

SERVICES BY CAs UNDER TWENTY PLUS LAWS THROUGH TRIBUNALS

BY

CA. (Dr.) Adukia Rajkumar Satyanarayan



Your Candidate for Central Council Election (ICAI-Western Region) 2021 requesting your FIRST/BEST preference vote to **Ballot No. 1** on my credentials and proven record and performance and let us contribute to make India No. 1 economy in world by making contributory services in all levels of economic activities, policy making initiatives through you and ICAI

**MY MISSION IS TO TRANSFORM CA PROFESSION - MAKE EVERY CITIZEN ECONOMICALLY POWERFUL &
INDIA THE MOST POWERFUL NATION OF WORLD !
MY PASSION IS TO MAKE EVERY CA MEMBER & STUDENT SPEAKER & WRITER !**

Author of more than 300 books & Global business, professional growth and motivational coach
Passionate to make anyone Speaker, Writer, Acquiring New Knowledge ,Professional Qualifications ,
Growth in Business & Promotion As CEO

Member IFAC-PAIB committee 2001-2004; Member IFRS SMEIG London 2018-2020
Ex-director - SBI mutual fund, BOI mutual fund, global mediator and international arbitrator
B. Com (Hons), M. Com , FCA, FCS, FCMA, LL.B, LLM(Constitution),Dip CG, MBA, Dip IFRS (UK),
DLL&LW, Dip IPR, Dip in Criminology, Ph. D, Mediation ,IP(IBBI), MBF, Dip HRM, Dip Cyber Law
20+ Certificate courses; 75+ Self Development Courses
Student of : MA(Psychology), MA (Economics), PGD CSR, PGD Crime
Investigation IBBI(RV)+++++

Ranks ALL INDIA 1st in Inter CA; 6th in CA Final; 3rd in CMA Final, 5th in Mumbai University +++
Chairman western region ICAI 1997; Council Member ICAI 1998-2016
Mob: 98200 61049; Email: rajkumar@cadrrajkumaradukia.com

**By giving your most valuable First/Best Preferential Vote to me,
I vouch you yourself will be the member of the council!**

Practicing before tribunal is truly an exercise of mind!

- The Law is a constant changing process.
- It is very practical and logical once
- we understand the why's in law. it is rapidly evolving day by day what was restricted for only lawyers 50 years ago now open to many professionals so is for **Chartered accountants**
- Let us make maximum use of our excellency by adapting certain relevant skills and bring about 360 degree transformation in the profession of chartered accountant.

The present quasi judicial system that includes tribunals and several adjudicating authorities now allows Non-advocate professionals to represent their client just like an advocates do

- **Few of such tribunal are**

1. The Appellate Tribunal Forfeited Property,
2. The Appellate Tribunal for Electricity,
3. The Income Tax Appellate Tribunal ,
4. The Securities Appellate Tribunal,
5. The Telecom Dispute Settlement Appellate Tribunal,
6. The National Company Law Tribunal / National Company Law Appellate Tribunal,
7. The Customs Excise and Service Tax Appellate Tribunal ,
8. Real Estate Regulatory Authority/ Real Estate Appellate Tribunal,
9. The GST Appellate Tribunal

The tribunal in the modern system reinvented with need of reducing the judicial pendency and adding technical specialization in the process of adjudication of dispute pertaining to specific matter.

- I feel we **CAs are in better position to perform such work preferably in commercial matter because of regulatory procedural and technical knowledge**
- Tribunal forms crucial part in judicial mechanism of country and the 1st ever tribunal established in India was **Income Tax Appellate tribunal** (established on 25th January 1941)
- In the coming 20 years we will complete 100 years of tribunalisation in country
- Constitutional provision of tribunal : The Constitution (Forty-Second Amendment) Act, 1976 effective from 03.01.1977 added Part XIV A consisting of two articles particularly Articles 323A and 323B.
- **Article 323 A** empowered Parliament to constitute administrative Tribunals (both at central and state level) for adjudication of matters related to recruitment and conditions of service of public servants
- **Article 323 B** specify certain subjects (such as taxation and land reforms) for which Parliament or state legislatures may constitute tribunals by enacting a law.

Highlight

- **The First modern day tribunal:** - The General Commissioners of Income Tax under the Income Tax Act 1799 in which Appeal provision (u/s 64 of the Income Tax Act 1799)
- **The First international tribunal:** The Administrative Tribunal of the League of Nations on 26th September 1927 established by league of nations (founded in 10th January 1920). However When league of nation dissolve in 20th April 1946 the tribunal went under International Labour Organization (founded in 1919). It later Renamed as The International Labour Organization Administrative Tribunal” has jurisdiction over Labour-related matters/disputes of 57 International organizations including WHO, WTO, WIPO, FAO etc
- **The First Tribunal established in India:** The Income Tax Appellate Tribunal established on 25th January 1941 in the next 20 years country will mark 100 years of Tribunalisation in the nation

Certain relevant skills

- Learn how to prepare advisory opinions on the matters for clients so that they do not fall into unexpected regulatory mishaps
- Learn how to review and draft contracts so that your advice is actually factored into big-ticket transactions and deals (which are highly subject to scrutiny)
- Learn how to draft legal arguments, responses and legal drafts if your client receives a show-cause notice or an adverse order.
- Argue before authorities at various regulatory forums

Certain etiquettes

❑ **Duty towards tribunal**

- by acting with dignity and self respect and
- maintaining respectful attitude

❑ **Duty towards client:**

- Not withdrawing from the engagement without sufficient cause and arbitrarily.
- Placing the interest of client as priority and
- not conduct or do any act that will certainly jeopardize his client interest
- Keeping them in loop
- responsibly serving necessary documents
- an active role in convincing the presiding members of facts and claim completely
- protecting client's confidentiality
- conducting proper study of law and provide expert advice
- follow the procedural rules, maintain discipline and adhere to the law, ethics etc.
- approach appropriate method that will help in deciding their client matter on merits

Roles that professionals will have to play:

1. Representation
2. drafting of application, written submission , replies, rejoinders etc.
3. advisory opinion
4. strategy of representation , argument strategies, document filing, serving
5. compliance

Guideline for effective representation before tribunal

- Understand the Tribunal's jurisdiction, rules and procedures
- Prepare thoroughly for the hearing
- Submissions should be well organized and convincing.
- Use clear and concise language so that the facts are presented logically
- Be to the point while filing written submissions
- Use expert evidence when necessary
- The closing argument should be well drafted as it will be a preview of the case for the Tribunal.

