Eligibility Criteria for Empanelment as Technical Reviewers

To improve the reporting of compliances under various taxation laws (both Direct as well as Indirect), the Council of the Institute has constituted Taxation Audits Quality Review Board (TAQRB). The Board reviews any report prescribed under the Income-tax Act, 1961 and Rules framed thereunder and any report prescribed under the Indirect Tax Laws including GST Law which are certified by a Chartered Accountant with a view to determine, to the extent possible, compliance with the reporting requirements prescribed under the respective Acts and related Rules and pronouncements, guidance notes issued, if any, by ICAI in respect of the same.

Empanelment as a Technical Reviewer on the Board

The objectives of the TAQRB are achieved through a systematic process of review, which include preliminary review of reports by empanelled Technical Reviewers, who have to check:

- Compliance with the reporting requirements prescribed under various sections of the Income-tax Act, 1961 and Rules thereunder;
- Compliance with the reporting requirements prescribed under various provisions of the Indirect Tax Laws including Goods and Services Tax Law and
- Compliance with the respective pronouncements, guidance notes of ICAI.

Eligibility criteria:

For empanelling as a Technical Reviewer for Taxation Audit Reports, a member needs to satisfy the following conditions: -

- possess at least 10 (ten) years of post-qualification experience in direct taxation and
- is currently active in the practice of taxation (Direct Taxation with COP)

Further, Technical Reviewer is also entitled to receive an honorarium of Rs. 15,000/- per report reviewed and structured CPE hours.

It may be noted that the Board empanels selected members possessing outstanding expertise and having extensive experience in the area of Direct Taxation. Accordingly,

meeting the eligibility criteria does not ensure empanelment on the Board. The Board reserves the right to accept an application, based on the merits of each case.

How to register:
In case, a member meets the minimum requirements as mentioned above, he/she may fill the online 'Application Form for Empanelment as a Technical Reviewer' which is available at https://taqrb.icai.org/empanelment/empanelment-form .

Regards,
Secretary
Taxation Audits Quality Review Board