



# AIFTP TIMES

Volume 10 – No. 1 • January 2019

*We Wish all our Members and Readers a  
Happy New Year 2019*

## FORTHCOMING PROGRAMMES

Date & Month	Programme	Place
23-1-2019	One Day Tax Seminar	Odisha
30-1-2019 to 2-2-2019	AIFTP Intl. Mini Study Tour 2019-cum-NEC Meeting	Bangkok & Pattaya
16-2-2019	National Executive Committee Meeting	Aurangabad
16, 17-2-2019	National Tax Conference	Aurangabad
6-4-2019	National Executive Committee Meeting	Ranchi
6, 7-4-2019	National Tax Conference	Ranchi
14-6-2019	National Executive Committee Meeting	Tirupathi
15, 16-6-2019	National Tax Conference	Tirupathi
6 to 8-9-2019	National Tax Conference	Shimla
12, 13-10-2019	National Tax Conference	Udaipur
11, 12-11-2019	One Day Seminar & Darshan of Lord Viswanath, Ganga Arti and Dev Deepavali	Varanasi

## AIFTP's Newly Designed Website

AIFTP's website has been completely changed and it is now interactive with facilities of Online Membership, Journal Subscription, Online payments, Corrections of data for All Members' Directory, (to be published soon) etc.

It includes new members approved in various NEC Meetings under the head of "New Members List" and also the Zonal Chairman's Report.

Please visit website [www.aiftponline.org](http://www.aiftponline.org) for regular updates and changes. We request you to send your feedback.



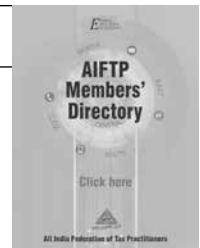
## AIFTP Online Membership

AIFTP Membership is now **ONLINE**. You can ask your professional friends to join the AIFTP by online filling the application forms, uploading documents. The membership fees can also be paid online. Please log on to [www.aiftponline.org](http://www.aiftponline.org) & click.

## AIFTP's Members' Directory

AIFTP is shortly coming out with its Members' Directory of all members. The online facility for checking and correcting of details is available.

All members are requested to visit AIFTP's website and check and update the data. You can also upload your photo online. Please visit [www.aiftponline.org](http://www.aiftponline.org) and click



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

Name	Mobile	Tel. (O)	Fax	E-mail
<b>National President</b> – Dr. Ashok Saraf, Sr. Adv.	9864020679	0361-2529532	2460041	drashoksaraf@gmail.com
<b>Secretary General</b> – Shri Anand Kumar Pasari, Adv.	9431125350	0651-2209612	—	anandpasari17@gmail.com
<b>Treasurer</b> – Shri Chirag S. Parekh, Adv.	9821634128	022-26705006	26705006	chiragnp7@gmail.com

# National Tax Conference

*Organised by*

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

*Jointly with*

**GOODS AND SERVICES TAX PRACTITIONERS ASSOCIATION OF MAHARASHTRA  
AURANGABAD BRANCH OF WIRC OF ICAI • TAX PRACTITIONER'S ASSOCIATION, AURANGABAD**

on

**Saturday, 16th February, 2019 and Sunday, 17th February, 2019**

at

**ICAI Bhavan, Gut No. 72, Beed Bypass Road, Near MIT College, Aurangabad – 431 005**

The Western Zone of All India Federation of Tax Practitioners is pleased to announce the **2 day National Tax Conference** at ICAI Bhavan, Gut No 72, Beed Bypass Road, Near MIT College, Aurangabad – 431 005 on **Saturday, 16th February, 2019 and Sunday, 17th February, 2019.**

The venue of "Aurangabad" was chosen after much thought and request from our members. Aurangabad is a city in Maharashtra State. The city is a tourism hub, surrounded by many historical monuments, including the Ajanta and Ellora Caves comprising ancient rock-cut Buddhist shrines which are UNESCO World Heritage Sites, as well as 17th-century marble Bibi ka Maqbara shrine, (replica of the Taj Mahal), Battlements surround the medieval Daulatabad Fort and Shivaji Maharaj Museum, dedicated to the Maratha King Shivaji, displays war weapons and a coin collection, Panchakki, Ghrihsheshwar temple (Jyotirling) and many more... The current day Aurangabad offers a wonderful opportunity to step back to past history.

The NTC is packed with a lot of learning. To enrich the participants with the knowledge, papers covering recent developments in Direct & Indirect tax laws have been selected to be discussed at the Conference. The historical monuments will make learning a pleasure, and NTC will enable good networking and create long-term intangible assets of fond memories.

## DETAILED PROGRAMME

<b>Day 1</b>				
Time	Event	Coverage	Chairman	Speaker
9.00 a.m. to 9.55 a.m.	Registration & Breakfast			
10.00 a.m. to 11.15 a.m.	Inaugural session	Chief Guest / Guest of Honour	Hon'ble Mr. Justice S. V. Gangapurwala, Judge, Bombay High Court	
11.15 a.m. to 11.35 a.m.	Tea Break			
11.35 a.m. to 01.05 p.m.	First Technical session: Income Tax	Private Trust – Succession Planning, Wills and Taxation Aspects thereof	Shri N. M. Ranka, Sr. Advocate, Jaipur	CA. Anup Shah Mumbai
01.05 p.m. to 02.00 p.m.	Lunch Break			
02.00 p.m. to 03.30 p.m.	Second Technical session: GST	Taxation of Intermediary Services in GST	Ms. Nikita Badheka Advocate, Mumbai	CA. Sagar Shah, Pune
03.30 p.m. to 03.50 p.m.	Tea Break			
03.50 p.m. to 05.20 p.m.	Third Technical session: Income Tax	Prosecution – Recent Developments, consequences on Independent Directors / Legal Heirs	Ms. Premlata Bansal, Sr. Advocate, Delhi	Shri Rahul Hakani, Advocate, Mumbai
<b>Day 2</b>				
09.00 a.m. to 09.50 a.m.	Breakfast			
10.00 a.m. to 11.30 p.m.	Fourth Technical session: GST	Recent Developments in ITC	Shri C. B. Thakar, Advocate, Mumbai	Shri Dinesh Tambde Advocate, Mumbai
11.30 a.m. to 11.45 a.m.	Tea Break			
11.45 a.m. to 01.45 p.m.	Brains' Trust Session	Direct Tax & Indirect Tax	For Indirect Tax: CA. Umesh Sharma, Aurangabad & Mr. M. L. Patodi, Advocate, Kota	For Direct Tax: CA Harish Motiwalla Mumbai, & CA M. R. Hundivala, Aurangabad
01.45 pm to 1.55 pm	Vote of Thanks			
01.55 p.m. to 03.00 p.m.	Lunch Break			

