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**Faceless Assessment:  
Statutory Provisions & Soft  
Skills for Representation**

**Refresher Course on  
Representation Skills**

**WIRC of ICAI**

**12<sup>th</sup> September 2020**

# Faceless Assessment

## Statutory Provisions

# Source & Evolution

- Tax Administrative Reforms Committee Recommendations – May 2014
  - ***Scrutiny in direct taxes and audit in indirect taxes***
  - *Hearing in all tax cases by personal presence should be avoided, and data can be sought through an e-system. The taxpayer can upload the data on the e-system. Personal hearing should be sought only in complex cases.*
- CBDT Instruction F No 225/267/2015-ITA-II dated 19<sup>th</sup> October 2015 – Paperless Assessment
  - Using e mail for corresponding with taxpayers and sending through e mails the questionnaires, notice, etc at the time of scrutiny proceedings and getting responses from them using the same medium on a pilot basis – at Delhi, Mumbai, Bengaluru, Ahmedabad and Chennai
  - Only willing taxpayers - consent of taxpayers to be obtained
  - Only cases selected for scrutiny on basis of CIB/AIR information or non-matching of 26AS data
- Extended to Hyderabad and Kolkata vide Instruction F.No.225/267/2015/ITA.II dated 23<sup>rd</sup> May 2016
- Later extended to all scrutiny cases

# Evolution

- Finance Act 2016 – Amendments
  - Insertion of s.2(23C) – “hearing” includes communication of data and documents through electronic mode
- CBDT Office Memorandum FTS-300315894/2016 dated 19<sup>th</sup> December 2016
  - *CBDT has accepted the above recommendation for implementation in a phased manner. Pilot projects for email based assessments have also been run in 7 cities in respect of non-corporate assessees which need to be evaluated for their efficacy. However, for re-engineering the assessment procedure, it would be necessary to arrive at a definite standard assessment procedure through an e-system which should incorporate within itself the principles of certainty, transparency, accountability and natural justice on the one hand and rules for addressing the revenue risks involved on the other. Necessary changes in the Income Tax Laws and Rules may also be necessary for implementing such an assessment procedure.*
  - To study the issues involved and with a view to develop such a re-engineered assessment procedure, Departmental Committee constituted

# Evolution

- Finance Minister Budget Speech 2017
  - *We will try to maximise our efforts for e-assessment in the coming year.*
- CBDT Instruction 8/2017 dated 29<sup>th</sup> September 2017
  - Income-Tax Business Application (ITBA) project provides an integrated platform to conduct various tax proceedings electronically through the 'e-Proceeding' facility available on it
  - Assessment proceedings in time-barring scrutiny cases, pending as on 1<sup>st</sup> October, 2017 where hearings have not been completed, to be carried out through the 'e-Proceeding' facility on ITBA
  - All e mail based assessment proceedings to be migrated to e proceeding module of ITBA
  - Consent of assesseees required – option to assesseees to opt out

# Evolution

- Finance Minister Budget Speech 2018 - **E-assessment**

*We had introduced e-assessment in 2016 on a pilot basis and in 2017, extended it to 102 cities with the objective of reducing the interface between the dept and the taxpayers. With the experience gained so far, we are now ready to roll out the E-assessment across the country, which will transform the age-old assessment procedure of the income tax dept and the manner in which they interact with taxpayers and other stakeholders. Accordingly, I propose to amend the Income-tax Act to notify a new scheme for assessment where the assessment will be done in electronic mode which will almost eliminate person to person contact leading to greater efficiency and transparency.*

- Insertion of sub-sections (3A), (3B) and (3C) in s.143 empowering notification of scheme to impart greater efficiency, accountability and transparency by:

1. eliminating interface between AO and assessee in course of proceedings to extent technologically feasible
2. optimising utilization of resources through economies of scale and functional specialization
3. introducing team based assessment with dynamic jurisdiction

- Centralised Communication Scheme 2018 notified on 22<sup>nd</sup> February 2018 vide Notification No 12 of 2018

# Evolution

- Finance Minister Budget Speech February 2019

*The Income Tax Dept now functions online. Returns, assessments, refunds and queries are all undertaken online. Last year, 99.54% of income-tax returns were accepted as they were filed. Our Govt has now approved a path breaking, technology intensive project to transform the Income-tax Dept into a more assessee friendly one. All returns will be processed in twenty-four hours and refunds issued simultaneously. Within the next two years, almost all verification and assessment of returns selected for scrutiny will be done electronically through anonymised back office, manned by tax experts and officials, without any personal interface between taxpayers and tax officers.*

# Evolution

- Finance Minister Budget Speech July 2019

## ***Faceless e-assessment***

*124. The existing system of scrutiny assessments in the Income-tax Dept involves a high level of personal interaction between the taxpayer and the Dept, which leads to certain undesirable practices on the part of tax officials. To eliminate such instances, and to give shape to the vision of the Hon'ble Prime Minister, a scheme of faceless assessment in electronic mode involving no human interface is being launched this year in a phased manner. To start with, such e-assessments shall be carried out in cases requiring verification of certain specified transactions or discrepancies.*

*125. Cases selected for scrutiny shall be allocated to assessment units in a random manner and notices shall be issued electronically by a Central Cell, without disclosing the name, designation or location of the AO. The Central Cell shall be the single point of contact between the taxpayer and the Dept. This new scheme of assessment will represent a paradigm shift in functioning of the Income Tax Dept.*



# E Assessment Scheme 2019

- Notified on 12<sup>th</sup> September 2019 vide Notification No 61/2019
- Applicable with immediate effect
- Modification of various sections to give effect to the e assessment scheme vide Notification No 62/2019 dated 12<sup>th</sup> September 2019
- Phase I inaugurated on 7<sup>th</sup> October 2019 with 58,320 cases

