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## All India Federation of Tax Practitioners

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# AIFTP TIMES

Volume 15 | No. 5 | May 2024

**E**THICS  
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## FORTHCOMING PROGRAMMES

Date & Month	Programme	Place
25th May, 2024	National Tax Conference "Gyan Sanskar" (Central Zone)	Jabalpur
12th to 17th June, 2024	AIFTP International Seminar (Eastern Zone)	Bhutan
15th June, 2024	One day Seminar on corporate and Taxation Laws (WZ, EZ, NZ and SZ)	Thane
30th June 2024	Brahmapur Tax Conference (Eastern Zone)	Brahmapur
30th June 2024 to 7th July 2024	International Study Tour	Malaysia
14th - 15th December 2024	National Convention 2024	Junagadh

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

## AIFTP and CGCTC Host Successful National Tax Conference - ARTHYOG on Direct and Indirect Taxes in Vadodara

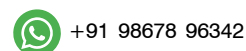
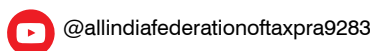
Vadodara, May 4, 2024 — The All India Federation of Tax Practitioners (AIFTP) in collaboration with the Central Gujarat Chamber of Tax Consultants (CGCTC), Anand VAT Bar Association & Bharuch District Federation of Tax Practitioners (BDFTP) successfully organized ARTHYOG, a one-day National Tax Conference on Direct and Indirect Taxes at the Hotel Grand Mercure, Vadodara. The conference witnessed an impressive turnout, with 352 delegates from across the country in attendance.

The inauguration ceremony was graced by the presence of the Honorable Mr. Justice K. A. Puj, Retired High Court Judge, Gujarat High Court, as the Chief Guest. His presence and insightful address set the tone for a day of enriching discussions and knowledge sharing.

The ceremony was also attended by the Deputy President of AIFTP, and several other distinguished dignitaries, whose contributions and support were instrumental in the success of this event.

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

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In his welcome address, the Conference Chairman expressed his heartfelt gratitude to all the dignitaries, delegates, sponsors, and organizing committee members for their tireless efforts and unwavering support. He emphasized the importance of such gatherings for the continuous professional development of tax practitioners and for fostering a collaborative environment to address the evolving challenges in the field of taxation.

Throughout the day, the conference featured a series of expert-led sessions on various aspects of direct and indirect taxes. The speakers, comprising leading tax professionals, academicians, and industry experts, shared their insights on recent developments, best practices, and practical approaches to complex tax issues.

The conference provided a valuable platform for delegates to engage in meaningful dialogue, exchange ideas, and build professional networks. The overwhelming response and active participation of the delegates highlighted the event's success and the growing need for such forums in the tax community.

AIFTP and CGCTC extend their sincere thanks to all attendees and look forward to continuing this tradition of excellence in the years to come.

## **Angul Tax Conference on the 28th April, 2024 Angul District Tax Bar Association**

On 28th April 2024, tax professionals from across Odisha and beyond gathered at the Black Diamond Auditorium in Angul, Odisha, for a one-day tax conference organized by the All India Federation of Tax Practitioners (AIFTP) - Eastern Zone, hosted by Angul District Tax Bar Association, Angul. With nearly 320 registered delegates, this conference marked a historic milestone in the realm of one-day tax events.

The conference commenced with an auspicious inaugural ceremony, where the lamp was lit, and blessings were sought from Lord Jagannath. Notably, 28th April is celebrated as Lawyers' Day and in honor of this occasion, a garland was placed on the photo of Madhusudan Das, a prominent legal figure.

The esteemed guests in the Conference included Honorable Dr. Justice B. R. Sarangi, Judge of the Orissa High Court, who graced the event as the Chief Guest and Shri George Mathan, Honorable Judicial Member of the Income Tax Appellate Tribunal, Cuttack Bench, who attended as the Guest of Honor.

On the dais, in the inaugural ceremony, we had

Shri Bibekananda Mohanti, Chairman of All India Federation of Tax Practitioners (AIFTP) - Eastern Zone

Shri Jadumani Sahu, Conference Chairman

Shri Ambika Prasad Sahu, President of Angul District Tax Bar Association

Shri Amin Nurdin, Secretary of Angul District Tax Bar Association and Conference Secretary

During his address, Shri Bibekananda Mohanti expressed gratitude to all the delegates and shed light on the current tax scenario. He emphasized the importance of such conferences in expanding our knowledge and professional network.

