

The Institute of Certified Public Accountants

(Registration No: Maharashtra/252/2015, under the societies registration act, 1860)
(F - 17333 - Sangli, under Bombay Public Trust Act 1950)

(Professional Accountancy Organisation, operating in India)

Registered Address: 4582 A, Sangli Ves, Guruwar Peth, Miraj -41610. Dist Sangli,
Maharashtra-India

Email : secretary@icpaindia.org

Website: www.icpaindia.org

To,

Chairman,

Central Board of Excise & Customs,

North Block, New Delhi 110001.

Sub: Application for recognition of Tax Practitioners & Our Certified Public Accountants, who are already practicing under Customs, Excise & Service Tax Laws but are not having any rules with respect to Registrations Certificates, Cancellations & Administration, Disciplinary Mechanism to act as authorised representatives before various CBEC authorities regarding.

Respected Sir,

We would like bring kind attention of the Honourable Chairmen and other board Members problems which, require urgent attention-

1. Tax Practitioners are authorized by their respective tax legislation but are **not recognized for what they offer!**
2. They can appear but **can't sign client's returns!** (Which they have prepared)- This is not the Case in foreign countries... It's demoralizing as TRP can sign but Tax Practitioner can't sign..!
3. **Can't sign off Accounts** of even Non Corporate & Un-audited Financial Statements. Which Is again mostly compiled/ prepared by a Tax Practitioner!
4. **No statutory Support!** No law ever existed in India for Tax Professionals. No Monitoring. Mechanism exists. Legal Professionals Bill 2012, which covers these, is still blocked!
5. **Can't certify** any Tax Records!

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6. **No transparency in registration facility**, it differs from state to state...even **GST and DTC** are **Silent** (being central Statutes) on issue of transparency in registration of Tax Practitioners. **No Common online register is maintained for ITP's!!!** No one has information whether the ITP /STP is practicing or working. Or even is alive or dead! No mechanism for monitoring... it is not so in foreign countries. Tax Professionals have separate legislation & mechanism for renewal of registration & continued education programme for Tax Practitioners prevailing in all developed countries

8. **No educational Qualification/ Professional Designation** for Accountants & Tax Practitioners...who offer Accounting & Book Keeping services (There are more than 12 Accountancy bodies in UK, 3 in Australia... National Board & 55 State Boards in America apart from separate Tax Practitioners Boards)

9. **None** of the tax practitioners are as such **recognized under other business regulatory Laws** like Co.'s Act/Partnership/LLP Act or Say for Registration-Compliance under PF/ESI Etc...Whereas other professional accountants do have recognition for appearance for Registration & returns!

10. A very important point to note here is every state has its own Sales Tax Practitioners registration procedure, some states even allow to Certify and Audit Sales Tax Records, but when these all being merged into GST no similar provision in Act & Rules exists. We fail to understand why? And where will all existing Sales Tax Practitioners will go? They together are estimated to be more than 1 lac...

11. Our history shows that Independent Accountants & Tax Practitioners were working as Authorised Representatives since 1922... then why they have never progressed is the million dollar question??? The main cause we have found that Practitioners are fragmented state wise... they don't have a central binding force! All credit goes to our state/local taxation laws... we never had need to interact with other State Practitioners! But past is history now...times are changing there is urgent need to upgrade our professional status otherwise our profession will be history... (Especially after introduction of GST Act, as there is no recognition at all for Authorised Representatives)

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To address all the above issues we have incorporated a Voluntary Society of Independent Accountants & Tax Practitioners by the name of "The Institute of Certified Public Accountants" (Not for Profit Organisation). We Educate & Designate them as CPA's.

- It will address the long debated Education & Continuous Training needs of The Independent Accountants & Tax Practitioners
- It will Compel above professionals to prepare the financial statements according to the applicable Accounting Standards (Which currently are not followed by Unaudited non corporate entities, facilitate IFRS & ICDR implementation in SME's)
- It will Facilitate there monitoring & supervision needs
- It will create a completely dedicated one stop SME's professionals in the form of Accountants, who are specifically trained for all their needs
- It will give a Skill development opportunity to already practicing professionals and will make them compatible professional with their global counterparts.
- Also it will act as a fallback body for CA/CMA Final exams failed students. We offer them an alternate career opportunity and there are more than 2lac final students...

