

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

Volume 10 – No. 6 • June 2019

FORTHCOMING PROGRAMMES

Date & Month	Programme	Place
22-6-2019	National Executive Committee Meeting	Tirupathi
22, 23-6-2019	National Tax Conference	Tirupathi
27-6-2019	Annual General Meeting & Election (WZ)	Mumbai
13-7-2019	Annual General Meeting & Election (EZ)	Kolkata
3-8-2019	One Day Seminar	Patna
26-8-2019 to 4-9-2019	International Study Tour, 2019	Europe
12 to 15-9-2019	National Tax Conference	Shimla
12-10-2019	National Executive Committee Meeting	Kota
12, 13-10-2019	National Tax Conference	Kota
11, 12-11-2019	One Day Seminar & Darshan of Lord Viswanath, Ganga Arti and Dev Deepavali	Varanasi

Attention

We have Changed our Email ID. Please address all future correspondence to

aiftpho@gmail.com**National Tax Conference***Organised by***ALL INDIA FEDERATION OF TAX PRACTITIONERS - SOUTHERN ZONE***Jointly With*

**ANDHRA PRADESH TAX PRACTITIONERS & CONSULTANTS ASSOCIATION
THE CHITTOOR DISTRICT TAX PRACTITIONERS & CONSULTANTS ASSOCIATION
THE TIRUPATI TAX PRACTITIONERS & CONSULTANTS ASSOCIATION**

and

INSTITUTE OF TAX PRACTITIONERS OF INDIA

on 22nd and 23rd June, 2019

at Hotel Fortune Select Grand Ridge,

#8-84, Shilparamam (Urban Hut), Tiruchanoor Road, Tirupati

THEME : KNOWLEDGE IS DIVINE - LEARN TO LIVE**22nd June, 2019 (Saturday)**

9.00 am to 9.30 am	Registration, fellowship & breakfast
9.30 am to 11.30 am	Chief Guest : Judge, Supreme Court of India*
	Inaugural Session
	Guests of Honour : Chief Justice, High Court of AP*, Judge, High Court of AP*
11.30 am to 11.45 am	Tea Break
11.45 am to 1.15 pm	1st Technical Session
	Topic : Input Tax Credit Eligibility & Procedure under GST
	Chairman : Shri M. V. J. K. Kumar, Advocate, Hyderabad

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

Name	Mobile	Tel. (O)	Fax	E-mail
National President – Dr. Ashok Saraf, Sr. Adv.	9864020679	0361-2529532	2460041	drashoksaraf@gmail.com
Deputy President – Smt. Nikita Badheka, Adv.	9821037885	022-22030011	—	nikita.badheka@gmail.com
Secretary General – Shri Anand Kumar Pasari, Adv.	9431125350	0651-2209612	—	anandpasari17@gmail.com
Treasurer – Shri Chirag S. Parekh, Adv.	9821634128	022-26705006	26705006	chiragnp7@gmail.com

Speakers	: Commissioner , CGST Commissionerate, Tirupati : 1. Dr. Venkatanath. M. C. , CA. Tirupati : 2. CA Raginee Goyal , Guwahati
1.15 pm to 2.00 pm	Lunch
2.00 pm to 3.30 pm	2nd Technical Session Topic : Real Estate & Works Contracts both under Income-tax & GST Chairman : Shri Sreedhara Parthasarathy , President, ITPI Guest : CIT (Appeals) , Tirupati Speaker : CA. Bramhananda Rao B. , Rajahmundry
3.30 pm to 3.45 pm	Tea Break
3.45 pm to 5.15 pm	3rd Technical Session Topic : E-filing & e-communication under GST Chairman : Shri J. Mruthyunjaya Rao , DC (ST)(Retd.), Hyderabad Speaker : CA. Chundururu Sudheer , Vijayawada
5.15 pm to 7.00 pm	AIFTP National Executive Meeting (for NEC Members only) at Hotel Fortune Select Grand Ridge, Tirupati
7.00 pm onwards	Cultural Programme & Dinner at Hotel Fortune Select Grand Ridge, Tirupati

23rd June, 2019 (Sunday)

