

All India Federation of Tax Practitioners



# AIFTP TIMES

Volume 8 – No. 10 • October 2017



We wish all our members and readers  
A Very Happy Diwali and Prosperous New Year



## FORTHCOMING PROGRAMMES

Date & Month	Programme	Place
7th October, 2017	Extra Ordinary General Meeting (AIFTP-NZ)	New Delhi
7th October, 2017	One Day seminar on GST	Mumbai
11th October, 2017	Adjourned Annual General Meeting	New Delhi
11th October, 2017	Extraordinary General Meeting (AIFTP-SZ)	Hyderabad
13th October, 2017	Extraordinary General Meeting (AIFTP-WZ)	Mumbai
22nd October, 2017	Extraordinary General Meeting (AIFTP-CZ)	Jodhpur
22nd October, 2017	Extraordinary General Meeting (AIFTP-EZ)	Kolkata
4th November, 2017	AIFTP Founders Month Celebration with Cultural Program	Mangaluru
4th & 5th November, 2017	National Tax Conference	Mangaluru
1st December, 2017	Last National Executive Committee Meeting of 2017	Jabalpur
1st December, 2017	Ordinary General Meeting	Jabalpur
2nd & 3rd December, 2017	20th National Tax Convention	Jabalpur

## Report of National Tax Conference held at Hotel “The Park” Kolkata on 2nd & 3rd September, 2017

By R. D. Kakra, *Chairman*, AIFTP (EZ)

Basic defects in tax system should be removed to mitigate taxpayers' hardship.

Kolkata. Progressive Taxation – Fairness in taxpayers *inter se* and proportionality of tax burden should be key features of a good policy. Article 14 applies to tax levies but in classification of subjects and events more elasticity is to be allowed and changes in tax structure are necessary to straighten the basic defects in the tax system to mitigate the hardship of the taxpayer and to enhance the revenue for the State so that there is no deficit for the developmental activities, said Hon'ble Justice A. K. Goel, Judge of Supreme Court while inaugurating National Tax Conference organised by All India Federation of Tax Practitioners on 2nd and 3rd September, 2017 in Kolkata. Hon'ble Justice Rakesh Tiwari of Calcutta High Court said that GST is the country's biggest tax reform rolled out from 1st July, 2017 but India might be running against time to finalise the technology needed to implement it. The success of this complex tax reform will depend on the glitch free running of the GST network. The flawless GSTN will capture every sale, purchase, stockpile of every registered business in India, once set in motion, this network will end any possibility of evasion or multiple taxation. The theme of Conference was GST and Tax Professionals – Partners in better tomorrow.

Mrs. Prem Lata Bansal, National President spoke about the objects and urged professionals to join the Federation. Shri R. D. Kakra, Zone Chairman welcomed all and said that more than 300 delegates from various States have come to participate.

Shri Narayan Jain, Chairman, Direct Taxes Committee was of the view that in near future all transactions will be accounted for and the country will lead to flourishing collection of GST as well as Income tax leading to new vistas of growth.

### FOR ANY QUERIES MEMBERS MAY CONTACT ANY OF THE FOLLOWING OFFICE BEARERS

Name	Mobile	Tel. (O)	Fax	E-mail
National President – Smt. Premlata Bansal, Sr. Adv.	9811558194	011-23955703	–	plbansal49@gmail.com
Deputy President – Shri Ganesh Purohit, Sr. Adv.	9425154914	0761-2660402	4003074	purohitganesh@gmail.com
Secretary General – Shri Sanjay Sharma, Adv.	9810071545	011-45539955	45539955	adv_sanjay_31@yahoo.co.in
Treasurer – Shri Vipul B. Joshi, Adv.	9820045569	022-66333736	22080951	vipulbjoshi@gmail.com

First Technical Session was “Supply – the new object of taxation” and chaired by Hon’ble Justice A. K. Goel, Judge of Supreme Court. Shri P. C. Joshi, Past President AIFTP was the Co-Chairman. The speakers were Shri Shailesh Sheth, Advocate. CA S. Venkataramani spoke on Input Credit – News Issues and Challenges. He elaborated on various practical difficulties including many a times non-functioning of Government portal. Shri Sandeep Goyal, Advocate spoke on Composition Scheme under GST.

Second Technical Session was chaired by Shri N. M. Ranka, Senior Advocate and the topic was Survey, Search & Seizure and Implication of GAAR. Speakers were Shri N. K. Poddar, Senior Advocate and Shri Mahendra Gargeiya, Advocate.

Third Technical Session was on New Restrictions on cash transactions and implication of changes made by the Finance Act, 2017. It was chaired by Shri S. K. Poddar, Advocate and Past President. Speakers were Shri Narayan Jain, Advocate and CA Vipin Garg.

The Fourth Technical Session was chaired by Dr. Ashok Saraf, Senior Advocate and National Vice President. In this session Shri Mukul Gupta spoke on IGST and place of supply and Smt. Nikita Badheka, spoke on Works contract in GST.

The Fifth Technical Session was chaired by Hon’ble Justice Dr. Anita Sumnath, Judge, Madras High Court and the topic was “Taxation of Real Estate Transactions in Income tax and GST”. The speakers were Shri K. Sampath, Sr. Advocate and CA Arun Agarwal. All appreciated the address of Justice Sumanth.

The post lunch session was Practical problems on GST coupled with Brains’ Trust Session which was chaired by Shri N. M. Ranka, Senior Advocate and Past President. Smt. Prem Lata Bansal, National President was the Co-Chairperson. S/Shri S. R. Wadhwa, K. L. Goyal, Sandeep Goyal, Mukul Gupta, D. K. Gandhi, Naveen Garg, Shailesh Sheth, Vipin Garg, Anuj Bansal, Arun Agarwal and R. D. Kakra.

Shri Indu Chatrath, Chairman, Conference Committee, delivered Vote of Thanks in inaugural session. Shri Arvind Agarwal, Zone Secretary conducted the programme successfully and systematically. Shri R. D. Kakra said that the issues emerging in discussions will be forwarded to the Finance Minister.

Dr. M. V. K. Moorthy, Shri J. D. Nankani and Shri Sanjay Sharma (Secretary General) and many office bearers and members of NEC also graced the NTC. Shri Achintya Bhattacharya, Shri N. D. Saha, Shri Dilip Agarwal, Shri Arvind Shukla, Shri O. P. Shukla, Shri Madhusudan Kakra, Shri Sandeep Choraria, Shri Bhaskar Sinha Roy actively helped. A book “How to handle income tax problems” written by Narayan Jain and Dilip Loyalka and another book on GST written by Mr. Pankaj Ghiya were also presented to Hon’ble Justice A. K. Goel and Hon’ble Justice Rakesh Tiwari. A Souvenir edited by Sunil Surana and Deepak Jain was released by Chief Guest Hon’ble Justice A. K. Goel. All the delegates were given the book on GST by East Zone. They enjoyed the hospitality. Total 356 delegates participated the National Tax Conference and the contribution money of ₹ 35,600/- sent to the AIFTP H.O.



