



All India Federation of Tax Practitioners

215, Rewa Chambers, 31, New Marine Lines,
Mumbai 400 020. Tel.: 22006342/43/49706343

E-mail: aiftpho@gmail.com | Website: www.aiftponline.org



AIFTP TIMES

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FORTHCOMING PROGRAMMES

Date & Month	Programme	Place
6th to 8th April, 2023	Residential Refresher Course (Central Zone)	Chitrakoot
8th April, 2023	One Day Conference (Central Zone)	Gwalior
15th April, 2023	One Day Conference (Western Zone)	Ahmedabad
22nd April, 2023	One Day Conference (Southern Zone)	Vishakapatnam
29th April, 2023	National Executive Committee Meeting	Vadodara
29th & 30th April, 2023	Two Day National Tax Conference with visit to Statute of Unity (Western Zone)	Vadodara
6th May, 2023	One Day National Tax Conference	Gaziabad
13th & 14th May, 2023	Two Day National Tax Conference (Central Zone)	Indore
20th May, 2023	Full Day Mega Tax Conference (Central Zone)	Bhilwara
27th & 29th May, 2023	National Spiritual Conference (Central Zone)	Mount Abu
2nd to 10th June, 2023	International Study Tour to Vietnam	Vietnam
24th June, 2023	National Tax Conference (Southern Zone)	Tirupathi
29th & 30th June, 2023	National Tax Conference (Western Zone)	Goa
7th July 2023	National Executive Committee Meeting -	Chennai
7th & 8th July, 2023	National Tax Conference (Southern Zone)	Chennai
15th & 16th July 2023	Residential Refresher Course (Northern Zone) -	Amritsar
4th, 5th & 6th August, 2023	National Tax Conference (Southern Zone)	Bengaluru
13th & 14th August, 2023	Residential Refresher Course (Southern Zone)	Rameswaram
15th August, 2023	Independence Day Celebrations	All Zones
25th August, 2023	One Day Conference (Eastern Zone)	Rourkela
2nd & 3rd September, 2023	National Tax Conference at (Northern Zone)	Vrindavan
October, 2023	Residential Refresher Course (Berhampur) (Odisha) (Eastern Zone)	Gopalpur
22nd December, 2023	EOGM (Eastern Zone)	Kolkata
23rd & 24th December, 2023	National Convention (Eastern Zone)	Kolkata

NOTE: Detailed programmes will be uploaded on our website and will be circulated on WhatsApp and mail, as and when the same are announced.

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

Name	Designation	Mobile	E-mail
PANKAJ GHIYA, ADV.	National President	9829013626	pankajghiyaipur@gmail.com
NARAYAN P. JAIN, ADV.	Deputy President	9830951252	npjainadv@gmail.com
RAJESH MEHTA, CA.	Secretary General	9827036956	rajeshmehta_indore@yahoo.com
VINAY KUMAR JOLLY, ADV.	Treasurer	9414043300	jolly0450@yahoo.com

Photo Gallery of activities in the month of March 2023



Photo Gallery of activities in the month of March 2023



All India Federation of Tax Practitioners

Activities held in the month of March, 2023 all over the country

3-3-2023	CZ	Full Day National Seminar on GST and Income Tax at Chhindwara jointly with Tax Bar Association, Chhindwara and Madhya Pradesh Tax Law Bar Association. Three Technical Sessions were held and the said conference was attended by more than 300 delegates.
11-3-2023	CZ	BRIJ TAX SEMINAR on Direct and Indirect Tax at Bharatpur (Rajasthan) jointly with Tax Bar Association, Bharatpur. National President Adv. Pankaj Ji Ghiya was Chief Guest Guest of Honour was Shri Anurag Garg, National Exe. Committee Member (CAIT). There were 2 technical sessions and the said conference was attended by around 200 delegates.
18-3-2023	NZ	National Executive Committee Meeting at Lucknow was hoisted by Northern Zone.
18 & 19-3-2023	NZ	“Gomti Gyan Pravah” National Tax Conference at Lucknow Hon’ble Mr. Justice Rajesh Bindal, Judge, Supreme Court of India inaugurated the conference by lighting of lamp as Chief Guest. Guest of Honour were as under:- 1. Hon’ble Mr. Justice P. Diwaker, Acting Chief Justice Allahabad High Court, 2. Hon’ble Mr. Justice D. K. Upadhyay, Judge, Allahabad High Court, Lucknow Bench, 3. Hon’ble Mr. Justice Ramesh Sinha, Judge, Allahabad High Court, Lucknow Bench, 4. Hon’ble Mr. Justice Piyush Agarwal, Judge, Allahabad High Court, 5. Hon’ble Mr. Justice N. K. Johari, Judge, Allahabad High Court. There were 6 Technical Sessions followed by Valedictory Session. The conference was well organized in a short span of time. The conference was attended by more than 400 delegates.
22-3-2023	NZ	CSR Activity jointly with Maharashtra Tax Practitioners Association, Pune at Shastri Ghat, Varanasi. Honour Poor and Needy Scholar Students was done.
22-3-2023	EZ	One Day Tax Conference at Dhanbad jointly with Dhanbad Income Tax Bar Association and ICAI, Dhanbad CIRC. Chief Guest Was Principal Chief Commissioner Bihar and Jharkhand CGST Mr. B. B. Mahapatra Three Technical Sessions were held and the said conference was attended by more than 350 delegates.
23-3-2023	CZ	Webinar on PMLA – A New Dawn For Professionals. The said webinar was well attended by more than 200 participants.
25-3-2023	EZ	One Day Tax Seminar on Trust at Muzaffarpur jointly with Tax Professional Association and Muzaffarpur Chartered Accountants Association. Chief Guest was Hon’ble Mr. Justice Aditya Trivedi, Former Judge, Patna High Court Five Technical Sessions were held and the said conference was attended by more than 175 delegates.
25-3-2023	NZ	Farewell function of Chief Commissioner of Income Tax, Prayagraj at Varanasi. Various authorities were present from Department which was well attended by local members.
31-3 & 1 & 2-4-2023	NZ	Residential Refresher Course at Shimla