### Fees for Members of above Associations/Non-Members

	Super Early Bird Fees Registration on or before 15-1-2019	Early Bird Fees Registration between 16-1-2019 to 31-1-2019	Regular Fees Registration from 1-2-2019
Members	₹ 4,200/- + 756 (18% GST) = ₹ 4,956/-	₹ 4,600/- + 828 (18% GST) = ₹ 5,428/-	₹ 5,000/- + 900 (18% GST) = ₹ 5,900/-
Non-members	₹ 5,000/- + 900 (18% GST) = ₹ 5,900/-	₹ 5,500/- + 990 (18% GST) = ₹ 6,490/-	₹ 6,000/- + 1,080 (18% GST) = ₹ 7,080/-
Accompanying Spouse Fees – ₹ 2,500/-+ ₹ 450 (18% GST) = ₹ 2,950/-			
The fees include, course material, delegate kit, Meals : Breakfast / Lunch / High Tea & Dinner on 16-2-2019 & breakfast & lunch on 17-2-2019			

### Bank details for sending registration

NAME OF BANK ACCOUNT:	ALL INDIA FEDERATION OF TAX PRACTITIONERS (Western Zone)
CORPORATE ADDRESS:	215, Rewa Chambers, 31 New Marine Lines, Mumbai – 400 020
BANK NAME:	CANARA BANK
BANK ADDRESS:	New Marine Lines, Mumbai – 400 020
BANK BRANCH:	New Marine Lines
BANK A/C NO.	1389101053451
ACCOUNT TYPE:	Saving
NEFT / IFSC CODE.	CNRB0001389

**NOTES :** a) In case of online Payment, please intimate on email [aurangabadntc@gmail.com](mailto:aurangabadntc@gmail.com)

b) We have arranged the Tour to Ellora / Daulatabad Fort & Grishneshwar Temple for those interested (on advance intimation & payment before 15-1-2019)

Date : 15-2-2019 from 11 am to 6 pm – Cost per person : ₹ 1,200/-

c) **NEC Meeting will be held on 16-2-2019 from 5.45 pm at ICAI Bhavan**

**STAY : Suggested Hotels with whom rates have been negotiated are listed hereunder:**

**(Payment details of Hotels would be put up shortly on website. In the meantime members can e-mail the preferred Hotel)**

Name of Hotel	Star Category	Location	Charges (Per Day per Room - Including Breakfast )	Distance from venue of Conf.
Welcomhotel Rama International	5	R-3 Chikalthana, Jalna Road, Town Center, MGM, Aurangabad,	Single : ₹ 5000/- plus GST 18% Double : ₹ 5750/- plus GST 18%	5 Km.
The One	3	F - 21, Town Centre, CIDCO, Jalna Road, Aurangabad, Maharashtra 431003	Single : ₹ 3,000/- plus GST 18% Double : ₹ 3,500/- plus GST 18%	4 Km.
Hotel VITS	4	Vedant Nagar, Railway Station Road Aurangabad 431005	Single : ₹ 2,800/- plus GST @ 18% Double : ₹ 3,200/- plus GST @ 18%	2.5 Km.
Amar Preet	4	Jalna Road, Amarpreet Chowk, Aurangabad, Maharashtra 431 001	Single : ₹ 3,000/- plus GST 18% Double : ₹ 3,500/- plus GST 18%	3 Km.
Hotel Keys	3	Padampura Circle, Station Road, P.O. Krant Chowk, Aurangabad 431 005	Single : ₹ 3000/- plus GST 18% Double : ₹ 3,500/- plus GST	2.5 Km.
Hotel Manor	3	Kranti Chowk, Opp Rani Lakshmi Bai Park, Aurangabad, Maharashtra 431 001	Single : ₹ 3,000/- plus GST 18% Double : ₹ 3,500/- plus GST 18%	3 Km.

### Connectivity

Aurangabad airport is directly air-linked to major cities like Mumbai, Delhi, Kolkata, Hyderabad, Chennai & Bengaluru. The airport is conveniently located at a distance of around 10 km. east of the town.

Two trains leave daily from Mumbai for Aurangabad. Tapovan Express departs Mumbai early morning and arrives Aurangabad by late afternoon, while the Devgiri Express is an overnight train. Several luxury and State buses too run between Mumbai and Aurangabad that extends up to Ajanta/Ellora Caves.

*For any query or assistance relating to room booking please contact :*

**Mr. Deepak R. Shah, Conference Chairman, 9820148536**

*For any further enquiries relating to NTC, please contact*

Dr. Ashok Saraf, National President, 9864020679  
Smt. Nikita R. Badheka, Dy. President, 9821037885  
Shri Bhaskar B. Patel, Vice President, 9979733033  
Shri Anand Kumar Pasari, Secretary General, 9431125350  
Shri Santosh Gupta, Hon. Jt. Secretary, 9890033480  
Shri Chirag S. Parekh, Hon. Treasurer, 9821634128  
Shri Kishor Vanjara, Member, NEC, 9820186480