Conference Chairman Shri Jadumani Sahu echoed this sentiment, emphasizing the need for continuous learning and collaboration among tax professionals.

President Ambika Prasad Sahu shared the history of the Angul District Tax Bar Association, which was formed in 1995. He highlighted the association's role in supporting members' knowledge enhancement and professional growth.

Following the inaugural ceremony, the conference delved into technical sessions:

The first session was on GST by Shri Kapil Jain: The topic was "Search and Seizure - Repercussions of Section 129 and 130 of the CGST Act." The second session before lunch was a session on Income Tax by Dr. Paras Kochar: The focus was on "Notices u/s 131 and 133(6) of the Income Tax Act." The third and final session post lunch was on GST by CA Rajender Arora: The discussion centered around "Handling of Show Cause Notices under GST with Case Studies."

The conference ended at 5 pm with high tea.

The delegates thoroughly enjoyed the learning experience, and the conference served as a platform for knowledge exchange, networking, and professional growth.

## **Guru Gyan – National Tax Conference**

The Guru Gyan – National Tax Conference held at Hotel Radisson, Gurugram from 27th April to 28th April 2024, organized by the All India Federation of Tax Practitioners (NZ) and Haryana Tax Bar Association (Regd.), proved to be a pivotal event for tax professionals across the nation.

Esteemed guests including Hon'ble Mr. Justice Surya Kant, Judge, Supreme Court of India, Chief Guest, and Hon'ble Mr. Justice Gurmeet Singh Sandhawalia, Acting Chief Justice of Punjab and Haryana High Court, Guest of Honour, graced the occasion alongside Conference Patron, Sh. Kashmiri Lal Goyal, Sr. Advocate. The presence of these dignitaries underscored the significance of the conference in the realm of tax law.

Renowned speakers such as Senior Advocates Ajay Vohra, Balbir Singh, Radhika Suri, Tarun Gulati, Sujit Ghosh and Past President of ICAI Mr. Ved Jain shared their expertise on various topics. Discussions ranged from demystifying sections of the CGST Act to in-depth analyses of income tax provisions and the law of precedents under tax laws.

The delegation, comprising over 300 tax professionals, came from all parts of the country, indicating the industry's keen interest in staying abreast of developments in tax law. Through engaging sessions and interactive discussions, attendees gained valuable insights into complex tax issues and practical applications.

Highlights included a mock showcase of adjudication proceedings under the GST Act and detailed discussions on search and seizure procedures under the Income Tax Act. Sessions on specific sections of the Income Tax Act provided attendees with clarity on interpretation and implementation.

Distinguished speakers and guests provided invaluable guidance, enriching the conference experience. Their contributions ensured that the event served as a platform for knowledge exchange, networking, and professional growth.

Overall, the Guru Gyan – National Tax Conference emerged as a cornerstone event, fostering a deeper understanding of contemporary tax issues and equipping professionals with the tools to navigate the evolving landscape of tax law.

In addition, we extend our heartfelt congratulations to the diligent conference committee whose meticulous planning and tireless efforts made this event a resounding success. Led by the Conference Patrons, Sh. Kashmiri Lal Goyal, Sr. Advocate, and Conference Chairman, Ramnarayan Yadav the committee members including Conference Co-Chairmen, Anuj Bansal and Varinder Sharma, Conference Secretary, Rakesh Kataria, Conference Coordinator, Nitish Bansal, Ranjit Sharma, Ravinder Bansal, Jain Roop Jain and all other members ensured seamless coordination and execution of the conference, creating a stimulating environment for learning and exchange of ideas. Their dedication and commitment to advancing the field of tax law are commendable, and their efforts have truly made a lasting impact on all attendees.