# Finance Act 2020

- Finance Minister Budget Speech

## ***Faceless appeals***

*Our government is committed to bringing in transformational changes so that maximum governance is provided with minimum government. In order to impart greater efficiency, transparency and accountability to the assessment process, a new faceless assessment scheme has already been introduced. Currently, most of the functions of the Income Tax Department starting from the filing of return, processing of returns, issuance of refunds and assessment are performed in the electronic mode without any human interface. In order to take the reforms initiated by the Department to the next level and to eliminate human interface, I propose to amend the Income Tax Act so as to enable Faceless appeal on the lines of Faceless assessment.*

# Faceless Assessment Scheme 2019

- Launched by Prime Minister on 13<sup>th</sup> August 2020 as part of the platform of “Transparent Taxation – Honouring the Honest” - platform has major reforms like Faceless Assessment, Faceless Appeal and Taxpayers Charter
- The new platform apart from being faceless is also aimed at boosting the confidence of the taxpayer and making him/her fearless
- The new facilities launched are a part of the Govt’s resolve to provide maximum governance with minimum government. Every rule, law and policy are made with an emphasis of them being people centric, public friendly rather than power centric.
- The complexity of the earlier system made it difficult to conform. Simplified laws and procedures make it easy to comply
- Ongoing reforms aim at making the tax system Seamless, Painless, Faceless. The Seamless system works to resolve the problems of a taxpayer instead of entangling him further. By being Painless, everything from technology to rules should be simple.
- No need for a direct contact between the Taxpayer and the Income Tax Officer in all matters of scrutiny, notice, survey or assessment – hence the Faceless Assessment Scheme

# Faceless Assessment Scheme 2019

- E Assessment Scheme 2019 modified to convert to Faceless Assessment Scheme 2019 – amendment of Notification No 61/2019 vide Notification No 60/2020 dated 13.8.2020
- Corresponding amendment to Notification No 62/2019 vide Notification No 61/2020 dated 13.8.2020
- Order under section 119 – F No 187/3/2020-ITA-I dated 13<sup>th</sup> August 2020 – all assessment orders hereafter to be passed by National E Assessment Centre (NeAC) through Faceless Assessment Scheme 2019
  - Exceptions – Assessment orders in cases assigned to Central Ranges and International Tax charges
  - Any assessment order not in conformity with the above would be non-est and deemed never to have been passed
- Order under section 119 – F No 187/3/2020-ITA-I dated 13<sup>th</sup> August 2020 – power of survey under section 133A vested with Directorates of Investigation (Investigation Wing) and Commissionerates of TDS only and exclusively – survey action u/s 133A, being an intrusive action, should be carried out with utmost responsibility and accountability

# Sections Modified

## Sections Modified to give effect to Faceless Assessment Scheme

### Sections to be modified by Scheme

- 2(7A) – definition of Assessing Officer
- 92CA – Reference to Transfer Pricing Officer
- 120 – Jurisdiction of income-tax authorities
- 124 – Jurisdiction of Assessing Officers
- 127 – Power to Transfer Cases
- 129 – Change of incumbent of an office
- 131 – Power regarding discovery, production of evidence, etc
- 133 – Power to call for information
- 133A – Power of Survey
- 133C – Power to call for information by prescribed income-tax authority
- 134 – Power to inspect registers of companies
- Chapter XIV – Procedure for Assessment – sections 139 to 158A
- Chapter XXI – Penalties Imposable – sections 270 to 275A
- Section 246A – Appeal to Commissioner(Appeals) – to be filed with Commissioner (Appeals) having jurisdiction over jurisdictional Assessing Officer

# Sections Modified.....

Sections to be modified by Scheme.....

- 140, 142 and 282A – electronic record to be authenticated by NeAC by affixing its digital signature; by assessee by affixing his digital signature if required to furnish return under digital signature, or else either by affixing digital signature or by EVC
  - What is to be authenticated – each document or each set of submissions?
- 282, 283 and 284 (service of notice) – notice to be given to assessee by
  - (a) placing an authenticated copy thereof in the assessee's registered account; or
  - (b) sending an authenticated copy thereof to the registered email address of the assessee or his authorized representative; or
  - (c) uploading an authenticated copy on the assessee's Mobile App; and followed by a real time alert.
- Notice to other persons by e mail to registered e mail address followed by real time alert
- Assessee to file response through his registered account, and once acknowledgement received from NeAC, response deemed to be authenticated
- Time and place of dispatch and receipt of electronic record determined in accordance with provisions of section 13 of the Information Technology Act, 2000

# Sections Modified...Service of Notice

- Clause 2(1)(xxi) - *"registered account" of the assessee means the electronic filing account registered by the assessee in designated portal*
- Clause 2(1)(xxii) - *"registered e-mail address" means the e-mail address at which an electronic communication may be delivered or transmitted to the addressee, including-*
  - (a) the email address available in the electronic filing account of the addressee registered in designated portal; or*
  - (b) the e-mail address available in last income-tax return furnished by the addressee; or*
  - (c) the e-mail address available in the Permanent Account Number database relating to the addressee; or*
  - (d) in the case of addressee being an individual who possesses the Aadhaar number, the e-mail address of addressee available in the database of Unique Identification Authority of India ;or*
  - (e) in the case of addressee being a company, the e-mail address of the company as available on the official website of Ministry of Corporate Affairs; or*
  - (f) any e-mail address made available by the addressee to the income-tax authority or any person authorised by such authority.*
- Clause 2(1)(xxiii) - *"registered mobile number" of the assessee means the mobile number of the assessee, or his authorized representative, appearing in the user profile of the electronic filing account registered by the assessee in designated portal;*