Activity Report for the month of March, 2023

Central Zone

A) AIFTP CZ organized and attended following programmes in the month of March 2023

1. On 3rd March 2023 AIFTP CZ, TBA Chhindwara and MPTLBA Indore was organized full day Mega Conference at Hotel The Karan, Chhindwara (MP). National Secretary General CA Rajesh Mehta was Chief Guest in Inaugural Session. In Ist Technical Session Sh. Amit Dave Ji from Indore was gave his lecture on Technical Interpretation of Landmark Court Judgments in reference to GST Act and in IInd Technical Session CA Rajesh Mehta Ji National Secretary General was gave his lecture on Faceless Assessment, Notice and Major Proposed Amendments by Budget-2023 under Income Tax Act and in IIIrd Technical Session Adv. Sh. Palash Khurpia Ji from Bhopal was gave his lecture Search, Seizure and its consequences under GST Act. About 350 Participants attended seminar. AIFTP CZ thankful and congratulate Sh. Sanjay Kumar Jain President TBA, Chhindwara, Sh. Sachin Verma Secretary TBA, Chhindwara. Sh. Manish Shrivastava, Chairperson Seminar, TBA Chhindwara, Sh. Ashwin Lakhota, President MPTLBA, Sh. Manish Tripathi Secretary MPTLBA, for organizing that wonderful seminar.
2. On 11th March 2023 AIFTP CZ, TBA Bharatpur was organized "BRIJ TAX SEMINAR" at Hotel Om Complex, Bharatpur (Raj). National President Adv. Pankaj Ji Ghiya was Chief Guest and Sh. Santosh Khandewal, District President (CAIT) was Guest of Honour in Inaugural Session. In Ist Technical Session Adv. Pankaj Ji Ghiya was gave his lecture on Notices & Controversy in Input Tax Credit Regarding Fake Bills under GST Act and in IInd Technical Session CA Rajesh Mehta Ji National Secretary General was gave his lecture on Key Proposal on Direct Tax in Finance Bill 2023 & Discussion on Presumptive Taxation u/s 44AD, 44ADA, 44AE, 44AA under Income Tax Act. About 150 Participants attended seminar. AIFTP CZ thankful and congratulate Sh. Raunak Kothari President TBA, Bharatpur, Sh. Manish Bindal Secretary TBA, Bharatpur for organizing that wonderful seminar.
3. On 23rd March 2023 Webinar on Allied Laws under Announced Fortnightly Webinar Calendar 2023 of AIFTP CZ on topic PMLA-A New Dawn for Professionals. Speaker was CA Himanshu Goyal from Jaipur and Webinar Started by opening remarks of National President Sh. Pankaj Ji Ghiya Advocate. About 300 Participants was attended webinar on zoom and youtube platform.

B) Forthcoming Programmes by AIFTP CZ

1. AIFTP CZ jointly with Tax Advocates and Consultants Association Rewa from 6th to 8th April 2023 going to organize 2 nights 3 days RRC at Arogyadham, Chitrakoot. On day 1 Conference on Direct and Indirect Taxes will be organize. On day 2 and 3 delegates will visit various temples and other holy places of Chitrakoot.
2. AIFTP CZ jointly with Tax Bar Association Gwalior and Madhya Pradesh Tax Law Bar Association going to organize Full Day Mega Conference on Direct and Indirect Tax Issues on 08th April 2023 at Madhya Pradesh Chamber of Commerce & Industry Shrimant Madhav Rao Scindia Hall, Gwalior where Sh. J.K. Maheshwari Hon'ble Justice Supreme Court of India will Chief Guest. CA Sh. Abhisekh Rajaram Ji from Delhi, CA Shefali Girdharwal Ji from Delhi and CA Aanchal Kapoor Ji from Amritsar will give their lectures on Indirect Tax Issues and CA Rajesh Mehta Ji National Secretary General AIFTP will give his lecture on Direct Tax Issues.
3. AIFTP CZ jointly with Indore Branch of CIRC of ICAI, Indore and Tax Practitioners Association, Indore going to organize Two Days National Tax Conference on Direct and Indirect Tax Issues on 13th & 14th May 2023 at ICAI Auditorium, Indore (MP).
4. AIFTP CZ jointly with Tax Bar Association, Bhilwara and Bhilwara Branch of CIRC of ICAI, Bhilwara going to organize Full Day Mega Tax Conference on Direct and Indirect Tax Issues on 20th May 2023 at Bhilwara (Raj).
5. AIFTP CZ jointly with Jurist Wing of Rajyoga Education & Research Foundation Brahmakumaris, Mount Abu going to organize Three Days National Spiritual Conference on Rising Jurists through Spiritual Empowerment on 27th May to 29th May 2023 at Gyan Sarovar Campus, Brahmakumaris, Mount Abu, (Raj).
6. AIFTP CZ also announced Webinars Calendar of 2023 where webinars on Direct Tax, Indirect Tax and Allied Laws will organize fortnightly in whole year.

Adv. Sandeep Agrawal
Chairman

Adv. Laxman Kashyap
Secretary

Activity Report for the month of March, 2023

Northern Zone

01. That, on 15.03.2023 3rd Managing Committee Meeting of AIFTP-NZ, was held virtually on Zoom Platform which was attended by committee members from across the Zone. That, along with other agendas Approval of Minutes of Managing Committee Meeting held on 10.12.2022, 01.01.2023 and 07.02.2023, Discussion on Financial Accounts upto 31.12.2022 and Discussion on Planning and Approval of Upcoming Programs to be organized by AIFTP-NZ in the month of March, 2023 and April, 2023 were discussed.

Minutes of Managing Committee Meeting - Zonal Secretary, Mr. Puneet Kumar Singh further intimated that Minutes of Managing Committee Meeting which was physically held on 10.12.2022 after receiving it from Mr. Ranjit Sharma the same has been circulated to the members. Minutes of Managing Committee Meetings for the year 2023 which was held on 01.01.2023 and 07.02.2023 respectively has also been circulated to the members for their perusal. Mr. Puneet Kumar Singh requested the members to please go through into it and if, there is any suggestion they can share it and the same will be rectified accordingly.

