



# AIFTP TIMES

Volume 4 - No. 10 | October, 2013

<b>FORTHCOMING PROGRAMMES</b>		
<b>Date &amp; Month</b>	<b>Programme</b>	<b>Place</b>
26, 27-10-2013	Two Days Tax Conference	Baroda
9-11-2013	Extraordinary General Body Meeting (Southern Zone)	Hyderabad
15, 16, 17-11-2013	National Tax Conference	Rishikesh
25-12-2013	Last NEC Meeting (2012 and 2013)	Mumbai
25-12-2013	EGM/Election	Mumbai
25-12-2013	First NEC (2014 and 2015)	Mumbai
26, 27-12-2013	17th National Convention	Mumbai

## REPORT OF VARANASI TAX CONFERENCE – 2013

by **Anand Pandey**, Conference Secretary

Varanasi Tax Conference was a gala function with 489 registrations and very well attended by participants from far and near – Mumbai, Delhi, Ghaziabad, Ranchi, Dehradun, Meerut, Kanpur, Allahabad and all neighbouring places of Varanasi. The function was attended by several dignitaries like Hon'ble Chief Guest Mr. Justice Shiva Kirti Singh, Chief Justice Allahabad High Court, Hon'ble Guest of Honour Mr. Justice Tarun Agrawala, Judge, Allahabad High Court, Hon'ble Guest of Honour Shri K. V. Chowdary, Member C.B.D.T, Hon'ble Guest of Honour Sri U.K. Shukla, D.G. (Administration) C.B.D.T., Respected CCIT, Kanpur Shri G.N. Pandeyji,, District Judge Varanasi Shri Om Prakash, officials from the Trade Tax Department, Customs, Central Excise and Service Tax Department.

The inaugural function started on 31st August, 2013 at 5.30 p.m. at Hotel Clarks, Varanasi with a jam packed hall in spite of heavy downpour outside. Conference Chairman Shri Arvind Shukla welcomed the dignitaries and the guests and Sri Bharatji Agrawal, senior advocate and past president AIFTP explained the Theme of the conference- Emerging Professional Challenges with Changing Tax Laws. Fine speeches were delivered by Shri S. K. Poddar, National President AIFTP, CCIT, Kanpur Shri G. N. Pandeyji, D. G. (Administration) C.B.D.T Shri U.K. Shukla, Shri K. V. Chowdary, Member C.B.D.T, Mr. Justice Tarun Agrawala, Judge, Allahabad High Court and finally Hon'ble Chief Guest Mr. Justice Shiva Kirti Singh, Chief Justice Allahabad High Court. Thanks was given by Shri Anand Pandey, Conference Secretary.

The inaugural function was followed by cultural programme by esteemed classical dancer Shri Mata Prasadji and his group. Shiv Tandav by Shri Rudra Shanker was highly appreciated. The programme lasted up to 10.45 p.m. which was followed by dinner.

The next morning i.e 1st September 2013, the technical sessions started at 9.30 a.m. sharp with first session on Income tax Laws. The session was dedicated to changing Income Tax laws relating to real estate. Very fine deliberation by renowned Keynote speaker Shri Girish Ahuja was the highlight Former Advocate

### FOR QUERIES PLEASE CONTACT ANY OF THE FOLLOWING OFFICE BEARERS

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General of U. P. Shri V.B. Upadhya was the session Chairman and Smt. Jamuna Shukla C.A. introduced the subject.

Next session on U.P. VAT had Hon'ble Mr. Justice Tarun Agrawala, Judge, Allahabad High Court as chief Guest and Shri Bharatji Agrawal as Keynote speaker. Shri Rupesh Gupta introduced the subject with Local renowned lawyer Shri V. N. Rai also giving his thoughts.

The third session was on Service Tax which was very well attended in spite of delicious meal in the lunch. Perhaps the presence of wellknown orators Shri Ashok Batra and Shri Dharmendra Ahuja was too good a deal which kept the delegates glued to their seats. The subject was introduced by Advocate Rahul Agrawal.