# Sections Modified...Service of Notice

## **Information Technology Act, 2000**

### **13. Time and place of despatch and receipt of electronic record.-**

*(1) Save as otherwise agreed to between the originator and the addressee, the despatch of an electronic record occurs when it enters a computer resource outside the control of the originator.*

*(2) Save as otherwise agreed between the originator and the addressee, the time of receipt of an electronic record shall be determined as follows, namely:-*

*(a) if the addressee has designated a computer resource for the purpose of receiving electronic records,-*

*(i) receipt occurs at the time when the electronic record enters the designated computer resource; or*

*(ii) if the electronic record is sent to a computer resource of the addressee that is not the designated computer resource, receipt occurs at the time when the electronic record is retrieved by the addressee;*

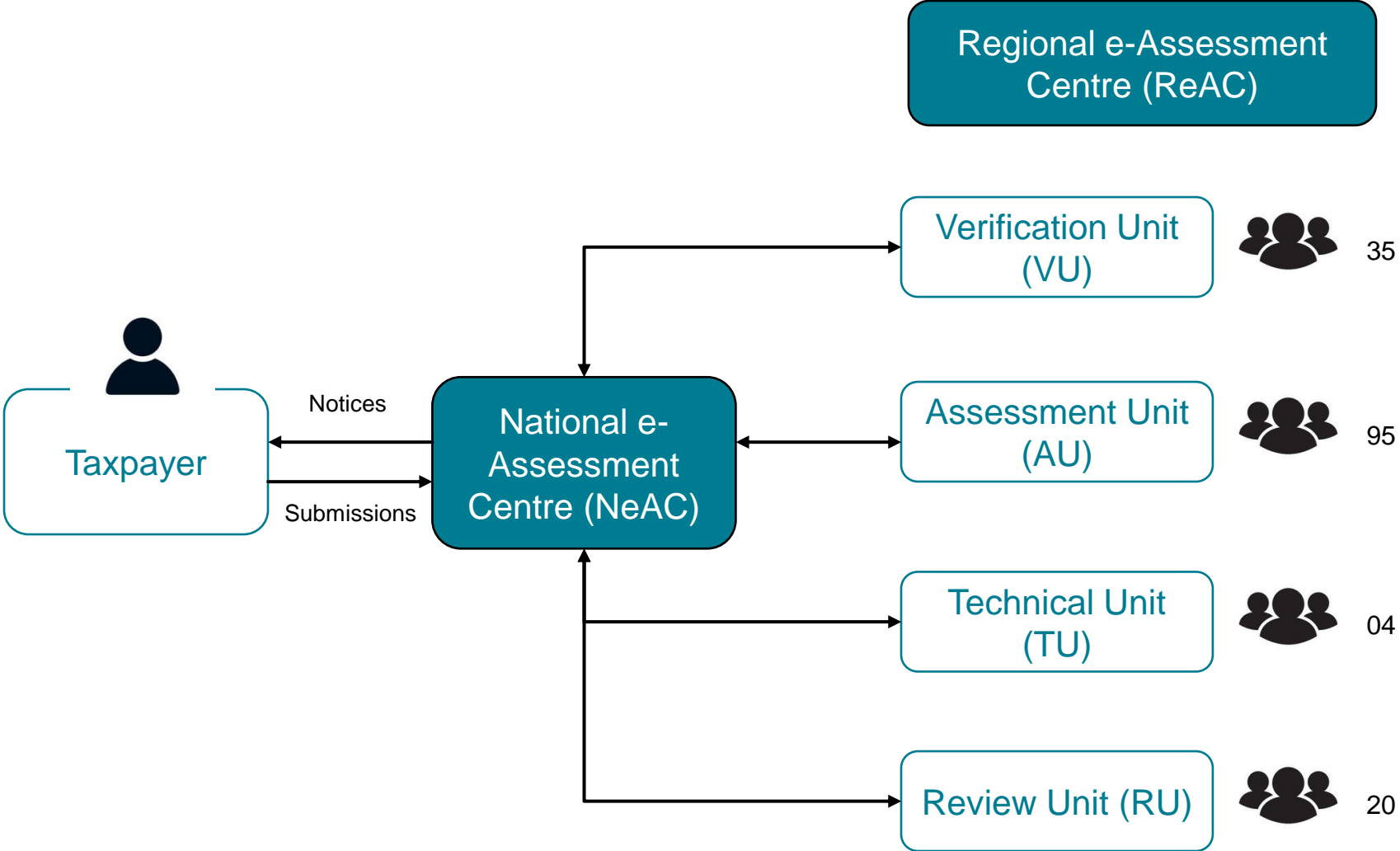
*(b) if the addressee has not designated a computer resource along with specified timings, if any, receipt occurs when the electronic record enters the computer resource of the addressee.*



# Sections Modified...Service of Notice

- Clause 2(1)(ix) of Scheme – computer resource of assessee shall include assessee's registered account in designated portal of Income Tax Department, the Mobile App linked to the registered mobile number of the assessee, or the e mail account of the assessee with his e mail service provider

# Faceless Assessment Scheme 2019



# NeAC – Role & Functions

Specify format, mode, procedure and processes after CBDT approval

Select cases for scrutiny

Send all notices and communications (requests for information, etc) electronically

Assign cases to Assessment Units (AUs) through automated allocation system (AAS)

Allocate cases to Verification Units (VUs) through AAS on receipt of request for verification from AU

Request technical inputs from Technical Units (TUs) on request from AU

Forward reports from VUs or TUs to AUs

# NeAC – Role & Functions...

Issue Notice u/s 144 if taxpayer does not comply with notice u/s 142(1) or direction u/s 142(2A)

