# OPPORTUNITIES WITH REGULATORS AND TRIBUNALS (BYPRODUCT IS CONSULTANCY)

#### **AGENDA**

- 1. Business Tribunals
- 2. Skills of Chartered Accountant
- 3. Eligibility to appear
- 4. Our articleship, income tax reading comma, full stop etc, we are best professional in world
- 5. Byproduct is consultancy in that law
- 6. Drafting of application
- 7. Compounding with regulator
- 8. Advocacy skills



"All that we are is the result of what we have thought. The mind is everything. What we think we 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"

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#### 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'

## Bhagavad Gita: Chapter 6, Verse 5

उद्धरेदात्मनात्मानं नात्मानमवसादयेत्। आत्मैव ह्यात्मनो बन्धुरात्मैव रिपुरात्मनः।। 5।।

uddhared ātmanātmānam nātmānam avasādayet ātmaiva hyātmano bandhur ātmaiva ripur ātmanaḥ



NAME OF THE ACT	NAME OF THE OFFICER FORUMS	APPEARANCE OF CHARTERED  ACCOUNTANTS
1. THE INCOME TAX ACT 1961  (Sections 288, 245R(5), 250(2) and 2690 read with Rule 51 of Income Tax Rules 1962)	Assessing Officer, CIT (Appeals), Income Tax Appellate Tribunal <a href="https://itat.gov.in/">https://itat.gov.in/</a>	YES
2. THE CUSTOMS ACT 1962  (Section 146A read with Rule 9 of Custom(Appeals) Rules 1982)	Customs Officer, Customs, Excise and Service Tax Appellate Tribunal (CESTAT), Commissioner (Appeals) <a href="http://www.cestatnew.gov.in/">http://www.cestatnew.gov.in/</a>	<u>YES</u>
3. THE CENTRAL GOODS AND SERVICES TAX (CGST) Act 2017  (Sections 116 and 98)	Any CGST officer, appellate authority and Goods and Services Appellate Tribunal <a href="https://irisgst.com/gst-appellate-tribunal-legal-appeal-under-gst/">https://irisgst.com/gst-appellate-tribunal-legal-appeal-under-gst/</a> kindly email at cadrrajkumaradukia@gmail.com or whatsapp	<u>YES</u>

NAME OF THE ACT	NAME OF THE OFFICER/FORUMS	APPEARANCE OF CHARTERED  ACCOUNTANTS
4. THE COMPANIES ACT 2013  (Sections 300 and 432, Rules 23 and 45 of the NCLT Rules 2016)	National Company Law Tribunal (NCLT) <a href="https://nclt.gov.in/">https://nclt.gov.in/</a> Appellate Tribunal (NCLAT) <a href="https://nclat.nic.in/">https://nclat.nic.in/</a>	YES
5. THE COMPETITION ACT 2002 (Sections 35 and 53S)	Competition Commission of India and National Company Law Appellate Tribunal(NCLAT) <a href="https://nclat.nic.in/">https://nclat.nic.in/</a>	<u>YES</u>
6. 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	Adjudicating Officer and Securities Appellate Tribunal (SAT)  http://sat.gov.in/	YES
9/4/2020	kindly email at cadrrajkumaradukia@gmail.com or whatsapp on 9820061049 for any assistance	11

NAME OF THE ACT	NAME OF THE OFFICER/ FORUMS	APPEARANCE OF CHARTERED  ACCOUNTANTS
7. THE TELECOM REGULATORY AUTHORITY OF INDIA ACT 1997 THE INDIAN TELEGRAPH ACT,1885	Telecom Disputes Settlement and Appellate Tribunal <a href="http://www.tdsat.gov.in/Delhi/Delhi.php">http://www.tdsat.gov.in/Delhi/Delhi.php</a>	YES
8. THE SPECIAL ECONOMIC ZONE ACT 2005  (Section 16(4) read with Rule 61 of SEZ Rules 2006)	Board of Approval <a href="http://sezindia.nic.in/cms/boa-minutes.php">http://sezindia.nic.in/cms/boa-minutes.php</a>	YES
9.THE ELECTRICITY REGULATORY COMMISSIONS ACT 1998  THE ELECTRICITY ACT, 2000	Central and State Electricity Regulatory Commissions  http://www.cercind.gov.in/Function.html http://www.cercind.gov.in/serc.html  Appellate Tribunal for Electricity kindly email at cadrrajkumaradukia@gmail.com or whatsapp http://www.aptel.gov.in/apout-us	YES.