## Activity Report of Central Zone for the Month of Aug. & Sept., 2017

**D. C. Mali, Chairman, AIFTP (CZ)**

AIFTP (CZ) jointly with Marudhara Tax Bar Association (Western Rajasthan) and ITAT Bar and Motor Merchant Association organised a programme on GST by Tally and filing of returns under GST on 12th August 2017 at Motor Merchant Association Hall, Jodhpur with 325 delegates.

Shri Vinod Mehta, D.C. (GST) and Shri Deepak Tiwari from Tally Academy gave their presentation. On this occasion, special memento was given to Mr. Vinod Mehta and welcome of Deepak Tiwari by Shri Mahesh Mehta (Secretary, Motor Merchant Association) and Devendra Kansara, Secretary Marudhara Tax Bar and welcome address was given by AIFTP Conference Chairman (CZ) Shri P. M. Chopra. The function was presided over by Shri D. C. Mali, Chairman, AIFTP (CZ).

Session was for 5 hours and big gathering of CAs, Advocates, Accountants, Tax Practitioners, members of different Chambers of Commerce and Industries including President, Sohan Lal Mantri.

Report of GST Conference dated 12th August 2017:- Our news was well published in all leading newspapers and news channels.

Hon’ble Justice Shri J. K. Ranka retired on 5th August 2017 and full court reference was organised in Rajasthan High Court, Jaipur. We are proud of Justice Mr. J. K. Ranka Sir that previously he was member of our Association. We have given representation for extending date of filing of VAT return till 30th September and for first quarterly return same has been extended from 14th August up to 30th September and we also sent representation to the Government of India for extending filing of Tax Audit Return from 30th September till 30th October.

We have given memorandum regarding GST grievance to the State Government and as well as Central Government & GST Council for removal of difficulties.

## NOTICE OF ORDINARY GENERAL MEETING

September 25, 2017

NOTICE is hereby given that an Ordinary General Meeting as provided in Rule 10 of the Rules & Regulations of the All India Federation of Tax Practitioners will be held on **Friday, the 1st December, 2017 at Vindhya Bhawan, Near TV Tower Katanga, Jabalpur, (MP)** at 6.30 p.m. to transact the following agenda as prescribed in Rule 8.

### AGENDA

1. Welcome address and opening remarks by the President, Smt. Prem Lata Bansal.
2. To confirm the proceedings of previous EOGM held on 24th December, 2016 at Hyderabad.
3. To elect 50 members to the National Executive Committee for the term 2018-19 in accordance with Rule 7(3) read with Rules 10(1) & 10(2) and Rule 14 of the Rules & Regulations.
4. To receive the report of the Election Officer and declaration of election result.
5. To consider suggestions from the members in respect of rendering better service to the members and for overall progress of the AIFTP
6. To transact any other business that may be raised with the permission of the Chair

**For All India Federation of Tax Practitioners**

Sd/-  
**Sanjay Sharma**  
*Secretary General*

### Notes:

1. Copy of the Memorandum of Association and Rules and Regulations may be obtained from the National Secretariat, Mumbai or can be downloaded from Official website of the Federation [www.aiftponline.org](http://www.aiftponline.org) Members are requested to read the same before filing the nomination.
2. Specimen nomination form is available on the website of the Federation and on request may be obtained from the National Secretariat, Mumbai.
3. Nominations are hereby invited for the membership of National Executive Committee from all eligible members in terms of amended Rules 10(1) and 14 subject to numerical limit as provided in Rule 7(3) for each Zone. The number of members to be elected from each zone will have their contest amongst the candidates from that zone but all members from all zones will be eligible to vote for all the five zones.
4. **Any member who have already opted to be on the Zonal Managing Committee for the ensuing term shall not be eligible to file nomination for NEC. Requisite declaration shall be annexed with the nomination form.**
5. Nomination form affixed with photo (Optional) duly proposed and seconded must reach the registered office of the Federation on or before 25th November, 2017 (Saturday) up to **5:00 p.m.**
6. Candidate may withdraw the nomination on or before 1st December, 2017 (Friday) before actual commencement of Election process.
7. As per Rule 10(3) of the Constitution of the Federation, the Chairman of the respective zone shall be ex-officio member of the National Executive Committee hence Chairman elect is not required to file the nomination for the National Executive Committee. A special request is hereby made to all the appointed Election Officers to hold the election of the respective zone on or before 30th October, 2017 and convey the result to head office with a copy to President and Secretary General through e-mail followed by dispatch through speed post at the earliest. [[aiftp@vsnl.com](mailto:aiftp@vsnl.com); [plbansal49@gmail.com](mailto:plbansal49@gmail.com); [adv\\_sanjay\\_31@yahoo.co.in](mailto:adv_sanjay_31@yahoo.co.in)]
8. As per the membership of respective zones as on 25th September, 2017 maximum number of candidates who can be elected to NEC as per rule 7(3) of the Constitution are as under:-

Zones	Members as on 25-9-2017	Entitlement (Max.)
Western	2305 (Max. 16 members can be elected)	16
Southern	1184	09
Northern	1084	08
Central	957	07
Eastern	1404	10
<b>Total</b>	<b>6934</b>	<b>50</b>

9. As per Rule 10, clause 6 of the Constitution of the Federation, any individual life member or a representative of the Association member who is more than 5 years in practice and who has been a member of the Federation for at least two years can only file the nomination.

10. At the meeting held on 1-10-2005 at Mumbai it was decided unanimously that notice for Ordinary General Meeting be published in the AIFTP Journal or AIFTP Times as contemplated under Rule 9 clause 3. Hence, no separate notice will be issued.
11. The National Executive Committee Meeting will be held once in three months at different places in the country, along with Two day Conference. The Executive Committee Members have to bear personally the expenses of travelling, stay and delegate fees of the Conference and also devote time for the welfare of the Federation. Persons of integrity and who can afford to spend time and money for the welfare of the profession are only requested to file the nomination.
12. The National Executive at its first meeting after election shall elect from amongst its members the following Office Bearers for one calendar year i.e. for the year 2018 only, Rule 10 Clause 4 read with clause 6 read with amended Rule 11, however the term of National Executive will continue to be that of two calendar years as per Rule 14.
  1. One President
  2. One Deputy President
  3. Five Vice-Presidents (one from each zone)
  4. One Secretary General
  5. One Hon. Treasurer and
  6. Five Hon. Joint Secretaries (one from each zone)
13. For further clarifications the members may contact the Secretary General, Chairman of respective zone or Registered Office.
14. At the National Executive Committee Meeting held at Kolkata on 2nd September, 2017 Shri P. C. Joshi (Past President) was appointed as the Election Officer.
15. The Nomination Forms would be scrutinised by the aforesaid Election Officer on 25th November, 2017 (Saturday) after 5.00 pm and would notify all valid and invalid nominations on the electronic media and conduct the election if warranted at Jabalpur (MP) at the time of OGM.