Shri Deepak R. Shah, Chairman, AIFTP (WZ), 9820148536  
Shri Pravin R. Shah, Vice Chairman, AIFTP (WZ), 9821476817  
Shri Salil R. Lodha, Hon. Secretary, AIFTP (WZ), 9820149302  
Shri Hemant Parab, Hon. Jt. Secretary, AIFTP (WZ), 9820310091  
Dr. Shashank Dhond, Hon. Jt. Secretary, AIFTP (WZ), 9825006479  
Shri Avinash Lalwani, Hon. Treasurer, AIFTP (WZ), 9821118801  
Shri Pradip Kapadia, President, GSTPAM, 9821029082  
Shri Sachin Lathi, Chairman, Aurangabad Branch of WIRC of ICAI - 9823330901  
Shri Shankar Rao Ambilkar, Chairman, TPA - 9422203091  
Shri Anand Partani, Co-ordinator, Aurangabad, (AIFTP (WZ), 9850503051

**E-mail: [aurangabadntc@gmail.com](mailto:aurangabadntc@gmail.com)**

## Workshop on GST Law

Western Zone of ALL INDIA FEDERATION OF TAX PRACTITIONERS is happy to announce the “Workshop on GST LAW” jointly with BCAS, CTC, GSTPAM, MCTC, and WIRC of ICAI to be held from 17th January 2019 to 14th March 2019.

The above Workshop is in its 9th year, and year after year professionals practicing in Indirect tax field await for this Workshop. It has been noticed over past many years that the demand is increasing considering the wide coverage of the topics covered, and the faculties, who willingly share their professional experience and expertise which they have gained over the years on topics allotted.

The topics selected for this Workshop are of immense importance and will cover in-depth and practical understanding of GST Law and Challenges faced in GST Era. Delegates will get an opportunity to gain knowledge and wisdom by interacting with fellow professionals and seniors.

A Mega Brain Trust session is planned at the end of Seminar to seek views from seniors on current controversial issues faced by all members with regards to interpretation of law and solve practical difficulties.

Workshop Details :

Dates	:	17.01.19 to 14.03.19 – 15 Seesions
Timings	:	2.30 p.m to 5.45 p.m
Fees	:	For Members : ₹ 2,000 + 360(GST 18%) = ₹ 2,360/- For Non-Members : ₹ 2,500 + 450 (GST 18%) = ₹ 2,950/-
Venue	:	GSTPAM, Mazgaon Library, 1st Floor,104, Vikrikar Bhavan, Mazgaon, Mumbai- 400 010

Programme Details:

Day No.	Day	Date	Session Sr. No.	Topics	Speakers	Timings (P.M.)	
1	Thursday	1/17/2019	–	Inaguration		2.00	2.30
1	Thursday	1/17/2019	1	Issues In Works Contract Transactions With Relevant Advance Rullings	CA. Rajat Talati	2.30	4.00
1	Thursday	1/17/2019	2	E-Commerce Transactions And Tds-Tcs Provisions With Relevant Advance Rullings	CA. Jayesh Gogri	4.15	5.45
2	Wednesday	1/23/2019	3	Classification And Valuation Of Goods & Services With Relevant Advance Rullings	Shri Ratan Samal Advocate	2.30	5.30
3	Wednesday	1/30/2019	4	Composition Scheme With Relevant Advance Rullings & Annual Return For Composition Tax Payers (Form 9A)	CA. Aditya Surte	2.30	4.00
3	Wednesday	1/30/2019	5	Issues In Reverse Charge Mechanism And Trans-1 With Relevant Advance Rullings	CA. Manish Gadia	4.15	5.45
4	Thursday	2/7/2019	6	Export Of Services, Supplies To Sez And Issues In Refunds With Relevant Advance Rullings	CA. Dharmen Shah	2.30	4.00
4	Thursday	2/7/2019	7	Provisions Relating To E-Way Bills, Interception & Procedural Aspects Thereof	CA. Mayur Parekh	4.15	5.45
5	Thursday	2/14/2019	8	Understanding And Discussing - Gst Annual Return Form No. 9 (Other Than Form No. 9A) And	CA. Ankit Chande	2.30	4.00
5	Thursday	2/14/2019	9	Understanding And Discussing - Gst Audit (Form No. 9C)	CA. Pranav Kapadia	4.15	5.45
6	Thursday	2/21/2019	10	Input Tax Credit, Electronic Ledger & Issues Thereon, With Relevant Advance Rullings	Shri Dinesh Tambde Advocate	2.30	4.00
6	Thursday	2/21/2019	11	Issues In Job Work With Relevant Advance Rullings	Shri Dhaval Talati Tax Practitioner	4.15	5.45
7	Wednesday	2/27/2019	12	Issues In Place of Supply Of Goods & Services With Relevant Advance Rullings	CA. Rajiv Luthia	2.30	5.30
8	Thursday	3/7/2019	13	Late Fees, Interest, Penalties & Penal Provisions Thereof	Shri C.B. Thakar Advocate	2.30	4.00
8	Thursday	3/7/2019	14	Provisions Related to Inspection, Search, Seizure, Summons, Sec.73,74 Etc.	Smt. Nikita Badheka Advocate	4.15	5.45
9	Thursday	3/14/2019	15	Mega BrainS Trust Session	Moderator – CA. Deepak Thakkar Trustees – CA. S.S. Gupta • CA. Naresh Sheth CA. Sujata Rangnekar •CA. Vikram Mehta	2.30	5.30

The enrolment is restricted to 200 participants, so kindly enroll at the earliest to avoid disappointment.  
Kindly download the Enrolment form from our AIFTP's website ([www.aiftponline.org](http://www.aiftponline.org)).