AGENDA

1. Drafting of Application/Petitions
2. Application
3. Petition
4. Advocacy Skills
5. Authorities and Tribunals
6. Our articleship , income tax reading comma, full stop etc , we are best professional in world
7. Byproduct is consultancy in that law
8. Compounding with regulator



Andrew Carnegie



You are what you think. So just think big, believe big, act big, work big, give big, forgive big, laugh big, love big and live big.

AZ QUOTES

**“The mind is everything.
What you think you
become.”**

– Buddha



“I AM VALUABLE”
“I AM ABUNDANT”
“I AM POWERFUL”
“I AM OPTIMISTIC”
“I AM MAGNIFICENT”
“I AM SUCCESSFUL”
“I AM PROSPEROUS”
“I AM COURAGEOUS”

©teacherovetheworld

The
expert in
anything
was
once a
beginner.

BELIEVE IN YOUR IDEA & YOURSELF

- Have 'Belief' - Belief in your idea, belief in your line of action, belief in the outcome, belief in yourself.
- Have a 'Burning desire' - not just hope or expectation
- The starting point of anything you wish to aspire for is to 'look carefully and decide how much it means to you'



10/15

Bhagavad Gita: Chapter 6, Verse 5

A man must elevate himself by his own mind, not degrade himself. The mind is the friend of the conditioned soul, and his enemy as well.

उद्धरेदात्मनात्मानं नान्यथाप्यवसादयेत् ।
आत्मैव ह्यात्मनो बन्धुरात्मैव रिपुरात्मनः ॥ ५॥

DRAFTING

- Drafting, in legal sense, means an act of preparing the Legal Documents like agreements, contracts, deeds, applications etc. A proper understanding of drafting cannot be realized unless the nexus between the Law, the facts and the language is fully understood and accepted.

WHAT IS LEGAL DRAFTING?

- Legal Drafting is the art of formulation and preparation of legal documents such as: legislative bills, contracts, pleadings, charges, conveyance and letters.

Nature of Legal Drafting:

- Legal drafting is an art and it can only be attained, as any other art, after practicing it with clear understanding of the principles of legal drafting and the language that the drafter uses to convey the idea through the legal document.

SIGNIFICANCE OF STUDYING LEGAL DRAFTING

- Legal drafting involves with the practical aspect of the lawyer's work.
- It is the means of legal communication among legal practitioner
- It enables lawyers to equip themselves the skills and arts to use language and writing skills effectively.



PLEADING

- Pleadings are formal document filed with the court and establish the claims and defenses of the parties on an issue or a controversy.
- Pleading is essential for the disputed parties before the court as they use it to communicate with court and the judge to tell the story from their side.
- Its crucial that pleadings are drafted clearly and according to the law.

BEFORE DRAFTING: POSSIBLE STRATEGIES

- Provide students with direct instruction
 - Provide and model use of sentence frames—from simple to complex—to guide student writing.
- Help students write for a variety of purposes
 - Model how to take two basic (kernel) sentences and combine them into a single, more complex sentence.
- Engage students in ongoing assessment
 - Use sticky notes to point out to students where their texts can benefit from further drafting.

DURING DRAFTING: POSSIBLE STRATEGIES

- Provide students with direct instruction
 - Meet with students individually to help them brainstorm ways to solve problems in their drafts.
- Help students write for a variety of purposes
 - Focus on which details to keep and to cut based on purpose, audience, and format.
- Engage students in ongoing assessment
 - Show students how to assess strengths and weaknesses of their own by exposing them to strong exemplars.

AFTER DRAFTING POSSIBLE STRATEGIES

- Provide students with direct instruction
 - Teach students how to use word processor features that support writing (e.g. spell checker, thesaurus, text-to-speech)
- Help students write for a variety of purposes
 - Model for students how to use genre-specific checklists to assess writing.
- Engage students in ongoing assessment
 - Within their writing portfolios, have students compare drafts to prewriting plans.

PRINCIPLES OF DRAFTING

- The draftsman should bear in mind the following principles of drafting:

(i) As far as possible the documents should be self-explanatory.

(ii) The draftsman should begin by satisfying himself that he appreciates what he means to say in the document.

(iii) The well drafted document should be clear to any person who has competent knowledge of the subject matter.

(vi) The draft must be readily intelligible to a layman.

(v) The document may not be perfect because it says too much or too little or is ambiguous or contains one or more of the facts because it has to be applied in circumstances which the draftsman never contemplated. This should be avoided in the drafting of the documents.

(vi) Nothing is to be omitted or admitted at random on the document that is to say negative statements should generally be avoided.

(vii) Use of juridical language should be made.

(viii) The text of the documents should be divided into paragraphs containing the relevant facts. Each paragraph should be self-explanatory and should be properly marked by use of Nos. of letters for clause, subclause and paragraphs.

(ix) Schedule should be provided in the documents. Schedule is a useful part of the document and should contain the relevant information which forms part of the document. Whether any portion of the document should be put into the schedule(s) will depend upon the circumstances. The schedule is important in the document as it explains useful matters which forms part of the document and should not be ignored and should not be inserted in the body of the document. The main function of the schedule is to provide supplementary test to the document with clarity and convenience.

(x) The active voice is preferable to the passive voice, unless the passive voice in a particular connection makes the meaning more clear.