## NOTICE OF EXTRAORDINARY GENERAL MEETING OF AIFTP (SOUTHERN ZONE)

### NOTICE

NOTICE is hereby given that an Extraordinary General Meeting of the AIFTP (Southern Zone) will be held on Wednesday, 11th October, 2017 at 11.30 a.m. in the office of the Telangana Tax Practitioners Association, No. 237 to 239, 2nd Floor, Suryalok Complex, Gunfoundry, Hyderabad – 500 001 to transact the following:-

### AGENDA

1. To approve the minutes of the EGM held on 25th November, 2015.
2. To elect 24 members to the Managing Committee for the term of two years i.e. 2018 & 2019.
3. To announce the names of the members elected to the Managing Committee of the Southern Zone for the term 1-1-2018 to 31-12-2019.
4. Any other matter with the permission of the Chair

**For All India Federation of Tax Practitioners (Southern Zone)**

Sd/-

Date : 27th September, 2017  
Place : Hyderabad

**D. Amarnath**  
*Hon. Secretary*

### INVITATION FOR NOMINATION

1. Members are requested to send the nomination forms duly proposed and seconded on or before Monday, 9th October, 2017 before 6.00 p.m. at **11/12, Chamber Building, Jaishree Building, Junagadh – 362 001. Mobile: 9825037365, e-mail: samirjani@yahoo.co.in.** The last date for withdrawal of nomination is on or before Tuesday, 10th October, 2017 before 5 p.m. and scrutiny and final list will be published on the same day by 6 p.m.
2. As per Rule 4(1)(i), total number of members of the zone divided by 50, subject to maximum of 40 shall be elected to Zonal Managing Committee.
3. Members are requested to read the Memorandum of Association and Rules & Regulations before filing the nomination.
4. Only members of **two years** standing of the zone are eligible to file the nomination.
5. **As per the resolution passed at the AGM held on 1st October, 2005 at Mumbai the notice published in the AIFTP Times may be treated as service of notice. However, looking to the due date of AIFTP Times, this special notice is being given by e-mail.**
6. Election will be held, if necessary, from 12.00 noon to 1.00 p.m. on 11th October, 2017 at in the office of the Telangana Tax Practitioners Association, Nos. 237 to 239, 2nd Floor, Suryalok Complex, Gunfoundry, Hyderabad – 500 001.
7. The nomination form has been hosted on our website i.e. [www.aiftponline.org](http://www.aiftponline.org). Members are requested to download the same or see the attachment.
8. For further details please contact the office bearers or the office of the Federation at Secretary Chambers.

Date : 27th September, 2017  
Place : Hyderabad

Sd/-

**Samir S. Jani**  
*Election Officer (SZ)*

## NOTICE OF EXTRAORDINARY GENERAL MEETING OF AIFTP (WESTERN ZONE)

### NOTICE

NOTICE is hereby given that an Extraordinary General Meeting of the AIFTP (Western Zone) will be held on Friday, 13th October, 2017 at 4.00 p.m. at 215, Rewa Chambers, 31, New Marine Lines, Mumbai – 400 020 to transact the following:-

### AGENDA

1. To approve the minutes of the EGM held on 30th November, 2015.
2. To elect 40 members to the Managing Committee for the term of two years i.e. 2018 & 2019.
3. To announce the names of the members elected to the Managing Committee of the Western Zone for the term 1-1-2018 to 31-12-2019.
4. Any other matter with the permission of the Chair

**For All India Federation of Tax Practitioners (Western Zone)**

Date : 22nd September, 2017  
Place : Mumbai

Sd/-  
**Vijay Kewalramani**  
*Hon. Secretary*

### INVITATION FOR NOMINATION

1. Members are requested to send the nomination forms duly proposed and seconded on or before Tuesday, 10th October, 2017 before 6.00 p.m. at the Federation's Office i.e., 215, Rewa Chambers, 31, New Marine Lines, Mumbai - 400 020. The last date for withdrawal of nomination is on or before Thursday, 12th October, 2017.
2. As per Rule 4(1)(i), total number of members of the zone divided by 50, subject to maximum of 40 shall be elected to Zonal Managing Committee.
3. Members are requested to read the Memorandum of Association and Rules & Regulations before filing the nomination.
4. Only members of **two years** standing of the zone are eligible to file the nomination.
5. **As per the resolution passed at the AGM held on 1st October, 2005 at Mumbai the notice published in the AIFTP Times may be treated as service of notice. However, looking to the due date of AIFTP Times, this special notice is being given by e-mail.**
6. Election will be held, if necessary, from 4.00 p.m. to 6.00 p.m. on Friday, 13th October, 2017 at 215, Rewa Chambers, 31, New Marine Lines, Mumbai – 400 020.
7. The nomination form has been hosted on our website i.e. [www.aiftponline.org](http://www.aiftponline.org). Members are requested to download the same or collect hard copy from Federation's office.
8. For further details please contact the office bearers or the office of the Federation at Rewa Chambers.

Date : 22nd September, 2017  
Place : Mumbai

Sd/-  
**Dr. Ashok Saraf**  
*Election Officer (WZ)*

## NOTICE OF ADJOURNED ANNUAL GENERAL MEETING

NOTICE is hereby given that the adjourned Annual General Meeting of All India Federation of Tax Practitioners will be held on Wednesday, 11th October, 2017 at Lawyers' Chamber, 30 Deen Dayal Upadhyay Marg, Rouse Avenue, (Near ITO), New Delhi- 110 002 at 4 p.m. to transact the following business: -

1. To consider and adopt the Audited Accounts of AIFTP for the year ended 31st March, 2017.
2. Any other matter with the permission of the Chair.

**For All India Federation of Tax Practitioners**

Place : New Delhi  
Date : September 20, 2017

Sd/-  
**Sanjay Sharma**  
*Secretary General*

### Note:

1. The Audited Profit and Loss Account and Balance Sheet will be circulated to the Members by e-mail.
2. If there is no quorum by 4 p.m., the meeting will be adjourned by half an hour and on being reassembled at the same venue, the members present shall form the quorum.

## **NOTICE OF EXTRAORDINARY GENERAL MEETING OF AIFTP (NORTHERN ZONE)**

### **NOTICE**

NOTICE is hereby given that an Extraordinary General Meeting of the AIFTP (Northern Zone) will be held on Saturday, 7th October, 2017 at 11.00 am at **Office of Sales Tax Bar Association, 2nd Floor, Department of Trade & Taxes, Vyapar Bhawan, Indraprastha Estate, New Delhi** to transact the following agenda:-

### **AGENDA**

1. To approve the minutes of the last EGM held on 11-10-2015 at Varanasi.
2. To elect 22 members to the Managing Committee for the term of two years i.e. 2018 & 2019.
3. To declare immediately after the completion of election process and counting of Ballot Papers the names of the members elected to the Managing Committee of the Northern Zone for the term 1-1-2018 to 31-12-2019.
4. Any other matter with the permission of the chair.