**Bank Particulars :**

NAME OF BANK ACCOUNT:	ALL INDIA FEDERATION OF TAX PRACTITIONERS (Western Zone)
CORPORATE ADDRESS:	215, Rewa Chambers, 31 New Marine Lines, Mumbai – 400 020
BANK NAME:	CANARA BANK
BANK ADDRESS:	New Marine Lines, Mumbai – 400 020
BANK BRANCH:	New Marine Lines
BANK A/C No.	1389101053451
ACCOUNT TYPE:	Saving
NEFT/IFSC CODE:	CNRB0001389

**In case of online Payment, please intimate on email at [aiftp@vsnl.com](mailto:aiftp@vsnl.com)**

*For further details please contact :*

**Mr. Deepak R. Shah, Chairman, AIFTP (WZ) 9820148536**

## Activity Report of AIFTP (SZ) for the month of October, 2018

S. No.	Event	Details	Date	Place	No. of Participants	Other Remarks
1	One day seminar	One day seminar organized by AIFTP, S.Z in association with Local Association, Association of Vellore Tax Practitioners, Vellore	17.11.2018	Vellore, Tamil Nadu	150 members	Full day seminar on ITC under GST Law, Speaker Shri Adv. Srinivasan, Vellore. Shri M. Karunakaran, Erode, on Annual Returns under GST Law
2	One day seminar	One day seminar organized with Local State Association APTPCA, GNT	24.11.2018	Vijayawada, A.P.	500 members	Full day seminar on Annual Returns and Latest Amendments. Speaker C.A. Sanku Rama Krishna, on GSTR-9 and 9C, Adv. M. V. J. Kumar Garu, Chairman of the Technical Session, B. S. Seethapathi Rao, on GSTR-9A under GST Law.
3	One day seminar	One day seminar organized by AIFTP, S.Z in association with Local Association, Association of Vellore Tax Practitioners, Vellore	04.12.2018	Ranipeta, Tamil Nadu	150 members	CA. Gannesh Prabhu Balakumar, on Annual Returns and Audit Report
4	One Day Seminar	I have participated on behalf of AIFTP and gave seminar on GSTR-9, 9A and 9C on invitation as a speaker by ICAI, Karim Nagar and Warangal Branch organized full day seminar	10.12.2018	Karimnagar	100 members	Full Day Seminar given on GSTR-9, 9A, 9C and precaution to be taken before preparation of Annual Audit under GST Law. Speaker Sri B. S. Seethapathi Rao

Sd/-  
C. Sanjeeva Rao  
Secretary, AIFTP (SZ)

Sd/-  
B. S. Seethapathi Rao  
Chairman, AIFTP (SZ)

## Activity Report of AIFTP (CZ) for the month of January, 2019

S. No.	Event	Details	Date	Place	No. of Participants	Other Remarks
1.	Seminar		2.12.2018	Jodhpur	154	One day tax seminar at Jodhpur on "GST Audit and Annual Return & effect of GST Audit in IT Return and Taxation of Security and Capital Gain and provision of TDS" by AIFTP (CZ) jointly with Marudhara Tax Bar Association at Steel Bhawan, Shastri Nagar, Jodhpur. In this conference Dr. S.L. Jain, Adv., CA Janak Vaghani, Mumbai, CA Rajesh Mehta, Indore and CA Abhishek Singhania, Delhi, Ms. Prerna Chopra were speaker.
			15.12.2018	Raipur	200	Organized by Raipur Branch of Central India Regional Council (CIRC) of ICAI (Institute of C.A. of India) jointly with All India Federation (CZ) and Raipur Tax Bar Association. Chief Guests: Shri S.S.B. Ray, Chief Commissioner of Income Tax Shri Alok Bohra, Principal Director of I.T. (Investigation) Shri S.L. Meena, Addl. Director of I.T. (Investigation) Sub: Provisions of Income Tax and Capital Gains on shares and real estate Speaker: Shri Rajesh B. Doshi and Shri Shailendra Porwal
			16.12.2018	Bikaner	120	One day tax seminar at Zila Udyog Sangh Campus, Old Industrial Area, Rani Bazar, Bikaner on Annual Return, GST, Latest Decisions on GST, TDS on GST, ITC Mismatch, E-way Bill, Capital Gains and Reply to Queries etc. by AIFTP (CZ) jointly with Bikaner Tax Consultant Association at Udyog Bhawan, Rani Bazar, Bikaner. In this conference CA Janak Vaghani, Dr. S.L. Jain and Shri Vinod Mehta, D.C.(ST) were the speakers.
			19.12.2018	Jodhpur	50	Meeting was held at Kalpvraksha Restaurant, Paota, Jodhpur jointly with Shri Ranjeet Joshi, President, Rajasthan High Court Advocates Association and Advocates for representation to the GST and Study Circle on GST.
2.	Felicitatation		17.12.2018	Jaipur		<p>Welcome and garlanding of Shri Govind Mathur on the occasion of One Day Tax Seminar on 16.12.2018 at Bikaner.</p> <p>Welcome of Mr. Ashok Gehlot on behalf of AIFTP by Mr. R.S. Jain on the occasion of oath function.</p> <p>Welcome of Shri Ranjeet Joshi for becoming President 14th times of Rajasthan High Court Advocates Association.</p> <p>Welcome of our worthy member Shri Prahalad Singh Bhati for becoming Secretary of Rajasthan High Court Advocate Association.</p> <p>In Guwahati Convention, Central Zone has been awarded Best Seminar award and in the Chairmanship of Dr. Ashok Saraf, Guwahati Convention shall be the milestone in the history of All India Federation of Tax Practitioners (CZ). In Guwahati Convention in NEC elections, Dr. Ashok Saraf has been elected as National President, Shri P. M. Chopra has been elected again as Vice-President (CZ) and Shri D.C. Mali has been elected as Joint Secretary.</p>