NAME OF THE ACT	NAME OF THE OFFICER/FORUMS	APPEARANCE OF CHARTERED  ACCOUNTANTS
10. THE FOREIGN EXCHANGE MANAGEMENT ACT 1999  THE FUGITIVE ECONOMIC OFFENDERS ACT, 2018	Appellate Tribunal for Forfeited Property, Special Director(Appeals) and Adjudicating Officer. <a href="http://atfp.gov.in/">http://atfp.gov.in/</a>	<u>YES</u>
THE SMUGGLERS AND FOREIGN EXCHANGE MANIPULATORS (FORFEITURE OF PROPERTY) ACT, 1976  THE PREVENTION OF MONEY- LAUNDERING ACT, 2002  THE CONSERVATION OF FOREIGN EXCHANGE AND PREVENTION OF SMUGGLING ACTIVITIES ACT, 1974		
11. THE AIRPORTS ECONOMIC REGULATORY AUTHORITY OF INDIA ACT, 2008  (Section 30) 9/4/2020	Telecom Disputes Settlement and Appellate Tribunal <a href="http://www.tdsat.gov.in/Delhi/Delhi.ph">http://www.tdsat.gov.in/Delhi/Delhi.ph</a> <a href="mailto:Delhi/Delhi.ph">Delhi/Delhi.ph</a> <a href="mailto:Delhi/Delhi.ph">b</a> <a href="mailto:kindly email at cadrrajkumaradukia@gmail.com">kindly email at cadrrajkumaradukia@gmail.com</a> or whatsapy on 9820061049 for any assistance	<u>YES</u>

NAME OF THE ACT	NAME OF THE OFFICER/FORUMS	APPEARANCE OF CHARTERED  ACCOUNTANTS
12. THE NATIONAL GREEN TRIBUNAL ACT, 2010. THE ENVIRONMENT (PROTECTION) ACT, 1986	National Green Tribunal <a href="https://greentribunal.gov.in/">https://greentribunal.gov.in/</a>	YES
13. THE LEGAL METROLOGY ACT, 2009	Department of Consumer Affairs <a href="https://consumeraffairs.nic.in/">https://consumeraffairs.nic.in/</a>	<u>YES</u>
14. THE PETROLEUM ACT, 1934 THE PETROLEUM AND NATURAL GAS REGULATORY BOARD ACT, 2006	The Petroleum and Natural Gas Regulatory Board <a href="https://www.pngrb.gov.in/index.html">https://www.pngrb.gov.in/index.html</a>	<u>YES</u>
1 <u>5. THE RERA, 2016</u>	Real Estate Appellate Tribunal Every State has a Separate Tribunal <a href="https://maharera.mahaonline.gov.in/Site">https://maharera.mahaonline.gov.in/Site</a>	<u>YES</u>
16. THE FOOD SAFETY AND STANDARDS ACT, 2006	Food Safety Appellate Tribunal Every State has a Separate Tribunal	<u>YES</u>
17. THE INFORMATION TECHNOLOGY ACT, 2000	Telecom Disputes Settlement and Appellate Tribunal kindly http://www.tdsat.gov.in/Delhi/Delhi.php	<u>YES</u>
9/4/2020	on 9820061049 for any assistance	14

NAME OF THE ACT	NAME OF THE OFFICER/ FORUMS	APPEARANCE OF CHARTERED  ACCOUNTANTS
18. THE PROHIBITION OF BENAMI PROPERTY TRANSACTIONS ACT, 1988	Appellate Tribunal <a href="http://atfp.gov.in/">http://atfp.gov.in/</a>	<u>Yes</u>
19. THE PENSION FUND REGULATORY AND DEVELOPMENT AUTHORITY  THE PENSION ACT, 1871	Securities Appellate Tribunal <a href="http://sat.gov.in/">http://sat.gov.in/</a>	<u>Yes</u>
20. THE <u>INSURANCE REGULATORY AND DEVELOPMENT AUTHORITY OF INDIA</u> (IRDAI)  THE INSURANCE ACT, 1938	Securities Appellate Tribunal <a href="http://sat.gov.in/">http://sat.gov.in/</a>	<u>Yes</u>
21. THE INDUSTRIAL DISPUTES ACT, 1947	Central Government Industrial Tribunal-cum-Labor Courts (CGIT-cum-LCs)  https://labour.gov.in/organizationsofm ole/central-government-industrial- tribunal-cgit-cum-labour-courts kindly email at cadrrajkumaradukia@gmail.com or whatsapp	YES