SOME DO'S

- Reduce the group of words to single word;
- Use simple verb for a group of words;
- Avoid round-about construction;
- Avoid unnecessary repetition;
- Write shorter sentences;
- Express the ideas in fewer words;
- Prefer the active to the passive voice sentences;
- Choose the right word;
- Know exactly the meaning of the words and sentences you are writing; and
- 10. Put yourself in the place of reader, read the document and satisfy yourself about the content, interpretation and the sense it carries.

SOME DON'TS

- The following things should be avoided while drafting the application/documents:
 - (a) Avoid the use of words of same sound. For example, the words “Employer” and “Employee”;
 - (b) When the clause in the document is numbered it is convenient to refer to any one clause by using single number for it. For example, “in clause 2 above” and so on.
 - (c) Negative in successive phrases would be very carefully employed.
 - (d) Draftsman should avoid the use of words “less than” or “more than”, instead, he must use “not exceeding”.
 - (e) If the draftsman has provided for each of the two positions to happen without each other and also happen without, “either” will not be sufficient; he should write “either or both” or express the meaning of the two in other clauses.

While writing and typing, the following mistakes generally occur which should be avoided:

1. “And” and “or”;
2. “Any” and “my”;
3. “Know” and “now”;
4. “Appointed” and “Applied”;
5. “Present” and “Past” tense.

CONTENT IN AN APPLICATION

- NAME OF THE ACT AND THE TRIBUNAL .
- TITLE OF THE CASE
- DESCRIPTION OF DOCUMENTS RELIED UPON
- NAME OF THE PARTIES
- FACTS OF THE CASE
- GROUNDS FOR RELIEF WITH LEGAL PROVISIONS
- RELIEF SOUGHT
- Particulars of Banks Draft/Postal Order filed in respect of the application fee
- VERIFICATION AND SIGNATURE OF THE APPLICANT.

COMPOUNDING APPLICATION

- The legal meaning of compounding is “doing good the default/noncompliance”. It is nothing but a “settlement” for the offence committed by any company or any officer thereof.
- **As per the Black’s Law Dictionary, “Compound”** means “to settle a matter by a money payment, in lieu of other liability”. To put it simple, compounding of an offence is a settlement mechanism, by which, the offender is given an option to pay money in lieu of his prosecution, thereby avoiding a prolonged litigation.

APPLICATION FOR COMPOUNDING OF OFFENCES

1. Full Name and permanent **address** of the applicant:
2. Address for communication:
3. (i) Permanent Account Number (**PAN**):
(ii) Service Tax Registration No:
4. Commissioner of Central Excise/Service Tax having **jurisdiction** over the applicant:
5. Specific **provision(s)** of Chapter V of the Finance Act, 1994, against whose violation, prosecution is instituted or contemplated for which application of compounding is being filed:
6. Details of Adjudication **Order** in relation to the case for compounding:

CONTD...

7. Brief **facts** of the case and particulars of the offence (s) charged:
8. Whether **Show Cause Notice** issued:
9. If yes, **details of service tax** demanded:
10. Whether Show Cause Notice has been adjudicated:
11. If yes, **adjudication details**:
 - (a) Amount of service tax confirmed:
 - (b) Amount of CENVAT credit to be recovered/denied:
 - (c) Penalty imposed:
12. Whether this is the **first offence** under Chapter V of the Finance Act, 1994, if not, details of previous cases:
13. Whether **any proceedings** for the same offence contemplated under any other law, if so, the details thereof:

ADVOCACY

- In short, advocacy is a skill.
- When a legal advisor puts forward a particular argument to a court with a view to persuading the court to come to a decision favourable to their client, that is advocacy.
- However, advocacy can be both written and oral, and in actual fact it encompasses a whole range of skills which are invaluable to lawyers.
- Advocacy encompasses a range of abilities including case analysis, drafting and using skeleton arguments, making oral submissions, cross-examining witnesses in criminal trials and being able to put forward a strong and persuasive case. You will need it whether you're considering training as a solicitor or barrister.
- Advocacy begins when you meet a client and continues as you research the case, prepare documents for trial and finally present the case in court.
- It is often said that oral advocacy in particular is an art rather than a science. It is best done when the advocate stays true to their personality while putting forward a strong argument.

EXAMPLE:

- For instance, senior judges should be addressed as ‘My Lord’ or ‘My Lady’, ‘Your Lordship’ or ‘Your Ladyship’. The opposing advocate is referred to as ‘my friend’ if they are a solicitor or ‘my learned friend’ if they are a barrister.
- Finally, instead of saying ‘I think’ or ‘I believe’, advocates use phrases such as ‘I submit’ or ‘It is submitted that’. Nevertheless, you should not let the formalities intimidate you! With practice, these courtroom customs become second nature.

TRIBUNALS

- Tribunal is an administrative body that practices the power to adjudicate.
- They are not termed as ordinary courts.
- The word tribunal cannot be scientifically and precisely defined.
- In the dictionary, the word 'Tribunal' is the seat or bench that a judge or judges sit in a court of justice.

CONSTITUTIONAL RECOGNITION

- ARTICLE 136 of the Constitution recognizes the status of tribunals which gives power to the Supreme Court to give a special leave to appeal from any judgement whatsoever, decree, determination, sentence or an order authorized by any tribunal in India.
- Likewise, ARTICLE 227 gives power to every high court to be superior over every tribunal in the areas they have jurisdiction over.
- When Prime Minister Mrs. Indira Gandhi was in power and by the 42nd Constitutional Amendment, 1976, ARTICLE 323 -1 AND 323-B have been added in the Constitution of India through which the Parliament was authorized to include Administrative and other tribunals.

AUTHORITY

- The word authority has been defined from the Latin word 'auctoritas' meaning 'invention', 'advice', 'opinion', 'influence', or 'command' in English.
- Authority is institutionalized and legal power inherent in a particular job, function or position that it is meant to enable its holder to successfully carry his or her responsibilities.
- Authority is power that is delegated formally.