Entire function was attended by over 275-300 participants in all the sessions and the delegates expressed their pleasure on such a fine conference with such good deliberations. The arrangements were very meticulously looked after by Shri O.P. Shukla, Co-chairman, Shri Anand Pandey, secretary, Shri Asim Zafar, Shri Sanjay Verma, Shri Prakash Gupta, Shri S.K. Nigam and the whole lot of dedicated volunteers. The event was covered by all local newspapers prominently for two days.

## **REPORT OF ONE DAY NATIONAL TAX SEMINAR AT KOCHI, KERALA**

*by Dr. M. V. K. Moorthy, Chairman, AIFTP (SZ)*

It is submitted that in deference to the long cherished desire and wishes of the learned National Office bearers of the esteemed federation to spread the network of the federation in the state of Kerala, the state Vice Chairperson, CA. A. Retna Kumar has initiated all the appreciable and commendable efforts to hold a tax seminar at Kochi. As ill-luck would have it, even the minimum assistance and co-operation from a senior member of the Federation, the present NEC member and a former three time National Joint Secretary for the zone CA. K. Sankarnarayanan, a long time residential inhabitant of Ernakulam did not surface and forthcome. The result is though the Ernakulam branch of SIRC of ICAI is a joint /co-organizer, its participation from the point of delegates is conspicuously pale. The reasons are obvious as to say anything against our noble and senior member would be saying something against ourselves as the family of AIFTP cannot afford to accuse its own members or its infants. The most lamentable part of the indifferent attitude on the part of local NEC member is that every local leader failed to approach the Hon'ble Chief Justice of Kerala High Court or any other judge thereof to request them to be the Chief Guest, in spite of my personal requisition letter addressed to the Hon'ble Chief Justice well in advance indicating of the prospective presence of the local leaders. Be that as it may the zone is very much happy that its ardent desire to hold the seminar at Kochi was transformed into a reality, though the percentage of delegates as anticipated failed to invoke. The delegates present are around 65 in the conference hall. Nevertheless the organizers are happy with the respected National President to be the Chief Guest amidst all the attending personalities and delegates. The co-organizers felt happy for the effective and far conveying communicative message of the Hon'ble Chief Guest on the theme of the seminar. The organizers are also happy that the respected National Deputy President, Secretary General, National Treasurer, Central Council member of ICAI and Chairman of Ernakulam branch of ICAI are all present and delivered a very purposive and meaningful addresses. Nobody is disheartened and on the other hand everybody is very much happily heartened with the conduct of the seminar with a fond hope that many more seminars would be organised in different parts of the State with improvised presence and version of participation by various professionals as life members of AIFTP. The participants though of few in number, but from different parts of the nation were very happy with the technical sessions and the subjects selected and the way in which the speakers and the respective chairmen handled the subjects.

It is to be stated that here is a unison of south and east zones and it can be described as a meet of the horizons. The organizers are very happy that more than 20 members of AIFTP family from Kolkata have attended the programme and thoroughly enjoyed the tour programme namely One day backwaters boating cruise, local shopping and ultimately the night's delicious and sumptuous dinner at the Prestine i-land organized by Club Mithra Holidays. I am sure that the participation from the twin cities in Andhra Pradesh never lagged behind comparatively with other parts of the country. The records of Federation always demonstrate that the participation of delegates in any seminar at any place from the Twin cities of Hyderabad and Secunderabad was always a worthy counting and always significant one and accordingly the members from twin cities with their families have also made a very good contribution of inroads into Kerala tour programme. They have enjoyed thoroughly unto the last bit of the tour.

We the entire South Zone places on record of appreciable and praiseworthy services in the service of AIFTP of CA. A. Retna Kumar, the Vice Chairperson for the State of Kerala in doing wonderful work in

conducting the seminar and though he is not a local or native of Kochi, yet at the cost of his work and money, he loitered around the local and surrounding places with close frequency for completing the seminar successfully and we once again appreciate his services and the south zone of AIFTP always looks at the said service minded and devotional volunteer soldier for the widespread of AIFTP net in the State of Kerala.