Discussion on Financial Accounts - Zonal Chairman, Mr. O. P. Shukla discussing on the Accounts upto 31.12.2022 intimated that there are some account related issues like huge liabilities which is pending and will be sorted out immediately. Zonal Chairman further intimated the members that Balance Sheet upto 31.12.2022 will be finalized upto 31.03.2022. To sort out the accounts related issues Accounts Committee of AIFTP-NZ has been framed with following members namely CA A. K. Srivastava, Chairman of Account Committee, Adv. Arvind Shukla, Adv. Arvind Mishra, CA H. L. Madan, Adv. Jain Roop Jain, Adv. Vikas Vats, Adv. Ranjit Sharma, Zonal Chairman Adv. O. P. Shukla, Adv. Sandeep Goyal and CA Puneet Kumar Singh, Secretary, AIFTP-NZ.

Discussion on Planning and Approval of Upcoming Programs to be organized by AIFTP-NZ in the month of March, 2023 and April, 2023 - Planning and Approval of Proposed Programs of the Zone for the Year 2023 etc. were discussed by the members in this meeting. Mr. O. P. Shukla, Chairman, AIFTP-Northern Zone informed that Lucknow NTC will organized on 18th and 19th March, 2023 and on 20.03.2023 there will be a complimentary trip to Ayodhya and a NEC meeting will also be held on 18.03.2023. On 31.03.2023, 1st April and 2nd April, 2023 one RRC will be organized at Shimla. Zonal Chairman requested all the members to get more and more registration for this programs and give their full support for the success of these programs. The Zonal Chairman, Mr. O. P. Shukla motivated all the members present to dedicate their time for the zonal activities and the progress of the Federation as a whole and successful execution of future programs to be organized by the Northern Zone.

Vote of thanks – The Session concluded with the Vote of thanks which was given by Mr. Ranjit Sharma. He thanked all the members for taking out their valuable time and attending the webinar and sharing their valuable suggestions.

02. That, two days National Tax Conference was organized on 18.03.2023 and 19.03.2023 by AIFTP-NZ in association with Income Tax Bar Association, Lucknow alongwith a complimentary Ayodhya Darshan on 20.03.2023. NEC meeting was also organized on 18.03.2023.

The National Tax Conference – “Gomti Gyan Pravah – 2023” was held on 18th and 19th March, at Hotel Hilton Garden Inn Lucknow, Vibhuti Khand, Gomti Nagar, Lucknow organized by All India Federation of Tax Practitioners’ (North Zone) and Income Tax Bar Association, Lucknow in association with Lucknow CA Tax Practitioner Association, Sales Tax Bar Association, Lucknow and Kanpur Income Tax Bar Association, Kanpur. The Conference was based on theme CONNECT, LEARN AND EDUCATE which was held on Shores of River Gomti, in the city of Nawabs and Tahzeeb, Lucknow in the presence of galaxy of Judges. A complimentary trip to Ayodhya for Ram Janm Bhoomi Darshan was also organized on 20th March, 2023. The Conference was well organized under the leadership of Chairman of the Conference Adv. K. K. Dixit, Zonal Chairman Adv. O. P. Shukla and other team members like Conference Secretary Adv. Nripendra Singh, Conference Director T. M. Khan, Adv. Asim Zafar, Chairman Conference Committee, AIFTP-NZ, CA Puneet Kumar Singh, Secretary AIFTP-NZ, CA R. P. Tewari, President Income Tax Bar Association, Lucknow, Adv. Dilip Yashwardhan, Adv. R. N. Shukla, CA Kumar Saurav, Adv. Ghanshyam Mishra, Adv. Sunil Chaubey, Adv. Sumit Tewari, Adv. Sarosh Shamsi and Adv. Klee Fredrick Singh etc. Total 366 Registrations were received for this program. Delegates from across the country attended this Tax Conference.

Day – 1, Saturday, March 18, 2023**Inaugural Session – 09:30 A.M. ONWARDS**

The Conference started at 09:30 a.m. with the inaugural session where the Chief Guest was Hon'ble Mr. Justice Rajesh Bindal, Judge Supreme Court of India. The Guests of honour were Hon'ble Mr. Justice P. Diwakar, Acting Chief Justice Allahabad High Court, Hon'ble Mr. Justice D. K. Upadhyay, Judge Allahabad High Court, Lucknow Bench, Hon'ble Mr. Justice Ramesh Sinha, Judge Allahabad High Court, Lucknow Bench, Hon'ble Mr. Justice Piyush Agrawal, Judge Allahabad High Court and Hon'ble Mr. Justice N. K. Johri, Judge Allahabad High Court. The Conference started with Inaugural Address of the National President, AIFTP, Mr. Pankaj Ghiya. The Conference was also graced by, Adv. D. K. Gandhi, Immediate Past President, AIFTP, Adv. Narayan P. Jain, Deputy President, AIFTP, CA Rajesh Mehta, Secretary General, AIFTP, Adv. Naveen Rattan, Vice President, AIFTP-NZ, Adv. O. P. Shukla, Zone Chairman, AIFTP-NZ along with other Dignitaries.

National President, AIFTP, Mr. Pankaj Ghiya addressed the full house and spoke about the Federation activities and urged the audience to become members of the Federation. He expressed his appreciation for the efforts of the Organizing Committee of the Conference.

The Inaugural Session commenced with Ganesh Vandana and Lighting of Lamp followed by Flag Hoisting of AIFTP by Chief Guest and National Anthem and Book Publication of NTC Souvenir. In the inaugural session MOC was Adv. Dileep Yashvardhan and C.S. Shrashti Mishra and Vote of Thanks was given by Conference Secretary Nripendra Kumar Singh.

The Conference comprises total Six Technical Sessions, NEC Meeting and Question / Answer Session followed by Valedictory Session at the end.

The **First Technical Session** – 11:45 AM – 01:30 PM - was on the topic – “GST, Search, Seizure and Prosecution including Issues of fake Invoices” had eminent speaker Adv. Sri J. K. Mittal as keynote speaker who covered the various aspects of Search and Seizure under GST Act as well as Income Tax were discussed in allotted time. The subject was well covered by the Legend of Taxation. Chairperson of the session was Mr. M. Srinivasa Rao, Past President, AIFTP. MOC of this session was Adv. Vikram Chawla.