						<p>Congratulation to CA Sachin Jain Jaipur, CA Charchil Jain Indore, CA Prakash Sharma Jaipur, CA Satish Gupta Jaipur, CA Pramod Boob Jaipur, CA Dinesh Jain Jaipur, CA Abhishek Sharma Jaipur, Madam CA Kemisha Soni Indore on winning election of Central Council of ICAI.</p>
3.	Representation					<p>Representation to State Commissioner (GST) for extension of date of Annual 10-A Return for June 2017 Quarter from 30th November to 31st December and same has been extended.</p> <p>Representation has been submitted for extension of date of Annual Return and GST Audit up to 31-3-2019 and same is extended.</p> <p>Representation submitted to GST Council for waiver of Penalty in GST.</p>
4.	New Members					
5.	Future Programme					<p>One day Tax Seminar at Udaipur, Sri Ganganagar, Bilaspur, Alwar, Jodhpur, Barmer, Jaisalmer, Nakoda Ji, Durg, Mandasaur, Bhilai, Gwalior.</p> <p>Two days conference and NEC on 12th and 13th October, 2019 at Udaipur.</p>
6.	Visit					<p>Visited Udaipur by Shri P. M. Chopra and discussed with Member, Local Tax Bar for two days NEC.</p> <p>In Guwahati Convention held from 21st to 23rd December, 40 persons from M.P., Rajasthan and Chhattisgarh have taken participation from Central Zone.</p>
7.	Obituary					<p>Senior CA Shanti Lal Chhajer, member of our Federation expired on 19-12-2018.</p>
8.	Others:					

(P.M. Chopra)  
Vice President  
AIFTP

(D.C.Mali)  
Jt. Secretary  
AIFTP

(Rajesh Mehta)  
Chairman  
AIFTP(CZ)

(Devendra Kansara)  
Secretary  
AIFTP (CZ)

(Ashok Jangid)  
Treasurer  
AIFTP (CZ)

(Sudheer Bhansali)  
Vice Chairman(Raj.)  
AIFTP (CZ)

(Paras Chhajer)  
Vice Chairman(Chat.)  
AIFTP (CZ)

(Ajay Chhajer)  
Vice Chairman (MP)  
AIFTP (CZ)

## Complaints regarding non-receipt of AIFTP Journal/Times

Now you can make an online complaint by clicking "Non-Receipt of Times / Journal", if you have not received the copy of Times or Journal and we will send you soft copy of the Times/Journal by email.

<b>Advertisement Tariff for AIFTP Journal</b>		
	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.		

<b>Membership of AIFTP as on 23-12-2018 Life Members</b>					
	Associate	Individual	Association	Corporate	Total
Central	0	1038	25	0	1063
Eastern	6	1531	36	0	1573
Northern	0	1172	18	0	1190
Southern	1	1261	19	3	1284
Western	4	2306	37	5	2352
<b>Total</b>	<b>11</b>	<b>7308</b>	<b>135</b>	<b>8</b>	<b>7462</b>

# Report on 21st National Convention 2018 – SAARTHI at Guwahati on 22nd & 23rd December, 2018

By Sri Jamal Agarwal, Sr Advocate, Secretary of the Conference Committee

The 21st National Convention of AIFTP was named as SAARTHI - Globalisation and Changes in Tax Laws - Role and Responsibilities of Tax Professionals in Nation Building. It was inaugurated on 22nd December, 2018 at Guwahati Medical College and Hospital Auditorium in Guwahati. The two day Convention was convened by the Eastern Zone of the Federation under the chairmanship of Dr. Ashok Saraf jointly with Tax Bar Association, Guwahati. The convention was inaugurated at 10.30 am on 22nd December by Hon'ble Mr. Justice Deepak Gupta, Judge, Supreme Court of India as Chief Guest and Hon'ble Mr. Justice I. A. Ansari, Chairman, Punjab State Human Rights Commission, as Guest of Honour. Dignitaries at the inaugural included the National President of the Federation Shri Ganesh Purohit, President elect Dr. Ashok Saraf, Shri N. D. Saha, Chairman, Eastern Zone, Shri S. C. Garg, Vice President Eastern Zone, Shri Pankaj Ghiya, Secretary General, AIFTP, Shri Kamal Agarwal, Secretary, Organizing Committee for the Convention and Shri Gopal Singhanian, President of Tax Bar Association. Dr. Saraf delivered his welcome address at the inaugural session of the mega convention, which is being attended by almost 1200 delegates including guests from across the country. Shri G. N. Purohit delivered his final Presidential Address, while Shri Gopal Singhanian delivered his address as President of Tax Bar Association, Guwahati. The ceremony of presentation of presidential collar and Oath taking of incoming President Dr. Ashok Saraf was held thereafter. The Oath was administered by Chief Guest Hon'ble Mr. Justice Deepak Gupta, Judge, Supreme Court of India. A colourful Souvenir commemorating the convention and containing articles and content of professional importance was released. A book titled "Frequently Asked Questions on Survey – Direct Taxes" dedicated to Late Justice Dr. B. P. Saraf was also released at the event. The Secretary General AIFTP announced awards which were distributed to the achievers. Shri S. K. Poddar, Past President of the Federation was presented Life Time Achievement award for his services rendered to the Federation. Shri Kamal Agarwal, Secretary, organising Committee proposed Vote of Thanks.

After the inaugural, a technical session on GST was held in the afternoon. CA. Manoj Nahata from Guwahati introduced the subject context and initiated the session, where renowned advocate Shri J. K. Mittal from New Delhi deliberated on the topic "AREAS OF LITIGATIONS UNDER GST & IMPORTANCE OF JUDICIAL RULINGS UNDER EARLIER LAWS". He dealt with the topic in detail followed by the deliberation of CA Arun Kr. Agarwal, practising Chartered Accountant and GST expert from Kolkata on the topic "TAXABILITY OF WORKS CONTRACT WITH SPECIAL REFERENCE TO COMPOSITE & MIXED SUPPLY UNDER GST". CA. Raginee Goyal, practising especially in GST at Guwahati dealt with various aspects on the theme "GST – RECENT TRENDS AND WAY FORWARD".

Shri Rakesh Agarwala, IAS & Special Commissioner of State GST, Assam moderated the session and expressed his views and informed regarding recent developments and trends in GST. The session was concluded after a round of open house for questions and answers. The evening was followed by gala cultural night.

The second day of the Convention witnessed four Technical sessions on subjects of Judiciary, Income Tax and Insolvency and Bankruptcy. CA. Aditya Toshniwal from Guwahati introduced to the House the first topic of the day, "ANALYSIS OF CASH TRANSACTIONS UNDER INCOME TAX WITH SPECIAL REFERENCE TO DEMONETISATION PERIOD ASSESSMENTS" which was dealt in detail by Mrs. Prem Lata Bansal, Senior Advocate, Supreme Court of India while Justice Ujjal Bhuyan, Judge, Gauhati High Court chaired the session.

