



# AIFTP TIMES

Volume 13 – No. 12 • December 2022

## FORTHCOMING PROGRAMMES

Date & Month	Programme	Place
16th December, 2022	National Executive Committee Meeting	Jaipur
16th to 18th December, 2022	25th National Tax Convention 2022 (Central Zone)	Jaipur

## 46TH FOUNDATION DAY FORTNIGHT CELEBRATIONS ALONGWITH FLAG HOISTING OF THE A.I.F.T.P. AT VARIOUS PLACES ACROSS THE COUNTRY

- Flag was hoisted by Shri D. K. Gandhi, National President at Head Office (Mumbai) on 11-11-22 in presence of Past President Shri P. C. Joshi and Dr. K. Shivaram alongwith Zone Chairman Shri Mitish Modi and other zonal Office Bearers and Members.
- Shri Santosh Gupta, National Vice President (WZ) hoisted the flag at Nagpur on 11-11-22. Local Members from Nagpur were also present.
- Distribution of AIFTP's Flag, Food, Sweets and Fruits at Old Age Home at Thanjavur (SZ) on 11-11-22.
- Flag was hoisted at Cuttack (EZ) on 11-11-22 in the presence of local members.
- One Day Seminar at CUTTACK was organised by Shri Natabar Panda, Vice Chairman, AIFTP (Odisha) (EZ) on 11-11-22 and was blessed with the presence on Hon'ble Mr. Justice Laxmikanta Mohapatra, Former Chief Justice, High Court of Manipur.
- Flag was hoisted by Shri Bharat L. Sheth and other local members at Bhavnagar (WZ) alongwith One Day Seminar on 11-11-22.
- Flag was hoisted at Baruch (WZ) on 11-11-22 by local members.
- Flag was hoisted at Vadodara by Shri Rajesh B. Shah, Past National Vice President (WZ) alongwith other local members on 11-11-22.
- Flag was hoisted at Halol (WZ) on 11-11-22 by local members.
- Cake cutting programme was held at Rourkela (EZ) on 11-11-22 by Shri R. K. Mishra and other local members.
- Distribution of Sweets, Biscuits, School Stationaries, Clothes to Financially Challenged peoples and school Children on 11-11-22 at Rajahmundry (SZ).
- Cake cutting programme was held at Tirupati (SZ) on 11-11-22 by Shri T. Chandramouli and other local members.
- Flag was hoisted at Vijayawada by Dr. M. V. K. Moorthy, Past President alongwith local members on 11-11-22.
- Flag was hoisted by Shri C. Sanjeeva Rao, National Joint Secretary (SZ) at Vishakhapatnam on 11-11-22 alongwith local members.
- Flag was hoisted and Distribution of daily essentials to 100 students of Orphanage at Kakinada (SZ) was held on 11-11-22 by Shri B. S. Seethapathi Rao, Past National Vice President (SZ).

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

Name	Mobile	Tel. (O)	E-mail
<b>National President</b> – Shri D. K. Gandhi, Adv.	9810216801	0120-2718620	advocatedkgandhi@gmail.com
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<b>Treasurer</b> – CA. Vijay Kewalramani	9820073165	022-41235960	info@kewalramani.in