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NAME OF THE ACT	NAME OF THE OFFICER/FORUMS	APPEARANCE OF CHARTERED  ACCOUNTANTS
22. THE SECURITISATION AND RECONSTRUCTION OF FINANCIAL ASSETS AND ENFORCEMENT OF SECURITIES INTEREST ACT, 2002 (ALSO KNOWN AS THE SARFAESI ACT)  THE RECOVERY OF DEBTS AND BANKRUPTCY ACT (RDB ACT), 1993	Debt Recovery Tribunal (DRT) Debts Recovery Appellate Tribunals (DRATs) <a href="https://drt.gov.in/">https://drt.gov.in/</a>	NOT ALLOWED
23. THE ARBITRATION AND CONCILLIATION ACT, 1996.	Arbitral Tribunal	ALLOWED
24. THE ARMED FORCES TRIBUNAL ACT, 2007 THE ARMED FORCES (SPECIAL POWERS) ACT, 1958 THE AIR FORCE ACT, 1950 THE NAVY ACT 1957 THE ARMY ACT, 1950	Armed Forces Tribunal <a href="http://aftdelhi.nic.in/">http://aftdelhi.nic.in/</a>	NOT ALLOWED
25 THE LAND REVENUE CODE, 1966 (OF RESPECTIVE STATES)	Respective State Land Revenue Tribunals.  Maharashtra Land Revenue Tribunal <a href="https://mrt.maharashtra.gov.in/SITE/Home/H">https://mrt.maharashtra.gov.in/SITE/Home/H</a>	NOT ALLOWED
9/4/2020	kindly email at cadrrajkumarsdakbe gmail.com or whatsapp on 9820061049 for any assistance	16

NAME OF THE ACT	NAME OF THE OFFICER/ FORUMS	APPEARANCE OF CHARTERED  ACCOUNTANTS
26. THE MSMED ACT, 2006 (DEALING WITH DELAYED PAYMENTS	MSME SAMADHAAN  https://samadhaan.msme.gov.in/MyMs  me/MSEFC/MSEFC_Welcome.aspx	ALLOWED
27. THE MOTOR VEHICLE ACT, 1988 THE NATIONAL HIGHWAYS ACT, 1956 THE CARRIAGE BY ROAD ACT, 2007 THE CENTRAL ROAD AND INFRASTRUCTURE FUND ACT, 2000 THE CONTROL OF NATIONAL HIGHWAYS (LAND & TRAFFIC) ACT, 2002 THE NATIONAL HIGHWAYS AUTHORITY OF INDIA ACT, 1988	Motor Accident Claims Tribunal NATIONAL HIGHWAYS TRIBUNAL (OF RESPECTIVE STATES)	NOT ALLOWED

NAME OF THE ACT	NAME OF THE OFFICER/ FORUMS	APPEARANCE OF CHARTERED  ACCOUNTANTS
28. The RIGHT TO INFORMATION ACT, 2005	CENTRAL INFORMATION COMMISSION <a href="https://cic.gov.in/who-are-we">https://cic.gov.in/who-are-we</a> STATE INFORMATION COMMISSION	
29. <u>THE PROTECTION OF PLANT</u> VARIETIES AND FARMERS' RIGHTS ACT,  2001	INTELLECTUAL PROPERTY APPELLATE  BOARD  https://www.ipab.gov.in/	
THE TRADE MARKS ACT, 1999		
THE PATENTS ACT, 1970		
THE GEOGRAPHICAL INDICATIONS OF GOODS (REGISTRATION AND PROTECTION) ACT, 1999		
THE COPYRIGHT ACT 1957		

NAME OF THE ACT	NAME OF THE OFFICER/ FORUMS	APPEARANCE OF CHARTERED  ACCOUNTANTS
THE DESIGNS ACT, 2000  THE BIOLOGICAL DIVERSITY ACT, 2002	National Biodiversity Authority <a href="http://nbaindia.org/">http://nbaindia.org/</a>	
THE SEMICONDUCTOR INTEGRATED CIRCUITS LAYOUT-DESIGN ACT, 2000	Layout-Design Appellate Board	
30. THE RAILWAY CLAIMS TRIBUNAL ACT, 1987 THE RAILWAYS ACT, 1989	The Railway Claims Tribunal <a href="https://www.india.gov.in/official-website-railway-claims-tribunal">https://www.india.gov.in/official-website-railway-claims-tribunal</a>	
31 THE INSOLVENCY AND BANKRUPTCY ACT 2016	www.ibbi.gov.in	

## NEW AUTHORITIES AND TRIBUNALS TO BE ESTABLISHED UNDER VARIOUS BILLS

- The data Protection Authority under the personal Data protection bill 2019
- It provides for
- (i) Protecting the interests of individuals,
- (ii) preventing misuse of personal data, and
- (iii) ensuring compliance with the Bill.

#### Authority under Non-Personal Data Governance Framework

- The Non-Personal Data Governance Framework given by the Expert Committee on Non personal data Protection provides for establishment of Non-personal data Authority.
- The Authority will be responsible for framing guidelines with respect to data sharing and risks associated with non-personal data.

### **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.

### **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. 25

### **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:

- "And" and "or";
- "Any" and "my";

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- 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 <u>written and oral</u>, and in actual fact it encompasses a
  whole range of skills which are invaluable to lawyers.
- Advocacy encompasses a <u>range of abilities</u> 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.

