

All India Federation of Tax Practitioners**AIFTP TIMES**

ESTD. 11th NOVEMBER 1976

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FORTHCOMING PROGRAMMES

Date & Month	Programme	Place
11-8-2018	National Executive Committee Meeting (NZ)	Amritsar
11, 12-8-2018	National Tax Conference (NZ)	Amritsar
8, 9-9-2018	Justice Dr. B. P. Saraf National Moot Court Competition (EZ)	Kolkata
8, 9-9-2018	Two Day Conference (NZ)	Haridwar
6-10-2018	National Executive Committee Meeting (WZ)	Thane
6, 7-10-2018	National Tax Conference (WZ)	Thane
24, 25-11-2018	Two Day Conference (NZ)	Allahabad
21-12-2018	National Executive Committee Meeting (EZ)	Guwahati
22, 23-12-2018	21st National Tax Convention, 2018 (EZ)	Guwahati

Comments from Members

- ☞ Nice to hear from AIFTP and doing personal calls is a great work. Thanks a lot. – CA. Girish D. Maru, Mumbai
- ☞ Feeling good to received call from AIFTP and that for birthday greetings. – CA. Rajeev P. Saxena, Indore
- ☞ Nice to receive call from Federation. – Anthony Alphonso, ITP, Mumbai
- ☞ Good efforts taken to get connected with Members after long time. – Bharat Bhushan Dewan, Adv., New Delhi
- ☞ I appreciate the development taken in AIFTP by wish through SMS and also by phone call. – CS. A. V. S. Chalam, Vizag.
- ☞ Feeling very very happy to receive message from National President and Secretary General and also call from office of AIFTP – S. Appaiah Bhat, Advocate, Bellary

Announcements**SAARTHI****21st NATIONAL CONVENTION 2018***Organized by***All India Federation of Tax Practitioners (EZ)**

on 22nd & 23rd December, 2018 at GMCH Auditorium, Guwahati

Theme :**Globalisation and Changes in Tax Laws – Role and Responsibilities of Tax Professionals in National Building**For further details, please visit website i.e. www.aiftpghyconvention2018.com**Report of One Day Seminar at Rotary Sadan on 9th June, 2018****By N. D. Saha, Chairman (EZ)**

On 9th June, 2018 All India Federation of Tax Practitioner's (Eastern Zone) had organized Annual General Meeting at Rotary Sadan, 94/2 Jawaharlal Nehru Road, Kolkata – 700 020 followed by a Symposium on Benami Properties and Re-opening of Assessment under section 148 of the Income Tax Act, 1961.

Sri Nirmal Kumar Poddar, Senior Advocate had delivered his valued lectures on the above subjects. The Members present at the Symposium had cherished his deliberations. His lectures were recorded for circulation amongst the members.

At the end of his deliberations Justice Mrs. Moushumi Bhattacharyya, Calcutta High Court had handed over a memento as a token of love.

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

Name	Mobile	Tel. (O)	Fax	E-mail
National President – Shri Ganesh Purohit, Sr. Adv.	9425154914	0761-2660402	4003074	purohitganesh@gmail.com
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Treasurer – Shri Vipul B. Joshi, Adv.	9820045569	022-66333736	22080951	vipulbjoshi@gmail.com