So also the AIFTP-SZ places on record of the services of National Joint Secretary Malladi Srinivasa Rao, who conceived the idea of tour for the benefit of AIFTP family and employed his best efforts for a beneficial cost with the tour operator. So also the services of secretary and treasurer of the zone Satyanarayana and Narsing Rao are appreciable deserving to be placed on the records of the zone.

I hope that every participant and his family members have returned to their native places with a spirit of memorable happiness, joy and bliss gained /derived at the behest of the family rejoice arranged by AIFTP.



## 17TH NATIONAL CONVENTION

(Wednesday 25th, Thursday 26th & Friday 27th December, 2013)  
Dedicated to Late Shri B. C. Joshi, National President (1984-1990)

**Organised by**

**ALL INDIA FEDERATION OF TAX PRACTITIONERS**

**Wednesday, 25th December, 2013 - Radio Club - 1.30 p.m. to 5.30 p.m.**

Last National Executive Committee Meeting (2012 & 2013)

EGM / Election

First National Executive Committee Meeting (2014 & 2015)

**Thursday, 26th December, 2013 & Friday, 27th December, 2013  
at Y. B. Chavan Auditorium, Mumbai**

1. Inauguration
2. Issues arising out of purchase of goods from Suspicious Dealers:- Panel Discussion
  - a) Under Income Tax Act
  - b) Under VAT
  - c) Under General Law
3. Issues under Capital Gains:-
  - Share Transactions
  - Section 54, 54EC & 54F
4. Important Controversies Relating to Determination of Turnover Sales under the VAT and CST Act
5. Issues arising out of Real Estate Transactions:- Panel Discussion
  - a) Under Income Tax Act
  - b) Under VAT
  - c) Under General Law
6. Levy of VAT/Service on Supply of Tangible as well as Intangible Goods, IPR Transactions
7. Brains' Trust Session  
Direct Tax/Indirect Tax/Service Tax
8. Concluding Session

### **Delegate Fees:**

For Members : ₹ 3,500/- (Inclusive of Service Tax)

For Accompanying Spouse : ₹ 2,500/- (Inclusive of Service Tax)

(Above fee includes course material, Breakfast, Tea/Coffee, Lunch)

Kindly issue DD / Cheque at par in favour of "All India Federation of Tax Practitioners" payable at Mumbai.

*Conference Secretariat:*

**All India Federation of Tax Practitioners**

215, Rewa Chambers, 31, New Marine Lines, Mumbai 400 020. • Tel.: 22006342 Telefax: 22006343  
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**TWO DAYS ALL INDIA TAXCLAVE ON DIRECT & INDIRECT TAXES**

*Organized by*  
**ALL INDIA FEDERATION OF TAX PRACTITIONERS –WESTERN ZONE**  
*Jointly with*  
**CENTRAL GUJARAT CHAMBER OF TAX CONSULTANTS**  
*also supported by*  
**ALL GUJARAT FEDERATION OF TAX CONSULTANTS &  
GUJARAT SALES TAX BAR ASSOCIATION**  
on 26-27 October, 2013  
at Ball Room, Hotel Surya Palace, Sayaji Gunj, Vadodara