16. Flag was hoisted by Shri D. K. Gandhi, National President on 11-11-22 at Chandigarh in the presence of Hon'ble Mr. Justice Rajesh Bindal, Chief Justice, Allahabad High Court, Hon'ble Mr. Justice Avneesh Jhingan, Judge, Punjab & Haryana High Court and Smt. Prem Lata Bansal, Past President.
17. One Day Conference was held at Chandigarh on 12-11-22.
18. Flag was hoisted by Shri C. Sanjeeva Rao, National Joint Secretary (SZ) at Vizianagaram on 12-11-22 alongwith local members.
19. Flag was hoisted by His Excellency Shri Ramesh Bais, Hon'ble Governor of Jharkhand on 12-11-22. Also seen Shri Anand Kumar Pasari, National Vice President, Smt. Jamuna Shukla, Secretary General, Shri Vijay Kewalramani, Treasurer, Shri Achintya Bhattacharjee, NEC Member, Shri Sanjeev Anwar, Chairman (EZ), other office bearers and local members.
20. One Day Seminar was held at Tirupur (SZ) on 12-11-22 organized by Shri G. Bhaskar, Vice Chairman, AIFTP (SZ) and Immediate Past Secretary General Shri S. S. Satyanarayana was also present.
21. Distribution of Food material was held on 12-11-22 at Hyderabad (SZ). Shri Hemendra V. Shah, Past National Vice President (SZ), Shri M. V. J. K. Kumar, Past Vice Chairman (SZ) and other office bearers and local members were present.
22. Flag was hoisted and Cake Cutting at Varanasi (NZ) on 12-11-22 by Shri Arvind Shukla, Past National Vice President (NZ), Shri Asim Zafar, Past National Joint Secretary (NZ) alongwith other local members.
23. One Day Conference at Indore (CZ) on 12-11-22. Shri Pankaj Ghiya, Deputy President and Shri Rajesh Mehta, Past National Vice President (CZ) were present.
24. Flag was hoisted at Pune (WZ) on 12-11-22 by Smt. Nikita Badheka, Past President. Zonal Office Bearers and local members were also present.
25. Smt. Nikita Badheka, Past President inaugurated the One Day Conference at Pune on 12-11-22.
26. Flag was hoisted at Anand (WZ) on 14-11-22 by local members.
27. Flag was hoisted at Junagadh (WZ) on 14-11-22 by Shri Samir Jani, Past Secretary General alongwith local members.
28. Flag was hoisted at Surat (WZ) on 14-11-22 by Shri Mitish Modi, Chairman (WZ) alongwith local members.
29. Flag was hoisted at Vadodara (WZ) on 15-11-22 by Shri Bhaskar B. Patel, Past National Joint Secretary (WZ) alongwith other Office Bearers and local members.
30. Orientation / Awareness Seminar for College Students at Perinthalmanna (SZ) was held on 16-11-22. Shri M. Ganesan, Past Chairman (SZ) and other local members were present.
31. One Day Seminar at Visakhapatnam (SZ) was held on 16-11-22. Shri C. Sanjeeva Rao, National Joint Secretary (SZ) alongwith local members.
32. Shri D. K. Gandhi, National President, donated blood during Blood Camp organised at Nagpur (WZ) on 17-11-22.
33. Flag was hoisted at Nagpur (WZ) on 17-11-22 by Shri D. K. Gandhi, National President alongwith other office bearers.
34. Shri D. K. Gandhi, National President inaugurated the Special Guidance Meeting at Nagpur (WZ) on 17-11-22.
35. One Day Seminar was held at Bangalore (SZ) on 17-11-22. Shri S. Nanjunda Prasad, Past Chairman (SZ) and other speakers.
36. Service Utility to School Children was held at Khammam (SZ) on 17-11-22 by local members.
37. Flag was hoisted at Raxual (EZ) on 19-11-22.
38. One Day Seminar was held at Raxual (EZ) on 19-11-22.
39. Annadhanam was held at Pondicherry (SZ) on 22-11-22.
40. Flag was hoisted at Thane (WZ) on 23-11-22 by Shri Vijay Kewalramani, Treasurer alongwith local members.
41. Half Day Seminar was held at Thane (WZ) on 23-11-22.
42. Flag was hoisted at Ghaziabad (NZ) on 23-11-22 by Shri D. K. Gandhi, National President.
43. Health, Eye & Dental Check Up Camp was held at Ghaziabad (NZ) on 23-11-22.
44. Half Day Seminar was held at Ghaziabad (NZ) on 23-11-22.
45. Distribution of Food and Rice Bags held at Geethamayee Old Age home, Nellore on 25-11-22.
46. Flag was hoisted at Vellore (SZ) on 26-11-22.
47. One Day Seminar was held at Vellore (SZ) on 26-11-22.
48. Flag was hoisted at Varanasi (NZ) on 26-11-22 by Shri D. K. Gandhi, National President in the presence of Hon'ble Mr. Justice Piyush Agarwal, Judge, Allahabad High Court and Hon'ble Mr. Justice Dinesh Kumar Pathak, Judge, Allahabad High Court.
49. One Day Seminar was held at Varanasi (NZ) on 26-11-22.