Select Draft Assessment Order (DAO) for review & allocate to Review Unit (RU) through AAS

If RU suggests modification of DAO, allocate case to other AU through AAS

Provide opportunity to taxpayer in case of order prejudicial to interest of taxpayer before finalising Assessment Order

Finalise and issue Assessment Order

Transfer all electronic records to jurisdictional AO for post assessment work

Transfer cases to jurisdictional AO after approval from CBDT

# Assessment Unit – Role & Functions

identification of points or issues material for the determination of any liability (including refund)

Seeking information or clarification on points or issues so identified

Requesting verification of information by VU through NeAC

Requesting technical support from TU through NeAC

Analysis of material furnished by the assessee or other person

Drafting of DAO

# Verification Unit – Role & Functions

Conduct e verification under s.133C

Conduct enquiry

Examine books of account

Examine witnesses and record statements through videoconferencing

# Technical Unit – Role & Functions

Assistance or advice on legal matters

Assistance or advice on accounting matters

Forensic assistance or advice

Assistance or advice on information technology matters

Assistance or advice on valuation matters

Assistance or advice on audit matters

Assistance or advice on transfer pricing

# Technical Unit – Role & Functions...

Assistance or advice on data analytics

Assistance or advice on management matters

Assistance or advice on other technical matters



# Review Unit – Role & Functions

Review of DAO

Check whether relevant and material evidence brought on record

Check whether relevant points of fact and law duly incorporated in DAO

Check whether issues on which addition or disallowance to be made discussed in DAO

Check whether applicable judicial decisions considered and dealt with in DAO

Check for arithmetical correctness of modifications proposed

# Principal CCIT (NeAC) – Role & Functions

Overall implementation of CBDT policy with respect to Faceless Scheme in the NeAC and ReAC

Formulating guidelines and SOPs required for work to be done by AUs/VUs/ TUs/RUs with prior CBDT approval

Formulating roles for income tax authorities posted in ReAC hierarchy

Ensuring that TUs provide a considered view on legal matters and provide technical support required by AUs/VUs/RUs

Ensuring that ReAC computer systems and functionalities function properly

Interface between ReAC and Directorate of Systems

Advise CBDT of appropriate action at appropriate time and in appropriate circumstances

# Residual Hierarchy – Role & Functions

Rectification Proceedings – faceless through ITBA

Grievance Handling

Demand management - collection & recovery of taxes – through ITBA

Audit functions – attending to revenue and internal audit and taking remedial action

Judicial functions – giving effect to appellate orders, revision orders, Settlement Commission orders

Preparing scrutiny reports, filing of appeals, defending writ petitions, recommending filing of SLPs

Taxpayer outreach, education and facilitation

# Residual Hierarchy – Role & Functions.....

Power of revision under sections 263 and 264 – in faceless manner through ITBA

Prosecution and compounding – attending to court matters

Custody and management of case records

Administration, HRD and Cadre Control

Management and control of infrastructure

# Pre-Assessment Procedure

- Information available with Tax Department through TDS returns, SFT, etc to be communicated to taxpayer through AIS (Form 26AS)
  - To be also used for pre-filling of returns
- E- verification u/s 133C by VUs of unmatched /mismatched SFT/AIS data
- E Response by the taxpayer to all queries
- E-verified responses to be filtered by the System – unverified items to VU
- VU to do e verification by asking responses to specific questions
- Where no response, VU to verify existence of taxpayer
- Cases with multiple unverified flags to be taken up for Faceless Assessment

# Faceless Assessment Procedure

NeAC to issue notice u/s 143(2) [issues for selection of case for assessment to be specified]

