

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

Volume 11 – No. 1 • January 2020

FORTHCOMING PROGRAMMES

Date & Month	Programme	Place
11-01-2020	One Day Tax Seminar	Ranchi
15-01-2020 to 11-03-2020	Workshop on GST Law	Mumbai

ELECTION OF NATIONAL EXECUTIVE COMMITTEE AND OFFICE BEARERS

— By Shri Ganesh Purohit, Chief Election Officer

Total 70 valid nominations were received for the National Executive Committee for the term 2020 & 2021 at the Ordinary General Meeting held on 13th December, 2019 at Khadayata Bhuvan, Plot No. 32, Hanuman Road, Near Parle English Medium School, Vile Parle (E), Mumbai-400 057 (Maharashtra). In Southern and Central Zones, as there were less Nominations received against allotted seats, there was no election in the respective zones. In Eastern, Northern and Western Zone, the Nominations received were more than the seat allotted, hence, accordingly elections were held and then following 47 members were elected for the term 2020 & 2021:—

Sr. No.	Name	Zone	Place
1.	Deep Chand Mali	Central	Jodhpur
2.	Dr. Hemant Modh	Central	Jabalpur
3.	Pankaj Ghiya	Central	Jaipur
4.	Rajesh Joshi	Central	Indore
5.	Rajesh Mehta	Central	Indore
6.	Vijay Kumar Navlakha	Central	Ujjain
7.	Achintya Bhattacharyajee	Eastern	Kolkata
8.	Anand Kumar Pasari	Eastern	Ranchi
9.	Amit Goyal	Eastern	Guwahati
10.	Basudeo Chatterjee	Eastern	Jamshedpur
11.	Bibekanand Mohanti	Eastern	Cuttack
12.	Bibekanand Mohanty	Eastern	Jajpur
13.	Dilip Kumar Agarwal	Eastern	Siliguri
14.	Pardosh Pattnaik	Eastern	Bhubaneswar
15.	Ram Deo Kakra	Eastern	Kolkata
16.	Suresh Chandra Garg	Eastern	Kolkata
17.	Anil Kumar Srivastava	Northern	New Delhi
18.	Arvind Shukla	Northern	Varanasi
19.	Arvind Kumar Mishra	Northern	Allahabad
20.	Anjana Singh	Northern	Allahabad
21.	D. K. Gandhi	Northern	Ghaziabad

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

Name	Mobile	Tel. (O)	Fax	E-mail
National President – Smt. Nikita Badheka, Adv.	9821037885	022-22030011	—	nikita.badheka@gmail.com
Deputy President – Shri M. Srinivasa Rao, TP	9885796999	08812-238898	—	sai9malladi@yahoo.com
Secretary General – Shri Samir S. Jani, Adv.	9825037365	0285-2623325	2653666	samirjani@yahoo.co.in
Treasurer – Shri Chirag S. Parekh, Adv.	9821634128	022-26705006	26705006	chiragnp7@gmail.com

Sr. No.	Name	Zone	Place
22.	O. P. Shukla	Northern	Varanasi
23.	Rahul Kaushik	Northern	New Delhi
24.	V. P. Gupta	Northern	New Delhi
25.	B. S. Seethapathi Rao	Southern	Kakinada
26.	C. Radhakrishna	Southern	Vellore
27.	Hemendra V. Shah	Southern	Hyderabad
28.	M. Srinivasa Rao	Southern	Eluru
29.	S. B. Kabra	Southern	Hyderabad
30.	S. S. Satyanarayan	Southern	Hyderabad
31.	Siddeshwar Yelamali	Southern	Bengaluru
32.	Anagha Kulkarni	Western	Pune
33.	Bharat Swami	Western	Vadodara
34.	Chirag S. Parekh	Western	Mumbai
35.	Deepak R. Shah	Western	Mumbai
36.	Gouri Chandnani Popat	Western	Ahmedabad
37.	Janak Vaghani	Western	Mumbai
38.	Kishor Vanjara	Western	Mumbai
39.	Mitesh Kotecha	Western	Mumbai
40.	Mitish S. Modi	Western	Surat
41.	Nikita R. Badheka	Western	Mumbai
42.	Nitin Gautam	Western	Nagpur
43.	Samir Jani	Western	Junagadh
44.	Santosh Gupta	Western	Nagpur
45.	Vijay Kewalramani	Western	Thane
46.	Vinayak Patkar	Western	Mumbai
47.	Vipul B. Joshi	Western	Mumbai

Note: Total voting was done by 321 voters and out of which 283, 286 & 294 were valid votes for Eastern, Northern and Western Zones respectively.