The **Second Technical Session** - 02:15 PM – 04:00 PM - was on two topics.

First topic was – “Recent Amendments in the Charitable Trust by Finance Bill’2023, Recent Judicial Pronouncement and Their Implications”. Advocate Dr. Rakesh Gupta was the Keynote Speaker.

Second topic was - “Maintenance of Records, Compliance and Certification for the Charitable Institution and its implication”. CA Jamuna Shukla was the Keynote Speaker. Both the speakers explained the subject in a simple language which was well appreciated by the attendees and both the Topics were elaborately discussed by the learned Speakers. Chairman of the session was Adv. D. K. Gandhi, Immediate Past President, AIFTP. MOC of this session was CA Puneet Kumar Singh, Secretary, AIFTP-NZ and CA Ritu Dhawan.

The **Third Technical Session** - 04:15 PM – 06:00 PM - was on the two topics.

First topic was – “Teasers on Issues in Income Tax”. Keynote Speakers were Adv. Narayan P. Jain, Adv. Hemand Modh, CA Ashish Kapoor, Adv. Arvind Shukla and CA Shubham Rastogi

Second topic was - “Teasers on Issues in GST”. Keynote Speakers were Adv. Anand K. Pasari, Adv. Dr. Naveen Rattan, CA H. L. Madan and Adv. Sandeep Agrawal. The Subject was eloquently explained by all the Fantastic Speakers. Chairman of the session was CA Anil K. Srivastava.

National Executive Meeting - 06:00 PM – 07:30 PM

MUSICAL NIGHT WITH LAVISH DINNER - 07:30 PM Onwards – The first day of the Conference concluded with Lavish Dinner along with Musical Night. Cultural Event Chairman was Adv. Sumit Tewari and Convenor was Adv. Klee Fredrick Singh.

Day – 2, Sunday, March 19, 2023

Day second was started with the Fourth Technical Session - 10:00 AM – 12:45 PM – was on the three topics.

First topic was – “Professional Development and Growth”. Keynote Speaker was CA Raghubir S. Punia.

Second topic was - “Growth and Development of MSMEs”. Keynote Speaker was Mr. Rajat Mehra, Entrepreneur.

Third topic was - “Post Union Budget Analysis on MSMEs” and Keynote speaker was CA Rajesh Mehta. The Subjects were eloquently explained by all the Fantastic Speakers.

Chief Guest of this session was Sri Rajnish Goenka, Chairman MSME Development Forum. Chairman of this session was CA Anil Mathur. MOC of this session was Adv. Prakash Gupta.

The **Fifth Technical Session** - 12:15 P.M. – 02:00 PM - was on the two topics.

First topic was – *“Under reporting and misreporting, Issues in Penalty u/s. 270A of the Income Tax Act and its implication in light of provisions of section 271(1)(c) of the Income Tax Act”*. Keynote Speaker was CA Jagdish T. Punjabi, Mumbai.

Second topic was - *“PBPT Act and PMLA”*. Keynote Speaker was Adv. I. P. Pandey. The Subject was elaborately explained by all the eminent Speakers. Chairman of the session was Senior Adv. D. D. Chopra, Past President of Income Tax Bar Association Lucknow. MOC of this session was Adv. Anand Kumar Pandey.

The **Sixth Technical Session** – 02:30 PM – 04:15 PM - was on the topic – *“Critical Issues on Input Tax Credit under GST”* had eminent speaker CA, CS Bimal Jain as keynote speaker who covered the subject comprehensively in allotted time. Chairperson of the session was Adv. Naveen Rattan, Vice President, AIFTP-NZ. MOC of this session was Adv. Anjana Singh.

VALEDICTORY SESSION AND CLOSING CEREMONY - 04:30 PM Onwards – The Conference ended with the Valedictory Session and Chief Guest of this session was Hon'ble Justice Mr. N. K. Johri, Judge Allahabad High Court, Lucknow Bench who gave “Certificate of Honour” to all the members of Organizing Committee and Office Bearers. The session had very good participation and the National Tax Conference was a Grand success.

Day – 3, Monday, March 20, 2023

A Complimentary Trip to Ayodhya for Ram Janm Bhoomi Darshan was organized by the Organizing Committee where in approx. 60 delegates were present. The trip was led by Members of Income Tax bar Association, Lucknow namely Adv. R.N. Shukla, Adv. Sunil Chaubey and Adv. Ghanshyam Mishra.

The trip started sharp at 7:00 A.M. from the Hotel-Hilton Garden Inn, Gomti Nagar Lucknow, wherein the delegates left for Ayodhya in two buses. Packed Breakfast with beverages were provided in the buses itself. After 1 hour ride the delegates reached mid-way where Tea along with Snacks were served and then they all proceeded for Ayodhya. Where Special Permission was taken from Local Authority for VIP Darshan of “Ram Janm Bhoomi”. Then delegates went to visit Construction site of ‘Ram Mandir’ and enjoyed the view at holy Saryu River and group photos were taken as a token for remembrance of such a wonderful experience. After taking Lunch at “Manas Bhawan” Ayodhya the delegates were back to Lucknow. The Conference Committee and Team of Income tax Bar Association, Lucknow along with AIFTP North Zone expresses it's gratitude to each one of the delegates and the senior members for putting their hands to make “ Gomti Gyan Pravah” the first National Tax Conference 2023 at Lucknow, a Resounding success.

03. That, on 22.03.2023 CSR Activity was organized by AIFTP-NZ at Shastri Ghat, Varanasi.

Corporate Social Responsibility Activities was organized by All India Federation of Tax Practitioners, Northern Zone on 22nd day of March, 2023 led by Zonal Chairman, Mr. O. P. Shukla, Mr. Arvind Shukla, Mr. Asim Zafar and other Team Members at Shastri Ghat, Varanasi.

The Program was started with presentation of Angvastram to the Chief Guest and Guests of Honour.