9.00 am to 10 am	Breakfast
10.00 am to 11.30 am	4th Technical Session Topic : GST Audit & Assessment Chairman : Shri A. V. S. Krishna Mohan , President, APTPCA Guest : Joint Commissioner , ST, Chittoor Speaker : CA. Ravichandran V.G. , GST Officer, Tirupati
11.30 am to 11.45 am	Tea Break
11.45 am to 1.15 pm	5th Technical Session Topic : Income Tax - Presumptive Tax under Secs. 44AD, ADA, AE Chairman : CA. A. K. Srivastava , New Delhi Guest : CIT (Regular) , Tirupati Speaker : Dr. CA. Phalgun Kumar E. , Tirupati
1.15 pm to 2.00 pm	Lunch
2.00 pm to 3.30 pm	6th Technical Session Topic : Composition Scheme under GST Chairman : CA. Rajendra Kumar P. , Chennai Guest : CA. Siva Prasad A. , GST Advisor, Govt. of AP Speaker : CA. Viswanathan G. , Chennai
3.30 pm to 3.45 pm	Tea Break
3.45 pm to 4.45 pm	Brains' Trust Session Trustees : Speakers and Chairmen of Technical Sessions
4.45 pm to 5.30 pm	Valedictory Session & Vote of Thanks

**Confirmation awaited.*

Fees

For Members & Non Members	₹ 2,500 (Including GST) – After 5-6-2019 ₹ 3,000 (Including GST) – After 5-6-2019
For Accompanying Spouse (without Kit)	₹ 1,500 (Including GST)
Note: If online payment is made, please furnish details of payment in Delegates Registration Form and mail to e-mail : tirupatinet@gmail.com	

Bank Details

Name of Bank A/c	: ALL INDIA FEDERATION OF TAX PRACTITIONERS		
Bank Name	: SYNDICATE BANK, HYDERABAD	Bank A/c. No.	: 30292010010090
NEFT/IFSC CODE	: SYNB0003029	Bank Branch	: ABIDS BRANCH
Account Type	: SAVINGS ACCOUNT	MICR	: 500025004

For any query or assistance relating to Registration, Please Contact: **Shri C. RADHAKRISHNAN**,
Registration Chairman, 9443217802 email : radhu8adv@gmail.com

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

Shri M. A. Sunil Ahmed | M : 9949361646, E-mail: sunil211072@ gmail.com

Shri M. A. Muneer Ahmed | M: 9959722332, E-mail: muneeradvocate@gmail.com

For any further enquiries relating to NTC, Please Contact !

Shri P. V. Subba Rao Conference Chairman Phone: 09391018552	Dr. M. V. K. Moorthy Past National President AIFTP Chief Patron Phone: 09849004423		Shri T. Chandramouli Conference Convenor Phone : 09849746823
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E-mail : tirupatinct@gmail.com

LORD BALAJI DARSHAN

All the participants are requested to enroll and intimate your willingness to have darshan of Lord Balaji, Tirumala on or before 15-05-2019 for making necessary arrangements. Cost will be informed later.

RENEWAL SUBSCRIPTION TO AIFTP JOURNAL

Dear Members,

We have posted bill for renewal subscription of AIFTP Journal in last week of March, 2019. Members are requested to send the DD or Cheque at par in favour of "All India Federation of Tax Practitioners" payable at Mumbai as early as possible.

Members can also fill the online subscription form through our website i.e. www.aiftponline.org and make online payment for subscription.

Thanking you,

For All India Federation of Tax Practitioners

Chirag S. Parekh
Treasurer

- Note:-
1. Members who have not paid the subscription for AIFTP Journal for the year 2019-20 will not receive the AIFTP Journal from July, 2019 onwards.
 2. Members who required the AIFTP Journal to be couriered separately at their communication address, should add ₹ 300/- per year as courier charges.