A very interesting topic "JUDICIARY – YESTERDAY, TODAY & TOMORROW" was introduced by Shri Kamal Agarwal, Advocate, Gauhati High Court and Ms. Sonia Mathur, Senior Advocate from Delhi & Ms. Babita Goel, Advocate from Guwahati spoke on the subject. The session was chaired by the very learned Justice I. A. Ansari, Chairman of Punjab Human Rights Commission. After lunch, another technical session of the convention was held on a very current issue, IMPACT OF NEW INSOLVENCY LAW ON INCOME TAX ASSESSMENTS. Shri G. N. Sahewalla introduced the topic to the House, while CS. Mamta Binani, eminent company secretary from Kolkata dealt with the issue in detail. The Chairman of this session was Justice Achintya Malla Bujorbaruah- Judge of Gauhati High Court. CA. Subodh Kumar Agarwal, Past President of ICAI from Kolkata spoke on the subject -NEW INSOLVENCY & BANKRUPTCY LAW-CHALLENGES & OPPORTUNITIES which was the technical session of the Convention. Shri P. K. Saikia, Chairman, NCLT, Guwahati chaired the session. There were question and answers rounds on each topic where delegates raised and discussed issues related to the topics.

The Convention was concluded by Dr. Ashok Saraf, Chairman for the Convention with REPORT ON CONVENTION & PRESENTATION OF AWARDS TO THE MEMBERS OF THE ORGANISING COMMITTEE for their hard work. Shri Kaushik Choudhary offered the concluding vote of thanks for the event in presence of the guests, delegates and members of the Organizing Committee. The Convention has received great appreciation from the participating delegates being one of its kind with great hospitality and entertainment together with the great opportunity of learning, professional update and networking with fellow practitioners. Dr. Ashok Saraf informed that such conventions bring together experts in profession and increase fellowship and brotherhood and this convention of Guwahati shall be remembered as a historical event of the Federation, the memories of which shall be cherished by the delegates for years together.



## Direct Taxes

Ms. Neelam Jadhav, *Advocate*, KSA Legal Chambers

### High Courts

#### Unreported Decision

**1. S.145 : Method of accounting – consistently following mercantile system of accounting and suddenly adopting cash system of accounting in respect of only one project is not justified and not according to law**

The assessee is a partnership firm engaged in the business of land development. Assessee had entered into an agreement for development of land, assessee executed a deed of assignment assigning all its rights and interest in respect of the said land in favour of company and received consideration, same was offered by way of tax, crediting such sum to its profit and loss account. The balance consideration was received during subsequent assessment years and same was offered to tax as its business income. The AO taxed the entire income during the year on accrual basis. The CIT (A) and Tribunal upheld the decision of the AO.

The Hon'ble High Court while deciding the issue observed that the assessee has been regularly following mercantile system of accounting and that there has been no change in the method of accounting. Further, for the rest of the projects in hand, the assessee made no change in its accounting system and only for the limited purpose of one project that the assessee adopted the cash system. Sub-section (1) of section 145 provides that income payable under the head "profit and loss account of business" and income from other source shall subject to the provisions of sub-section (2) be computed in accordance with either cash or mercantile system of accounting regularly employed by the assessee. In terms of provision, the choice of the assessee would be either of following mercantile or cash system of accounting and the assessee cannot choose to follow mercantile system for all other projects and make a departure only for one project by changing the system of accounting. Therefore, held that, the assessee was bound to follow the mercantile system of accounting and offer the income to tax on the basis of accrual and not actual receipts.

*Ace Real Estate & Developers v. ACIT ITA No.452 of 2016, dt. 19-11-2018 (Bom)(HC), source : www.bombayhighcourt.nic.in*

**2. S.45 : Capital Gains – Transactions in shares only on two occasions and there was no material on record to hold that assessee was in business of buying and selling of shares, claim for set off or loss from sale of shares from one transaction against gain from second transaction was allowable**

The AO noticed two transactions; first one was the sale of shares of one CPPL which were received by the assessee as a gift from his father and same was sold during the period relevant to the assessment year under consideration, and other one during the same period, the assessee had entered into another transaction of purchase and sale of shares of HCL Technologies Ltd. and had also received bonus shares in the ratio of one share for every one share held. The assessee sold shares of HCL which resulted into loss, which the assessee claimed as short term capital loss. While computing the capital gain, assessee claimed set off to the capital gains earned in the process of sale of shares of CPPL. The AO held that both the transactions were in the nature of business transactions. The CIT(A) held that first transaction of sale of shares of CPPL was not a business transaction, however, he ruled to the contrary in respect of the transaction in the case of HCL Technologies. Whereas Tribunal held that assessee was not in the business of buying and selling shares and therefore, claim for set off or loss against the gain was permissible.

The Hon'ble High Court held that the transactions in question were in the nature of business transactions or holding of shares by the assessee was purely in the nature of investment. There was no material on record to suggest that the assessee had entered into the business venture in the process. Therefore, claim for set off or loss from sale of shares from one transaction against gain from second transaction was allowable

*Pr. CIT v. Adar Cyrus Poonawalla, ITA No.226 of 2016, dt. 19-11-2018, Source: www.bombayhighcourt.nic.in*

#### Tribunal

**3. S.2(14) : Capital Gains – Capital assets (Agricultural land) – provision of (b) of sub clause (iii) of S.2(14) provides distance of land from municipality limit aerially and not by road**

The assessee filed Returns of net wealth, the Wealth Tax Officer/Assessing Officer observed that the assessee were owners of land located in a village in Bangalore and had not included the value of the land in their returns. The AO held that the land was situated within 8 kms. from the BBMP limits in straight line method and also within the jurisdiction of the newly created administrative authority, i.e., BIAPPA. The AO brought the aforesaid lands under the ambit of wealth and taxed the same. The CIT(A) allowed the claim to the assessee.