School Bags with Stationeries were distributed to Ten meritorious students – Aradhya Singh and Vartika Singh of Class 9-A1, Shreya Singh, Sadhna Rai, Muskan Patel and Riya Sharma of Class 7-A1, Amrita Prakash of Class 11-B1, Diksha Yadav and Tripti Diwedi of Class 9-A4 and Jaivart Raghuvanshi of Class 11-H1 of R. S. Convent Sainik School and Hostel, Ledhupur, Ashapur, Varanasi.

A Cultural Eve was also organized under this program in which Ram Leela Jhanki was presented by Mr. Amit Srivastava, Pratibha Pandey, Shreya Maurya, Shivangi Maurya, Simran Gupta, Sakshi Gupta, Rishika Bajpayee and others. Prizes were also distributed after the cultural program. Anushka Singh was awarded for singing. Students of Kasturba Balika Inter College, Varanasi – Kajal Patel, Class-8, Divyanshi Sonkar, Class-7, Pratistha, Class-6, students of, Kamalapati Tripathi Balika College – Riya Bharti, Class-8, Bindiya, Class-7, Mausami, Class-6, Varanasi and students of Prathmic Vidyalaya, Police Line, Varanasi - Purbi, Class-4, Unnati, Class-3 and Mithi, Class-4 were also awarded after the cultural program.

04. That, on 24.03.2023 – An Accounts Committee Meeting of AIFTP-NZ was held on Zoom Platform which was convened by Chairman, AIFTP-NZ, Mr. O.P. Shukla along with discussion and execution of Accounts related issues of the Northern Zone.

05. That, on 25.03.2023 Felicitation and Farewell Function of Chief Commissioner of Income Tax Prayagraj, Mr. Sanjay Awasthi was organized by Income Tax Bar Association, Varanasi in association with All India Federation of Tax Practitioners, North Zone in the Conference Hall of Income Tax Department. Mr. Sanjay Awasthi is retiring from Prayagraj on 31st March,

2023. On this occasion, upon his arrival in Varanasi, he was given a heartwarming farewell while welcoming him at the Income Tax Office. President of Income Tax Bar Association, Adv. Asim Zafar welcomed him by giving a welcome speech and honour by stating the works done by Mr. Awasthi in the interest of taxpayers and tax practitioners during his tenure in the department. Adv. O.P. Shukla, Chairman, AIFTP-NZ while delivering his speech also praised the Chief Commissioner of Income Tax. Additional Income Tax Commissioner Liaquat Ali Afaqi and former President of Income Tax Bar Association, Varanasi, Past National Vice President, AIFTP, Adv. Arvind Shukla made their addresses in the program. The Income Tax Bar Association, Varanasi, AIFTP-NZ and Income Tax Department, Varanasi honored the Chief Commissioner of Income Tax with mementos and other gifts in the program. The Chief Commissioner of Income Tax while addressing the gathering lauded the Bar and its members by discussing the mutual cooperative relations between the Bar and the Income Tax Department. The program was coordinated by Mr. Ajay Kumar Singh Bunty, Secretary of the Income Tax Bar Association, Varanasi. The vote of thanks was given by CA Puneet Kumar Singh, Secretary, AIFTP-NZ. Apart from former president Mr. Ratan Chandra Verma, Mr. Vipin Shankar Gupta, Mr. Lavkush Singh, Mr. Yogesh Kumar Srivastava, Adv. Sanjay Kumar Verma, Adv. Brij Gopal Das, Adv. Rajendra Kumar Chaurasia, Adv. Ashutosh Bhardwaj, Statutory Auditor of AIFTP-NZ, CA D. K. Singh, Dy. Commissioner Mr. D.D. Yadav, ITO Mr. Himansu, ITO Mr. Aniruddh, Joint Secretary Sate UP Mr. Ashutosh Singh, Past Vice Chairman Adv. Sanjay Verma, Member of Managing Committee, AIFTP-NZ Adv. Atnu Adhikari, Adv. RC Verma, Adv VS Gupta, Adv. G P Sen Gupta, Adv. Yogesh Srivastav, Adv. Vinod Singh, Adv. M M Srivastav etc. and other Officials of the Income Tax Department were also present in the program.

06. That, on 31.03.2023, 01.04.2023 and 02.04.2023 RRC Shima is being organized by AIFTP-NZ in association with Himachal Pradesh Tax Bar Association, Shima and District Taxation Bar Association (Sales Tax), Ludhiana.

Sd/-
 (PUNEET KUMAR SINGH)
 Secretary, AIFTP-NZ
 Date : 30.03.2023

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Report on “Gomti Gyan Pravah”

The National Tax Conference, 2023 held in Lucknow on 18th and 19th March 2023 at Hilton Garden Inn with Ayodhya Trip on 20th March 2023 Organised By All India Federation of Tax Practitioner and Income Tax Bar Association

The two day NTC was organized under the guidance and mentorship of Mr. Pankaj Ghiya, President AIFTP. The “Gomti Gyan Pravah” National Tax Conference 2023 on the Theme “Connect, Learn and Educate was held on Shores of River Gomti, in the City of Nawabs and Tehzeeb, Lucknow. The said conference along with Trip to Ayodhya-Ram Janm Bhoomi Darshan was planned and executed within in a short span of 40 days under the leadership of conference chairman Advocate K.K. Dixit and Chairman AIFTP-NZ and team Members Like Adv. Nripendra Singh Conference Secretary, Conference Director Taiyab M. Khan, Adv. Asim Zafar, Chairman Conference Committee AIFTP-NZ, CA Puneet Kumar Singh, Secretary AIFTP-NZ, C.A. R.P. Tewari President Income Tax Bar Association, Adv. Dilip Yashwardhan, Adv. R. N. Shukla, C.A. Kumar Saurav, Adv. Ghanshyam Mishra, Adv. Sunil Chaubey, Adv. Sumit Tewari, Adv. Sarsoh Shamsi, Adv. K’lee Fedrick Singhi to name few. Total 366 Registrations were received for this program. Delegates from across the country attended this Tax Conference.