**PROGRAMME**

<b>SATURDAY, 26TH OCTOBER, 2013</b>			
<b>Timing</b>	<b>Subject</b>	<b>Paper Writer/ Speaker</b>	<b>Chief Guest/ Chairman</b>
9.00 am to 9.30 am	Registration & Breakfast		
9.00 am to 10.30 am	Inauguration		Shri Arun Jaitley, Sr. Advocate (SC), Delhi
10.30 am to 12.00 noon	<b>Technical Session – 1</b> Some Aspects of Interpretation of Statutes	Mandar Vaidya, Advocate, Mumbai	Shri Bharatji Agrawal, Sr. Advocate (SC), Allahabad
12.00 noon to 1.30 pm	<b>Technical Session – 2</b> Interstate Works Contract & Transfer of Right to Use Goods	CA Kiran Garkar Mumbai	Shri M. L. Patodi & Ms. Nikita Badheka, Advocates, Mumbai
1.30 pm to 2.30 pm	Lunch Break		
2.30 pm to 4.00 pm	<b>Technical Session – 3</b> Aftermath of Survey and Search (Implications of seized material found during survey & search)	CA Sunil Talati Ahmedabad	Dr. K. Shivaram Advocate, Mumbai
4.00 pm to 4.15 pm	Tea Break		
4.15 pm to 5.45 pm	<b>Technical Session – 4</b> Implications of Provisions of Section 11(7A) of GVAT (Implications of bogus, Hawala, bills trading transactions under GVAT)	Shri Nishant Shukla Advocate, Ahmedabad	Shri Nayan Sheth, Advocate, Ahmedabad
8.00 pm to 9.00 pm	Dinner		
9.00 pm to 11.30 pm	Entertainment Eve.		
<b>Sunday 27th October, 2013</b>			
9.00 am to 9.30 am	Breakfast		
9.30 am to 11.00 am	<b>Technical Session – 5</b> Recent Developments in Real Estate Transactions under Income Tax	CA Jagdish Punjabi, Mumbai	Shri Saurabh Soparkar, Sr. Advocate, Ahmedabad
11.00 am to 12.30 pm	<b>Technical Session – 6</b> Audit, Adjudication & Appellate Proceedings under Service Tax	CA Rajiv Luthia, Mumbai	Shri P. C. Joshi, Advocate, Mumbai
12.30 pm to 1.30 pm	Lunch Break		
1.30 pm to 4.00 pm	<b>Brain Trust</b>	<b>Trustee</b>	<b>Chairman</b>
	Income Tax (As per the posers received from the members and in open forum)	Shri Vipul Joshi, Advocate, Mumbai CA Ashwin Shah Ahmedabad	Shri S. K. Poddar, Advocate, Ranchi President, AIFTP Chairman, Direct Taxes

	Service Tax (As per the posers received from the members and in open forum)	CA Rajiv Luthia, Mumbai CA Amish Khandhar, Ahmedabad	
	Value Added Tax (As per the posers received from the members and in open forum)	Shri Vinayak Patkar, Advocate, Mumbai, Shri Kulin B. Shah, Tax Consultant, Ahmedabad	Shri K. H. Kaji, Sr. Advocate, Ahmedabad, Chairman, VAT
4.00 pm	Interaction and Hi Tea		

**Delegate Fees:** Member : ₹ 2,500/- Spouse : ₹ 2,250/- (including sightseeing)  
Corporate : ₹ 3,000/- Others : ₹ 3,000/-

Kindly issue DD/Cheque at par in favour of **"All India Federation of Tax Practitioners-Western Zone"**

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**RISHIKESH NATIONAL TAX CONFERENCE**

*Organised by*

**ALL INDIA FEDERATION OF TAX PRACTITIONERS (NORTH ZONE)**

On

15th, 16th & 17th NOVEMBER, 2013

at

PARMARTH NIKETAN, NEAR SWARGASHRAM, RISHIKESH (UTTRAKHAND) - 249304

**Theme : ROLE OF SPRITUALITY IN TAX PROFESSION**

**PROGRAMME**

**FRIDAY, 15th NOVEMBER, 2013**

2.00 pm to 3.00 pm Fellowship & Lunch  
3.00 pm to 4.00 pm Registration  
4.00 pm to 6.00 pm Sight Seeing  
6.00 pm to 6.30 pm Havan  
6.30 pm to 7.00 pm Ganga Aarti by H. H. Swami Chidanand Saraswati Ji  
7.00 pm to 9.00 pm Bhajan Sandhya  
9.00 pm onwards Dinner