OFFICE BEARERS

At the first meeting of National Executive Committee held on 14th December, 2019 at Hotel Sahara Star, Vile Parle (E), Mumbai, the following members were unanimously elected as Office Bearers for the term 2020 & 2021:—

Sr. No.	Name	Place	Designation
1.	Smt. Nikita R. Badheka	Mumbai	National President
2.	Shri M. Srinivasa Rao	Eluru	Dy. President
3.	Shri Anil Kumar Srivastava	New Delhi	Vice President (Northern Zone)
4.	Shri B. S. Seethapathi Rao	Kakinada	Vice President (Southern Zone)
5.	Shri Rajesh Mehta	Indore	Vice President (Central Zone)
6.	Shri Ram Deo Kakra	Kolkata	Vice President (Eastern Zone)
7.	Shri Vinayak Patkar	Mumbai	Vice President (Western Zone)
8.	Shri Samir Jani	Junagadh	Secretary General
9.	Shri Chirag S. Parekh	Mumbai	Treasurer
10.	Shri C. Radhakrishna	Vellore	Joint Secretary (Southern Zone)
11.	Shri Dilip Kumar Agarwal	Siliguri	Joint Secretary (Eastern Zone)
12.	Dr. Hemant Modh	Indore	Joint Secretary (Central Zone)
13.	Shri Rahul Kaushik	New Delhi	Joint Secretary (Northern Zone)
14.	Shri Vipul B. Joshi	Mumbai	Joint Secretary (Western Zone)

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ONE DAY TAX SEMINAR

All India Federation of Tax Practitioners – Eastern Zone is extremely happy to announce the One Day Tax Seminar to be held on Saturday, 11th January, 2020. This effort aims at showcasing a seminar with unique features and topics, which are of interest to all tax practitioners, whether practicing direct taxes or indirect taxes, and gives a not-to-miss opportunity to all concerned.

The details are as under:-

Day & Date : Saturday, 11th January, 2020

Time : 9.30 a.m. to 4.00 p.m.

Venue : Hotel AVN Grand, Opp. GEL Church Main Road, Ranchi Fees : 1,000/- (Rupees One Thousand only)

Programme Schedule 9.30 a.m. to 10.00 a.m. – Registration

Time and Subjects	Faculties
(10.00 a.m. to 10.45 a.m.) Inauguration	<p>Chief Guest : Hon'ble Mrs. Justice A. R. Choudhary*, Judge Jharkhand High Court.</p> <p>Guests Of Honour</p> <ol style="list-style-type: none"> 1. Shri Prashant Kumar, IAS, Secretary-Cum-Commissioner of State Taxes (GST) 2. Shri Satendra Kumar Singh, IRS, Principal Commissioner of Central Taxes (GST)
(11.00 a.m. to 1.00 p.m.) GST – Current Issues	<p>Chairman : Shri M. K. Choudhary, President J.I.T.B.A</p> <p>Speakers :</p> <ol style="list-style-type: none"> 1. Shri Sujit Ghosh, Advocate (Delhi) 2. Shri Nitin Pasari, Advocate, Jharkhand High Court
(1.00 p.m. to 1.45 p.m.)	Lunch Break
(1.45 p.m. to 4.00 p.m.)	<p>Chairman : Subrata Das Gupta, Advocate President J.C.T.B.A</p> <p>Speakers :</p> <ol style="list-style-type: none"> 1. Shri D. K. Gandhi, Advocate, (Delhi) 2. Shri Sumit Gadodia, Advocate, Jharkhand High Court

* Confirmation Awaited

Delegate Fee: ₹ 1,000/- (Rupees One Thousand Only)

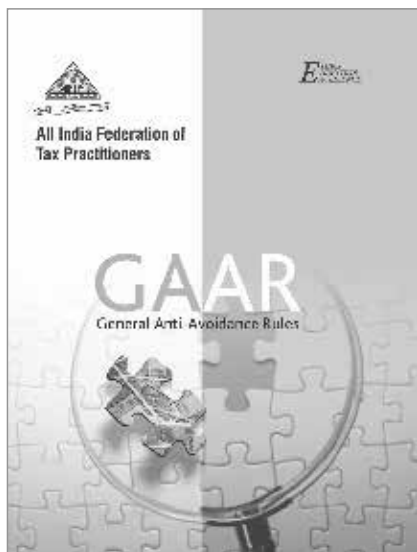
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For further details, Please contact :

The Secretary, All India Federation of Tax Practitioners (EZ), 32, Metcalfe Street, 1st Floor, Kolkata – 700 013
Mobile No: 9431170741 / 9433207785 / 9431104168 / 9830255500

Note: Registration strictly on first come first serve basis. Delegates are requested to send their queries in advance to get experts views from learned speakers on E-mail: vivagarwal01@gmail.com

BOOK RELEASE ANNOUNCEMENT



**The price of publication is
₹ 800/-**

**For
Members
AIFTP and
www.itatonline.org
subscribers**

₹ 640/-

courier
charges **₹ 100/-**

₹ 740/-

**For
Others**

₹ 720/-

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₹ 820/-

Please make all cheques /
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**“All India Federation of Tax
Practitioners”.**

We are pleased to announce the release of the publication by the All India Federation of Tax Practitioners titled

“General Anti-Avoidance Rules”.