### **VOLUNTEERS FOR DIGESTING THE CASE LAWS FOR AIFTP JOURNAL**

We invite our members, who desire to digest of the Direct Tax Case Laws for the AIFTP Journal to Contact Mr. Ravindra J. Patade, CEO, AIFTP either on 9869722522 or write to us on [aiftpho@gmail.com](mailto:aiftpho@gmail.com)

## Photo Gallery of activities in the month of April 2024



## Direct Taxes

Ms. Neelam Jadhav, Advocate, KSA Legal Chambers

### High Court:

- S. 4: Income - Capital or revenue receipts - assessee-trustees of a trust, subsequently taken over by a church, received a certain sum upon relinquishing their trusteeship, consideration received for such relinquishment not qualify as a capital receipt.**

The Assesseees were trustees of a certain educational trust and said trust was taken over by a certain church and assesseees relinquished trusteeship of said trust in favor of trustees of said church and received consideration for same. Since no power was conferred on trustees to relinquish their position as trustee's en banc, therefore, en banc resignation/ relinquishment by assesseees, of their position as trustees of Trust, that too for consideration, could not get imprimatur of this Court. Therefore, consideration received for such relinquishment would not qualify as a capital receipt and would be treated as individual income of assesseees.

*Pr. CIT v. Gracy Babu, ITA Nos. 46 - 68 & 6 of 2021 dt.03/04/2024 (Kerala)(HC)*

- S. 37(1): Business expenditure - Provision for salary and wages – allowable as a deduction in the year of accrual.**

The Assessee (employer) debited a certain amount representing provision for salary and wages arising out of Justice Palekar Award for period 1-1-1986 to 30-6-1986 based on the memorandum of settlement between management and employees signed on 8-5-1987 and claimed deduction of same as expenditure in the assessment year 1987-88. The AO disallowed the same. However, the Tribunal held that liability for salary and wages arising out of the Justice Palekar Award was not allowable as expenditure in the assessment year in question but only in the year in which an agreement between management and employees was entered into. The High Court held that, since services were rendered by employees during the relevant previous year, liability for salary and wages was allowable as expenditure in the assessment year in question.

*Indian Express Newspapers (Bombay) Ltd. v. CIT, ITA NO. 1 of 2003, 08/03/2024 (Bom)(HC)*

- S. 119: CBDT - Instructions to subordinate authorities – due to the human error lacking any malafide intention – delay condoned for filing Form 10B.**

The assessee failed to submit Form No.10B along with the return, which was eventually filed belatedly with a delay of approximately 1257 days, despite explaining the delay as an

oversight by their Chartered Accountant/Auditor, condonation application u/s.119(2)(b) was rejected by CIT(E). Held that, since the assessee had been filing its returns and Form 10B for subsequent years within due dates on this ground alone, delay condonation application should have been allowed because failure to file returns for AY 2016-17 could be only due to human error lacking any malafide intention. The authorities should not exercise power to condone delay routinely without considering the genuine hardship faced by the assessee. The delay was not intentional or deliberate and therefore, the assessee could not be prejudiced on account of ignorance or error committed by the professional engaged in it.

*Al Jamia Mohammediyah Education Society v. CIT (Exemptions) WP No. 1689 of 2024 dt.15/04/2024 (Bom)(HC)*

### Tribunal :

- S. 2(14): Capital gains - Capital asset - Banakhat/ agreement of sale - identified right hold confirming party in 'Banakhat' – same is a capital asset and gain on sale of land taxable as LTCG (r.w.s. 45 & 54B)**

Through a registered sale deed, the Assessee sold land to a developer through Banakhat (agreement of sale) as a confirming party and declared gain arising on the sale of land as long-term capital gain and also claimed deduction u/s.54B. The right held by the assessee as a confirming party in Banakhat was a capital asset within the meaning of s. 2(14). Hence gain arising from the sale of land was liable to tax as long-term capital gain and the assessee was also eligible to claim deduction u/s.54B.

*Dy. CIT v. Bharatkumar Babubhai Patel, ITA No. 1963 & 1965 / AHD/ 2017 (Ahd)(Trib)*

- S. 12A: Charitable or religious trust – Registration of – Trust may apply for final registration even before the expiry of provisional registration. (r.w.s 12AB)**

Held that as per section 12A(1)(ac)(iii) an application for final registration has to be made at the earliest possible event i.e. either within six months of the commencement of activities or at least six months before the expiry of provisional registration and the aforesaid provision does not mean that there is any bar on the applicant to move an application before the period of six months from the expiry of provisional registration.