<u>NAME OF THE ACT</u>	<u>NAME OF THE AUTHORITY/ TRIBUNAL</u>	<u>APPEARANCE</u>
<u>1.) THE ARBITRATION AND CONCILIATION ACT, 1996.</u>	<p style="text-align: center;"><u>Arbitral Tribunal</u> <u>Indian Council for Arbitration</u> www.icaindia.co</p>	<p style="text-align: center;"><u>CA, CS, CMA, LEGAL PROFESSIONAL</u></p>
<u>2.) THE AIRPORTS ECONOMIC REGULATORY AUTHORITY OF INDIA ACT, 2008 (Section 30)</u>	<p style="text-align: center;"><u>Telecom Disputes Settlement and Appellate Tribunal</u> http://www.tdsat.gov.in/Delhi/Delhi.php</p>	<p style="text-align: center;"><u>CA, CS, CMA, LEGAL PROFESSIONAL</u></p>

3.) THE COMPANIES ACT
2013
(Sections 300 and 432,
Rules 23 and 45 of the
NCLT Rules 2016)

National Company Law Tribunal (NCLT)
<https://nclt.gov.in/>
Appellate Tribunal (NCLAT)
<https://nclat.nic.in/>

CA, CS, CMA, LEGAL
PROFESSIONAL

<p><u>4.) THE COMPETITION ACT 2002</u> <u>(Sections 35 and 53S)</u></p>	<p><u>Competition Commission of India and National Company Law Appellate Tribunal(NCLAT)</u> https://nclat.nic.in/</p>	<p><u>CA, CS, CMA, LEGAL PROFESSIONAL</u></p>
<p><u>5.) THE CUSTOMS ACT 1962</u> <u>(Section 146A read with Rule 9 of Custom(Appeals) Rules 1982)</u></p>	<p><u>Customs Officer,</u> <u>Customs, Excise and Service Tax Appellate Tribunal (CESTAT),</u> <u>Commissioner (Appeals)</u> http://www.cestatnew.gov.in</p>	<p><u>CA, CS, CMA, LEGAL PROFESSIONAL</u></p>
<p><u>6.) THE CENTRAL GOODS AND SERVICES TAX (CGST) ACT 2017</u> <u>THE STATE GOODS AND SERVICES TAX (SGST) ACT 2017</u> <u>THE MAHARASHTRA GOODS AND SERVICES TAX ACT,</u></p>	<p><u>Any CGST officer, appellate authority and Goods and Services Appellate Tribunal</u> https://irisgst.com/gst-appellate-tribunal-legal-appeal-under-gst/ https://mahagst.gov.in/</p>	<p><u>CA, CS, CMA, LEGAL PROFESSIONAL</u></p>
<p><u>7.) THE CENTRAL VIGILANCE COMMISSION ACT, 2003</u></p>	<p><u>CENTRAL VIGILANCE COMMISSION</u> https://cvc.gov.in/</p>	<p><u>CA, CS, CMA, LEGAL PROFESSIONAL</u></p>

<p><u>8.) THE CONSUMER PROTECTION ACT, 1986</u></p>	<p><u>The National Consumer Disputes Redressal Commission (NCDRC)</u> http://ncdrc.nic.in/</p>	<p><u>CA, CS, CMA, LEGAL PROFESSIONAL</u></p>
<p><u>9.) THE ELECTRICITY REGULATORY COMMISSIONS ACT 1998</u> <u>THE ELECTRICITY ACT, 2000</u></p>	<p><u>Central and State Electricity Regulatory Commissions</u> http://www.cercind.gov.in/Function.html http://www.cercind.gov.in/serc.html <u>Appellate Tribunal for Electricity</u> http://www.aptel.gov.in/about-us</p>	<p><u>CA, CS, CMA, LEGAL PROFESSIONAL</u></p>
<p><u>10.) THE FOREIGN EXCHANGE MANAGEMENT ACT 1999</u> <u>THE FUGITIVE ECONOMIC OFFENDERS ACT, 2018</u> <u>THE SMUGGLERS AND FOREIGN EXCHANGE MANIPULATORS (FORFEITURE OF PROPERTY) ACT, 1976</u> <u>THE PREVENTION OF MONEY-LAUNDERING ACT, 2002</u> <u>THE CONSERVATION OF FOREIGN EXCHANGE AND PREVENTION OF SMUGGLING ACTIVITIES ACT, 1974</u></p> <p>11/7/2021</p>	<p><u>Appellate Tribunal for Forfeited Property, Special Director(Appeals) and Adjudicating Officer.</u> http://atfp.gov.in/</p> <p>kindly email at rajkumar@cadrrajkumaradukia@gmail.com or whatsapp on 9820061049 for any assistance</p>	<p><u>CA, CS, CMA, LEGAL PROFESSIONAL</u></p>

<p><u>11.) THE FOOD SAFETY AND STANDARDS ACT, 2006</u></p>	<p><u>Food Safety Appellate Tribunal</u> <u>Every State has a Separate Tribunal</u></p>	<p><u>CA, CS, CMA, LEGAL PROFESSIONAL</u></p>
<p><u>12.) THE INCOME TAX ACT 1961 (Sections 288, 245R(5), 250(2) and 2690 read with Rule 51 of Income Tax Rules 1962)</u></p>	<p><u>Assessing Officer, CIT (Appeals),</u> <u>Income Tax Appellate Tribunal</u> https://itat.gov.in</p>	<p><u>CA, CS, CMA, LEGAL PROFESSIONAL</u></p>
<p><u>13.) THE INFORMATION TECHNOLOGY ACT, 2000</u></p>	<p><u>Telecom Disputes Settlement and Appellate Tribunal</u> http://www.tdsat.gov.in/Delhi/Delhi.php</p>	<p><u>CA, CS, CMA, LEGAL PROFESSIONAL</u></p>
<p><u>14.) INSURANCE REGULATORY AND DEVELOPMENT AUTHORITY OF INDIA (IRDAI)</u> <u>THE INSURANCE ACT, 1938</u></p>	<p><u>Securities Appellate Tribunal</u> http://sat.gov.in/ <u>Insurance Regulatory and Development Authority of India</u> https://www.irdai.gov.in/</p>	<p><u>CA, CS, CMA, LEGAL PROFESSIONAL</u></p>