**SATURDAY, 16th NOVEMBER 2013**

8.30 am to 9.30 am Breakfast & Registration  
9.30 am to 11.30 am Inaugural Session  
Inauguration by **Hon'ble Mr. Justice A. K. Sikri**, Judge, Supreme Court of India  
Presided by **Hon'ble Mr. Justice Barin Ghosh**, Judge, Uttrakhand High Court\*  
Guest of Honor : **Hon'ble Mr. Justice J. K. Ranka**, Judge, Rajasthan High Court  
11.30 am to 11.45 am Tea break  
11.45 am to 1.30 pm **First Technical Session**  
**Conflict under VAT & Service Tax on Works Contract**  
Chief Guest **Hon'ble Ms. Justice Reva Khetrapal** Judge, Delhi High Court  
Chairman – **Shri Bharat Ji Agrawal**, Sr. Advocate, Allahabad\*  
Key Speaker – **Shri Lakshmikumar**, Sr. Advocate, Delhi  
Upcoming Speaker – **Mr. Ruchir Bhatia**, Advocate, Delhi  
1.30 pm to 2.30 pm Lunch  
2.30 pm to 4.15 pm **Second Technical Session**  
**VAT on Builders with particular reference with Collaboration Agreements**  
Chief Guest **Hon'ble Mr. Justice Rajesh Bindal**, Judge, Punjab & Haryana High Court  
Chairman – **Shri P. C. Joshi**, Advocate, Mumbai  
Key Speaker – **Shri H. L. Madan**, CA, Delhi  
Upcoming Speaker – **Mr. Anuj Bansal**, Advocate, Delhi  
4.15 pm to 5.00 pm High Tea

\* confirmation awaited

5.00 pm to 6.30 pm

**Spiritual Session**

Blessings by **H.H. Swami Chidanand Saraswati Ji**  
Chief Guest **Hon'ble Dr. Justice Arijit Pasayat**, Judge (Retd.), Supreme Court of India & Chairman – Authority on Advance Ruling  
Chairman – Shri P. S. Sarin, Advocate, Delhi

6.30 pm to 7.00 pm

Ganga Aarti Darshan

7.00 pm to 7.30 pm

Journey of AIFTP since 1976

7.30 pm to 9.00 pm

Entertainment programme

9.00 pm onwards

Dinner

**SUNDAY, 17th NOVEMBER, 2013**

6.30 am to 7.30 am

**Holy Dip in Ganga – Kartik Snan with vedic mantra**

8.30 am to 9.30 am

Breakfast

9.30 am to 11.45 am

**Third Technical Session**

**Undisclosed income under section 68 to 69D with reference to Penalty u/s 271(1)(c)**

Chief Guest Hon'ble Mr. Justice R. V. Easwar, Judge, Delhi High Court  
Chairman – Shri N. M. Ranka, Sr. Advocate, Jaipur  
Key Speaker – Dr. Girish Ahuja, CA, Delhi  
Upcoming Speaker – Mr. Yashu Goel, CA, Delhi

11.30 am to 11.45 am

Tea break

11.45 am to 1.30 pm

**Brain Trust Session**

Trustees :

Shri M. L. Patodi, Advocate, Kota  
Shri J. D. Nankani, Advocate, Mumbai  
Shri S. K. Sarwar, Advocate, Delhi  
Shri Ashwin Shah, CA, Ahmadabad  
Shri V. P. Gupta, Advocate, Delhi

Shri S. R. Wadhwa, Advocate, Delhi  
Dr. M. V. K. Murthi, Advocate, Hyderabad  
Shri K. L. Goel, Advocate, Chandigarh  
Dr. Naveen Ratan, Advocate, Amritsar

1.30 pm onwards

Lunch

**REGISTRATION :**

Member of any Tax Professional Association	₹ 1,500/-
Spouse	₹ 1,000/-
Corporate delegate	₹ 5,000/-
Others	₹ 3,000/-