**For All India Federation of Tax Practitioners (NZ)**

Date : 15-9-2017  
Place : Chandigarh

Sd/-  
**K. L. GOYAL**  
*Chairman*

### **INVITATION FOR NOMINATION**

1. Members are requested to send the nomination forms duly proposed and seconded on or before Saturday, 30th September, 2017 before 6.00 p.m. on the following address:  
**CA. Ritu G. P. Das, Election Officer, AIFTP (NZ), Patodi Sadan, 23 Vallabh Nagar Extn., Kota (Raj) – 324 007. e-mail:- rgp.das@gmail.com, Mobile: 9829035655**
2. The nomination form complete in all respects must reach the office of the Election Officer on or before Saturday, 30th September, 2017 before 6.00 p.m. However, if a copy of the same is sent by e-mail to the Election Officer on or before 30th September, 2017 and the nomination forms posted but received after 30th September, 2017 and before 5th October, 2017 will also be entertained. Any other postal delay in the matter will not be condoned in any case.
3. The nomination can be withdrawn by the candidate himself by submitting withdrawal letter, on or before 10:30 a.m. on 7th October, 2017, before the start of EGM and Election Meeting of the NZ.
4. As per Rule 4(1)(i), total number of members of the zone divided by 50, subject to maximum of 40 shall be elected to Zonal Managing Committee.
5. Members are requested to read the Memorandum of Association and Rules & Regulations before filing the nomination.
6. Only members of two years standing of the zone are eligible to file the nomination.
7. **As per the resolution passed at the AGM held on 1st October, 2005 at Mumbai the notice published in the AIFTP Times may be treated as service of notice. However, looking to the due date of AIFTP Times, this special notice is being given by e-mail.**
8. Election will be held, if necessary, from 11.30 a.m. to 1.00 p.m. on Saturday, 7th October, 2017 at New Delhi. The venue of the Election Meeting will be  
**Office of Sales Tax Bar Association, 2nd Floor,  
Department of Trade & Taxes,  
Vyapar Bhawan, Indraprastha Estate,  
New Delhi**
9. The nomination form has been hosted on our website i.e. [www.aiftponline.org](http://www.aiftponline.org). Members are requested to download the same or collect hard copy from Federation's office.
10. For further details please contact the office bearers or the office of the Federation at Rewa Chambers.

Dated : 15-9-2017  
Place : Kota

Sd/-  
**Ritu G. P. Das**  
*Election Officer (NZ)*

## NOTICE OF EXTRAORDINARY GENERAL MEETING OF AIFTP (CENTRAL ZONE)

### NOTICE

NOTICE is hereby given that an Extraordinary General Meeting of the AIFTP (Central Zone) will be held on Sunday 22nd October, 2017 at 2.45 p.m. at Steel Bhawan, Near Shastri Circle, Jodhpur to transact the following :-

### AGENDA

1. To approve the minutes of the EGM held on 21st November, 2015.
2. To elect 19 members to the Managing Committee for the term of two years i.e. 2018 & 2019.
3. To announce the names of the members elected to the managing Committee of the Central Zone for the term 1-1-2018 to 31-12-2019.
4. Any other matter with the permission of the chair.

**For All India Federation of Tax Practitioners (Central Zone)**

Date : 22nd September, 2017  
Place : Jodhpur

Sd/-  
**D. C. Mali**  
Chairman  
9414130281

Sd/-  
**B. L. Bissa**  
Hon. Secretary  
9414499270

**Note:** A Half Day Tax Conference on GST & Income Tax shall also to be held on 22nd October, 2017 from 9.30 a.m. to 1.30 p.m. at Steel Bhawan, Near Shastri Circle, Jodhpur in which eminent faculties on GST Shri D. K. Gandhi Advocate, Delhi & Shri Vinod Mehta, Deputy Commissioner of GST and on Income Tax Shri Rajesh Mehta, FCA, Indore shall deliberate on topics of professional interest.

### INVITATION FOR NOMINATION

1. Members are requested to send the nomination forms duly proposed and seconded on or before Sunday, 15th October, 2017 before 6.00 p.m. at the following address:  
**Shri D. K. Gandhi, 16, RDC Duplex, Raj Nagar, Ghaziabad – 201 001 Uttar Pradesh, Mobile: 9810216801**  
The last date for withdrawal of nomination is on or before Thursday, 19th October, 2017.
2. The scanned copy of the Nomination Forms can be e-mailed to [advocatedkgandhi@gmail.com](mailto:advocatedkgandhi@gmail.com), or at [gandhiassociates\\_dk@yahoo.com](mailto:gandhiassociates_dk@yahoo.com) and ANY Member seeking to withdraw from the election may withdraw his Nomination by e-mail too.
3. As per Rule 4(1)(i), total number of members of the zone divided by 50, subject to maximum of 40 shall be elected to Zonal Managing Committee.
4. Members are requested to read the Memorandum of Association and Rules & Regulations before filing the nomination.
5. Only members of two years standing of the zone are eligible to file the nomination.
6. **As per the resolution passed at the AGM held on 1st October, 2005 at Mumbai the notice published in the AIFTP Times may be treated as service of notice. However, looking to the due date of AIFTP Times, this special notice is being given by e-mail.**
7. Election will be held, if necessary, from 3.00 p.m. to 5.00 p.m. on Sunday, 22nd October, 2017 at Steel Bhawan, Near Shastri Circle, Jodhpur.
8. The nomination form has been hosted on our website i.e. [www.aiftponline.org](http://www.aiftponline.org). Members are requested to download the same or collect hard copy from Federation's office.
9. For further details please contact the office bearers or the office of the Federation at Rewa Chambers.

Date : 22nd September, 2017  
Place : Ghaziabad

Sd/-  
**D. K. Gandhi**  
Election Officer (CZ)

## NOTICE OF EXTRAORDINARY GENERAL MEETING OF AIFTP (EASTERN ZONE)

### NOTICE

NOTICE is hereby given that an Extraordinary General Meeting of the AIFTP (Eastern Zone) will be held on Sunday, 22nd October, 2017 at 2.30 p.m. at Rotary Sadan, 94/2, Chowringhee Road, Kolkata – 700 020 to transact the following:-

### AGENDA

1. To approve the minutes of the EGM held on 13th September, 2015
2. To elect 28 members to the Managing Committee for the term of two years i.e. 2018 & 2019.
3. To announce the names of the members elected to the Managing Committee of the Eastern Zone for the term 1-1-2018 to 31-12-2019.
4. Any other matter with the permission of the chair.

**For All India Federation of Tax Practitioners (Eastern Zone)**

Date : 25th September, 2017

Place : Kolkata

Sd/-  
**R. D. Kakra**  
*Chairman*

Sd/-  
**Arvind Agarwal**  
*Secretary*

**Note:** As per direction/guideline of NEC Meeting at Kolkata on 2-9-2017, Mr. S. S. Satyanarayana, National Vice President of South Zone appointed as Election Officer to conduct the election of Eastern Zone for the term 2018 & 2019 (1-1-2018 to 31-12-2019).