<u>15.) THE INDUSTRIAL DISPUTES ACT, 1947</u>	<u>Central Government Industrial Tribunal-cum-Labor Courts (CGIT-cum-LCs)</u> https://labour.gov.in/organizationsofmole/central-government-industrial-tribunal-cgit-cum-labour-courts	<u>CA, CS, CMA, LEGAL PROFESSIONAL</u>
<u>16.) THE LEGAL METROLOGY ACT, 2009</u>	<u>Department of Consumer Affairs</u> https://consumeraffairs.nic.in/	<u>CA, CS, CMA, LEGAL PROFESSIONAL</u>
<u>17.) THE MSMED ACT, 2006 (DEALING WITH DELAYED PAYMENTS)</u>	<u>MSME SAMADHAAN</u> https://samadhaan.msme.gov.in/MyMsme/MSEFC/MSEFC_Welcome.aspx	<u>CA, CS, CMA, LEGAL PROFESSIONAL</u>

<u>18.) THE PETROLEUM ACT, 2019</u>	<u>The Petroleum and Natural Gas Regulatory Board https://www.pngrb.gov.in/index.html</u>	<u>CA, CS, CMA, LEGAL PROFESSIONAL</u>
<u>19.) THE (PROHIBITION OF BENAMI PROPERTY TRANSACTIONS) ACT, 1988</u>	<u>Appellate Tribunal http://atfp.gov.in/</u>	<u>CA, CS, CMA, LEGAL PROFESSIONAL</u>

<p><u>20.) PENSION FUND REGULATORY AND DEVELOPMENT AUTHORITY</u> <u>THE PENSION ACT,1871</u></p>	<p><u>Securities Appellate Tribunal</u> <u>http://sat.gov.in/</u></p>	<p><u>CA, CS, CMA, LEGAL PROFESSIONAL</u></p>
<p><u>21.) THE PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS ACT, 2001</u> <u>THE TRADE MARKS ACT, 1999</u> <u>THE PATENTS ACT, 1970</u> <u>GEOGRAPHICAL INDICATIONS OF GOODS (REGISTRATION AND PROTECTION) ACT, 1999</u> <u>COPYRIGHTS, ACT 1957</u> <u>THE BIOLOGICAL DIVERSITY ACT, 2002.</u> <u>THE DESIGNS ACT, 2000</u> <u>SEMICONDUCTOR INTEGRATED CIRCUITS LAYOUT DESIGN ACT, 2000</u></p>	<p><u>INTELLECTUAL PROPERTY APPELLATE BOARD</u> <u>https://www.ipab.gov.in/</u> <u>National Biodiversity Authority</u> <u>http://nbaindia.org/</u> <u>National Green Tribunal</u> <u>https://greentribunal.gov.in/</u> <u>LAYOUT DESIGN APPELLATE BOARD</u></p>	<p><u>CA, CS, CMA, LEGAL PROFESSIONAL</u></p>

<p><u>22.) THE RERA, 2016</u></p>	<p><u>Real Estate Appellate Tribunal</u> <u>Every State has a Separate Tribunal</u> https://maharera.mahaonline.gov.in/Site</p>	<p><u>CA,CS, CMA,</u> <u>LEGAL</u> <u>PROFESSIONAL</u></p>
<p><u>23.) THE RIGHT TO INFORMATION ACT, 2005</u></p>	<p><u>CENTRAL INFORMATION COMMISSION</u> https://cic.gov.in/who-are-we <u>STATE INFORMATION COMMISSION</u></p>	<p><u>CA, CS, CMA,</u> <u>LEGAL</u> <u>PROFESSIONAL</u></p>
<p><u>24.) THE RAILWAY CLAIMS TRIBUNAL ACT, 1987</u> <u>THE RAILWAYS ACT, 1989</u></p>	<p><u>The Railway Claims Tribunal</u> https://www.india.gov.in/official-website-railway-claims-tribunal</p>	<p><u>CA,CAS,CMA,LE</u> <u>GAL</u> <u>PROFESSIONAL</u></p>

25.) THE SEBI ACT 1992
(Section 15V read with Rule 4(3) of SEBI(Procedure for Holding Inquiry and Imposing Penalties by Adjudicating Officer)Rules 1995)
THE Securities contracts (regulation) act 1956
(Section 22C)

Adjudicating Officer and Securities Appellate Tribunal (SAT)
<http://sat.gov.in/>

CA, CS, CMA, LEGAL PROFESSIONAL

26.) THE SPECIAL ECONOMIC ZONE ACT 2005
(Section 16(4) read with Rule 61 of SEZ Rules 2006)

Board of Approval
<http://sezindia.nic.in/cms/boa-minutes.php>

CA, CS, CMA, LEGAL PROFESSIONAL

27.) THE TELECOM
REGULATORY AUTHORITY
OF INDIA ACT 1997
(Section 17)

Telecom Disputes Settlement and Appellate Tribunal
<http://www.tdsat.gov.in/Delhi/Delhi.php>

CA, CS, CMA, LEGAL
PROFESSIONAL

ADVANTAGES OF A TRIBUNAL

- The advantage of a tribunal is that it is:
 - (a) quick with no long waits for the case to be heard and it is dealt with speedily;
 - (b) cheap, as no fees are charged;
 - (c) staffed by experts who specialise in particular areas;
 - (d) characterised by an informal atmosphere and procedure;
 - (e) allowed not to follow its own precedents, although tribunals do have to follow court precedents.

