTING & ASSURANCE

- Frauds: Practical Issues, Essence, Control, etc.
- Digital Accounting & Auditing, Security, Frauds Control
- Programme on technology developments & controls, security controls, mobile technology issues, etc. for senior members exclusively
- Impact of digitalisation on accounting & audit profession
- Introduction to emerging technology like fintech, Internet of Things (IOT) and Block Chain Technology etc.

DIRECT TAXES

- Assessment of Trust & NPOs
- Application Accumulation, Assessment & Taxation of NPO's
- Annual Budget Setting and Forecasting
- Direct Taxes issues arising in the following Industries : Banking and Financial Services
- Direct Taxes issues arising in the following

Industries : Hospitality

- Direct Taxes issues arising in the following Industries : Media and Entertainment
- Direct Taxes issues arising in the following Industries : Retail
- Direct Taxes issues arising in the following Industries : Software
- Indian Federal Finance
- Law and Practice of Appellate proceedings
- Money Laundering and Taxation
- Penalties under Direct Tax Laws
- Representing a Case Before Appellate Authorities under Income Tax Act with Mock Tribunals
- Tax Planning
- Tax policy & Administration
- Taxation of Charitable Trusts
- Taxation of HUF and Family arrangements
- Taxation of real estate transactions
- Accounting vis-à-vis Taxation
- Alternate Minimum Tax and allied issues
- Arbitration and Alternative Dispute Resolution
- Assessment and re-assessment procedures
- Audit under Income Tax Act including Tax Audit Preparation, Presentation and Documentation
- Capital Gains - Including Tax Planning for Capital Gains
- Capital v/s Revenue expenditure
- Corporate Taxation
- Deductions and exemptions under the Income-tax Act, 1961
- Deemed dividend under Section 2(22)(e)
- Deemed income (section 56 and 50C)
- Depreciation: Accounting, Taxation and Company Law issues
- Direct Tax Code
- Impact of IFRS adoption on taxation
- Income Computation and Disclosure Standards (ICDS)
- Interest, penalty and prosecution
- Issues in Capital Gains
- ITR and e-filing of Income-tax Returns : Practical issues (TDS can also be included)
- Merger and demerger
- Minimum Alternate Tax and allied issues
- Notices and Summons
- Payments to the Non-residents - TDS implications under Section 195 of the Income-tax Act, 1961.
- Preparation & presentation of Appeals before the CIT (Appeals) and ITAT
- Principles of Interpretation of tax Statutes/laws
- Recent judgment/ judgments on Direct Taxes Laws
- Section 14A
- Section 69B v. Section 50C of the Income-tax Act
- Settlement Commission
- Special provisions for taxation of co-operative/ others banks
- Stay, Tax Recovery and other related provisions under the Income-tax Act, 1961.
- Survey, Search and Seizure - Current Developments
- Tax Holidays
- Tax issues in heritage and family settlement
- Tax issues relating to business structuring
- Taxation aspects of trading in Currency Derivatives
- Taxation of HUF
- Taxation of NPO-Concept of Mutuality (including, charitable and institutional institutions)
- Taxation of Partnership & LLP
- TDS/TCS compliances
- Controversy on Taxation of Bandwidth Charges -Solution Goes Begging
- Allied Laws & relevant audit aspects
- Benami Transactions
- Finance Act, 2018
- How to read and interpret:
 - Income Tax Act
 - Income Tax Rules
 - Circulars
 - Notifications
 - Case Laws
 - Finance Act

- Non-Corporate Taxation Issues
- Corporate Taxation Issues
- Operation of CPC, OLTAS & NSDL Website
- Pleading and Appearance before authorities - Practical Aspects
- Reporting requirement under Income Tax Act
- Certificates under Income Tax Act
- E-Proceedings/E-Assessments/E-Systems

