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In this article, the term "tax practitioners" encompasses tax consultants, advocates, chartered accountants, and company secretaries specializing in taxation. These professionals can be categorized into four groups based on their practice areas and locations. The first group consists of practitioners who exclusively practice in High Courts or the Supreme Court, primarily in metropolitan cities. They do not handle tasks like filing returns for clients, and their fees are typically high. The second category includes practitioners who practice at the first and second appellate levels, up to the Tribunal, in Tier 1 and Tier 2 cities. Their fees vary based on seniority, case complexity, and quantum involved. The third group comprises senior practitioners who focus on chamber practice or consulting, without appearing before authorities or courts. Their fees vary case-by-case. The fourth group consists of practitioners who handle original.....