NOTICE OF ANNUAL GENERAL MEETING & ELECTION AIFTP (WZ)

Notice is hereby given that the Annual General Meeting of the Members of All India Federation of Tax Practitioners (Western Zone) will be held on Thursday, **27th June, 2019** at 215, Rewa Chambers, 31, New Marine Lines, Mumbai-400 020 **at 4.00 p.m.** to transact the following business:-

AGENDA

1. To read and approve the minutes of the AGM held on 29th June, 2018.
2. To read and approve the minutes of the EGM held on 13th October, 2017.
3. To receive and adopt the Annual Report of the Managing Committee (WZ) for the year 2018-19.
4. To consider and adopt the audited accounts for the year ended 31st March, 2019.
5. To appoint Auditors for the year 2019-20 and fix their honorarium.
6. To elect the required number of members of the Managing Committee for the term of TWO years viz For the Calendar Year 2020 & 2021.
7. To announce the names of the members elected to the Managing Committee of the Western Zone for the term 1-1-2020 to 31-12-2021.
8. To transact any other business with the permission of the Chair.

Yours faithfully,
For A.I.F.T.P. (WZ)

Sd/-
(Salil M. Lodha)
Hon. Secretary

Place : Mumbai
Date : 31-05-2019

- Notes.**
1. Accounts for the year ended on 31-3-2019 and the report of the Managing Committee for the Western Zone can be collected from the Office of the Federation from 15th June, 2019 onwards between 11.30 a.m. to 5.00 p.m. The accounts and the report can be made available to the members through e-mail on request to the office.
 2. If there is no quorum by 4.00 p.m., the meeting will be adjourned by half an hour and the members present at such adjourned meeting shall form the quorum.
 3. Nomination Form & Invitation for Nomination has been hosted on our website i.e. **www.aiftponline.org**. Members are requested to download the same or collect hard copy from 215 Rewa Chambers, 31 New Marine Lines Mumbai-400 020.

INVITATION FOR NOMINATION - ELECTION FOR MANAGING COMMITTEE (WZ)

1. Members are requested to send the prescribed nomination form duly filled in, proposed and seconded appropriately, on or before Thursday, the 20th June, 2019 before 5.00 p.m. at the Federation's Office [ALL INDIA FEDERATION OF TAX PRACTITIONERS, Regd. Office: 215, Rewa Chambers, 31, New Marine Lines, Mumbai 400 020]. The last date for withdrawal of nomination is on or before Monday, the 24th June, 2019.
2. Only members of **two years** standing of the zone are eligible to file the nomination.
3. **As per the resolution passed at the AGM held on 1st October, 2005 at Mumbai the notice published in the AIFTP Times may be treated as a proper notice. However, bearing in mind the due date of AIFTP Times, this special notice is being sent by email.**
4. Election will be held, if necessary, from 4.00 p.m.(or from the adjourned time) to 6.00 p.m. on Thursday, 27th June, 2019 at 215, Rewa Chambers, 31, New Marine Lines, Mumbai – 400 020.
5. The nomination form has been hosted on the website i.e. **www.aiftponline.org**. Members are requested to download the same or collect a hard copy from the Federation's Office.
6. For further details, please contact the Office Bearers or the Office of the Federation at 215, Rewa Chambers, 31, New Marine Lines, Mumbai- 400 020.

Date : 31st May, 2019
Place : Mumbai

Sd/-
S Venkataramani
Election Officer (WZ)

Complaints regarding non-receipt of AIFTP Journal/Times

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

NOTICE OF ANNUAL GENERAL MEETING AIFTP (EZ)

Notice is hereby given that the Annual General Meeting of the All India Federation of Tax Practitioners (Eastern Zone) will be held on Saturday, the 13th July, 2019 at 3.30 p.m. at Maharaja Banquette Hall, 55, King Edward, Chowringhee Road, Kolkata - 700 071 to transact the following business.

1. Call to order by Zone Chairman.
2. Opening remark by Chairman.
3. To read and approve of minutes of last Annual General meeting held on 9th June, 2018.
4. To receive and adopt the Annual Report of Managerial Committee (Eastern Zone) for the year 2018-2019.
5. To consider and adopt the Audited Accounts of AIFTP (Eastern Zone) for the Financial Year ended 31st March, 2019.
6. To appoint Auditors for the Financial Year 2019-2020 and fix their honorarium.
7. To Transact any other business with the permission of the chair
8. To elect the required number of members of the Managing Committee for the term of two years i.e. 2020 & 2021.
9. To announce the names of the members elected to the Managing Committee of the Eastern Zone for the term 1-1-2020 to 31-12-2021.
10. To propose vote of thanks

Yours faithfully,
For ALL INDIA FEDERATION OF TAX PRACTITIONERS (E.Z.)