### INVITATION FOR NOMINATION – EASTERN ZONE

1. Members are requested to send the nomination forms duly proposed and seconded on or before Monday, 16th October, 2017 before 6.00 p.m. to the Election Officer, Mr. S. S. Satyanarayana, through mail to [sreepadass@gmail.com](mailto:sreepadass@gmail.com) and hard copy by post/courier to **Mr. S. S. Satyanarayana, Room No. 312, Kubera Towers, Narayaguda, Hyderabad – 500 029**. The date and time of the mail is considered as date of filing of the nomination. The last date for withdrawal of nomination is on or before Thursday, 19th October, 2017.
2. As per Rule 4(1)(i), total number of members of the zone divided by 50, subject to maximum of 40 shall be elected to Zonal Managing Committee.
3. Members are requested to read the Memorandum of Association and Rules & Regulations before filing the nomination.
4. Only members of two years standing of the zone are eligible to file the nomination.
5. **As per the resolution passed at the AGM held on 1st October, 2005 at Mumbai the notice published in the AIFTP Times may be treated as service of notice. However, looking to the due date of AIFTP Times, this special notice is being given by e-mail.**
6. Election will be held, if necessary, from 2.30 p.m. on Sunday, 22nd October, 2017 at Rotary Sadan, 94/2, Chowringhee Road, Kolkata – 700 020.
7. The nomination form has been hosted on our website i.e. [www.aiftponline.org](http://www.aiftponline.org). Members are requested to download the same or collect hard copy from Federation's office.
8. For further details please contact the office bearers of Federation at Kolkata.

Place : Kolkata

Date : 25th September, 2017

Sd/-  
**S. S. Satyanarayana**  
*Election Officer (EZ)*

### BOOK REVIEW : GST – Law Guide

It is a difficult task to write on a subject which has no precedents, a feat that is achieved by the young Adv. Ishaan V. Patkar in a seemingly effortless fashion. The pains and efforts taken by the Author in the making of this book are apparent and manifest themselves in the quality and quantity of research that seems to have gone into the compilation.

This book would be useful to persons practising in any arena like professions, businessmen and also the authorities as a referencer, since it gives sufficient examples for easier understanding and better retention of concepts. Information w.r.t. the circulars and notifications on GST have also been given at one place at the end of the book.



## 2 DAY NATIONAL TAX CONFERENCE

ALL INDIA FEDERATION OF TAX PRACTITIONERS (SZ)

IN ASSOCIATION WITH

KARNATAKA STATE TAX PRACTITIONERS ASSOCIATION

AND

THE INSTITUTE OF TAX PRACTITIONERS OF INDIA

on SATURDAY, the 4th November, 2017 & SUNDAY, the 5th November, 2017  
at THE GATEWAY HOTEL MANGALORE, Old Port Road, Mangaluru, Karnataka.

**THEME: GST & TAX PROFESSIONALS – PARTNERS IN NATION BUILDING**

### Day-1: 4th November, 2017 Saturday

8.30 – 9.30 am	Breakfast and Enrolment
9.30 – 10.30 am	<b>Inaugural Session</b> <b>Chief Guests:</b> Hon'ble Mr. Justice S. Abdul Nazeer, Judge, Supreme Court of India * Padmavibhushana Dr. D. Veerendra Heggade, Dharmasthala  <b>Guests of Honour:</b> *Shri Ritwik R. Pandey, I.A.S., Commissioner of Commercial Taxes (Karnataka) Shri H. Rajesh Prasad, I.A.S., Commissioner of GST/VAT, New Delhi, Shri Jeevan Saldanha, President, Kanara Chamber of Commerce & Industry, Mangaluru
10.30 – 10.45 am	Tea Break
10.45 – 12.00 noon	<b>1st Technical Session: Need of a Professional &amp; Needs of Tax Professionals</b> <b>[Education, Ethics and Excellence among Tax Professionals]</b> Chairman *Shri Ritwik R. Pandey, I.A.S., Commissioner of Commercial Taxes (Karnataka), Bangalore Speakers Dr. M. V. K. Moorthy, Advocate, Hyderabad Shri D. K. Gandhi, Advocate, New Delhi Moderator TPr. Sreedhara Parthasarathy, Ballari
12.00 – 1.30 pm	<b>2nd Technical Session: Recent Controversies of Income Tax</b> <b>[Direct Taxes Cash Credits, Gifts, Penalties, Reassessment, Tax Management]</b> Chairman Dr. K. Shivaram, Sr. Advocate, Mumbai Speaker CA. A. K. Srivastava, New Delhi Moderator TPr. D. M. Bhattad, Bengaluru
1.30 – 2.15 pm	Lunch Break
2.15 – 4.15 pm	<b>3rd Technical Session: Tax Structure under GST</b> <b>(On Hoteliers &amp; Caterers, Textiles &amp; Garments and Building Construction &amp; Works Contracts)</b> Chairman Shri H. Rajesh Prasad, I.A.S., Commissioner of GST/VAT, New Delhi, Speaker CA. S. Venkataramani, Bengaluru Moderator TPr. Abdul Khadar Iddya, Mangaluru
4.15 – 4.30 pm	Tea Break
4.30 – 6.00 pm	<b>4th Technical Session: The New concepts of Supply and Valuation under GST :</b> <b>[Place of Supply, Time of Supply, Varieties of Supply &amp; Methodology of Valuation]</b> Chairman CA. Deepabalidas, Tumakuru Speaker Shri Ishaan Patkar, Advocate, Mumbai Moderator TPr. Vinay. G. Hegde, Sirsi
6.30 – 7.30 pm	Mahila Yakshagana by Sai Kala Prathistana, Shivamogga.
7.30 – 9.00 pm	AIFTP Founders Month Celebration with Felicitation to Senior Professionals. <b>Chief Guest:</b> Hon'ble Dr. Justice Anita Sumanth, Judge, Madras High Court, Chennai <b>Guest of Honour:</b> B.T. Manohar, Chairman, State Taxes Committee & Team GST, FKCCI, Bangalore Dinner Followed by Mangaluru Chapter of Tax Professionals.