Kindly issue DD/Cheque at par in favour of **"All India Federation of Tax Practitioners-North Zone"**

**ACCOMODATION :**

Parmarth Niketan (at Venue)	₹ 1,500/- per Room on twin sharing
ELL BEE Ganga View (4 Star)	₹ 4,900/- per Room Twin sharing with breakfast
Ganga Beach Resort (4 Star)	₹ 3,400/- per Room Twin sharing with breakfast
Nature Oville Ayurvedic Retreat (4 Star)	₹ 6,200/- per Room Twin sharing with breakfast
Narayan Palace (3 Star)	₹ 3,500/- per Room Twin sharing with breakfast
Dawa Retreat (3 Star)	₹ 2,800/- per Room Twin sharing with breakfast
S. K. International	₹ 2,000/- per Room only accommodation
Divine Ganga	₹ 1,800/- per Room only accommodation.

**Invitation & Request by**

**S.K. Poddar**  
National President  
**J.D. Nankani**  
National Dy. President  
**N. P. Jain**  
National General Secretary

**Smt. Prem Lata Bansal**, National Vice President  
**N. K. Arora**, Chairman North Zone  
**V. P. Gupta**, Chairman Educational Committee  
**Vinod Dhingra**, Vice Chairman  
**Rakesh Agarwal**, Secretary North Zone  
**Rahul Kaushik**, Joint Secretary

Conference  
Advisory Committee  
**P.S.Sarin**  
**Balram Sangal**  
**S.R.Wadhawa**  
**H.C.Bhatia**

Conference Chairman  
**R. K. Batra**  
Co-ordinators  
**H. L. Madan**  
**Sanjay Sharma**  
**Bimal Garg**  
**Arun Kumar Jain**

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## DIRECT TAXES

Ajay R. Singh, Paras S. Savla & Rahul Hakani  
Advocates, KSA Legal

### HIGH COURTS

**1. S. 2(15): Charitable purpose – “Advancement of any other object of public utility” – First proviso to s. 2(15) amended by Finance (No. 2) Act, 2009**

First proviso to s. 2(15) amended by Finance (No. 2) Act, 2009 is applicable in cases where an assessee claims that it is carrying on charitable purpose covered by residuary clause i.e., ‘advancement of any other object of public utility’, and proviso is not applicable in case an assessee or institution claims that it is carrying on charitable purposes like relief to poor, education, medical relief etc., i.e., purposes which have been specifically enumerated and stated in earlier part of s. 2(15). Where question of application of income, quantum of surplus available or whether activities undertaken by third party to whom more than 85 per cent surplus was donated could be treated as charitable activity under s. 2(15) had not been examined while rejecting registration under s. 10(23C)(iv), matter was to be remitted to decide issue afresh. (AY 2004-05)  
*Hamdard Laboratories India v. DGIT (2013) 216 Taxman 201 (Del.) (HC)*

**2. S.36(1)(iii): Deductions – Investment in shares of related companies – Purpose of business**

Where the assessee was not engaged in business of investment in shares, interest bearing funds invested in shares of related company could not be said to have been utilised for purposes of business, and therefore, proportionate interest was liable to be disallowed under s. 36(1)(iii). (AY 2001-02)

*CIT v. Deepak Agarwal (2013) 216 Taxman 153 (All.) (HC)*

**3. S.254: Appellate Tribunal – Order – Successor in office of Assessing Officer. [S. 154]**

Once the Assessing Officer had given effect to order of Tribunal, his successor in office had no jurisdiction to pass a fresh order. (A.Y. 2001-02)

*Classic Share & Stock Broking Services Ltd. v. ACIT (2013) 216 Taxman 238 (Bom.) (HC)*

### TRIBUNALS

**4. S. 37: Business expenditure – Employees stock option scheme – Discount on issue of options**

“Expenditure” means not only “paying out” but also “incurring”. Discount on issue of options under employees’ stock option scheme is allowable as deduction. This discount is neither capital expenditure nor a contingent liability. (A. Y. 2003-2004, 2004-2005, 2005-2006, 2007-2008)