FINANCIAL MANAGEMENT

- Developments in Indian Capital Markets: Primary Markets and Secondary Markets, including Technical Analysis of Share Market
- Financial Restructuring / Re-engineering and Financial Reporting/ Corporate Restructuring
- Alternative & Innovative ways to raise funds like Private Equity, Alternative Investment Funds
- New Investment Strategies
- Corporate Debt Market and Interest Rates and Bonds Valuation & Valuation Techniques
- Applied Financial Analysis & Forecasting using mathematical & statistical tools
- Decision Analysis and Simulation
- Project Funding-Financial Modelling & Information Memorandum
- Mutual Funds & Other Collective Investment Funds
- MSME, Start-up funding sources schemes & the process
- Risk Analysis & Management including assessing Risk in Public sector
- Restructuring/ Recovery Management of NPAs including Insolvency and Bankruptcy Code(Guidelines & Rules)
- Tools & Techniques of Working Capital Management
- Reserve Bank of India Guidelines on External Commercial Borrowings and Investment Abroad
- Capital structuring, fund raising and investment management
- Derivatives: Financial & commodity derivatives
- Forex Arithmetic & International Finance
- Funding Options in Realty Sector like REITs, Investment Trusts & others

- REITs & InvITs- An opportunity for CAs in documenting the Scheme and fund management.

INDIRECT TAXES

- Effects of GST on Housing Societies and Banking Sector
- Classification of goods and services including reporting requirements
- Exemption under GST on Goods / Services
- Valuation with specific focus on:
 - Consideration versus sole consideration
 - Absence of consideration versus presence of non-monetary consideration
 - Ingredients of section 15 and specific inclusions and exclusions
 - Discount versus bad-debts
 - Discount versus consideration by third party
 - Purpose of contribution to consideration by third party versus sponsorship
 - Relationship between COGS and transaction value
 - Difference between assessable value in Excise and transaction value in GST
 - Valuation for Customs versus valuation for IGST-similarities and difference (proviso to section 5 of IGST)
 - Valuation of apparently free supplies-warranty, samples defaced and non-defaced (unsaleable and not-for-sale), replenishment to dealer of warranty parts, coupons, cash-back, cost-free EMI, cross-subsidization of sales, loss-leaders in product portfolio, stand-by during repairs, temporary replacement, trial use before purchase, test-drive cars to dealers, etc.
 - Stock transfer versus sale-on-approval
 - Gift versus CSR
 - Theft versus donation
 - Valuation Rule no 27 to 35
 - Write off versus 100% depreciation
- Sector Specific topic on Industry like Construction, Transportation, Hospitals, education etc.
- Impact of GST on Traders
- Impact of GST on Service Providers

- Impact of GST on Manufacturers
- Exporters related provision specially Refund Mechanism
- Recent Amendments in GST
- Constitutional Amendments-An Analysis & Relevant Articles to GST
- Important Legal Maxims (With Examples)
- Anti-profiteering Concept
- Technology in GST
- Software training of Tally/Busy, etc in respect to GST
- Return Filing and related issues under GST
- E-way Bill under GST
- Importance of representation
- Relevant statutory provisions under Indirect Taxes prone to Litigation
- Principles of Administrative law
- Advisory role during litigation including search, seizure, audit, investigation etc.
- Handling litigation before an Adjudicating authority /Appellate authority with practical tips and illustrations
- Dress code, logistics and litigation strategies
- Drafting and pleadings and its importance
- Drafting audit reply and other correspondence during audit and investigation
- Drafting of reply to SCN (analysis of SCN, evidence and grounds)
- Drafting of appeal to Tribunal including form, statement of facts, grounds, prayer and verification
- Mock Hearing /Mock Tribunal
- Ethical practices and integrity
- Pre-litigation:
 - Understanding jurisdiction of designated proper officers
 - Search for scope and limits to power and authority of proper officer
 - Purpose of contemporaneous documents
 - Written communication of contemporaneous actions and benefit in defending procedural violation
 - Intimation in physical form even of online reporting requirements
- Evidentiary value of registered post
- Effect of IT Act in intimations to proper officer
- Use of public emails like gmail, yahoo mail, etc. by proper officer
- Payment of tax under protest-methods, relief available and legality of protest in GST
- Inspection by tax authorities:
 - Inspection of goods in movement
 - Inspection of premises of taxable or other person(s)
 - Inspection of returns filed and additional documents to be collected
 - Inspection versus search
- Special transactions Part 1:
 - Advance ruling-strategy, limitations and implications
 - Appellate Authority for Advance Ruling-remedies and strategy
 - Tax recovery-approach, powers, limits and rights of taxable persons
 - Garnishee proceedings-remedies of noticee and liabilities of notice
 - Tax payment in instalments
 - Liability in special cases, transfer of business, retirement of partners, agents and principals, guardians and trustees
 - Penalties-nature, limits and remedies to oppose imposition
- Audit by department:
 - Power of departmental audit-returns, published financials or entire books of taxable person
 - Authorization to audit-open for inspection or fait accompli
 - Audit procedure-permit to call for new reports to be generated and submitted
 - Duration of audit
 - Off-site or on-site
 - Audit findings-confidential or not
 - Opportunity to respond to audit findings
 - Reply to audit findings – detailed or brief – strategy or statutory requirement
 - Period of Limitation to issue SCN-start counting relevant date 'from'