DISADVANTAGES OF TRIBUNALS

- (a) some are becoming more formal;
- (b) they are not always independent of the Government, although the Independent Tribunal Service now recommends possible chairmen to the Lord Chancellor;
- (c) some tribunals act in private;
- (d) they do not always give reasons, although under s10 of the Tribunals and Inquiries Act 1992, tribunals listed in the Act must give a written or oral statement of reasons, if asked to;
- (e) legal aid is not generally available, except for the Lands Tribunal, the Employment Appeal Tribunal and the Mental Health Review Tribunal;
- (f) there is no general right of appeal to the courts: it all depends on the particular statute creating the tribunal. The 1992 Act gives a right of appeal on a point of law to the High Court from specified tribunals.

CAPACITY BUILDING

- PROFESSIONAL ETIQUETTES
- COMMUNICATION ETIQUETTES
- DRESSING ETIQUETTES
- PUBLIC SPEAKING
- ESSAY WRITING
- ARTICLE/ PAPER WRITING
- IMPROVEMENT OF KNOWLEDGE
- TAKE UP NEW COURSES
- READING NEWSPAPERS ON A DAILY BASIS
- AFFIRMATIONS
- MEDITATION
- PHYSICAL AND MENTAL HEALTH.

Relevant Links

- The Appellate Tribunal for forfeited property : <http://atfp.gov.in/>
- The Customs, Excise and Service Tax Appellate Tribunal: <http://www.cestatnew.gov.in/>
- The Income Tax Appellate Tribunal: <http://itat.nic.in/>, <http://itatonline.org/>
- The Insolvency and Bankruptcy Board of India: <http://www.ibbi.gov.in/>
- The National Company Law Appellate Tribunal (NCLAT): <http://www.nclat.nic.in/>
- The National Company Law Tribunal (NCLT): <http://nclt.gov.in/>
- The National Consumer Dispute Redressal Commission: <http://ncdrc.nic.in/>
- The Securities Appellate Tribunal: <http://sat.gov.in/>
- The Central Government Industrial Tribunal : <https://cgit.labour.gov.in/>
- The Telecom Disputes Settlement & Appellate Tribunal : <https://tdsat.gov.in/Delhi/Delhi.php>

Relevant Links contd.

- E-daakhil <https://edaakhil.nic.in/edaakhil/faces/index.xhtml>
- state real estate regulatory authority
- <https://rera.ap.gov.in/RERA/Views/Home.aspx>
- <https://rera.ap.gov.in/>
- <http://123.63.38.197/>
- <https://rera.cgstate.gov.in/>
- <https://rera.goa.gov.in/reraApp/home>
- <https://gujrera.gujarat.gov.in/>
- www.harayanarera.gov.in
- www.harayanarera.gov.in

Relevant Links contd

- <http://www.hprera.in/WebSite/Home>
- <https://jharera.jharkhand.gov.in/>
- <https://rera.karnataka.gov.in/home?language=en>
- <https://rera.kerala.gov.in/>
- <http://www.reat.mp.gov.in/contact-us>
- <https://maharera.mahaonline.gov.in/>
- <http://udpamizoram.nic.in/RERA.html>
- <https://rera.odisha.gov.in/>
- <https://www.rera.punjab.gov.in/index.html>
- <https://rera.rajasthan.gov.in/>

Relevant links contd

- <https://rera.rajasthan.gov.in/Tribunal>
- <https://www.rera.tn.gov.in/>
- <http://rera.telangana.gov.in/>
- <https://rera.tripura.gov.in/>
- <http://www.uhuda.org.in/>
- <https://www.up-rera.in/index.aspx>
- <http://rera.chbonline.in/>
- <https://rera.delhi.gov.in/>
- <http://prera.py.gov.in/>
- The Supreme court of India <https://main.sci.gov.in/>
- The ILO Administrative Tribunal <https://www.ilo.org/tribunal/lang--en/index.htm>
- The UN Administrative Tribunal : https://untreaty.un.org/unat/main_page.htm
- The UN Appeals Tribunal <https://www.un.org/en/internaljustice/unat/>
- The UN Disputes Tribunal <https://www.un.org/en/internaljustice/undt/>

Relevant Links contd

- The Airport Economic Regulatory Authority of India <http://www.aera.gov.in/>
- The Association of Mutual Funds in India <https://www.amfiindia.com/>
- The Board of Control for Cricket in India <https://www.bcci.tv/>
- The Central Electricity Regulatory Commission of India <https://cercind.gov.in/>
- The Competition Commission of India <https://www.cci.gov.in/>
- The Central pollution control board <https://cpcb.nic.in/>
- The Directorate General of Civil Aviation <https://www.dgca.gov.in/>
- The Federation of Indian Export Organisation <https://www.fieo.org/>
- The Food Safety and Standards Authority of India (FSSAI)
<https://www.fssai.gov.in/>
- The Financial Stability and Development Council
<https://www.finmin.nic.in/financial-stability-and-development-council>

Relevant Links contd

- The Insurance Regulatory and Development Authority <https://www.irdai.gov.in/>
- The Inland Waterways Authority of India <http://www.iwai.nic.in/>
- The Insolvency and Bankruptcy Board of India <https://www.ibbi.gov.in/>
- The Indian Chemical Council <https://www.indianchemicalcouncil.com/>
- The National Biodiversity authority <http://nbaindia.org/>
- The national Medical Commission <https://www.nmc.org.in/>
- The Pension fund regulatory and development authority <https://www.pfrda.org.in/>
- The Petroleum and Natural Gas Authority of India <https://www.pngrb.gov.in/>
- The Reserve Bank of India <https://www.rbi.org.in/>
- The Securities and Exchange Board of India <https://www.sebi.gov.in/>
- The State Electricity Regulatory Commission <http://www.derc.gov.in/> (total 26 commission for states and joint commission for union territories and other for states of Manipur & Mizoram)