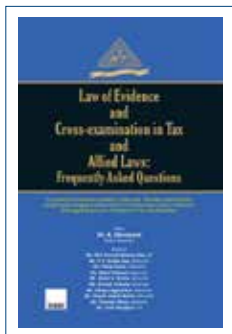
*Mallarpur Naisuva v. CIT (Exemptions) ITA No. 164 & 165 / KOL./ 2024 dt.23/04/2024*

☐

## BOOK RELEASE

### Law of Evidence and Cross-examination in Tax and Allied laws - Frequently Asked Questions

**(Incorporating important provisions of New Laws : Bharatiya Nyaya Sanhita 2023 / Bharatiya Nagarik Suraksha Sanhita 2023/Bharatiya Sakshya Adhiniyam 2023 applicable to Law of Evidence in Tax and Allied laws)**



We are pleased to inform you that the AIFTP has published a Book titled “Law of Evidence and Cross-examination in Tax and Allied laws - Frequently Asked Questions.” in association with the Taxmann. The publication was released by Hon’ble Mr. Justice Surya Kant, Judge, Supreme Court on April 27, 2024 at the Two Day National Tax Conference organised by AIFTP (NZ) at Gurgaon.

The Message for the said publication is written by Hon’ble Mrs. Justice Bela M. Trivedi, Judge, Supreme Court, Hon’ble Mr. Justice Rajesh Bindal, Judge, Supreme Court, Hon’ble Mr. Justice Sandeep Mehta Judge, Supreme Court & Hon’ble Mr. Justice J. K. Ranka, Former Judge, Rajasthan High Court.

The Foreword is written by Hon’ble Mr. Justice Manindra Mohan Shrivastava, Acting Chief Justice, Rajasthan High Court.

**The price of the publication is Rs. 1450/-. AIFTP Members can avail the book at Rs. 1100/- (Including Courier charges).**

Amount may be transferred to below mentioned bank account and inform the office by mail having the screen shot / transaction ID on aiftpho@gmail.com and for further information, you may contact Mr. Ravindra Patade (+91 9869722522 / 022 249706343).

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#### ABOUT THE PUBLICATION

**“Law of Evidence and Cross-examination in Tax and Allied laws - Frequently Asked Questions.”**

(Incorporating important provisions of New Laws : Bharatiya Nyaya Sanhita 2023 / Bharatiya Nagarik Suraksha Sanhita 2023/ Bharatiya Sakshya Adhiniyam 2023 applicable to Law of Evidence in Tax and Allied laws)

This publication is dedicated to the fond memory of Shri. N. M. Ranka, Senior Advocate and Past National President of the All India Federation of Tax Practitioners.

The publication contains 472 Frequently Asked Questions on the subject of Law of Evidence and cross-examination in Tax and Allied Laws. This publication deals with the important provisions of New Laws, Bharatiya Nyaya Sanhita, 2023, Bharatiya Nagarik Suraksha Sanhita, 2023 and Bharatiya Sakshya Adhiniyam, 2023.

The publication is divided into 15 Chapters based on the statutes and relevant topics viz.

- |  |  |
|--|--|
| 1. Income-tax Act, 1961 – Concepts and Basics  | 8. The Customs Act, 1962                                     |
| 2. Income-tax Act, 1961 – Rules of Evidence  | 9. The Prohibition of Benami Property Transactions Act, 1988 |
| 3. Income-tax Act, 1961 – Reassessment Proceedings   | 10. The Prevention of Money Laundering Act, 2002             |
| 4. Income-tax Act, 1961 – Search, Seizure and Survey Proceeding  | 11. The Information Technology Act, 2000                     |
| 5. Income-tax Act, 1961 – Appellate Proceedings  | 12. Bharatiya Nyaya Sanhita, 2023                            |
| 6. Income-tax Act, 1961 – International Transaction, Transfer Pricing and General Anti-Avoidance Rules | 13. Bharatiya Sakshya Adhiniyam, 2023 – Income-tax Act, 1961 |
| 7. Indirect Tax Proceedings - Central Goods and Services Tax Act, 2017                                 | 14. Indian Limitation Act, 1963                              |
|  | 15. Cross-Examination – Do’s and Don’ts                      |

The publication deals with the law of evidence and its interplay with tax and economic laws. It explains how to lead evidence before various judicial and quasi-judicial authorities.