- CAG audit – scope and limits of CAG’s powers, jurisdiction questions that can be raised, applicability of ----- decision in GST and nature of replies to be filed in response to CAG audit in GST
- Show cause notice:
 - Anatomy of SCN – what to look for, how to identify and spot the deficiencies
 - SCN–boundaries of litigation–identify charges levelled and aspects missed
 - Reply to SCN–objections and admissions
 - Misapplication of facts or law–identify, bring out and substantiate
 - Evidence–contemporaneous records, affidavit and new evidence
 - Multiple proceedings–prosecution
 - Protective notice (after refund)
 - SCN issued but retained in call-book
- Adjudication:
 - Appearance
 - Representation
 - Arguments
 - Additional submissions
 - Adjournment–discipline, right and reasonable opportunity
 - Written submissions to record verbal submissions during PH
- Jurisdiction of Appellate Authority–CGST, SGST and IGST
- Revision Jurisdiction:
 - Scope of revision
 - Period of limitation for revision
 - Process of revision
 - Questions in revision/ Revision on questions raised or entire proceedings at-large in revision
 - Re-examination of quasi-judicial orders–limited scope of such interference permitted
 - Preliminary issues to object in revision proceedings
- First Appeal
 - Filing Appeal
 - Pre-deposit and effect of non-payment on legality of appeal
 - Limitation – effect and remedy
 - Grounds of appeal–drafting and prayer
 - Paper book–contents and presentation
 - Synopsis–structure, purpose and effectiveness
 - Relief that FAA authorized to grant
 - Relief that FAA not authorized to grant





- Appellate jurisdiction versus writ jurisdiction (basic differentiation)

- Formulation of question to be answered

- Power to hear question not formulated

- Non-appealable decisions and orders

• Special transactions Part 2:

- Search – approach, powers, limits, challenges and rights of taxable persons

• Second Appeal:

- National Benches, Regional Benches and Area Benches—identification of jurisdiction and judicial hierarchy of decisions
- Preliminary objections
- Service of Adjn. Order
- New grounds—legality and strategy
- Review Adjn. Order in violation of SCN
- Short matters, mention and procedures of SAA regarding ROM, COD and other miscellaneous applications
- Relief that Tribunal authorized to grant
- Relief that Tribunal not authorized to grant
- Doctrine of merger / partial-merger

- Seizure – approach, powers, limits and rights of taxable persons

- Offences – by individuals and by companies – approach and remedies

- Compounding of offences—eligible and ineligible circumstances and strategy

- Summons – nature of power, refusal to attend, refusal of service and nature of statements

- Prosecution (power to arrest) – power and limits

- Proceedings involving offense—Inapplicability of Limitation Act, simultaneous proceedings, malicious proceedings, bail/bonds, determination of risk of flight and defence

- Pre-emptive measures—legal remedies and implications

• Departmental appeal:

- Pre-requisites for departmental appeal
- Period of limitation
- Notice to respondent
- Cross-appeals
- Cross-objections treated as cross-appeal
- Batch of appeals
- Protest

• High Court:

- Grounds to approach HC:
 - Question of law and question of fact
 - Legality involved in facts—identification
 - Question of law and substantial question of law