*Biocon Ltd. v. Dy. CIT (LTU) (2013) 25 ITR 602 (Bang.) (Trib) (SB)*

**5. S. 37: Business expenditure – Setting up of business – Allowability of expenditure**

Assessee was not granted registration as vendor by the Ministry of Defence as supplier, and hence, no supply took place. Therefore, expenditure was rightly disallowed as business was not set up. However, expenditure incurred after obtaining registration was allowable. (A. Ys. 2002-2003, 2003-2004, 2005-2006, 2007-2008)

*Russian Technology Centre P. Ltd. v. Dy. CIT (2013) 25 ITR 521 (Del.) (Trib)*

**6. S. 54F: Capital gains – House should be inhabitable – Basic amenities**

The house for which exemption is claimed must be inhabitable and should have had basic amenities like a place for cooking, toilet and bathroom, approach road within plot. Exemption could not be granted when there was no evidence of grant of electricity or telephone or water connection. (A. Ys. 2004-2005, 2007-2008)

*Smt. Usharani Kalidindi v. ITO (2013) 25 ITR 409 (Hyd.) (Trib)*



### ADVERTISEMENT TARIFF FOR AIFTP JOURNAL (W.e.f. 15th July, 2013)

Particulars	Per Insertion
1. Quarter page	₹ 1,500/-
2. Ordinary half page	₹ 2,500/-
3. Ordinary full page	₹ 5,000/-
4. Third cover page	₹ 7,500/-
5. Fourth cover page	₹ 10,000/-

There shall be Discounts on bulk advertisements.

### Membership of AIFTP as on 28-9-2013

	Life Members				Total
	Associate	Individual	Association	Corporate	
Central	0	777	23	3	803
Eastern	3	1115	35	3	1156
Northern	0	911	17	0	928
Southern	1	857	13	5	876
Western	4	1666	33	15	1718
<b>Total</b>	<b>8</b>	<b>5326</b>	<b>121</b>	<b>26</b>	<b>5481</b>

**NOTICE**

Notice is hereby given that the Extraordinary General Body Meeting of the Members of Southern Zone of AIFTP will be held at KLN Prasad Auditorium, FAPCCI, Redhills, Hyderabad on Saturday the 9th November, 2013 at 5.30 p.m. to elect members of the Managing Committee and thereafter to elect office bearers for the term 2014 & 2015 amongst the elected members.

Particulars of posts of Office Bearers:-

- |                  |                  |                      |                  |
|------------------|------------------|----------------------|------------------|
| 1) Chairman      | ... 1 (One Post) | 2) Vice Chairman     | ... 1 (One Post) |
| 3) Secretary     | ... 1 (One Post) | 4) Treasurer         | ... 1 (One Post) |
| 5) Jt. Secretary | ... 1 (One Post) | 6) Committee Members | ... 25 Nos.      |

**ELECTION PROGRAMME**

- (A) Last Date for receiving Nomination Papers.... 05-11-2013  
(B) Last date for withdrawal ..... 06-11-2013  
(C) Scrutiny of Nomination papers..... 07-11-2013  
(D) Date of Election, if necessary ..... 09-11-2013

Note:

- (1) Address for sending Nomination papers and all other matters is SS Satrynarayana, Secretary, SZ of AIFTP, Room No.312, Kubera Towers, Narayanaguda, Hyderabad – 500 029, Phone No. 9989924646, e-mail : sreepadass@gmail.com
- (2) Members present in the General Body Meeting shall elect 30 members. The elected Members will then elect office bearers as noted above amongst themselves.

Date: 29th September, 2013  
Place: Hyderabad

**S.S. Satyanarayana**  
Secretary, AIFTP-SZ

*Non-receipt of the Times must be notified within one month from the date of publication, which is 4th of every month.*

**Associate Editors of AIFTP Times : Mr. Kishor Vanjara & Mr. Deepak R. Shah**

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