The Hon'ble Tribunal held that, provisions of (b) of sub-clause (iii) of section 2(14) provides considering distance of land from municipal limits aerially, not by road, and same have been substituted by Fst, 2013 with effect from 1-4-2014 are prospective in operation. Hence, the said land in question are not 'urban lands' but 'agricultural lands' not liable to wealth-tax.

*ACIT v. M.R. Jayaram WTA No. 45 to 49/BANG./2018 dt.20/11/2018, source: www.itat.nic.in*

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## Indirect Taxes

Tanmay Mody, GST Practitioner

### 1. Service Tax – Taxability of 'Free Airtime'

Depending on the scale and eligibility of employee the appellant provides free 'airtime' to its employees. Taxability of free 'airtime' provided by telecom operator to its employee.

**Held:** It would stand to reason that the amount raised in the periodical bills do not appear to relate to business of the circle concerned but, being in the nature of a perquisite, is a non-cash service. Since the dispute is limited to the billed amount on which tax liability is not discharged to the extent of write-off, and the policy clearly stipulates that billing shall only be to the extent of calls outside the circle and on other networks. With that, the assessee argument that it is impossible to determine the extent of personal calls would not sustain as also the reliance upon the doctrine of dominant use. The bills are raised on and in the names of employee, had these been billed to the company, the absence of a second person as a recipient would have excluded tax liability. The amount is first billed and thereafter written off is categorical evidence of a service having been rendered to an individual recipient and liable to tax.

*(Source: Mumbai CESTAT Order No. A/87966/2018 in the case of Idea Cellular Ltd. vs. Commissioner of Service Tax, Mumbai – 1, dated 26th November, 2018)*

### 2. GST – Typographical error in e-Way Bill

Detention of goods on the grounds that the distance between the two places in Kerala and Uttarakhand was disclosed as 280 kms instead of 2800 kms.

**Held:** The error in e-Way Bill is minor apart from being typographical. The distance between Kerala and Uttarakhand is a matter of public record and thus verifiable. The e-way bill showed the distance as 280 Kms. instead of 2800 Kms i.e. one zero missing. This cannot be anything other than a typographical error, and a minor one at that. The Respondent shall consider the request of the Petitioner to release the goods.

*(Source: Order by Kerala High Court in the case of Sabitha Riyaz v. Union of India, Case No. WP(C). No. 34874 of 2018 dated 31st October, 2018)*

### 3. GST – Uttarakhand AAR

Whether supply of food items such as sweetmeats, namkeen, soft drinks and other items from a shop which also runs a restaurant on the same premises is a transaction of supply of goods or supply of services?

**Held:** We find that in the case of sweet shop-cum restaurant, the services from the restaurant is a principled supply which provides a bundled supply of preparation & sale of food and serving the same and therefore it constitutes a composite supply. In the instant case the nature of restaurant services is such that it may be treated as the main supply and the other supplies combined with such main supply are in the nature of incidental or ancillary services. Thus, restaurant services get the character of predominant supply over other supplies. Therefore, in the present case the supply shall be treated as supply of service and the sweet shop shall be treated as extension of the restaurant in as much as the said activity covered under Schedule II of the Act. All the items including takeaway items from the said premises shall attract GST of 5% as on date subject to the condition of non availment of credit of input tax charged on goods and services used in supplying the said service.

*(Source: Uttarakhand AAR Ruling No. 09/2018-19 in case of M/s. Kundan Mishra Bhandar, dated 22nd October, 2018)*

### 4. GST – Karnataka AAAR

Whether the Advance Ruling Authority has erred in holding that GST is leviable on the amounts billed by the appellant on behalf of the taxi operators for the services provided in the nature of transportation of passengers through it? Whether the appellant is an e-commerce operator and if so whether he is liable to pay tax on the service supplied through it in terms of Section 9(5) of the CGST Act?

**Held:** The booking for a taxi ride on the digital application is a part of the activity of the supply of

the service of transportation of passengers. Without the booking no service can be supplied. Every supply begins with a request for the supply. The request can be in the form of a written request like a purchase order, a verbal request or a request made on the digital application which is in the nature of 'booking'. Honouring such requests by the supplier of the goods or services, in return for a consideration, is the taxable event of 'supply'. Therefore, booking for a service is also an integral part of the supply chain. The argument of the Appellant that the taxi services are merely booked through it and not supplied through it is not a tenable argument. Further, the fact that the e-commerce operator is not receiving the amount from the customer is also not a valid consideration since the e-commerce operator is deemed to have supplied the service in terms of Section 9(5). It is not relevant whether the consideration is paid to the e-commerce operator or to the service provider as far as the liability under section 9(5) of the CGST Act, 2017 is concerned. The services of transportation of passengers supplied through the Appellant's electronic platform and digital network would be liable to tax at the hands of the appellant.

*(Source: Karnataka AAAR Order No. KAR/AAAR/04/2018-19 in the case of M/s. Opta Cabs P. Ltd., dated 4th December, 2018)*

## 5. GST – Maharashtra AAR

Whether GST is applicable on Reimbursement of salary on behalf of foreign entity?

**Held:** The entire amount received by the applicant from RMS towards salary of crews is disbursed as such. Hence, with respect to this transaction, it is crystal clear that the applicant is acting as a pure agent of RMS. The applicant will be acting as a pure agent of RMS in as much as the entire amount received by them as crews' salary will be disbursed to the crew and no amounts from the said receipt will be used by the applicant for his own interest. The applicant will not be liable to pay GST on Salary amount received from RMS and disbursed to the crew.