Relevant Links contd

- The National Human Rights Commission <https://nhrc.nic.in/>
- The State Human Rights Commission <http://www.shrc.tn.gov.in/>
- The Central Information Commission <https://cic.gov.in/>
- The State Information Commission <https://sic.maharashtra.gov.in/>
- The Competition Commission of India <https://www.cci.gov.in/>
- The State Electricity Regulatory Commission <https://cercind.gov.in/serc.html>
- The Banking Ombudsman
- The Insurance Ombudsman <https://www.policyholder.gov.in/ombudsman.aspx>
- The Income tax Ombudsman
<https://www.incometaxindia.gov.in/pages/ombudsman.aspx>
- The Electricity Ombudsman <http://www.mercombudsman.org.in/>

Relevant Links contd

- The [Automotive Component Manufacturers Association of India \(ACMA\)](http://www.acmainfo.com/)
- The [Association of Biotechnology Led Enterprises \(ABLE\)](https://ableindia.in/)
- The [All India Industrial Gases Manufacturers' Association \(AIIGMA\)](https://aiigma.org/)
- The [All India Airconditioning & Refrigeration Association \(AIACRA\)](http://www.aiacra.com/)
- The [Confederation of Indian Industry \(CII\)](https://www.cii.in/)
- The [Cellular Operators Association of India \(COAI\)](https://www.coai.com/)
- The [Cement Manufacturers' Association \(CMA\)](https://www.cmaindia.org/)
- The [Diamond Tools Association of India](http://www.dtai.in/index.htm)
- The [Engineering Export Promotional Council \(EEPC\)](https://www.eepcindia.org/)
- The [Electronic Industries Association of India \(ELCINA\)](http://www.elcina.com/)

Relevant Links contd

- The [Electronic and Computer Software Export Promotion Council \(ECSEPC\)](https://www.escindia.in/) <https://www.escindia.in/>
- The [Electric Lamp and Component Manufacturers' Association of India \(ELCOMA\)](http://www.elcomaindia.com/) <http://www.elcomaindia.com/>
- The [Express Industry Council of India \(EICI\)](https://www.eiciindia.org/) <https://www.eiciindia.org/>
- The [Electrical & Electronics Manufacturers Association \(IEEMA\)](https://ieema.org/) <https://ieema.org/>
- [The Federation of Hotel & Restaurant Associations of India \(FHRAI\)](https://www.fhrai.com/) <https://www.fhrai.com/>
- The [Hologram Manufacturers Association of India \(HOMAI\)](http://homai.org/) <http://homai.org/>
- The [Hotel Association of India \(HAI\)](http://www.hotelassociationofindia.com/) <http://www.hotelassociationofindia.com/>
- The [Indian Printing, Packaging and Allied Machinery Manufacturers' Association \(IPAMA\)](https://www.printpackipama.com/) <https://www.printpackipama.com/>
- The [Indian Refractory Makers Association \(IRMA\)](http://www.irmaindia.org/) <http://www.irmaindia.org/>
- The [Indian Machine Tools India Manufacturers Association \(IMTMA\)](https://www.imtma.in/) <https://www.imtma.in/>
- The [Indian Chemical Council \(ICC\)](https://www.indianchemicalcouncil.com/) <https://www.indianchemicalcouncil.com/>
- [The Indian Stainless Steel Development Association \(ISSDA\)](https://www.stainlessindia.org/) <https://www.stainlessindia.org/>
- The [Indian Tea Association](https://www.indiatea.org/) <https://www.indiatea.org/>
- The [Indian Drug Manufacturers' Association \(IDMA\)](http://www.idma-assn.org/) <http://www.idma-assn.org/>
- The [Indian Polyurethane Association \(IPUA\)](http://www.ipua.in/) <http://www.ipua.in/>

Relevant Links contd

- The [Manufacturers Association of Information Technology \(MAIT\)](https://www.mait.com/) <https://www.mait.com/>
- The [National Shipowners' Association \(INSA\)](https://insa.in/) <https://insa.in/>
- The [National Association of Software and Services Companies \(NASSCOM\)](https://nasscom.in/) <https://nasscom.in/>
- The [Organisation of Pharmaceutical Producers of India \(OPPI\)](https://www.indiaoppi.com/) <https://www.indiaoppi.com/>
- The [Organization of Plastics Processors of India \(OPP\)](http://www.oppindia.org/) <http://www.oppindia.org/>
- The [Project Exports Promotion Council of India \(PEPC\)](http://www.projectexports.com/) <http://www.projectexports.com/>
- The [Society of Indian Automobile Manufacturers \(SIAM\)](http://www.siamindia.com/Default.aspx) <http://www.siamindia.com/Default.aspx>
- The [Sugar Mill Association \(ISMA\)](http://www.indiansugar.com/) <http://www.indiansugar.com/>
- The [Software Technology Parks of India \(STPI\)](https://stpi.in/index.html) <https://stpi.in/index.html>
- The [Soybean Processors Association of India \(SOPA\)](http://www.sopa.org/) <http://www.sopa.org/>
- The [Telecom Equipment Manufacturers Association of India \(TEMA\)](http://www.tematelecom.net/) <http://www.tematelecom.net/>
- The [Textile Machinery Manufacturers Association \(India\) \(TMMA\)](http://www.tmmaindia.net/) <http://www.tmmaindia.net/>

LIST OF UNEXPLORED GOLDMINE PROFESSIONAL OPPORTUNITIES

1. Specialized Audits, Certifications and other Statutory Recognitions
2. The Companies Act 2013 /other corporate laws/formation/annual compliance
3. The Insolvency and Bankruptcy Code 2016/recovery laws
4. Micro, Small and Medium Enterprises (MSMEs)
5. Corporate Governance /independent director
6. Drafting, Registration and Stamping of Documents
7. Representation Before Authorities and Tribunals