# 25th NATIONAL TAX CONVENTION, 2022

**17TH – 18TH DECEMBER, 2022, JAIPUR**

All India Federation of Tax Practitioners (CZ)

*with*

Rajasthan Tax Consultant's Association • Tax Consultant's Association Jaipur • Jaipur Tax Bar Association

## CONVENTION SCHEDULE

<b>DAY ONE – 17th December, 2022 - Saturday</b>	
9.00 AM to 9.45 AM	Breakfast, Registration & Fellowship
10:00 AM to 11.15 AM	Inaugural Session
	Chief Guest – Hon'ble Mr. Justice Ajay Rastogi, Judge, Supreme Court of India
	Guest of Honour – 1. Hon'ble Mr. Justice M.M. Srivastava, Acting Chief Justice, Rajasthan High Court 2. Sh. Nitin Gupta,* Chairman - Central Board of Direct Taxes
11:15 AM to 12:30 PM	1st Technical Session Direct Tax
12:30 PM to 1:45 PM	2nd Technical Session Indirect Tax
1:45 PM to 2:15 PM	Lunch
2:15 PM to 3:30 PM	3rd Technical Session Startups and Taxation – Direct & Indirect Tax benefits
3.30 PM to 4.45 PM	4th Technical Session PMLA Act – Precautions and Remedies
4:45 PM to 5:45 PM	Tea Break
7.30 PM Onwards	Musical Evening & Dinner
<b>DAY TWO – 18th December, 2022 - Sunday</b>	
9.00 AM to 10.00 AM	Breakfast
10:00 AM to 11:15 AM	5th Technical Session Impact of Recent Supreme Court Decision in Income Tax Law
11:15 AM to 12:30 PM	6th Technical Session Impact of Recent Supreme Court Decision in GST
12:30 PM to 1.15 PM	7th Technical Session Litigation and Advisory Services – Direct & Indirect Tax – Scope & Future
01:15 PM to 02:15 PM	Lunch Departure of trip to Khatushyam Ji Mandir
2:15 PM to 3:45 PM	Brain Trust/ Queries Session
3:45 PM to 4:15 PM	Valedictory Session
4:15 PM to 5:00 PM	High Tea

Side Sessions – Meet the Legends

16th Dec 2022 – NEC & Meetings (Only For NEC Members)

17th Dec 2022 – Inaugural & Technical Sessions (Breakfast, Lunch, Dinner with Musical Evening)

17th Dec 2022 – Day Outing for Ladies & Family Members for shopping & Local sightseeing.

18th Dec 2022 – Technical Sessions (Breakfast, Lunch, Hi-Tea)

18th Dec 2022 - (Afternoon) – Trip to Khatushyam Ji Mandir (Mandir Darshan, Tea / Coffee & Dinner) (Complimentary for Delegates)

**DELEGATE FEES**

Up to 30.09.2022	Rs. 5000/- Per Person
01.10.2022 Onwards	Rs. 6000/- per Person
Corporate Delegate	Rs. 7000/- per Person
Family	Rs. 4000/- per Person