Central Zone Report for the month of June, 2018

DETAILS OF CONFERENCES/SEMINAR IN JUNE 2018

Sr. No.	Event	Details	Date	Place	No. of Participants	Other Remarks
1	Seminar		16th June	at Bhopal	more than 120	One day Tax Seminar at Bhopal. Programme was conducted by Shri S. Krishnan, President, Bhopal Law Tax Bar and Shri Mridul Arya Secretary. Seminar is on GST and undisclosed Income. Advocate Shri Mandar Vaidya, Mumbai on undisclosed Income and CA Abhishek Singhania, Delhi on GST. Brains' Trust Session was also conducted. News were properly published in all the newspapers of Bhopal along with Patrika, Nai Dunia and Dainik Bhaskar. Seminar was concluded by 'Jana-Gana-Mana'.
2	Felicitation					Senior member of Profession FCA S.L. Chajjer and Shri S.C. Kaushik Advocate of Bhopal were felicitated with memento by office bearer of Central Zone. Central zone also have given mementoes to youngest members of the Federation who attended the seminar. Felicitation of Shri Mandar Vaidya, Shri Abhishek Singhania and Shri Mridul Arya was also done.
3	Representation					Delegation from Central Zone Mr. D.C. Mali, Ex-Chairman, Mr. Ashok Jangid, Treasurer, Mr. P. M. Chopra Vice President also meet to State GST Commissioner for extending date of declaration form, introducing new Amenesty Scheme and I.T.C. Mismatch.
4	New Members					In this month 8 new members from Rajasthan, Chattisgarh and Madhya Pradesh were added.
5	Future Programme					At Bikaner, Barmer, Jaisalmer, Bhilwara and Chhattisgarh in next quarter.
6	Others:	AGM was also held and accounts have been passed. Same auditor has been appointed for the next year.				
7	Visit					On 15th June, Shri P. M. Chopra, D.C. Mali, Ashok Jangid visited Jaipur and on 16th June at Bhopal and our Chairman Rajesh Mehta visited Ujjain.
8	Obituary					Mr. Ajay Goda advocate of Kota suddenly untimely expired due to heart attack on 21st June. Obituary message was sent on behalf of All India Federation.

Sd/-
Devendra Kansara,
Secretary, AIFTP (CZ)

Sd/-
P. M. Chopra,
Vice President, AIFTP (CZ)

Sd/-
Rajesh Mehta,
Chairman, AIFTP (CZ)

National Tax Conference

Organised by

ALL INDIA FEDERATION OF TAX PRACTITIONERS (WZ)

Jointly with

TAX PRACTITIONERS' ASSOCIATION, THANE

GOODS AND SERVICES TAX PRACTITIONERS' ASSOCIATION OF MAHARASHTRA, MUMBAI

TAX FRIENDS, THANE

on Saturday, 6th October, 2018 and Sunday, 7th October, 2018

at Hotel Satkar Residency, Pokhran Road No. 1, Next to Cadbury, Opp. Singhania School, Thane (West) – 400 606

Theme : DISHA – The Way Forward

PROGRAMME

Day 1 : 6th October, 2018 (9.00 a.m. to 05.30 p.m.)

Registration & Breakfast
Inaugural Session Hon'ble Dr. Justice A. S. Oka, Judge, Bombay High Court*
First Technical Session – Income Tax – Issues in Section 56(2) Speaker : CA. Pradip Kapasi, Mumbai
Second Technical Session – GST – Intricate Issues of Valuation (Other than relating to Real Estate) Chairman : Shri Vikram Nankani, Sr. Advocate, Mumbai Speaker : CA. S Venkataramani, Bengaluru
Third Technical Session – GST – Audit of Accounts and reconciliation with Books Chairman : CA. Ashok Chandak, Nagpur Speaker : CA. Rajat Talati, Mumbai
NEC Meeting to be held from 6.00 p.m. to 7.30 p.m. (same venue)
Day 2 : 7th October, 2018 (08.30 a.m. to 06.00 p.m.)
Registration & Breakfast
Fourth Technical Session – Impact of GST and Issues under GST on Real Estate Transactions Chairman : Dr. Ashok Saraf, Sr. Advocate, Guwahati Speaker : Shri Kuntal Parekh, Advocate, Ahmedabad
Fifth Technical Session – Penalties and Prosecutions under the Income-tax Act, 1961 Chairman : Shri N. M. Ranka, Sr. Advocate, Jaipur Speaker : Shri V. P. Gupta, Advocate, New Delhi
Sixth Technical Session – RERA – Transformation and Balancing of Rights and Obligations Chairman : Shri K. K. Ramani, Advocate, Mumbai Speaker : CA. Ashwin Shah, Thane
Panel Discussion – GST Moderator : To be finalised Panellists : Shri P. C. Joshi, Advocate, Mumbai; CA. Parind Mehta, Mumbai
Panel Discussion – Income Tax Moderator : To be finalised Panellists : CA. Pinakin Desai, Mumbai; Dr. K. Shivaram, Sr. Advocate, Mumbai
Valedictory and Vote of Thanks

* Confirmation awaited.