LIST OF UNEXPLORED GOLDMINE PROFESSIONAL OPPORTUNITIES- CONTD-2

8. Competition Laws /consumer laws/metrology laws compliance
9. will/succession laws/family settlement
10. Labour Law- locked down/advisory /drafting of documents/HRM
11. Laws Relating to Alternate Dispute Resolution – arbitration, conciliation, mediation & negotiation
12. The Banking industry – loans, credit , stock, revenue, OTS, fema, pmla , risk management
- 13 financial planning –wealth management – income, incometax, insurance, investment, retirement, succesion plannings
14. Energy audit/carbon credit/renewal energy
15. The Laws relating to Intellectual Property Rights (IPR)- IPR valuation/audit/registeration
16. IFSC/SEZetc- setting up /taxation/

LIST OF UNEXPLORED GOLDMINE PROFESSIONAL OPPORTUNITIES- CONTD-3

17. Valuation- section 247 of companies act- regd valuer
18. Capital market services – securities laws compliances
19. Virtual CFO services/virtual general legal council
20. Economic offences benami properties/PMLA/Black Money/Fugitive
21. Charitable trusts/NPO/societies/FCRA/social stock exchange capital
22. International & NRI taxation
23. Private equity/restructuring

LIST OF UNEXPLORED GOLDMINE PROFESSIONAL OPPORTUNITIES- CONTD-4

24. Internal audit- all industries /section 138 /psus/insurance /mutual funds/pension funds /COSO internal control framework/SOP/IFC under section 134(5)(e) of companies act 2013
25. Risk management – COSO ERM-risk audit –risk dept
26. CSR- section 135/policy /international and national grants/ MDG 8/SDG 17/sustainability reporting/business responsibility reporting /ESG /GRI standards/CSR project implementation, monitoring/schedule VII of Companies Act 2013 compliance
27. FEMA/cofeposa/safema/foreign exchange related matters
28. Cyber security- personal data protection/non personal/gdpr
29. Forensic audit/fraud prevention/ section 447 of companies act 2013

LIST OF UNEXPLORED GOLDMINE PROFESSIONAL OPPORTUNITIES- CONTD-5

30. Atma Nirbhar Bharat Schemes
31. Foreign trade Policy consultancy/export growth
32. Central and State Subsidies , countervailing measures– new policy for Gujrat /Haryana- standupmitra.in
33. IFRS/Ind AS/all countries GAAP
34. Insurance & pension sector/Insurance Surveyor/Insurance Broker
35. Agriculture business/insurance/marketing

LIST OF UNEXPLORED GOLDMINE PROFESSIONAL OPPORTUNITIES- CONTD-6

36. Real estate laws/RERA/title certificate/conveyance/redevelopment/development plan/land laws
37. Industry specific specialization – pharma/telecommunications/electricity
38. Guidance in Setting up new business/mentoring to become entrepreneur
39. NBFCs/HFCs/Money lenders/ Chit Funds/MFIs
40. Cooperative Sector
41. Commodity markets-future –derivatives-warehousing authorities
42. Commercial contracts management/litigation
43. Mergers/amalgamation/cross border mergers/due diligence

LIST OF UNEXPLORED GOLDMINE PROFESSIONAL OPPORTUNITIES- CONTD-6

- 43. Assistance and advise in documentation – peer review, quality review
- 44. Appearance before and handling NFRA matters & disciplinary matters CS CMA , advocates
- 45. ISO , BIS registration

LIST OF UNEXPLORED GOLDMINE

PROFESSIONAL OPPORTUNITIES- CONTD-7

46. training – personal development topics – time management/personality developments/stress management
47. training professional topics – income tax, GST ,trade bodies /large companies
48. Blog writing /books writing /content development
49. Our hobbies converted into profession – astrology /numerology
50. Becoming entrepreneur- making entrepreneur/agriculturist/any service provider/www.nsdcindia.org/ministry of skill development & entrepreneurship

PRINCIPLE OF IMPRESSION OF INCREASE

- Wallace wattles in 1910 propounded this principle
- In the book science of getting rich
- Napoleon Hill in book Think & Grow Rich reconfirmed
- If clients gives X Rs – value given by us is X++++++

SOCIAL NETWORKING PLATFORMS

- Facebook - <https://www.facebook.com/>
- Instagram - <https://www.instagram.com/>
- LinkedIn - <https://in.linkedin.com/>
- Pinterest - <https://www.pinterest.ca/>
- Snapchat - <https://www.snapchat.com/>
- Twitter - <https://twitter.com/explore>
- WhatsApp - <https://www.whatsapp.com/>
- You Tube - <https://www.youtube.com/>



I AM PASSIONATE TO ASSIST ANYONE

1. Book writing
2. Doing additional courses
3. Expanding non traditional area of practice
4. Writing articles
5. Studying together any subject in world as co-learners

USING SOCIAL MEDIA

- Facebook
- LinkedIn
- Instagram
- Pinterest
- Twitter
- Snapchat
- You Tube
- Blog
- WhatsApp

13 STEPS TO BECOME RICH

The 1937 bestselling book 'Think and Grow Rich' by Napoleon Hill contains 13 principles which convey the path to making money;

1. Desire
2. Faith
3. Auto-Suggestion
4. Specialized Knowledge
5. Imagination
6. Organized Planning

13 STEPS TO BECOME RICH

7. Decision

8. Persistence

9. Power of the Master Mind

10. Enthusiasm (Mystery of sex transmutation)

11. Sub-conscious Mind

12. The Brain

13. The Sixth Sense

MEMORIZING IS KINDERGARTEN STUDENT TASK

1. Understand concept
2. Make acronym
3. Enjoy memorizing as game, fun
4. Repeat while walking and other activities
5. Mind Mapping Technique by Tony Buzan





Primary School Version of How to Mind Map - Source: BrainTraining4Kids.com

11/7/2021

kindly email at rajkumar@cadrrajkumaradukia@gmail.com or
whatsapp on 9820061049 for any assistance

IT IS OUR DUTY TO REACH EVERYONE

- Magical Sharing – Make yourself Visible
- Create a website
- Sharing Knowledge
- Personal Networking
- Business Networking