**Contact- aiftpcentralzone@gmail.com Mob. 9829056151, 9414043300, 9414242195**

**ORGANIZING COMMITTEE**

Pankaj Ghiya Dy. President AIFTP	O. P. Agarwal Conference Chairman	Sandeep Agarwal Conference & AIFTP-CZ Secy.	Vinay Kumar Jolly National Vice President-CZ
M. K. Bhardwaj President JTBA	Manish Agrawal President TCA	Satish Gupta President RTCA	Anil Mathur Chairman - CZ
Rajesh Mehta Co-Ordinator	Shailendra Agarwal Dy. President TCA	Sharad Asawa Secretary JTBA	Amit Agarwal Secretary TCA
Arvind Mittal Co-Ordinator	Dr. Hemant Modh National Joint Secretary (CZ)	G. D. Bansal NEC Member	Gautam Sharma NEC Member
Siddharth Ranka NEC Member	Rajesh Joshi NEC Member	D. C. Mali NEC Member	Vijay Kr. Navalkha NEC Member
Hon'ble Mr. Justice J. K. Ranka, Former Judge, Rajasthan High Court Advisor	M. L. Patodi Advisor	Ganesh Purohit Advisor	

**AIFTP NATIONAL TEAM 2022**

D. K. Gandhi National President	M. Srinivasa Rao IM. Past President	Jamuna Shukla Secretary General	Vijay Kewalramani Treasurer
S. Venkataramani National Vice President (SZ)	Anand Kumar Pasari National Vice President (EZ)	Santosh Gupta National Vice President (WZ)	Dr. Naveen Ratan National Vice President (NZ)
Vivek Agrawal National Joint Secretary (EZ)	C. Sanjeeva Rao National Joint Secretary (SZ)	Chirag Parekh National Joint Secretary (WZ)	Rakesh Agarwal National Joint Secretary (NZ)

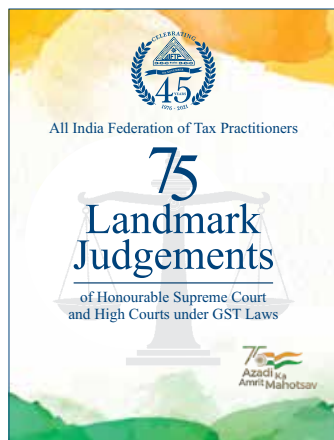
**Convention Secretariat**

Mr. Anil Mathur, Chairman AIFTP - CZ

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**For more detail please visit website : [www.aiftponline.org](http://www.aiftponline.org)**

## 75 Landmark Judgements of Hon'ble Supreme Court and High Courts under GST Laws



AIFTP is pleased to announce the release of the Publication titled “75 Landmark Judgements of Honorable Supreme Court and High Courts under GST Laws” by Hon’ble Mr. Justice Dinesh Maheshwari, Judge, Supreme Court of India and Hon’ble Mr. Justice Rajesh Bindal, Chief Justice, Allahabad High Court at National Tax Conference organized by A.I.F.T.P. (NZ) held on 6th August, 2022.

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This publication is authored by two brilliant Advocates from Chandigarh viz. Shri Sandeep Goyal and Ms. Aanchal Goyal.

The book is a ready reckoner covering 75 judgments, all on different matters. The citations are mentioned for your detailed reference. The Authors have attempted to cover every topic under Goods and Service Tax Act, 2017 and precisely summarized the judgments.

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**Pankaj Ghiya**

Chief Editor and Dy. President (2022)



## Direct Taxes

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

### High Court

1. **S. 2(14) : Capital Assets – Agricultural Land – Land continued to be a mango orchard situated beyond prescribed limits and no signs of any development, same was to be treated as agricultural land, thus, sale of such land was entitled for exemption.**

The Assessee is a HUF, the Return of Income was filed declaring agricultural income. The Assessing Officer made an addition on account of the sale of said 3 acres 10 guntas of land. Assessee challenged the same before the CIT(A), Remand Report was called by the Commissioner. The Assessing Officer sent his Report, CIT(A) admitted assessee's claim under section 54F and directed the Assessing Officer to allow the same after satisfying the conditions as per law. Both the Revenue and the assessee challenged CIT(A)'s order passed. The ITAT has allowed Revenue's appeal and dismissed assessee's appeal.