Sd/-

(Kamal Kumar Jain)
Secretary (Eastern Zone)

Place : Mumbai
Date : 30-05-2019

Notes.. If there is no quorum by 4pm the meeting will be adjourned by half an hour and the members present at such adjourned meeting shall form the quorum

ELECTION NOTICE FOR MANAGING COMMITTEE OF EAST ZONE

Date: 31st May 2019

The Election for Thirty Three (33) members of the Managing Committee of the **East Zone** of All India Federation of Tax Practitioners for the Term of Two years i.e. 2020 and 2021 will be held between 4.00 pm to 6.00 pm on Saturday, 13th July 2019, Maharaja Banquet Hall, 55, King Edward, Chowringhee Road, Kolkata 700 071 West Bengal.

The Nomination Forms for the Elections are available on the Website of the All India Federation of Tax Practitioners, Mumbai (www.aiftponline.org) The interested Candidates may download the Form from the website or get the Form typed and fill in the requisite details -

The nomination forms properly filled in neat handwriting or typed should be submitted either personally to the undersigned or through Registered Post / Speed Post / Courier Service

At the address given below so as to reach latest by 6.p.m Saturday, 6th July 2019.

Address to which the Nomination Forms have to be sent:-

Sanjay Kumar, Advocate
S & S Law Offices
81/40-G, Sardar Patel Marg
Vasant Vihar Colony
Prayagraj 211001
Uttar Pradesh

The withdrawal of Nomination can be made by written communication so as to reach the undersigned by 10.00 pm Wednesday, 10th July, 2019 at the postal address as above or by email on snslawoffices@yahoo.com

The list of Eligible candidates as per the Constitution of the Federation and Elections Rules framed shall be displayed on Saturday, 13th July 2019 at the Election venue at 3.00 pm

The Voting Shall take place by Secret Ballot from 4.30 pm to 6.00 pm on Saturday, 13th July, 2019 to elect the Thirty Three (33) members of the Managing Committee.

Sanjay Kumar
Returning Officer

Direct Taxes

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

Tribunal

1. S. 36(1)(v) : Gratuity fund - Contribution - merely did not provide declaration that scheme was approved, disallowance made, was unjustified

Assessee a co-operative bank engaged in business of banking since its inception in year 1965. During the year, the Assessee debited a sum on account of Group Gratuity-cum Life Insurance Scheme Premium. The AO disallowed entire amount on ground that said scheme was not approved by prescribed authority as per requirements of s. 36(1)(v).

The Honourable Tribunal observed that when Gratuity scheme was being managed by the LIC for which an agreement was entered in to between the trustees of the fund and LIC and further, said claim of assessee had been allowed in earlier years since inception of fund. Therefore, held that just because assessee did not provide declaration that scheme was approved, disallowance was unjustified. (AY 2007-08)

Valsad District Central Co-Operative Bank Ltd. v. ACIT ITA No.842/AHD/2015 dt.14/05/2019 (Surat)(Trib.) source www.itat.nic.in

2. S.54F: Capital Gain - Exemption - investment in residential house (Joint ownership) could not be treated as “absolute ownership” - eligible for exemption

Assessee filed his return by claiming deduction u/s. 54F in respect of capital gain arising from transfer of capital assets. During the Assessment, the AO observed that at

time of transfer of capital asset, assessee was owner of two residential houses out of which one he had jointly purchased with his wife and therefore he rejected the claim for deduction on ground that he was owner of two flats on date of transfer of capital assets.

While deciding the issue, the Honourable Tribunal observed that a complete residential house would not include shared interest in a residential house. Where the property owned by more than one person, it cannot be said that any one of them is the owner of the property. In such a case, no individual person of his own can sell the entire property. No doubt, he can sell his share of interest in the property but as far as the property is considered, it would continue to be owned by co-owners. Joint ownership is different from absolute ownership. In the case of residential unit, none of the co-owners can claim that he is the owner of residential house. Ownership of a residential house means ownership to the exclusion of all others. Therefore, where a house is jointly owned by two or more persons, none of them can be said to be the owner of that house. So, the word “own” would not include a case where a residential house is partly owned by one person or partly owned by other persons.