Day-1: At the Inaugural Session held on 18th March 2023, galaxy of Judges were Present. The Conference was inaugurated from flag hosting of AIFTP by Chief Guest and other legal luminaries at sharp 9.30 A.M. and inaugural session were inaugurated by Chief Guest Hon’ble Mr. Justice Rajesh Bindal, Judge Supreme Court of India along with guest of Honor, Hon’ble Mr. Justice P. Diwaker, Acting Chief Justice Allahabad High Court, Hon’ble Mr. Justice D.K. Upadhyay Judge Allahabad High Court, Lucknow Bench, Hon’ble Mr. Justice Ramesh Sinha Judge Allahabad High Court, Lucknow Bench, Honor, Hon’ble Mr. Justice Piyush Agarwal Judge Allahabad High Court, Hon’ble Mr. Justice N. K. Johari Judge Allahabad High Court. The President AIFTP Mr. Pankaj Ghiya, Deputy President AIFTP Adv. Narain P. Jain, Secretary General AIFTP C.A. Rajesh Mehta, Vice President AIFTP(NZ) Adv. Naveen Rattan, Chairman AIFTP(NZ) Adv. O.P. Shukla were also present

along with other dignitaries. In the inaugural session MOC was Adv. Dileep Yashvardhan and C.S. Shrashti Mishra and Vote of Thanks was given by Conference Secretary Nripendra Kumar Singh.

The Conference had Six Technical Sessions, NEC Meeting and Question/Answer Session followed by Valedictory Session at the end.

The First Technical Session on 'GST Search, Seizure & Prosecution including issue of fake Invoices' started at 11:45 A.M. The session was chaired by Mr. M. Srinivasa Rao, Past President AIFPT and the speaker on the same was Sri JK Mittal, In the said session various aspects of search and seizure under GST Act as well as Income Tax were discussed followed by the interactive session. The MOC of this session was Adv. Vikram Chawala.

The Second Technical Session on Topic-1: '**Recent Amendments in the Charitable Trust by Finance Bill'2023, Recent Judicial Pronouncement and its Implications** by Speaker Dr. Rakesh Gupta' and Topic-2: on '**Maintenance of Records, Compliance and Certification for the Charitable Institution and its implications** by Speaker CA Jamuna Shukla' started at 2:15 P.M. The Session was chaired by IPP AIFTP Mr. D. K. Gandhi. The MOC of this session were CA Puneet Kumar Singh and CA Ritu Dhawan.

The Third Technical Session on Topic-1: '**Teasers on issue in Income Tax**' Speakers: Adv Hemant Modh, Adv. Arvind Shukla, CA Ashish Kapoor, CA Shubham Rastogi and Adv. Narayan P. Jain. Topic-2 : '**Teasers on issue in GST**' Speakers: Adv. Anand Kumar Pasari, Adv. Dr Navin Rattan, CA HL Madan and Adv. Sandeep Goyal. Started at 4:15 P.M. The Session was chaired by C.A. Anil Kumar Srivastava.

Technical Session for first Day ended at 6:00 P.M. followed by National Executive Meeting. There was lavish Dinner along with Musical Night wherein the delegates had a refreshing evening.

Day-2: It started with Fourth Technical Session, Topic-1: '*Professional Development and Growth*' Speaker: C.A. Raghubir S. Punia, Topic-2: '*Growth & Development of MSMEs*' Speaker: Mr Rajat Mehra, topic-3: '*Post Union Budget analysis on Entrepreneur-MSME*' Speaker: CA Rajesh Mehta. The Chief Guest for his Session was Sri Rajnish Goenka, Chairman, MSME Development Forum. The session was chaired by CA Anil Mathur. The MOC of this session was advocate Prakash Gupta.

The Fifth Technical Session was on Topic-1: '*Under reporting and misreporting, Issue in Penalty u/s 270A of IT Act and its implication in light of Provision of Section 270(1)(c) of IT Act*' Speaker: CA Jagdish T Punjabi, Topic-2: '*PBPT Act and PMLA*' Speaker: Ad IP Pandey. The Session was chaired by Past President of Income Tax Bar Association Lucknow Adv. D.D. Chopra. Fifth Technical session started at 12:15 P.M., MOC of this session was Advocate Anand Kumar Pandey.

The Sixth and Final Technical Session was on 'Critical issue on Input tax credit under GST' Speaker: CA, CS, CMA Bimal Jain. The session was chaired by Adv. Dr. Naveen Rattan and MOC of this session was Advocate Anjana Singh.

End the of the sixth Technical Session was followed by Valedictory Session. **At the Valedictory Session Hon'ble Justice Mr. N.K. Joahri, Judge Allahabad High Court, Lucknow Bench was present and he gave 'Certificate of Honour' to all the members of organizing Committee and Conference Office Bearers.**

Third Day of the Conference was a Trip Ayodhya-Ram Janm Bhoomi Darshan, where in approx. 60 delegates went. The trip was led by Members of Income Tax bar Association, Lucknow namely Adv. R.N. Shukla, Adv. Sunil Chaubey and Adv. Ghanshyam Mishra.

The trip started sharp at 7:00 A.M. from the **Hotel-Hilton Garden Inn, Gomti Nagar Lucknow**, wherein the delegates left for Ayodhya in two buses. Packed Breakfast with beverages were provided in the buses itself. After 1 hour ride the delegates reached midway where Tea along with Snacks were served and then they all proceeded for Ayodhya. Where Special Permission was taken from Local Authority for VIP Darshan of "Ram Janm Bhoomi". Then delegates went to visit Construction site of '**Ram Mandir**' and enjoyed the view at holy **Saryu River** and group photos were taken as a token for remembrance of such a wonderful experience. After taking Lunch at "Manas Bhawan" Ayodhya the delegates were back to Lucknow. The Conference Committee and Team of Income tax Bar Association, Lucknow along with AIFTP North Zone expresses it's gratitude to each one of the delegates and the senior members for putting their hands to make " Gomti Gyan Pravah" our first National Tax Conference 2023 at Lucknow, a Resounding success.