#### 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
- MEDITATAION

# LIST OF UNEXPLORED GOLDMINE PROFESSIONAL OPPORTUNITIES

1. Specialized Audits, Certifications and other Statutory

Recognitions

- 2. The Companies Act 2013
- 3. The Insolvency and Bankruptcy Code 2016
- 4. Micro, Small and Medium Enterprises (MSMEs)
- 5. Corporate Governance
- 6. Drafting, Registration and Stamping of Documents
- 7. Representation Before Authorities and Tribunals

# LIST OF UNEXPLORED GOLDMINE PROFESSIONAL OPPORTUNITIES- CONTD-2

- 8. Competition Laws
- 9. Consumer Protection Laws
- 10. Labour Law
- 11. Laws Relating to Alternate Dispute Resolution
- 12. The Banking Laws
- 13. Laws relating to Non-Banking Financial Institutions
- 14. Anti-Money Laundering Laws
- 15. The Laws relating to Intellectual Property Rights (IPR)
- 16. Private Equity

# LIST OF UNEXPLORED GOLDMINE PROFESSIONAL OPPORTUNITIES- CONTD-3

- 17. The Co-operative Sector
- 18. Laws governing Non-Profit Organizations
- 19. Law relating to Real Estate and Benami Property Transactions
- 20. Law Relating to International Trade
- 21. The Laws relating to Foreign Exchange
- 22. Environmental Protection and Climate Change
- 23. Carriage Laws and Multi-Modal Transportation of Goods

## LIST OF UNEXPLORED GOLDMINE PROFESSIONAL OPPORTUNITIES- CONTD-4

- 24. internal audit
- 25. Risk management
- 26. CSR
- 27. Corporate governance /independent director
- 28. Fema
- 29. Cyber security
- 30. Forensic audit/fraud prevention

#### SOCIAL NETWORKING PLATFORMS

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



#### 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;

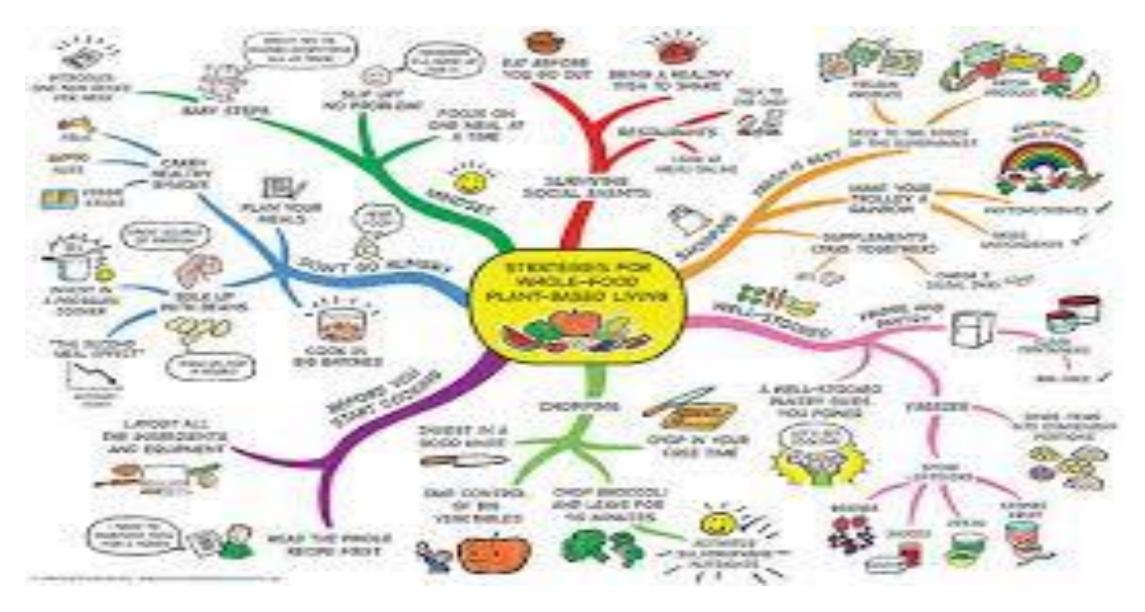
- 1. Desire
- 2. Faith
- 3. Auto-Suggestion
- 4. Specialized Knowledge
- 5. Imagination
- 6. Organized Planning

### 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





#### IT IS OUR DUTY TO REACH EVERYONE

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





CA (Dr.) Rajkumar Adukia

#### **Global Life transformation and Business transformation Guru**

B.Com, FCA, FCS, FCMA, LLB, M.Com, MBF, MBA

Dip. In IFRS-UK, Dip. In IPR, Dip in LW&LL, Dip. Criminology, Ph.D, IP(IBBI), Vedanta, MA(psychology), Dip HRM++++++

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