Registration fee:

	Up to 15th July, 2018	Up to 20th August, 2018	After 20th August, 2018
Members	₹ 3,250/- per head	₹ 3,750/- per head	₹ 4,500/- per head
Spouse	₹ 3,000/- per head	₹ 3,500/- per head	₹ 4,250/- per head
Non members	₹ 4,000/-	₹ 4,500/-	₹ 5,250/-

There will be 2 lucky draws in every session

For registration please contact

ntctthane2018@gmail.com / +91 22 25372532

AIFTP Office : +91 22 22006342

Bank details for sending registration is :

TAX PRACTITIONERS ASSOCIATION, THANE

TJSB BANK, Panch Pakhadi, Thane

Savings Account

A/C NO. 008110100007709

IFSC CODE NO. TJSB0000008

***Hotel Room* charges at Hotel Satkar Residency excluding GST
(50% Advance to be remitted directly to hotel with intimation to NTC email)**

Double Occupancy ₹ 5,200/- + GST 18%

Single Occupancy ₹ 4,250/- + GST 18%

Suite ₹ 11,200/- + GST 28%

NEFT details are as under:

NAME OF BANK ACCOUNT:	HOTEL SATKAR RESIDENCY
CORPORATE ADDRESS:	Pokhran Road No.1, Next to Cadbury Co., Opp. J. K. Singhania High School, Thane (W).
BANK NAME:	HDFC Bank Ltd.
BANK ADDRESS:	Shop No. 1-6, Devdaya Park, Opp. Raymonds Ltd. Gate, Pokhran Rd. No.1, Vartak Nagar, Mumbai – 400 606
BANK BRANCH:	Vartak Nagar, Thane
BANK A/C NO.	04882560000360
ACCOUNT TYPE:	Current Account
NEFT / IFSC CODE.	HDFC0000488
SWIFT CODE:	HDFCINBB
MICR CODE	400240069
BRANCH CODE	0488

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

Hotel Satkar Residency

+91 22 25985858

banquet@satkarresidency.in

For any further enquiries relating to NTC, please contact

ntctthane2018@gmail.com

Mr. Ganesh Purohit, National President, AIFTP, 9425154914

Mr. Pankaj Ghiya, Secretary General, AIFTP, 9829013626

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

Mr. Salil Lodha, Hon. Secretary, AIFTPm (WZ), 9820149302

Mr. Pradip Kapadia, GSTPAM, 9821332460

Mr. Sunil Khushlani, GSTPAM, 9820058607

AIFTP Office Mr. Ravi 022 22006342 / 49706343

Mr. Vijay Kewalramani, Conference Chairman, 9820073165

Mr. Bharat Sachdev, Conference Secretary, 9820232910

Mr. Kamlesh Saboo, Thane, 9819195333

Mr. C.L. Bhanushali, Thane, 9821296400

Mr. Parag Chitnis, Thane, 9987032650

Mr. Girish Rathi, Thane, 9867617989

Mr. Hari Dudani, Hon. Secretary, Tax Friends, 8007777257

National Tax Conference, Amritsar

AMRIT

Supported by

ALL INDIA FEDERATION OF TAX PRACTITIONERS - NORTH ZONE

In Association With

GST Practitioners Association, Amritsar District Tax Bar Association, Amritsar

at

Hotel MK, Ranjit Avenue, Amritsar

on 11th – 12th August, 2018

THEME: Better Policies for Better Taxation

Programme

Saturday, 11th August, 2018

- 08.30 am to 10.00 am Breakfast, Registration & Fellowship
- 10.00 am to 11.30 am **Inaugural Session**
 Chief Guest Hon'ble Mr. Justice A. K. Sikri, Judge, Supreme Court
 Guest of Honour Hon'ble Mr. Justice A. K. Mittal, Acting Chief Justice, Punjab and Haryana High Court
- 11.30 am to 12.00 Noon High Tea
- 12.00 Noon to 02.00 pm **1st Technical Session**
Income Tax – Reassessment u/s. 148 / Benami Law & Section 115BBE
 Chief Guest Hon'ble Mr. Justice A. K. Mittal, Acting Chief Justice, Punjab and Haryana High Court
 Chairman Shri Ganesh Purohit, Senior Advocate, Jabalpur and National President, AIFTP
 Expert Panel Shri Firoze B. Andhyarujina, Senior Advocate, Mumbai
 Shri Puneet Rai, Advocate, Delhi
 CA. Vipin Garg, Ghaziabad
- 02:00 pm to 03:00 pm Lunch Break
- 03:00 pm to 04:45 pm **2nd Technical Session**
GST – E-WAY Bill : Provisions and Controversies
 Chief Guest Hon'ble Mr. Justice Rajesh Bindal, Judge, Punjab & Haryana High Court
 Chairman Dr. Ashok Saraf, Senior Advocate, Guwahati and Deputy President, AIFTP
 Expert Panel CA. S. Venkatramani, Bangalore
 CA. H. L. Madan, New Delhi
 Shri Sandeep Goyal, Advocate, Chandigarh
- 04:45 pm to 05:30 pm High Tea
- 05.30 pm to 06.30 pm National Executive Committee Meeting (for NEC Members only)
- 08.00 pm onwards Musical Evening with Cocktail & Dinner