This publication is edited by Dr. K. Shivaram, Senior Advocate and authored by S/Shri M. V. Purushottama Rao, Chartered Accountant, P. V. Subba Rao, Advocate, Paras Savla, Advocate, Rahul Hakani, Advocate, Sham V. Walve, Advocate, Divesh Chawla, Advocate, Aditya Ajaonkar, Advocate, Shashi Ashok Bekal, Advocate, Tanveer Khan, Advocate & Yash Ranglani, Chartered Accountant.

*For further details please contact:*

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09.30 am to 10.30 am	Inaugural Session
10.45 am to 01.00 am	Session 1 - Considerations for Statutory Audit for 2023-24 by CA Kamal Garg, New Delhi
01.45 pm to 3.15 pm	Session 2 - New Income Tax Forms and Issues in Filling of ITR by CA Avinash Rawani, Mumbai
03.30 pm to 5.00 pm	Session 3 - Drafting of Replies to Notices under GST by Adv. Bharat Raichandani, Mumbai

**ON SATURDAY 15TH JUNE 2024 FROM 08.30 AM TO 05.30 PM**

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CMA Shripad Bedarkar President Maharashtra Tax Practitioners' Association	Adv Anil Chavan President North Maharashtra Tax Practitioners' Association	CA Rakesh Agrawal President Bhiwandi Tax Practitioners' Association	Adv Ketan Shah President Baroda Tax Bar Association

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Date: February 28, 2024

Dear Members,

The AIFTP Journal is the mouthpiece of the All India Federation of Tax Practitioners and is also a source of information for updating our subscribers with the latest developments on Direct and Indirect Taxes.

The unique feature of our Journal is that every quarter, we publish the gist of important case laws reported in more than 30 tax magazines. We publish opinions of eminent professionals, thought provoking speeches of Hon'ble Judges of Apex Court and High Courts, important articles on Direct and Indirect Taxes, articles on Wealth Management and answers by eminent professionals on various controversial issues. We are sure that in the era of information technology, our journal would definitely help you to update your knowledge on latest case laws and development of law.

**Please note that AIFTP Journal subscription for the year 1st April, 2024 to 31st March, 2025 falls due for payment on 1st April, 2024.**

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Dear Members,

As you are aware that in our AIFTP Journal, under the column NUT CRACKERS, we are replying the Direct Tax Queries of members / readers received and sorted by our Editorial Board.

If any of our members / readers have any queries on only Direct Taxes are requested to send the same on aiftpjournal@gmail.com. The same will be sorted by our Editorial Board and if they feel appropriate, the said queries will be replied by our Expert Team in our AIFTP Journal.

Team AIFTP Journal

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Sr. No.	Name of Publication	Edition	Rate (₹)		
			Members	Non-Members	Courier Charges per copy
1.	Law of Evidence and Cross-examination in Tax and Allied laws - Frequently Asked Questions	Apr., 2024	1100.00	1300.00	-
2.	Search Seizure, Survey, Prosecution and Arrest under Tax and Allied laws - Frequently asked questions	Dec., 2022	1600.00	1750.00	-
3.	Handbook on Taxation of Partnership Firms & Limited Liability Partnerships: Frequently Asked Questions	Dec., 2021	725.00	945.00	-
4.	Reassessment Law, Procedure & Practice (Practical Guide)	Dec., 2020	Free	Available on website	-
5.	151 Landmark Judgment of the Honorable Supreme Court	Oct., 2020	Available on website	Available on website	-

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  - Local/Outstation members not collecting from office are requested to add courier charges, as mentioned above.
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Northern	0	1611	21	4	1636
Southern	1	2442	24	5	2472
Western	5	2991	38	4	3038
Total	12	10827	145	13	10997

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