INFORMATION TECHNOLOGY

- XBRL extensible Business Reporting Language C & I Taxonomy and Business Rules (At serial no. 583)
- XBRL extensible Business Reporting Language Ind-AS Taxonomy and Business Rules
- Finance in a Digital World: It's a Crunch Time
- Digital is the New Reality for Finance & Business
- Robotics & Cognitive Computing
- Finance in the Digital Age
- Information Technology and Law—Issues, Concerns & Challenges

PUBLIC FINANCE & GOVERNMENT ACCOUNTING

- Economic reforms and role of financial management



- Economic resurgence of State in India : Capacity and Consent
 - Effective and Timely Management of Public Funds
 - Financial Accounting Systems in State Government
 - Gap analysis of Indian Government Accounting with International Standards
 - Government Accounting and its Standards
 - Reporting Responsibilities
 - Sustainability Reporting in India- journey towards Accrual Accounting in Government
 - Process of Conversion from Cash Basis to Accrual Basis Accounting
 - Challenges of Cash basis of Accounting-Need for Accrual Accounting
 - Preparing Fixed Asset Register-Format and Issues
 - Drafting Accounting Policies for Accrual Accounting in Public Sector
 - Role of Outcome Budgeting in National Development
 - Performance Costing-A tool to improve effectiveness
- ## TAXATION
- Base Erosion and Profit Shifting (BEPS)
 - Action Plan 1 – Addressing the challenges of the Digital Economy
 - Action Plan 2 – Neutralise the effects of Hybrid Mismatch Arrangements
 - Action Plan 3– Strengthen Controlled Foreign Company (CFC) Rules
 - Action Plan 5 – Counter Harmful Tax Practices
 - Action Plan 6 – Preventing Treaty abuse
 - Action Plan 7 – Prevent the Artificial avoidance of Permanent establishment (PE) status
 - Action Plan 8 – Transfer Pricing outcomes in line with Value Creation/ Intangible
 - Action Plan 9 – Transfer Pricing outcomes in line with Value Creation/Risks and Capital
 - Action Plan 10 – Transfer Pricing outcomes in line with Value Creation/ Other High-Risk Transactions
 - Action Plan 11 – Measuring and Monitoring, BEPS
 - Action Plan 12 – Disclosure of Aggressive Tax Planning Arrangements
 - Action Plan 13 – Re-examine Transfer Pricing Documentation
 - Action Plan 14 – Making Dispute resolution Mechanisms more effective
 - Action Plan 15 – Developing a Multilateral Instrument
 - Cross border computer software payments
 - Cross Border Mergers & Acquisitions

- Dispute resolution with respect to International taxation (AAR, APA etc)
- Diverted profit tax
- Taxation of Permanent Establishments
- Transfer Pricing
- Place of effective Management
- Royalties and Fees for technical services
- Anti-avoidance measures (including GAAR)
- Recent judicial developments in International taxation
- Multilateral Instruments
- US tax Reforms-An Overview
- Taxation provisions of Cooperatives
- Taxation of NPO's – Concept of Mutuality (including, charitable and institutional institutions)
- Latest Trends in Income Tax, FCRA for NPOs
- Status of ULBs under Income Tax and its compliances
- Documentation and maintenance of working papers – Reporting under various sections of the Income- tax Act, 1961 and the Rules made thereunder.
- Diligence to be exercised while certifying Audit Report under various taxation laws (both direct and indirect).
- Issues in GST audit.
- Acquisition and Transfer of Immovable Property in India by NRI, PIO and Foreign Nationals and Real Estate Taxation - Recent Issues
- Country by Country Reporting

OTHERS

- Indian Cooperative Sector- Positioning in Global Perspective
- Frauds in Cooperatives w.r.t. Responsibility of Chartered Accountants
- Role of Chartered Accountants in Cooperative Sector
- Role of Chartered Accountants in NPO Sectors
- Municipal Bonds for Financing Urban Infrastructure in India: An Overview.





**PART C :
EXHAUSTIVE TOPICS
COVERED IN
PAST YEARS AVAILABLE
AT WWW.CPEICAI.ORG**