The Honourable Tribunal held that a residential property was co-jointly owned in name of assessee and his wife, therefore he could not be treated as ‘absolute owner’ of said property and, therefore, deduction u/s. 54F cannot be denied. (AY 2010-11)

Ashok G. Chauhan v. ACIT ITA No. 1309/MUM/2016 dt.12/04/2019 (Mum)(Trib.) www.itat.nic.in



Indirect Taxes

Tanmay Mody, *GST Practitioner*

1) GST – ITC in case of Immovable Property

Whether Section 17(5)(d) of the CGST Act is applicable to construction of immovable property intended for letting out for rent?

Held: The very purpose of the Act is to make the uniform provision for levy collection of tax, intra State supply of goods and services both Central or State and to prevent multi taxation. While considering the provisions of Section 17(5)(d), the narrow construction of interpretation put forward by the Department is frustrating the very objective of the Act, inasmuch as the petitioner in that case has to pay huge amount without any basis. Further, the petitioner would have paid GST if it disposed of the property after the completion certificate is granted and in case the property is sold prior to completion certificate, he would not be required to pay GST. But here he is retaining the property and is not using for his own purpose but he is letting out the property on which

he is covered under the GST, but still he has to pay huge amount of GST, to which he is not liable. Provision of Section 17(5)(d) is to be read down and the narrow restriction as imposed, reading of the provision by the Department, is not required to be accepted, the very purpose of the credit is to give benefit to the assessee. In that view of the matter, if the assessee is required to pay GST on the rental income arising out of the investment on which he has paid GST, it is required to have the input credit on the GST, which is required to pay under Section 17(5)(d) of the CGST Act.

(Source: Order by the Orissa High Court in the case of M/s. Safari Retreats P. Ltd. & Anr. v. Chief Commissioner of Central Goods & Service Tax and Ors., dated 17th April, 2019).

2) GST – Invalid Confiscation of Goods

Petitioner-transporter aggrieved by the order of confiscation made on the ground that the owner of the goods is untraceable.

Held: The goods were being transported under an invoice and e-way bill bearing a valid GSTIN. It appears that such GSTIN has been given without proper inquiry as contemplated under the CGST Act and the rules, which is on account of default on the part of the concerned authorities. Instead of tracing out the real culprit, the respondents are seeking the easy way out by penalising the transporter who *prima facie* does not appear to have doubted the person who engaged it for transport of the goods as an invoice and e-way bill were produced by him, and recovering the tax, penalty and fine from him. It is evident that the authority concerned has not applied its mind to the objections raised by the petitioner and has perfunctorily passed the impugned order confiscating the conveyance of the petitioner.

(Source: Order by Gujarat High Court in *M/s. Bharat Vijay Transport Co. v. State of Gujarat*, dated 3rd May, 2019)

3) Service Tax – Inclusion of Prize Money in taxable value

The appellants are cricket players, representing various Teams owned by various franchisees, in the IPL. Service tax liability under Business Promotion Services and Business Support Service. Whether prize money is includible in taxable value?

Held: The genesis of the dispute is the tripartite agreement between the Board of Control for Cricket in India (BCCI), franchisee and the assessee. From the tripartite agreement it clearly emerges that it is the assessee who is recognized as a player first. There is also one other agreement between the franchisee and the assessee wherein also, an assessee is recognized as a player and the franchisee is engaging player as a professional cricketer who shall be employed by the franchisee. From this, it is abundantly clear that a person who has earned the reputation and recognition as a player is employed by the franchisee and it is not the other way round. There exists employer-employee relationship, the players are paid remuneration and therefore, there is no service which is liable to be brought under the tax net for both the periods under the alleged heads. Regarding working of the taxable value where the Revenue sought to include the prize money, it is not disputed by the Revenue that the prize money was not given by its franchisee, it's rather the money received from BCCI directly for winning and not towards any services. Hence, the prize money could never be included in the taxable value.

(Source: Order by CESTAT, Chennai in *CCE & ST, Chennai v. M/s. L. Balaji & Ors.* dated 30th April, 2019)

4) GST – West Bengal AAR

Whether input tax credit is eligible when consideration is paid through book adjustment?