**Day-2: 5th November, 2017 Sunday**

6.00 – 8.00 am	<b>Secrets of Happy Living with Modern Yoga and Nature Cure</b> By Shri Ganapathi Prasad, Art of Living Teacher & Asst. General Manager, JVSL Plant, Toranagallu
8.30 – 9.00 am	Breakfast
9.00 – 9.30 am	Tally for GST – A presentation by Tally Solutions
9.30 – 11.00 am	<b>5th Technical Session: Elegance of Business Verticals under GST</b> <b>[Varieties of Business &amp; Profession and Dutiful Obligations]</b> Chairperson Hon'ble Dr. Justice Anita Sumanth, Judge, Madras High Court, Chennai Speaker CA. M. P. Tony, Thrishur Moderator TPr. S. Ananthakrishnan, Kannur
11.15 – 12.30 pm	<b>6th Technical Session: Significance of Records under GST</b> <b>[Determining SAC/HSN for Invoicing &amp; Maintaining Classified Accounts]</b> Chairman Shri S. Appaiahbhat, Advocate, Ballari Speaker CA. Abdur Rehman Musba, Mangaluru Moderator TPr. D. R. Shankar, Harihara
12.30 – 1.45 pm	<b>7th Technical Session: Serving &amp; Turning Around</b> <b>(Importance of Classification of Services &amp; Reverse Charge Mechanism under GST)</b> Speakers Shri M. V. J. K. Kumar, Advocate, Hyderabad Shri B. S. Seethapathi Rao, Advocate, Kakinada Moderator TPr. S. S. Satyanarayana, Hyderabad
1.45 – 2.15 pm	Lunch Break
2.15 – 4.00 pm	<b>Brains' Trust: Session Exclusively for Questions &amp; Answer</b> <b>Panellists :</b> Dr. M. V. K. Moorthy, Advocate, Hyderabad Shri S. Appaiah Bhat, Advocate, Ballari CA. S. Venkataramani, Bengaluru CA. Abdur Rehman Musba, Mangaluru CA. Deepabalidas, Tumakuru TPr. M. Ganeshan, Perithalmanna TPr. S. S. Satyanarayana, Hyderabad Shri M. V. J. K. Kumar, Advocate, Hyderabad Shri B. S. Seetapati Rao, Advocate, Kakinada Shri S. Prakash, Advocate, Tumakuru Shri Ishaan Patkar, Advocate, Mumbai CA. M. P. Tony, Thrishur CA. A. K. Srivastav, New Delhi TPr. S. Ananthakrishnan, Kannur
	<b>Question Bankers:</b> TPr. Abdul Khadar Iddya, Mangaluru TPr. Vinay G. Hegde, Sirsi TPr. Prashant Hanchate, Ilakal
4.00 – 4.30 pm	<b>Valedictory function with Lucky Dip</b>
4.35 pm	National Anthem & Disperse

\* Confirmation awaited

**Delegate Fee: ₹ 2,000/- for each Member till 15th October 2017 and thereafter ₹ 2,500/-.**  
**The same will be applicable for spouse also. Payable in favour of**  
**“KARNATAKA STATE TAX PRACTITIONERS ASSOCIATION” “BANK OF INDIA” HUBLI**  
**A/c No. 841610110000716 IFSC: BKID0008416.**  
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**Dr. M. V. K. Moothy** Chairman, Conference Committee, (M) 9849004423 (E) mvkmoorthy59@gmail.com

**Shri Y. N. Sharma**, Co-Chairman, Conference Committee, (M) 9845142500 (E) sharma.auditor@gmail.com

**Shri M.Srinivasa Rao**, Chief Convener, Conference Committee, (M) 9885796999 (E) sai9malladi@yahoo.com

**Smt. Prem Lata Bansal**, National President, AIFTP, (M) 9811558194 (E) plbansal49@gmail.com

**Shri Sanjay Sharma**, Secretary General, AIFTP, (M) 9810071545 (E) adv\_sanjay\_31@yahoo.co.in

**Shri S. S. Sathyanarayana**, Vice-President, AIFTP, (M) 9989924646 (E) sreepadass@gmail.com

**Shri Nagendra Prasad**, Chairman, AIFTP (SZ), (M) 9246367913 (E) vnprasadtax@yahoo.com

**Shri D. Amarnath**, Secretary, AIFTP (SZ), (M) 9440470185 (E) dasoju\_amar@yahoo.co.in

**Shri Sreedhara Parthasarathy**, Co-ordinator, (M) 9449569084 (E) 999jaiganesh@gmail.com

**Shri S. Nanjunda Prasad**, Co-ordinator, (M) 9980066380 (E) snprasadandco@gmail.com

**Shri N. Phaneendra**, Co-ordinator, (M) 9448213644 (E) phani\_vipra@yahoo.com

**Shri Abdul Khadar Iddya**, Co-ordinator, (M) 9900447747 (E) akisowkar@yahoo.com

**Shri A. Seetaramagowda**, Co-ordinator, (M) 9845451990 (E) everventures@gmail.com

## 20TH NATIONAL TAX CONVENTION AT JABALPUR

**1st, 2nd and 3rd December, 2017**

*Jointly organized by*

**All India Federation of Tax Practitioners (Central Zone)**

**Tax Bar Association, Jabalpur**

**Theme: Tax Practice – Vision 2022**

**1st December, 2017**

Venue: Vindhya Bhawan, Near T. V. Tower, Katanga, Jabalpur

4.00 p.m. to 5.45 p.m.	Registration
5.00 p.m. to 6.00 p.m.	Last NEC Meeting of 2017
6.00 p.m. to 6.30 p.m.	Tea Break
6.30 p.m.	OGM
8.30 p.m.	Dinner

**2nd December, 2017**

Venue: Tarang Auditorium, Shakti Bhawan Road, Rampur, Jabalpur

8.30 a.m. onwards	Registration
8.30 a.m. to 9.30 a.m.	Breakfast
9.45 a.m. to 11.45 a.m.	Inaugural Function
	<b>Chief Guest:</b> Hon'ble Mr. Justice Dipak Misra, Chief Justice of India*
	<b>Special Guests of Honour:</b> Hon'ble Mr. Justice Hemant Gupta (Chief Justice of Madhya Pradesh High Court)
	Hon'ble Mr. Justice Rajendra Menon (Chief Justice of Patna High Court)
	Release of publication dedicated to Padmavibhushan Shri N. A. Palkhivala
11.45 a.m. to 12.00 noon	Tea Break

12.00 noon to 1.45 p.m.	<b>First Technical Session:</b> Subject: Survey Search and H.D Note Assessment Chairman: Dr. K. Shivaram, Sr. Advocate, (Mumbai) Expert Panel Speaker: Shri S. K. Poddar, Advocate, Ranchi Speaker: Shri Kapil Goel, Advocate (New Delhi)
1.45 p.m. to 2.45 p.m.	Lunch Break
2.45 p.m. to 5.00 p.m.	<b>Second Technical Session:</b> Subjects: GST on Supply of Goods; GST on Supply of Service Chairman: Shri P. C. Joshi, Advocate (Mumbai) Expert Panel Speaker: Dr. M. V. K. Moorthy, Advocate, Hyderabad Guest Speakers: *Shri Raghvendra Singh, Commissioner, MP State (GST) *Shri Pramod Agrawal, GST Commissioner, Jabalpur Speakers: CA. S. Venkataramani (Bangalore) CA. Gaurav Gupta (New Delhi)
5.00 p.m. to 5.30 p.m.	Tea Break
5.30 p.m. to 6.30 p.m.	NEC Meeting
7.00 p.m. to 8.30 p.m.	Cultural Programme
8.30 p.m. onwards	Dinner