We offer -

1. A proper Membership Certificates & Unique 7 digit Number, ID Cards to all categories of members, who are categorized in 3 classes based on their experience and education (0 to 5 Yrs., 5 to 10 yrs., and beyond 10 yrs. experience and practicing STP's are allowed as members in our society)
2. We are Offering them training on small and Medium Size Enterprises
 - Accounting & Reporting Needs

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- Taxation (with specific stress on Post filling Notice Handling, Appeal, Scrutiny, Review, Rectification Practice and Pleading up to Tribunals for All Central Direct & Indirect Taxes & State VAT & Other Taxes)
 - Business Regulatory Laws Compliances
 - Banking- Financial & Management Consultancy Services
3. While delivering above we have given due credit to their accredited prior learnings, experience in Tax Practice etc.
 4. You honour will appreciate that Our members offer their services only to SME's that is specifically to Proprietary/Partnership/LLP/Trust/Societies/ Co –op Societies / Pvt Ltd Co.'s & Section 8 Co.'s, having turnover of less than 50 crores (In majority of the case less than 10 crores). Hence Government Co.'s, Insurance, Financial Markets ,Banks, NBFC's, Large Entities & Public Co.'s are expressly excluded from work area of CPA's
 5. We Train and Certify them, we take Exams online and all this is monitored by our Educational Partners namely Institute of Computer Accountants. They have 17 yrs. of experience in giving Computerised Accounting, Taxation & Finance Knowledge. They are authorised by concerned government agencies to conduct courses and examination. Also they are Accredited Training partners of National Skill Development Corporation, under skill development initiative of government of India. They conduct Online Course and also online Exams, first of its kind in India. Our CPA Course is in line with National Skill Qualification Framework – NSQF-Level-7 (Post Graduate Level Professional Studies) & at par with Global Standards of similar professionals.
 6. We also offer post qualification, continuous professional development and education to CPA members. Without which they cannot practice as CPA's and cannot renew their CoP.
 7. We have Monitoring & Disciplinary mechanism at par with global standards of other professional accountants. In fact we have adopted "Code of Ethics for Professional Accountants" from International Federation of Accountants (IFAC), a global regulator of Accountancy profession (Indian CA & CMA institutes are also members of IFAC and

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follow Accounting /Auditing & Ethical/ Educational Standards developed by them only) .
Your honour will appreciate that it not only covers Accounting/ Auditing professionals
ethics but Taxation & Other Finance & Management Consultants also.

8. We meet all the criteria of IFAC Membership, and our CPA Course is as per their Accounting/ Auditing/ Ethical & Educational Standards. We have also applied for their membership, and currently meeting their other Membership obligations and sponsorship from “ The Institute of Cost Accountants of India” (Our application is pending for CMA Institutes consideration)

Therefore, we request Honourable chairmen to allow “Certified Public Accountant” member to act as Authorised representative under Customs, Central Excise, and Service Tax Act to Prepare & file Returns, also to appear before authority for registrations, cancellations or any proceedings.

5. **Make CPA Examination & our Institutes membership eligible for getting recognition as prescribed qualification & recognised accountancy examination for**
 - a. **u/s 35Q (2) (c) of Central Excise Act 1944**
 - b. **u/s 96D (5) of Finance Act 1994- (Service Tax Act)**
 - c. **u/s 146 as Custom house agent & 146A (2) (d) as per Customs Act 1962**
 - d. **Under Coming Goods & Service Tax Act**
6. **Kindly Accept and nominate one person on our governing board to handle the disciplinary issues and monitor TP’s to ensure smooth application and compliance of Section 288 (5) (b), 288 (6) & (7) read with rule 56 to 65) - Governing misconduct proceedings)**
7. **Give CPA’s a separate Bulk Login ID for Filing/Viewing Returns & Tax Credits of his clients (Make it compulsory to appoint TP or CPA to file Return for Some Large Class of Assessee), on similar lines of Income Tax Department.**
8. **Bring in Transparent, Online Registration, Surrendering of Tax Practitioners Licenses. (A 35Q of Central Excise Act 1944 is similar to Section 288 of IT Act 1962, but there**