Assessee to file response to NeAC within 15 days of receipt of notice

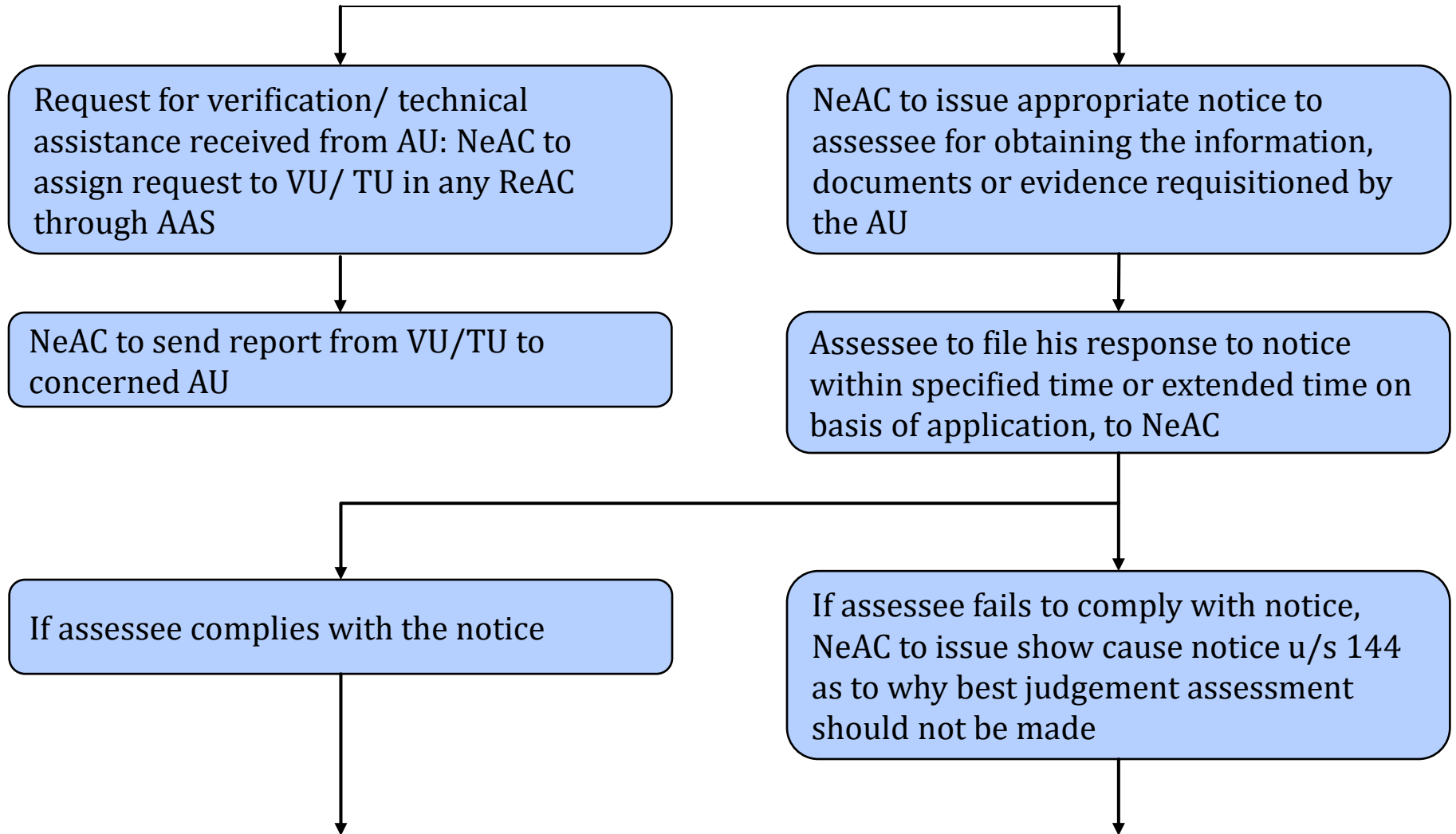
Pending assessment/reassessment cases : NeAC to intimate assessee that assessment to be completed under Faceless Assessment Scheme

NeAC to assign case to an AU in any ReAC through Automated Allocation System (AAS)

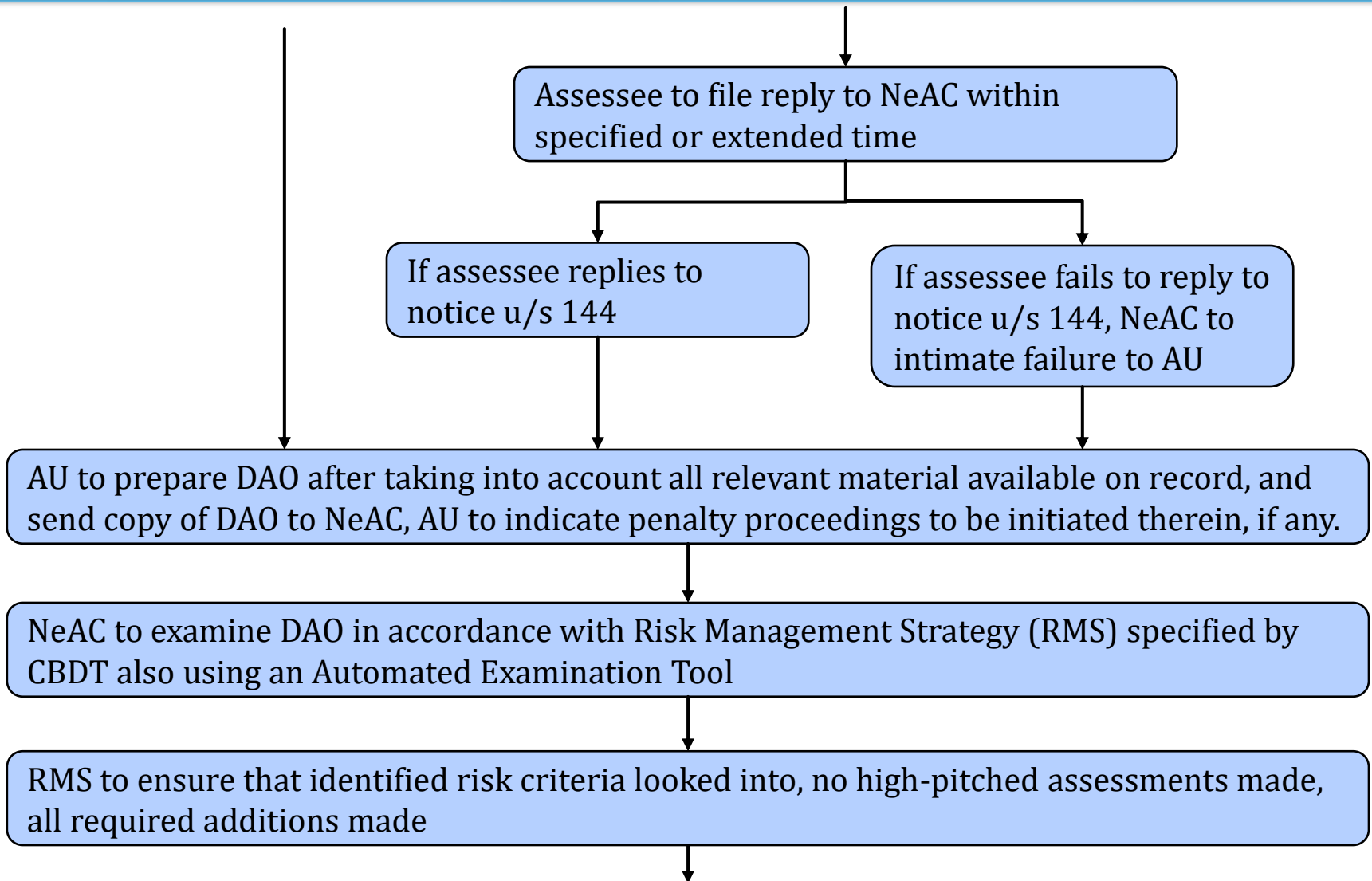
AU to request NeAC to:

- Obtain further information, documents or evidence from assessee;
- Conduct certain enquiry or verification by VU;
- Seek technical assistance from TU.