Sunday, 12th August, 2018

- 08.00 am to 09.00 am Breakfast
- 09.00 am to 11.00 am **3rd Technical Session**
GST – Input Tax Credit – Issues & Controversies
 Chief Guest Hon'ble Mr. Justice Avneesh Jhingan, Judge, Punjab & Haryana High Court
 Chairperson Smt. Prem Lata Bansal, Senior Advocate, New Delhi and IPP, AIFTP
 Expert Panel Shri H. C. Bhatia, Advocate, Delhi
 Shri Pankaj Ghiya, Advocate, Jaipur
 Shri Jagmohan Bansal, Advocate, Chandigarh
- 11:00 am to 12:30 pm **4th Technical Session**
GST
 Chairman Shri Mukul Gupta, Advocate, Ghaziabad
Works Contract under GST – A Perspective
 Keynote Speaker: CA. Bimal Jain, New Delhi
Opportunities & Challenges for Tax Professionals in new regime
 Panellists: Shri Sanjay Sharma, Advocate, New Delhi
 Shri Varinder Sharma, Advocate, Ludhiana
 Moderator: Shri Karan Rattan, Advocate, Chandigarh

12.30 pm to 01.30 pm **Valedictory Session**
Views and Visions – AIFTP
 Chief Guest Hon'ble Justice A. N. Jindal (Retd.), Punjab and Haryana High Court
 Distinguished Guests Shri P. C. Joshi, Advocate, Mumbai, Past President, AIFTP
 Shri Sanjay Kumar, Advocate, Allahabad, Chairman, AIFTP (NZ)
 CA. Jamuna Shukla, Varanasi, Secretary, AIFTP (NZ)
 Shri M. L. Patodi, Advocate, Kota, Past President, AIFTP
 Shri N. M. Ranka, Senior Advocate, Jaipur, Past President, AIFTP

01:30 pm to 02.30 pm Lunch
 02.30 pm to 04.00 pm **Brains' Trust – Current Issues related to VAT and GST Acts**
 Chairman Shri K. L. Goyal, Senior Advocate, Chandigarh
 Vice Chairman CA. Madan Bhasin, New Delhi
 Panellist From Available Experts at the time of conference
 (Questions & Answers by the panellists during discussion)

4:00 pm Tea

For Further Details & Registration please contact

Shi Ganesh Purohit <i>National President</i>	Shri V.P. Gupta <i>Vice President (NZ)</i>	Shri Pankaj Ghiya <i>Secretary General</i>	Shri Sanjay Kumar <i>Chairman, AIFTP (NZ)</i>	Ms. Jamuna Shukla <i>Hon. Secretary, AIFTP (NZ)</i>
Dr. Naveen Rattan <i>Conference Chairman</i> 9417311987 rattanadvocates@gmail.com	Sandeep Goyal <i>Convenor</i> 9814208142 sandeepgoyal@sgalaw.in	Varinder Sharma <i>Convenor</i> 9814008080 varinder_adv@yahoo.com	Ranjit Sharma <i>Convenor</i> 9914089227 sharma.rkad724@gmail.com	Amrik Singh Malhotra <i>Convenor</i> 9814102513 advasbs_1313@hotmail.com

Delegate Fees : For Members & Non-Members: ₹ 3,300/-

Conference e-mail : ntcamritsar2018@gmail.com
 Bank Name : Punjab National Bank
 Bank Branch: Putlighar, Amritsar
 A/c Name: National Tax Conference
 A/c Number: 0026002145036232; IFSC: PUNB0002600

Hotel Details

Name of Hotel	Star Category	Location	Charges (Per Day)	Distance from venue of Conference
M. K. Hotels	****	Ranjit Avenue (Conference Venue)	Single : ₹ 3,000 Double: ₹ 4,000 Suite: ₹ 8,000	0 KM
Best Western	****	Ranjit Avenue, Amritsar	₹ 4,000 app.	0.2 KM
Country Inn	***	Mall Road, Amritsar	₹ 2,500 app.	2 KM
Comfort Inn Alstonia	****	Ranjit Avenue, Amritsar	₹ 2,500 app.	1 KM

Note: 1. Please book your hotel immediately so as to avoid inconvenience; 2. Hotel Booking and registration charges are non-refundable.