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aren't any rules specified for the same like in IT there are Rule 50 to 65 & Rule 12A governing all provisions from Registration to returns, and also from 38,39 & 40 is specified for the facilitation of this)- Extracts of Act, Rules & Forms have been attached for your honours reference. We beg to create similar common rules for CBEC administered indirect taxes.

9. We have also appealed IT Authority to make it online and we also appeal CBEC to make it online on ACES.

Also, In the interest of the Tax Practitioners (TP's) fraternity, we request CBEC-

1. Disclose number of TP's Registered with Various jurisdictional Commissioners (If Any)
2. Disclose why there is no notification issued till date for administrating "Authorised Representatives" under centrally administered Indirect Taxes like it is in Direct Taxes?
3. Disclose how many TP's are Actually Practicing currently?
4. Disclose how many TP's names have been removed from Register (If Any) by the reason of Death, Insolvency or professional misconduct cases or other reasons like surrender of certificates
5. Disclose Pending Application for TP Registration
6. Disclose what is the process of Registration, Cancellation and Making Misconduct Complaint against TP's, are there any forms for the same? If not then why are they not been considered for online development?
7. Publish a directory of TP's listing all their names, office address, contact details like Cell, Telephone. Mobile No, Email ID and Their ITP Registration Numbers
8. Allot Uniform TP Registration No's , Make them Centralized
9. Make TP Registration, Cancellation and complaint process transparent & online (TP registration surrendering & monitoring is need of the hour to effectively apply provisions of Section 35Q)
10. Allow TP's to sign Central Excise, Service Tax & Custom Returns they have prepared, both Manually & using DSC's (this will fix responsibility on them)
11. Allow Special Tax Professional Login and Bulk Return/ Claims, Drawbacks facility available to TP's. Recognize them for their work. They are the friends of CBEC

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12. Issue Clarification on what other works an TP can do, apart from return preparation, Appearance before Scrutiny proceedings up to Tribunals or Accountancy work to comply with provisions of Acts

We hope your honour will appreciate our efforts for Uniting & Educating & monitoring long neglected Tax Practitioners and will accept our invitation to nominate on Member as CBEC Representative on our governing council. If you need any further information and explanations regarding our initiatives for Tax Practitioners (TP's) please feel free. But please afford us opportunity of being heard before deciding on our case.

It is further clarified that our Institute is not expecting any change in Act, sections 35 Q has already made enough provisions for Accounting Professionals, all we are requesting CBEC is to make Rules on the similar lines of Income Tax Rule 50 to 65, Specially rule 50 & 51, by issuing appropriate notification in this regards to the benefits of TP's and recognize CPA members.

We beg your honour to kindly accept our prayer. And our application for above information, this will help us reach all the current Tax Practitioners to become CPA's and get membership of our society. Of course we will not compel them to, unless CBEC certifies us for so.

Looking forward for long future relationship in broadening tax base of country. We as SME's Professional Accountants wish to volunteer for the same. TP's are real value additions for counselling small and marginal tax payers to file returns. They work on grass root level and can be effective in widening Tax base.

Jai Hind!

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Yours Faithfully,
Mohasin Tahasildar,

Founder President &CEO,
The Institute of Certified Public Accountants
Cell: +91 9545331199

Date: 07/05/2016

Place: Miraj

CC:

1. Member IT (Legal & Computerization)
2. GST Empowered Committee

Enclosure:

1. Extracts of Income Tax Act Section 288, Rule 12A & 50 to 66 & Related Forms thereof.
2. A copy of grievance letter posted to Honourable PM Sir, & Its Status as on today.
3. A Copy of Our Registration Certificates, Bye Laws & Regulations

CPA Pro