**3rd December, 2017**

**Venue: Tarang Auditorium, Shakti Bhawan Road, Rampur, Jabalpur**

8.30 a.m. to 9.30 a.m.	Breakfast
9.30 a.m. to 11.00 a.m.	<b>Third Technical Session:</b> Subject: GST on Real Estate Development & Contract Chairman: Shri M. L. Patodi, Advocate (Kota) Expert Panel Speaker: Shri J. D. Nankani, Advocate, Mumbai Speaker: Shri Ishaan Patkar, Advocate (Mumbai)
11.00 a.m. to 11.30 a.m.	Tea Break
11.30 a.m. to 1.30 p.m.	<b>Fourth Technical Session:</b> Subject: GST, Brains' Trust & Interactive Session Chairman: Dr. Ashok Saraf, Sr. Advocate (Guwahati) Trustees: Smt. Nikita Badheka, Advocate (Mumbai) Shri Vinayak Patkar, Advocate (Mumbai) Shri Pankaj Ghiya, Advocate (Jaipur) Shri Mukul Gupta, Advocate (Ghaziabad)
1.30 p.m. to 2.30 p.m.	Lunch
2.30 p.m. to 4.00 p.m.	<b>Fifth Technical Session:</b> Subject: Real Estate Development, Implication of IT Chairman: Shri N. M. Ranka, Sr. Advocate (Jaipur) Speaker: Shri Firoz Andhyarujina, Sr. Advocate (Mumbai)
4.00 p.m. onwards	Valedictory and thereafter High Tea

\* Confirmation awaited

**Delegate Fee: ₹ 3,000/- for each Members till 31st October 2017 and thereafter ₹ 3,500/- ₹ 2,500/- for accompanying spouse.**

**Payable in favour of "Tax Bar Association, Jabalpur,**

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*Communication Address:*

**Shri Ganesh Purohi, Sr. Advocate, 87, Ratan Colony, Narmada Road, Jabalpur – 482 001 MP (M) 9425154914,**

**e-mail: purohitganesh@gmail.com**

**Note: You are requested to book the hotel accommodation online.**

**Contact Person**

Sr. No.	Name	Designation	Mobile No.	E-mail
1.	G. N. Purohit	Chairman of Conference	9425154914	purohit_ganesh@yahoo.co.in
2.	M. M. Nema	President Tax Bar Association	9827093106	mmnema@gmail.com
3.	Shishir Nema	General Secretary Tax Bar Association	9425157045	saynemashishir@gmail.com
4.	Paresh Verma	Secretary Tax Bar Association	9827069687	adv.pareshverma@gmail.com
5.	Ajay Nema	Co-Chairman	8839616609	ajaynemaadvocate@gmail.com
6.	Prem Lata Bansal	National President	9811558194	plbansal49@gmail.com
7.	Sanjay Sharma	Secretary General	9810071545	adv_sanjay_31@yahoo.co.in
8.	D. C. Mali	Chairman, AIFTP (CZ)	9414130281	dcmaliadvocate@yahoo.com
9.	Ritu GP Das	Vice President	9829035655	rgpdas@gmail.com
10.	Rajesh Joshi	Joint Secretary	9827266933	advocaterjoshi@gmail.com

## A FULL DAY SEMINAR

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

*Jointly with*

**MAHARASHTRA CHAMBER OF COMMERCE INDUSTRIES AND AGRICULTURE  
AND  
GOODS AND SERVICE TAX PRACTITIONERS ASSOCIATION OF MAHARASHTRA**

*Along with*

**TAX PRACTITIONERS ASSOCIATION OF MAHARASHTRA.**

### What is wrong with GST!!

**MINUTE TO MINUTE PROGRAMME SCHEDULE FOR SEMINAR ON GST ON 7-10-2017**

**Date : 7th October, 2017**

**Time : 8 am to 6.00 pm**

*Venue:*

**SHRI KADAYATA BHUVAN MANDAL HALL, 32 HANUMAN ROAD, SALOON BUILDING,  
NEAR PARLE TILAK SCHOOL, VILE PARLE EAST, MUMBAI-57.**

Time	Particulars
8.00 a.m. to 9.00 a.m.	Registration and Breakfast
9.00 a.m. to 9.30 a.m.	Inauguration and Lighting of Lamp
9.30 a.m. to 11.30 a.m.	<b>Session I – Glitches of GST</b> Address by CA. S. Venkataramani, Bengaluru Chairman Remarks by Shri P. C. Joshi, Advocate, Mumbai
11.30 a.m. to 11.45 a.m.	Tea Break
11.45 a.m. to 1.15 p.m.	<b>Session II – E Way Bill, TDS, TCS</b> Address by CA. Ashit Shah, Mumbai Chairman Remarks by Smt. Nikita Badheka, Advocate, Mumbai
1.15 p.m. to 2.00 p.m.	Lunch Break
2.00 p.m. – 3.15 p.m.	<b>Session III – Issues related to RCM, and Classification/HSN</b> Address by Shri Dinesh Tambde, Advocate, Mumbai Chairman Remarks by Shri Vinayak Patkar, Advocate, Mumbai
3.15 p.m. to 3.35 p.m.	Hi-Tea Break
3.35 p.m. to 5.30 p.m.	* Felicitation of Chief Minister Shri Devendra Fadnavis by President Address by Chief Minister Shri. Devendra Fadnavis * <b>Session V – Public Forum and Case Studies</b> Chairman CA. S. Venkataramani, Bengaluru Shri Ishaan Patkar, Advocate, Mumbai – Place of Supply of goods two case studies CA. Aditya Surte, Mumbai – Place of supply two case studies Shri Parth Badheka, Advocate, Mumbai – Input Tax Credit two case studies CA. Rahul Thakar, Mumbai – Works Contract two case studies CA. Chetan Bumb, Nashik – Composite and mix supply two case Studies Summation by Chairman CA. S. Venkataramani, Bengaluru Vote of Thanks By CA. Pranav Kapadia, President, STPAM

\* = CONFIRMATION AWAITED

**FEES: ₹ 1,500/- FOR MEMBERS OF ANY OF ABOVE ASSOCIATIONS AND ₹ 2,000/- FOR NON MEMBERS INCLUDING GST. IT INCLUDES BREAKFAST, LUNCH, HI-TEA AND STUDY MATERIAL.**

**Cheque in favour of “All India Federation of Tax Practitioners – Western Zone” payable at Mumbai.**

**You all are requested to enroll for the seminar a large numbers.**

Shri Chirag Parekh  
Chairman, AIFTP (WZ)

Shri Santosh Mandlecha  
President, MACCIA

Shri Pranav Kapadia  
President, GSTPAM

Shri Jaiprakash Girase  
President, NTPA

Shri Satish Boob  
Chairman, Taxation Committee, MACCIA

## High Time for Self-introspection

N. M. Ranka, *Sr. Advocate*

Two stalwarts, late CA N. C. Mehta and Shri P. C. Joshi, Advocate, both of Mumbai, conceived dream project of unified national tax bar, formed 'All India Federation of Tax Practitioners', (AIFTP), on 11th November, 1976. The Constitution and Rules & Regulations were adopted in 1996 as Society and were amended on 22-4-2001, 1-10-2005, 25-12-2013 and 24-12-2016. It has within its fold Senior Advocates, Tax Advocates, Chartered Accountants, Tax Practitioners (6,714), Association (133), Corporates 32 aggregating to 6,888 members as on 31-7-2017. It is duly registered under the Bombay Trusts Act in 1997, under Income-tax Act and donations are exempt u/s. 80G. It maintains regular and proper books of account, which are audited and return of income is filed regularly. It is a charitable educational institution and commands reputation, with membership spreading in all the States of India and has attained unique position at national level.