Held: 'Consideration', as defined under section 2(31), provides the scope and ambit for modes of payment. It includes, in relation to the supply of goods or services, any payment, made or to be made, whether in money or otherwise, and also the monetary value of any act or forbearance. This definition of 'consideration' cast the net so wide that almost no form of payment is excluded. If the payee owes the payer

a debt, and accepts a reduction in such a debt liability as a valid form of payment, that should also be regarded as a valid 'consideration' for a supply. Unless the law specifically restricts the recipient from claiming the input tax credit when consideration is paid through book adjustment, credit of input tax cannot be denied on this ground alone.

(Source: West Bengal AAR Order No. 02/WBAAR/2019-20 in the case of *M/s. Senco Gold Ltd.*, dated 8th May, 2019)

5) GST – Kerala AAR

Whether the supply of medicines, consumables, surgical items, items such as needles, reagents etc. used in laboratory, room rent used in the course of providing health care services to in-patients for diagnosis or treatments which are naturally bundled and are provided in conjunction with each other, would be considered as "Composite Supply"?

Held: In this case the provision of health care services being the principal supply and the other supplies being dependent on the provision of health care services can only be considered as services ancillary to the provision of health care services. The supply of medicines, consumables, surgical items, items such as needles, reagents etc, used in laboratory, room rent used in the course of providing health care services to in-patients for diagnosis or treatments which are naturally bundled and are provided in conjunction with each other, would be considered as "Composite Supply". The in-patient is under continuous monitoring of the doctors and nursing staff and administration and dosage of medication is all under the control of the doctor and the nursing staff. The entire treatment protocol is documented and recorded. Thus, it is clear that in case of an inpatient, the hospital provides a bundle of supplies which is classifiable under health care services eligible for exemption.

(Source: Kerala AAR Order No. KER/49/2019 in the case of *M/s. Starcare Hospital Kozhikode P. Ltd.*, dated 12th April, 2019)

6) National Anti-Profiteering Authority – M/s. Puri Constructions P. Ltd.

There is no provision in the CGST Act or the Rules framed under it to withdraw the complaint once it has been made by following the prescribed procedure and despite withdrawal by the applicant the offence of profiteering remains and therefore, the DGAP has rightly pursued the investigation.

The buyers cannot be compelled to wait till the completion of the project when the Respondent is utilising the additional Input Tax Credit every month to discharge his output tax liability, the benefit of which he is legally bound to pass on to the flat buyers. It is apparent from the data supplied by the Respondent that he had got additional benefit of 1.79% ITC which was required to be passed on by him to the flat buyers and hence the argument advanced by the Respondent in this behalf is without any merit. Since the Respondent is a person duly registered under the above Act he is legally liable to pass on the benefit and he cannot deny the same on the ground that he had not received the benefit from his suppliers.



Publications for sale

Sr. No.	Name of Publication	Edition	Rate (₹)		
			Members	Non-Members	Courier Charges
1.	311 – Frequently Asked Questions on Survey – Direct Taxes	Dec., 2018	600.00	675.00	100.00
2.	Handbook on FEMA – Taxation – Frequently Asked Questions	Oct., 2018	600.00	675.00	100.00
3.	Income Tax Appellate Tribunal – A Fine Balance – Law, Practice, Procedure and Conventions – Frequently Asked Questions	Dec., 2017	1,000.00	1,050.00	100.00
4.	AIFTP – Of Milestone and Beyond – History Book	Nov., 2016	400.00	450.00	80.00

- Notes: 1. The above publications are available for sale; those who desire to buy may contact the office of the Federation.
2. Local/Outstation members not collecting from office are requested to add courier charges, as mentioned above.
3. Please draw Cheque/Draft in favour of "All India Federation of Tax Practitioners" payable at Mumbai.

Advertisement Tariff for AIFTP Journal

	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 30th May, 2019 Life Members

	Associate	Individual	Association	Corporate	Total
Central	0	1056	25	0	1081
Eastern	6	1601	36	0	1643
Northern	0	1205	18	1	1224
Southern	1	1292	19	4	1316
Western	5	2355	37	6	2403
Total	12	7509	135	11	7667

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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