The Honourable High Court while deciding the issue observed that, the land in question has been converted for Industrial purpose but the said land continues to be a mango orchard & there is no sign of any development activity. Hence the land sold was agricultural land and, entitled for exemption.

*K.M. Bopanna (HUF) v. Dy. CIT, ITA No. 517 of 2017 dt.16/08/2022 (Kar)(HC)*

2. **S.54F: Capital gains – Exemption – Investment made in construction of new house before sale of original asset, eligible for S.54F claim.**

The Assessee along with his husband, purchased a land (Original asset) in 2007, which was transferred in March 2013. Another land was purchased for construction of a residential house, which started from 2007 till 2015. The Assessee accordingly on transfer of original asset claimed exemption under section 54F. The Assessing Officer denied the exemption claimed by assessee under section 54F towards construction of a residential house on ground that payment for purchase and construction of said residential house was made 6 years before sale of original asset and thus was not allowable under section 54F. However, the CIT (A) was of view that assessee had fulfilled conditions stipulated in section 54F and therefore he held that Assessee eligible for deduction of entire amount. The Honourable Tribunal has taken contrary view against order of CIT(A) on ground that investment in new asset was made before one year of sale of original asset, which could not be allowed under section 54F.

The Honourable High Court while deciding the view, observed that, spending for construction need not be from very sale consideration received from sale of original asset and new asset includes both value and construction cost of property. Further, CIT(A) had not noted all sequential events in explanation and Tribunal had only given importance to time of payments made, whereas, test ought to be when construction of residential house was completed. Therefore, Investment made in construction of new house before sale of original asset, eligible for S.54F Exemption claim. (AY 2013-2014)

*Bindu Premanandh v. CIT, ITA No. 232 of 2019 dt.01/08/2022 (Kerala)(HC)*

### Tribunal

3. **S. 147: Reasons recorded are based on totally erroneous and incorrect facts and without non application of mind – Notice issued u/s. 148 quashed.**

The AO obtained information from ITS / AIR/ CIB available with the Income Tax Department that during the year under consideration, the assessee had purchased immovable property. The AO had a mistaken opinion that assessee had not filed his return for A.Y.2011-12. Accordingly, AO observed that income of the assessee had escaped assessment and reopen the same by issuance of notice u/s.148 of the Act on 31/03/2017 after recording the reasons. The assessee challenged the validity of reopening u/s.147 of the Act before the CIT(A) on the ground that the reopening was made based on incorrect assumption of fact as is evident from the reasons recorded. Considering the facts of the case the CIT(A) quashed the reassessment. The department before the Tribunal filed an appeals for validity of reopening.

The Honourable Tribunal while deciding the issue observed that, on perusal of the reasons recorded the reopening was made on the mistaken assumption that assessee had not filed his return of income for A.Y.2011-12. Factually, the return of income was already filed. From the perusal of the entire reasons recorded for reopening the assessment, the entire reopening had been triggered based on complete incorrect assumption of fact. Following the jurisdiction high court Dhiren Anantrai Modi vs. ITO WP No.3224 of 2019 dated 15/12/2021 held that the reasons are based on totally erroneous an incorrect facts and without non application of mind hence the entire re-assessment is quashed.

*ITO v. Champaklal Mathurbhai Mehta, ITA No.2253/Mum/2022 dt.25/11/2022 (Mum)(Trib.)*



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3.	Reassessment Law, Procedure & Practice (Practical Guide)	Dec., 2020	Free	Available on website	100.00
4.	151 Landmark Judgment of the Honorable Supreme Court	Oct., 2020	Available on website	Available on website	–
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5.	Fourth cover page	₹ 10,000/-
There shall be Discounts on bulk advertisements.		

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Zone Name	Associate	Individual	Association	Corporate	Total
Central	0	1413	25	0	1438
Eastern	6	2027	37	0	2070
Northern	0	1451	20	2	1473
Southern	1	2331	24	4	2360
Western	5	2895	38	3	2941
Total	12	10117	144	9	10282

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