AIFTP is the solitary NGO, inserting 'Standards of Professional Conduct and Etiquette' for its members in its Constitution. Membership is accepted after screening. Larger number is interested in enrolment as life member. **Looking to fall in ethics in tax profession, it is advisable to insert a pledge to act in accord with the Standards enshrined in its Constitution. It is equally advisable that its President/Chairman, Office bearers and executive members also take oath while assuming office and adhere to the mandate of its constitution, rules & regulations.** It would usher in sense of duty and intention to actively serve fellow members. It has already imbibed fellowship, brotherhood, fraternity and a member is assured of a helping / co-operating member in every city, town or metro, giving the pleasure of a Hindu Undivided Family, ready to serve each other and to act for good of all members of the family, but no right to break or claim division.

Over the years All India Federation of Tax Practitioners has been built as a sound institution, brick-by-brick by its Presidents, Chairmen, Office-bearers and Committee members (past and present). It is the only organisation which is organising National Tax Conferences, Seminars, Residential Refresher Courses, Workshops, etc. exceeding 20 in a year, to update and expand knowledge of its members and other participants. In some of the Conventions/Conferences registrations exceeded 1,000 and for 2-3 days with nominal registration fee and active participation uptill last session. Brains' Trust Session is the brain-wave of the Federation, which gives an opportunity to seek authentic opinion on any intricate question by tax experts of national repute. Such session is lively and the trustees assure such queries

may be sought by e-mail too. Souvenir is published and provided, containing useful papers, articles and material.

Term of an executive including President was 3 years, reduced to 2 years in 2005, further reduced to 1 year from 2015, though tenure of office-bearers and members except Deputy President remain as 2 years. **On reduction of tenure, it is desirable the President / Chairmen and their team function 365 days with zeal, enthusiasm and devotion.** Elections are conducted at the National Convention every 2 years. National Convention-cum-National Tax Conference (3 days) have to be organised by the Deputy President within his zone. All the faculty members have to be afforded with the hospitality of the accommodation, have to be appropriately looked after till departure and the organiser should ensure the attendance of at least 500 participants, with minimum delegate fees.

There exists 5 Zones for administrative convenience and Managing Committee for each Zone. Guidelines for organising the National Convention / Conference and Guidelines for functioning of Zonal Offices have been formulated. Rules for 'Ranka Best Tax Seminar Running Trophy; and 'Awards' set up in 1994, stands published. Guidelines for awards of All India Federation exists since 25-12-2013. **Awardees for Ranka Awards are to be selected by the Selection Committee, to be nominated by the National Executive after including Chairman and Hon. Secretary of Ranka Public Charitable Trust, Jaipur. However, it may be mentioned that the named office-bearers of the Trust are not consulted since 2013. Even timely intimation is not given.**

National Executive to meet once in a quarter in any Zone. Meeting to coincide with the Seminars, Conferences etc., should be of 2 days and must ensure the attendance of at least 300 participants. Faculties should be of national repute, must be approached in advance, to obtain confirmation in writing and ensure their presence. It should be planned as to lead to sizable surplus which would form part of the Zonal office. Loss is not shared by the Federation. Accounts to be expeditiously prepared and audited. **I am happy and express my gratitude to the faculties, trustees, chairmen etc., who register as delegate, do not seek reimbursement of travel and stay is optional, at the wish of the organisers.**

Elaborate rules have been framed for election of National Executive Committee and guidelines have been prepared for the ensuing elections of Zonal Committees and National Executive Committee. Notification for elections would be published in AIFTP TIMES in October–November issue as elections

for Zonal Committees would commence from 15th October and for National on 1st December at Jabalpur (M. P.). Election Officer(s) have been appointed at Kolkata on 2nd September. Nomination papers to be filed by members who are ready, willing and prepared to serve fellow members after abiding with the Constitution, rules, regulations and guidelines. Canvassing is disqualification. **Election officers President / Chairmen are requested to screen qualifications specified in the rules & regulations and non-elect unqualified candidate. It is their solemn and sacred duty. Members must be also vigilant and need not perpetrate illegality and invalidity.**

To avoid pinpricks, high-office of Deputy President used to be declared by the 'Collegium' of Past-Presidents as a convention and has always been respected. However in Rule 10(i)A "Note" stands added on 24th December, 2016 conferring power to the collegium consisting of the Present President, Deputy President and the active Past Presidents, not exceeding eleven, to select the Deputy President and the 'Vice-President for the first year of the two years'

term from the eligible zone. By insertion of Rule 11A a "Collegium – Honorary Advisory Board" comprising of the active Past Presidents not exceeding 11, to advise, counsel and suggest to the National Executive Committee in case of any policy or administrative expediency in the interest of Federation in its day-to-day working. First meeting of the Advisory Board was convened at Kolkata and was held on 2nd September, 2017 attended by six Past Presidents headed by Shri P. C. Joshi. **My advice to the office-bearers is to respond immediately to any mail, communication or telephone of every number as you are 'First Sewak' of the Federation. Truth, Righteousness, Fairness & Boldness to prevail against all other considerations.**

Intention to author this write-up, is to make available the relevant and pertinent Rules, Regulations, Guidelines, procedures and conventions, to update knowledge of the candidates willing to file nominations for ensuing and successive elections, to make elections fair and to boost morale of such members who want to 'Serve above Self' and discharge their debt to the 'Society'.

☐

**Interpretation of Taxing Statutes – Frequently Asked Questions**  
*Publication dedicated to*  
**Hon'ble Mr. Justice S. H. Kapadia, Former Chief Justice of India**  
**Acknowledgements**

We acknowledge that the Chapter 8 of the Publication titled “Interpretation of Taxing Statutes – Frequently Asked Questions” Publication dedicated to Hon'ble Mr. Justice S. H. Kapadia, Former Chief Justice of India, which was contributed by Mr. Pankaj R. Toprani, Advocate, resembles the excerpts from LexisNexis' publication Kanga and Palkhivala's – The Law and Practice on Income Tax, (10th Edition, a leading commentary on the Income-tax Act) in Chapter 8 of the FAQ.

**Editorial Note**

We request the authors not to copy the Article from any of the publication to avoid any controversy.

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Central	0	930	24	3	957
Eastern	4	1361	36	3	1404
Northern	0	1067	17	0	1084
Southern	1	1156	19	8	1184
Western	4	2246	37	18	2305
Total	9	6760	133	32	6934

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*The opinions and views expressed in this Times are those of the contributors. The Federation does not necessarily concur with the opinions/views expressed in this journal.*

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

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**Associate Editor of AIFTP Times : Mr. Deepak R. Shah**

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