Direct Taxes

Ms. Neelam Jadhav, Advocate, KSA Legal Chambers

Unreported Decision

1. S.4 : Income chargeable – Mesne profits received for wrongful deprivation of use and occupation of property is capital receipt, not liable to tax (r.w.s.22 and 28)

The assessee received amount for surrendering his leasehold rights. The assessee treated the same as mesne profits and hence it is capital receipt. However, the AO treated the same as revenue receipt by holding that the assessee was only under illegal occupation/possession over the subject mentioned properties after the expiry of leasehold right for the last 24 years. Therefore, his view that this payment was therefore made just to lift the illegal encroachment created

by the assessee. The Assessee does not have any interest in those properties which can be treated as capital asset. Hence the said receipt pertains as money received for vacating illegal possession separately and accordingly added the same.

The CIT(A) held that the amount received in lieu of total and final surrender of leasehold rights can only be treated as mesne profit which was received for deprivation of use and occupation of property and would thus be capital receipt and not chargeable to tax.

The honorable ITAT considering the facts of the case held that mesne profits received by assessee for wrongful deprivation of use and occupation of property constitutes capital receipt and hence not chargeable to tax.(AY 2011 – 2012)

Shri Kamal Kumar Ghosh (Deceased) L/H, Sri Amal Kr. Ghosh v. ITO, ITA No.254/Kol/2017 dt. 20-6-2018 (Kol)(Trib.) Source : www.itat.nic.in

2. S.139(5) : Tax benefit claimed by a taxpayer in his revised Income Tax return cannot be denied absolute by the department merely because the revised return has been filed after issue of notice. (r.w.s.48 & 54)

The assessee, omitted to declare long-term capital gain and the consequent deduction in the original return. Further the rental income offered in the original return of income was lesser than the amount actually received by the assessee. Later, the assessee filed a revised return within the time prescribed u/s.139(5) and cured the defects.

The AO has accepted the rental income as well as long-term capital gain offered in the revised return of income, however, he has denied assessee's claim of deduction u/s. 54 stating that the revised return of income filed by the assessee is invalid since it was filed after issuance of notice u/s.143(2). The CIT(A) also rejected the contentions of the assessee.

The Hon'ble tribunal observed that, the Assessing Officer has adopted a very selective approach in respect of the revised return of income filed by the assessee. The provisions contained u/s.139(5), if an assessee discovers any omission or wrong statement in the original return of income he can file a revised return of income at any time before the expiry of one year from the end of the relevant assessment year or before completion of the assessment whichever is earlier. It was noted that there is no bar / restriction in the provisions of s.139(5) that the assessee cannot file a revised return of income after issuance of notice u/s. 143(2). "It is trite law, the assessee can file a revised return of income even in course of the assessment proceedings, provided, the time limit prescribed u/s. 139(5) is available. The revised return of income filed u/s.139(5) cannot be held as invalid."

Shri Mahesh H. Hinduja v. ITO, ITA No.176/Mum/2017, dt.20/06/2018, (Mum)(Trib.) source : www.itat.nic.in

3. S.263 : CIT cannot exercise Revisionary jurisdiction to remit matter to AO without satisfying conditions u/s. 263

The Assessee is an individual deriving his income from interest, director's remuneration and dividend; he filed his return of income declaring nil income. The case was selected for scrutiny and the notice u/s. 143(3)/142(1) was served upon the assessee, accordingly, assessment was carried out with a disallowance and framed loss in return. When the matter carried to Pr. CIT and on scrutiny from the assessment order, CIT found that necessary detail for the loss in future & option were duly supplied by assessee by debiting the same in profit and loss account. But on show cause proceedings, Assessee acknowledged that said loss amount duly verified with National Stock Exchange by AO and they confirmed the loss. The audit wing of IT also satisfied with the same loss. The Assessee also raised a submission that according to the provision u/s.43(5)(d), the transactions in future & option if carried out in recognizing stock exchange cannot be treated as speculative transactions. Therefore, the impugned loss cannot be treated as speculative loss and thus eligible for set off against income. But CIT was not satisfied with the contention of Assessee and held that the decision of AO was erroneous and prejudicial to the interest of Revenue and without having proper enquiry before completing the assessment, AO framed the loss. Accordingly CIT directed the AO set aside on the limited issue with the direction to pass fresh assessment order.