# Faceless Assessment Procedure

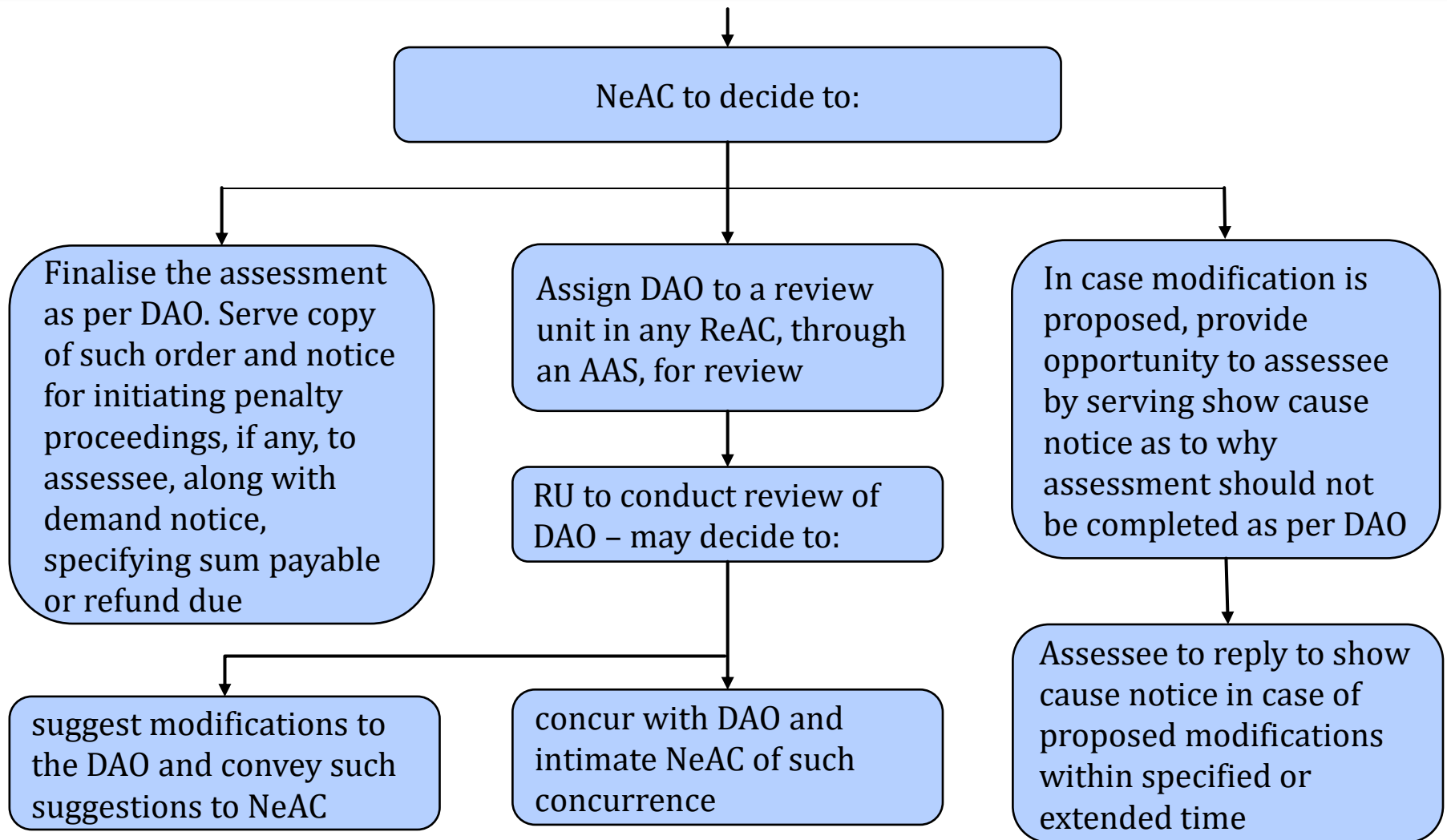


# Faceless Assessment Procedure

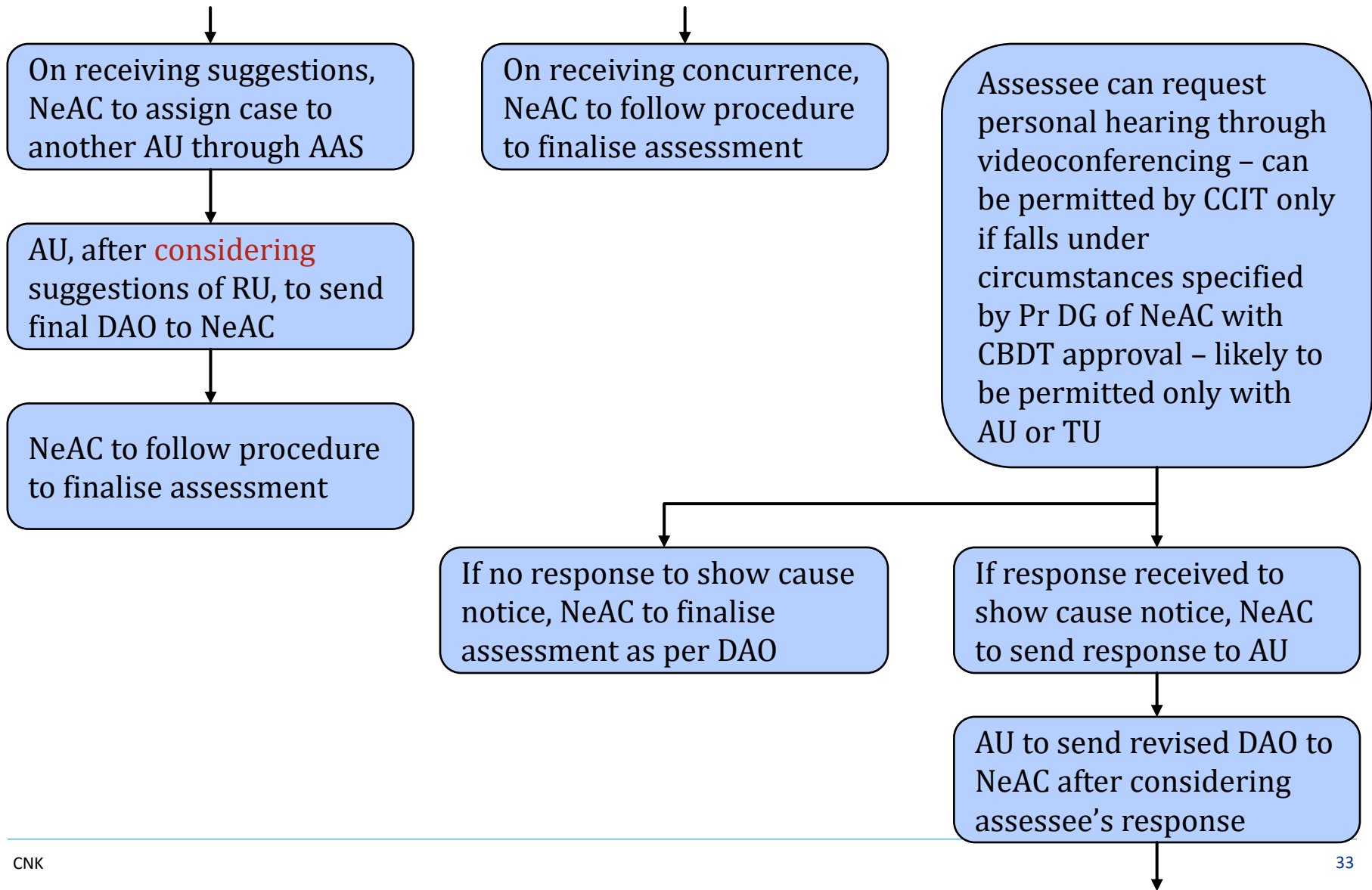




# Faceless Assessment Procedure



# Faceless Assessment Procedure



# Faceless Assessment Procedure

On receipt of DAO, if:

- no modification prejudicial to the interest of assessee is proposed with reference to DAO, finalise the assessment
- modification prejudicial to the interest of assessee is proposed with reference to DAO, provide an opportunity to assessee through show cause notice and repeat the procedure



After completion of assessment, NeAC to transfer all electronic records of case to jurisdictional AO for further action

At any stage of assessment, Pr DGIT/CCIT (NeAC) can transfer the case to jurisdictional AO, with prior CBDT approval

# Non-compliance Penalty Procedure

- AU to make recommendations to NeAC for initiation of penalty proceedings for non-compliance of any notice, direction or order issued under the Scheme – not for any other default or non-compliance
- On receipt of recommendation from AU, NeAC to issue penalty show cause notice to assessee
- Assessee response to show cause notice to be forwarded by NeAC to concerned AU which had made recommendation
- After considering response, concerned AU may:
  - drop the penalty after recording reasons under intimation to NeAC, or
  - Make a draft penalty order and send it to NeAC
- NeAC to levy penalty as per draft penalty order and serve on assessee along with notice of demand
- All other penalty (s.270A, other non-compliance, etc) proceedings still with jurisdictional AO
  - Penalty proceedings u/s 270A – whether requires finding by AO of under-reporting or misreporting of income?
  - Issue of notice by jurisdictional AO - can finding be by one AO and penalty be initiated and levied by another AO?

# Issues & Clarifications

- LTUs assessment/Exemptions cases also through Faceless Assessment Scheme
- Ongoing assessment proceedings transferred – whether all submissions already made need to be resubmitted?