Adv. K. K. Dixit
Conference Chairman
Adv. Nripendra Kumar Singh
Conference Secretary

Adv. O. P. Shukla
Chairman, AIFTP(NZ)
CA. Puneet Singh
Secretary, AIFTP(NZ)



Activity Report for the month of March, 2023

Eastern Zone

The following events have been held by the AIFTP – EZ in the month of March 2023, report of which is as under:-

- **One Day Tax Summit at Govindpur, Dhanbad on 22nd March 2023.**

AIFTP – EZ Jointly with Dhanbad Income Tax Bar association (DITBA) and ICA (Dhanbad CIRC) had organised a One Day Tax Summit at Govindpur on 22nd March 2023 wherein around 390 delegates registered. The Tax Summit had eminent speakers such as Sri Girish Ahuja, Sri S S Gupta and Sri Kapil Jain. Apart from imparting of knowledge, focus was also made towards AIFTP membership drive.

- **One Day Tax Seminar at Muzaffarpur on 25th March 2023.**

AIFTP – EZ Jointly with Tax Professionals Association Muzaffarpur and ICAI (Muzaffarpur Chapter) had organised a One Day Tax Seminar on 25th March 2023 at Muzaffarpur under the able guidance and leadership of Sri Sanjeev Anwar, Sri Gopal Tulsyan, Sri Lalit Kejriwal and their team wherein the protocol was rightly followed. The main subject of this seminar was TRUST in which around 180 delegates registered. The highlight of this seminar was that it had 5 technical sessions pertaining to the fundamental issue of TRUST and the recent amendments in laws relating to it. Another remarkable feature of this seminar was that young professionals and members of AIFTP were encouraged to be the speakers.

We have made efforts to enrol professionals in AIFTP from each part of the zone including from small towns.

We appreciate the active involvement of the members in both the seminar.

Thanking You,

Devesh Poddar
Secretary

Basudeb Chatterjee
Chairman

Activity Report for the month of March, 2023

Western Zone

The AIFTP (WZ) had organised a Two-day seminar at Sangli along with: Taxation Consultants' Association, Sangli, the Goods and Service Tax Practitioners' Association of Maharashtra and the Maharashtra Tax Practitioners' Association, Pune on 25th and 26th March, 2023. Around 145 delegates had participated in the seminar.

A one-day conference on 15th April, 2023 on GST and Income-Tax at Ahmedabad is organised jointly with Advocates Association, Gujarat.

A two-day NTC called the 'TAXCON', and a NEC Meeting is planned on 29th and 30th April, 2023 at Ekta Nagar (Kevadia), Gujarat at the Fern Hotel. A complimentary visit to the Statue of Unity is planned on 28th April, 2023. The NTC is jointly organised with: the Advocates Association, Gujarat and the Bharuch District Federation of Tax Practitioners.

Shri Ashvin Acharya,
Chairman, AIFTP - WZ

Activity Report for the month of March, 2023

Southern Zone

1. Webinar on 'Response to Section 148A Notice by Income Tax Department' – on 04.03.2023
Speaker: Sandeep Bagmar R, Partner, DS Advocates spoke and around 70 No. of delegates attended the webinar. The floor participation was good.
2. Webinar on RCM under GST – Provisions & Practicalities: Programme was jointly organised with other associations on 16.03.2023. Dr. Ramaraju Srinivasa Rao, Vice Chairman, AIFTP (SZ) spoke. This webinar was attended by a whopping 805 delegates which was well received and a huge success. Q & A session was highly interactive.
3. Karnataka State Chartered Accountants Association Conference on 17th & 18th March 2023: Office Bearers of AIFTP (SZ) were special invitees to the conference held at White Petals, Palace Grounds, Bengaluru. Chairman & Secretary, SZ attended. Faculty include our:

Shri. S Venkataramani, CA, Moderator on the panel discussion on "The Good, Better & Best? – Road Ahead for GST";

Shri. Sanjay Dhariwal, CA spoke on – Sharing an Inward Transformational Experience"

Shri Kuber V Hundekar, CA and Zone Secretary was a panellist on 'ASK an Expert on the topic ITC – eligible / ineligible" Session.

Shri G. Bhaskar
Chairman, AIFTP (SZ)

**Bonanza
2022**

BOOK RELEASE

Search Seizure, Survey, Prosecution and Arrest under Tax and Allied laws - Frequently asked questions

We are pleased to inform you that the AIFTP has published a Book titled “**Search seizure, Survey, Prosecution and Arrest under Tax and Allied laws-Frequently asked questions.**” in association with the Taxmann. The publication was released by Hon’ble Justice Mr. Ajay Kumar Rastogi, Judge of the Supreme Court on December 17, 2022 at the 25th National Convention of AIFTP at Jaipur.

The Message for the said publication is written by Hon’ble Mr. Ujjal Bhuyan, Chief Justice of Telangana High Court & Hon’ble Mr. Abhay Ahuja, Judge of the Bombay High Court

The price of the publication is Rs. 2195/-. AIFTP Members can avail the book at Rs. 1600/- (Including Courier charges).

ABOUT THE PUBLICATION

“Search seizure, Survey, Prosecution and Arrest under Tax and Allied laws - Frequently asked questions”

This publication is dedicated to the fond memory of Hon’ble Late Dr. Justice B. P. Saraf, Former Chief Justice, Jammu & Kashmir High Court.

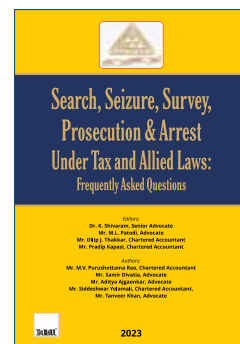
The publication contains 792 Frequently Asked Questions on the subject of Search, Seizure, Survey, Arrest & Prosecution under Tax and Allied Laws besides the brief introduction of the subjects under different enactments

The publication is divided into 36 Chapters based on the statutes and relevant topics, such as:

- Income-tax Act,
- Benami Transactions (Prohibition) Amendment, Act, 1988,
- Black Money (Undisclosed Foreign Income and Assets) and Imposition of tax Act, 2015,
- Companies Act, 2013,
- Customs Act, 1962,
- Central Excise Act, 1944,
- Companies Act, 2013,
- Foreign Contribution (Regulation Act, 2010),
- Foreign Exchange Management Act, 1999,
- Goods and Service tax Act, 2017,
- Prevention of Money Laundering Act,
- Right to Information Act, 2005 and
- Constitutional remedies.