Against the order of CIT, Assessee preferred an appeal before this tribunal and reiterated the submissions that were made before lower authority.

The Honorable ITAT observed that, assessment was framed after necessary verification and also noted that CIT himself was also not clear about the error which is causing prejudice to the interest of Revenue. The tribunal held that the "provision of S.263 does not give any power whatsoever to the CIT to remit the issue to the file of AO without finding that the order of AO is erroneous in so far as prejudicial to the interest of revenue. Therefore, the order passed by CIT u/s 263 of the Act is not sustainable".

Poonam Bhotika v. ITO, ITA No.665/Kol/2017, dtd.4/4/2018 (Kol.) (Trib.) source : www.itat.nic.in



Service Tax Case Laws

S. S. Satyanarayana, Tax Practitioner

1. **Reimbursement of expenses** : The assessee-company was providing consulting engineering services. It specialised in highways, structures, airports, urban and rural infrastructural projects and was engaged in various road projects outside and inside India. During the course of the carrying on of its business, the assessee rendered consultancy services in respect of highway projects to the National Highway Authority of India (NHAI). The assessee received payments not only for its service but was also reimbursed towards expenses incurred by it towards air travel, hotel stay, etc. The assessee paid service tax in respect of amounts received by it for services rendered to its clients; however, it did

not pay any service tax in respect of the expenses incurred by it, which was reimbursed by the clients. The revenue demanded service tax on gross value including reimbursable and out of pocket expenses like travelling, lodging and boarding etc. in view of rule 5(1) of the Service Tax (Determination of Value) Rules, 2006. **Held** : Service tax is to be paid only on services actually provided by service provider and not on reimbursement of expenses. Revenue's appeal dismissed. (Circular/Instructions F. No. B - 43/5/97-TRU, dated 6-6-1997).

[Union of India v. Intercontinental Consultants & Technocrats (p.) Ltd. - [2018] 91 taxmann.com 67 (SC)]

◀ AIFTP Times • July, 2018 ▶

2. **Cargo Handling Services** : Assessee was involved in loading/unloading of timber logs into truck/trailer and transport of same to nearby location of importer, It was issuing consignment note for these transportations and discharging service tax liability under the category of 'goods transport agency services'. Adjudicating Authority held that services provided by assessee would fall under category of 'cargo handling service'. **Held**: Transportation of goods after their loading into trucks couldn't be classified as 'Cargo handling services'. (CBEC Circular No. 104/7/2008-ST, dated 6-8-2008 and CBEC Clarification dated 5-10-2015.)
3. **Construction of Complex Service** : The Adjudicating Authority confirmed service tax liability on construction of residential accommodation for Rajasthan State Police under 'construction of complex'. The said work is with reference to residential accommodation for personnel of Rajasthan State Police. Appellant contented that such construction of residential accommodation for own use is not liable to be taxed. **Held** : The construction of residential accommodation for use by the Police Department for their personnel is excluded from the taxable activities under 'construction of complex service'. (Circular F. No. B1/6/2005-TRU, dated 27-7-2005)

[Swayam Shipping Services (P) Ltd. v. CCE, Rajkot - [2018] 93 taxmann.com 259 (Ahmedabad - CESTAT)]

[Gupta Construction Company v. CCE, Jaipur - [2018] 93 taxmann.com 161 (New Delhi - CESTAT)]

Advertisement Tariff for AIFTP Journal (W.e.f. 15th July, 2013)		
	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.		

Membership of AIFTP as on 30-6-2018 Life Members					
	Associate	Individual	Association	Corporate	Total
Central	0	999	24	4	1027
Eastern	4	1414	36	4	1458
Northern	0	1127	17	0	1144
Southern	1	1225	19	7	1252
Western	4	2280	37	4	2325
Total	9	7045	133	19	7206

DISCLAIMER

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

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

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

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