- Ongoing reassessment proceedings stand transferred to NeAC
- New reassessment proceedings to be initiated by jurisdictional AO till recording of reasons, issue of notice and dealing with objections – thereafter transferred to NeAC
- Transfer Pricing –
  - of resident taxpayers covered by Faceless Assessment Scheme – to be done by TU, TU to decide whether they wish to refer to TPO
  - of non-resident taxpayers continues through TPOs of International Taxation Division
- Valuation – to be done by TUs? Section 55A not modified, only section 142A
- TDS proceedings u/s 201 – not covered by Faceless Assessment Scheme

# Issues & Clarifications

- Time limit of 15 days for filing of submissions – no limit in law. Can time limit be laid down in scheme where no limit under section?
  - s.143(2) – on a date to be specified therein
- Whether multiple opportunities to respond will be given in event of failure to respond to notice?
- Proof of filing of submissions – whether record will remain in assessee's account in portal?
- Second AU may not accept suggestions of RU – second review not permissible
- Whether facility for recording of videoconference available? Admissibility as evidence if assessee records separately
- Opportunity of cross-examination – how will it be provided?
- Are powers of JCIT to issue directions u/s 144A still applicable?
- For invocation of GAAR u/s 144BA, reference would be made to which CIT?
- Transfer of case to jurisdictional AO during assessment – no criteria laid down
- Court rulings – as per assessee jurisdiction, not as per AU location

# Issues & Clarifications

- Appellate Jurisdiction – Commissioner (Appeals) having jurisdiction over jurisdictional AO – Faceless Appeal Scheme to be introduced on 25<sup>th</sup> Sept
- Option of DRP will continue to be available – DRP whether faceless?
- Jurisdictional CIT can revise u/s 263 order passed by NeAC
- Can sanction for prosecution be sought by jurisdictional AO, when finding of evasion of tax is by AU/NeAC?