The Publication is edited by Dr. K. Shivaram, Senior Advocate, Mr. M. L. Patodi, Advocate, Mr. Dilip J. Thakkar, Chartered Accountant, and Mr. Pradip Kapasi, Chartered Accountant, and Authored by Mr. M. V. Purushottama Rao Chartered Accountant, Mr. Samir Divatia, Advocate, Mr. Aditya Ajgaonkar, Advocate, Mr. Siddeshwar Yelamali, Chartered Accountant and Mr. Tanveer Khan, Advocate

The publication deals with the law and procedure on admission of income, retraction of statement, search & seizure, survey, assessment of search cases, reassessment, penalties, impounding of books of account, documented, rules of evidence and provisions of the Indian Evidence Act, prosecution, arrest, punishment, precautions to be taken at the time of pre and post survey, search and seizure.



The price of the publication is Rs. 2195/-. AIFTP Members can avail the book at Rs. 1600/- and for Non Members Rs. 1750/- (Including Courier charges).

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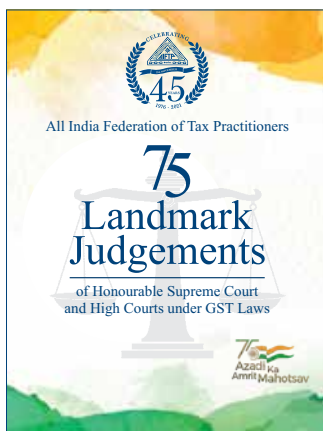
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**Bonanza
2022**

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.

This is the first publication of A.I.F.T.P. under Goods and Service Tax. When the entire Nation is celebrating 75 years of Independence, we at A.I.F.T.P. have decided to come out with this book containing Gist of 75 Landmark Judgements of Hon'ble Supreme Court and High Courts under GST Laws.

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.

The Alphabetical Index of Judgements and section wise index will aid in swift search of case laws on the issue.

This publication will serve as a useful reference to tax professionals, tax payers and also tax administration.

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"**.

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Direct Taxes

Ms. Neelam Jadhav, Advocate, KSA Legal Chambers

High Court

1. **S. 4: Principles of Mutuality applicable to the trust's income even the amount received from non-permanent and non-life members.**

The Assessee was a recreational club but registered as a society, and received amounts from both its permanent and life members as well as non-permanent and non-life members. The Assessing Officer held that the principle of mutuality would not apply in the case of non-permanent and non-life members and amounts received from such members were included in the income of the assessee. However, while deciding the issue the Tribunal observed that for preceding the assessment year 2000-01 and succeeding assessment years 2002-03 and 2003-04, had taken a view that even if there were non-permanent, non-life, temporary or honorary members who were not entitled to vote, assessee-club would not cease to be governed by principles of mutuality.

The Honorable High court observed that, the doctrine of mutuality, based on common law principles, is premised on the theory that a person cannot make a profit from himself. The contributors to the common fund must be entitled to participate in the surplus and the participators in the surplus are contributors to the common fund. The principle postulates that what is returned is contributed by a member. Any surplus in the common fund shall, therefore, not constitute income but will only be an increase in the common fund meant to meet sudden eventualities. Held that, once assessee was governed by the principle of mutuality, its income would not be construed to be an income within meaning of Act and liable to be taxed, even with reference to transactions entered into by assessee with non-permanent and non-life members.

Jubilee Hills International Centre vs. ITO, ITTA No. 205 of 2005 dt.04/01/2023 (Telangana)(HC)

2. **S. 89 : Relief on salary or arrears amount paid in advance under VRS is eligible, even after assessee claimed relief u/s. 10(10C).**

The Assessee was an employee of State Bank of Hyderabad, he opted for voluntary retirement under the voluntary retirement scheme (VRS) framed by the State

Bank of Hyderabad. He received compensation in the form of ex-gratia in Form No. 16 issued by the employer, out of the ex-gratia received, Assessee claimed part amount as exempt in terms of section 10(10C), and the balance amount as part of his taxable salary. The Assessee however treated this amount as salary received in advance and claimed relief u/s. 89 of the Act. The Assessing Officer allowed claim of the assessee for exemption u/s. 10(10C) and declined claim u/s. 89 for the remaining amount.

The Honorable High Court held that the issue of admissibility of relief u/s. 89(1) on payment received under the voluntary retirement scheme had been examined by CBDT wherein it was clearly stated that relief u/s. 89 would be available to the assessee on payment received under VRS. Once the relief was granted u/s. 10(10C), further relief u/s. 89 would be available to an assessee. Hence the Order passed to the extent of denial of benefit to assessee u/s. 89 was not justified.

N.S.R. Murthy vs. CIT, WP No. 17116 of 2008, 25/01/2023 (Telangana)(HC)

3. **S. 144B - Faceless assessment - Opportunity of personal hearing rejected by the AO, Principle of Natural Justice Violated.**

The application for a personal hearing was made by the assessee through Video Conferencing with the concerned assessing authority. The said application was duly received by the Department also. However, in spite of the application having been duly received by the Department, the authority concerned proceeded with the assessment proceeding and passed the impugned order without giving a fair opportunity for a personal hearing.

The Honorable High Court held that it is mandatorily required by the assessing authority for giving an opportunity of hearing upon an application with a request for hearing when made. The principles of natural justice, particularly when the Act itself provides for a procedure for the same, stand violated. Matter was remanded to the Assessing Officer to provide the opportunity for a personal hearing.

Rashmi Lakhota vs. UOI, WP No. 241 of 2022, dt.10/11/2022. (Chhattisgarh)(HC)

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2.	75 Landmark Judgements of Honorable Supreme Court and High Courts under GST Laws	Aug., 2022	175.00	315.00	100.00
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4.	Reassessment Law, Procedure & Practice (Practical Guide)	Dec., 2020	Free	Available on website	100.00
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Eastern	6	2051	37	0	2094
Northern	0	1478	21	2	1501
Southern	1	2331	23	4	2359
Western	5	2911	38	3	2957
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