*(Source: Maharashtra AAR Ruling No. GST-ARA-34/2018-19/B-99 in the case of M/s. DRS Marine Services P. Ltd., dated 24th August, 2018)*

## 6. GST – National Anti-Profiteering Authority

The Respondent has wrongly charged higher price from the applicant as he should have reduced the base price to the extent of CVD which was chargeable on the amount mentioned in the quotation since in the period prior to GST, no CENVAT credit was available for the CVD paid on the import of the goods whereas in the post GST period, no CVD was charged instead IGST was charged on the import of goods which was available as Input Tax Credit to the Respondent. Hence the price offered prior to implementation of GST has to be reduced by the amount of CVD paid in order to neutralise the impact of Input Tax Credit now available to the Respondent. The Respondent has argued that he had supplied additional material to the Applicant which had not been taken in to consideration by the DGAP. In this connection it is revealed that there is no mention of the Combo Offer either in the quotations supplied by the Respondent to the applicant nor there is any mention of the same in the tax invoice. Moreover, any discount offered by the Respondent was from his own resources and therefore, the same cannot be considered as part of the taxable value and hence the contention of the Respondent made in this behalf cannot be accepted. The Respondent has claimed that the CST was paid by him for which no Input Tax Credit was available, had not been taken into consideration while calculating the profiteered amount. The goods were supplied when the GST had come into force and the CST had been subsumed in it. Therefore, there is no question of payment of CST by the Respondent and hence the argument of the Respondent in this behalf is also not maintainable.

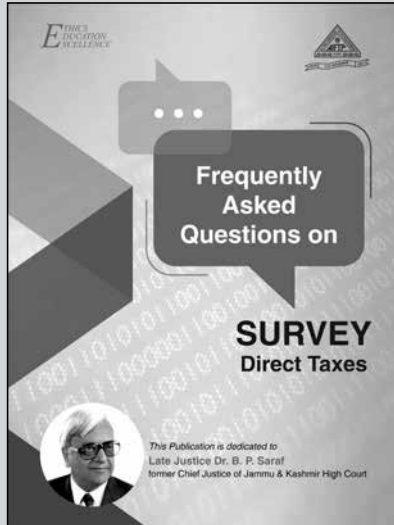
*(Source: M/s. Crown Express Dental Lab, Ranchi v. M/s. Theco India P. Ltd., Chennai, Order in case No. 15/2018 dated 28th November, 2018)*

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## One Day Tax Seminar

One Day Tax Seminar is scheduled to be held by the District Tax Bar Association, Jaipur in association with AIFTP (EZ) Orissa at Town Hall, Jaipur Road on 23rd January 2019. The Seminar will be inaugurated by Hon'ble Dr. Justice Akshaya Kumar Mishra, Judge Orissa High Court and followed by two technical sessions on GST and Income Tax.

## BOOK RELEASE ANNOUNCEMENT



We are pleased to announce the release of the publication by the All India Federation of Tax Practitioners titled “**311 – Frequently Asked Questions on Survey – Direct Taxes**”.

Hon'ble Mr. Justice Deepak Gupta, Judge, Supreme Court of India released the said publication on 22nd December, 2018 at Guwahati in the 21st National Convention of AIFTP in the presence of 1237 delegates across the country organised by the AIFTP.

This publication is dedicated to Late Justice Dr. B. P. Saraf, Former Chief Justice of Jammu & Kashmir High Court.

The Editorial Board for the publication consists of N. M. Ranka, Sr. Adv., Dr. K. Shivaram, Sr. Adv. and S. R. Wadhwa, Adv., who have shared their experience and knowledge. The publication is authored by CA. M. V. Purushottama Rao.

This is a unique publication compiled in a question-answer format explaining the provisions, laws, conventions etc. An aggregate of 311 questions are answered by giving references to relevant case laws on the respective subject. This scholarly publication will be a useful referencer for the Lawyers, Chartered Accountants, Tax Practitioners, Departmental Representatives. The publication is divided into 23 Chapters viz. Specific Functions or Ceremonies, Business Premises, Authorities, Powers and Provisions, TDS Survey, Survey of Premises, Recording of Statements, Admission by an assessee and Retraction by an assessee, Consequent Proceedings, Rules of Evidence, Penalties and Prosecutions, Settlement of Survey Cases, Allied Revenue Laws (Sales Tax / VAT / Central Excise), Implications of Survey, Accounting Aspects, Practical Issues, Survey Provisions, Circulars issued by the CBDT, Precautions necessary for Pre-Survey, Checklist, etc.

This publication would be an invaluable treasure in the library of tax professionals.

**The price of publication is ₹ 750/-**

For members of the AIFTP and subscribers of [www.itatonline.org](http://www.itatonline.org), the same will be available at a price of ₹ 600/- and for others, the same is available for ₹ 675/-.

Local/Outstation members requiring delivery of the book are requested to add ₹ 100/- per publication as courier charges. Please make all cheques / draft payable to “**All India Federation of Tax Practitioners**”.

**For further details please contact:**

**ALL INDIA FEDERATION OF TAX PRACTITIONERS**  
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Tel.: 2200 6342 / 4970 6343 Telefax: 2200 6343  
E-mail: [aiftp@vsnl.com](mailto:aiftp@vsnl.com)

In the First National Executive Committee Meeting held on Friday, 21st December, 2018, the following two new members were co-opted for the year 2019.

1. Sanjay Kumar, Advocate, Allahabad
2. CA Manoj Nahata, Guwahati.

Following members were elected as office bearers for the year 2019.

President	: Dr. Ashok Saraf
Vice Presidents	: Achintya Bhattacharjee (Eastern Zone) Bhaskar B. Patel (Western Zone) M. Srinivasa Rao (Southern Zone) P. M. Chopra (Central Zone) Sanjay Kumar (Northern Zone)
Secretary General	: Anand Kumar Pasari
Treasurer	: Chirag S. Parekh
Joint Secretaries	: Deep Chand Mali (Southern Zone) Rabindra Nath Pal (Eastern Zone) S. B. Kabra (Southern Zone) Santosh Gupta (Western Zone) Varinder Kr. Sharma (Northern Zone)

The following Committees were formed and their Chairmen/ Co-chairmen were appointed for the year 2019.

### DIRECT TAX (DT) REPRESENTATION COMMITTEE

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We wish them all the success.

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