# Challenges

- System Issues
  - Insufficient alternative responses to e verification queries – no provision for clarifications
  - Receipt of Notice
  - Size of attachments constraints
  - Internet Connectivity issues
- Focused and relevant questions with request for reasonable documents
- Sufficient time for response
- Limitation of written word as against spoken word – notice as well as response
- Understanding of transactions, procedures and technology by AU/TU – technical competence of AU personnel
- Possible lack of opportunity for personal hearing through videoconferencing
- Likelihood of increase in litigation due to:
  - application of isolated/stray court decisions across the board
  - lack of proper communication and understanding



# Faceless Assessment

## **Soft Skills Relevant for Faceless Representation**

# Relevant Soft Skills for Faceless Representation

- Analytical Skills
- Attention to detail
- Time Management
- Truthfulness
- Judgement
- Drafting Skills

# Analytical Skills

- Analyse and understand the reasons for selection of case for scrutiny
  - Check the validity of the reasons after discussion with the taxpayer
- Analyse and understand the contents of the notice and details sought
  - Advise the taxpayer on the manner and format in which the details should be compiled
- Understand the perspective from which information is being sought by the tax authorities
  - Ensure that the reply and details are presented in a manner so as to clarify and rebut the possible view of the tax authorities
- Analyse to what extent details and information sought should be provided
  - Whether only basic information now, with full details later
  - When supporting documents should be filed – importance of ensuring that necessary documents form part of the record
- Reconcile AIS/Form 26AS with information in return and analyse reasons for differences

# Attention to Detail

- Understanding:
  - Nature of the business/profession
  - The business/professional environment
  - The business practices and industry practices
  - Main drivers of the business/profession
  - Factors that have impacted the business during the year
  - Major internal changes which had an effect
  - Details about counterparty to a transaction
  - Reasons for discrepancies with figures given in other returns/statements (GST, AIS/26AS, etc)
- Practices to follow:
  - Read Directors Report and Business Outlook
  - Discussions with the management
  - Reading industry reports

# Time Management

- Check the time limit within which details and submissions are to be furnished
- Ask client to provide details at least 3-4 days before due date for submission, so as to be able to review the details, get clarifications and prepare detailed submissions based on the facts
- Ensure that sufficient time kept for scanning and proper numbering of attachments
- Request additional time if required well in advance of the time limit for submission

# Truthfulness

- Never state wrong facts, make mis-statements or submit false documents
  - Could prejudice your case
  - Could attract penalty and/or prosecution
- When stating a fact, ensure that you have evidence to back up the statement

# Judgement

- Judge the implications of providing information or making a statement in a particular manner
- Judge whether a particular fact:
  - is relevant
  - should be stated or not
  - whether it should be emphasised or downplayed
- Judge whether certain documents should be enclosed or not
  - At what juncture to be filed
- If client informs that certain details sought are not available or cannot be compiled, judge whether the reasons stated by the client are valid or not – judge as to how this should be communicated in the response to the notice
  - Whether one should seek additional time to compile the voluminous details
  - Whether one should submit details to the extent readily available
  - Whether the details should be presented in a different format than that called for

# Judgement

- Judge whether one should cite supporting case law, and at what stage this should be done
  - Judge whether a particular case law applies or is relevant based on the facts of your case
  - Verify that the case law still hold good and is not overruled
  - Judge whether to cite and distinguish cases against the taxpayer's position
  - Judge whether citing the case law at the assessment stage could strengthen the case against your client, giving the Assessing Officer an opportunity to distinguish your case or rebut the points on which the case was decided
- While taking a judgement call, keep in mind the fact that the tax authorities have as good as, if not better, access to resources than you
  - Case Laws database
  - Details of practices followed by other taxpayers in the same industry



# Drafting Skills

- Clarity of submissions – ability to clearly bring out what one wishes to convey
- Replies should be pointwise as per notice, with pointed answers to each question
  - Avoid giving long and repetitive replies
- Use simple language – avoid the use of complicated terms which you are not absolutely sure of, or which Assessing Officers may face difficulty in understanding
  - Avoid use of double negatives – difficult to understand
- Use grammatically correct language
  - Language dependent on whether submission being made by client or by you
- State your point firmly, without being too aggressive
- In case certain details cannot be provided or cannot be provided in the manner called for in the notice, state the fact giving clear and valid reasons why this cannot be done

# Drafting Skills.....

- If citing case law, give full citation and reproduce the relevant portions of the judgment which support your stand
  - In case of unreported cases, attach a copy of the relevant judgment
- Emphasise and highlight points and facts which support your case – ensure that you bring out all relevant facts
- Compile a numbered paperbook for all attachments – number the paperbook as well, as multiple paperbooks may have to be filed
- Verify whether the page numbers of the paperbook referred to in the letter match the relevant page of the paperbook
- Read the submissions once the final draft is ready to check for typos or mistakes
  - Read along with the notice and see whether each question is properly answered
- Get the final submissions vetted by your client to ensure that there are no erroneous statements

Thank you!