Hon'ble Mr. Justice Ujjal Bhuyan, Judge, Bombay High Court released the said publication on 14th December, 2019 in Mumbai at the 22nd National Tax Convention organised by the AIFTP (WZ) and other local associations.

This is a unique publication which is dedicated to the fond memory of late Dr. N. M. Ranka, Senior Advocate, Jaipur and late Shri S. K. Poddar, Advocate, Ranchi, both having served as the Past National Presidents for AIFTP.

The Editorial Board for the publication consists of Dr. K. Shivaram, Sr. Adv. and CA. Pradip Kapasi, who have shared their experience and knowledge. This publication is authored by professionals across the country, who appear regularly before the ITATs and the Hon'ble High Courts across India viz. Ajay Vohra, Sr. Adv., CA. Anish Thacker, CA. P. V. S. S. Prasad, Samir N. Divatia, Adv., CA. Sanjay R. Parikh, Manish J. Shah, Adv., V. P. Gupta, Adv., V. S. Jayakumar, Adv., CA. Kishor Phadke, CA. Vivek Newatia, ACS Khushboo Jain, Neelam C. Jadhav, Adv. and CA. Siddharth Banwat.

Since, it is a new subject, the learned authors have made an honest attempt to explain the provisions in simple language so that the tax practitioners would be able to understand the provisions and guide the assesseees. This publication is divided into twelve chapters viz. General Anti-Avoidance Rules – The Saga Continues? ; Operational Framework of GAAR; General Anti-Avoidance Rules (GAAR) – Implications of implementation; Place of Effective Management: Concept and Impact; Procedure, Redressal and Appeal under GAAR; GAAR and SAAR; Applicability of GAAR and Controversies; BEPS and GAAR - Comparison of USA and UK GAAR systems; Judicial Anti-Avoidance Rules (Judicial GAAR) vs. Statutory Anti-Avoidance Rules (Statutory GAAR); GAAR–Case laws–India & International; References to GAAR Circulars and Articles & Circulars.

This publication will serve as a useful reference to the tax professionals in their day-to-day practice.

This publication would be an invaluable treasure in the library of tax professionals.

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Account Name : All India Federation of Tax Practitioners

Account Number : 623501161215

Account Type : Saving Bank Account

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For further details please contact:

All India Federation of Tax Practitioners

215, Rewa Chambers, 31, New Marine Lines, Mumbai – 400 020

Tel.: 2200 6342 / 43 / 4970 6343 E-mail: aiftpho@gmail.com

Report of 22nd National Convention Organised by All India Federation of Tax Practitioners (WZ) at Mumbai on 14th & 15th December 2019

The two day National Tax Convention was organised by Western Zone of All India Federation of Tax Practitioners, jointly with Bombay Chartered Accountants' Society (BCAS), The Chamber of Tax Consultants (CTC), The Goods & Services Tax Practitioners Association of Maharashtra Mumbai (GSTPAM), on 14th & 15th December, 2019.

The Convention was dedicated to our Past National Presidents of AIFTP, Late Dr. N. M. Ranka and Late Shri S. K. Poddar who left for their Heavenly Abodes on 30th May, 2019 and 18th June, 2019 respectively.

The Convention was inaugurated by the Hon'ble Mr. Justice Ujjal Bhuyan, Judge, Bombay High Court as Chief Guest. Hon'ble Justice Bhuyan had been a life member of our Association.

Hon'ble Mr. Justice P. P. Bhatt, President, ITAT and Hon'ble Mr. P. H. Mali, President, MSTT were Guests of Honour. The words of wisdom addressed by the Hon'ble Chief Guests and Guests of Honour were truly inspiring for all delegates and legal fraternity present. The other Hon'ble Members of ITAT Mumbai and Hon'ble Members of Maharashtra Sales Tax Tribunal graced the function.

At the inaugural session, National President of AIFTP Dr. Ashok Saraf, Deputy President of AIFTP and Conference Chairperson, Mrs. Nikita Badheka, Chairman of AIFTP-WZ, CA. Deepak Shah, CA. Manish Sampat, President of BCAS, Mr. Anish Thacker, Vice President of CTC and Mr. Dinesh Tambde, President of GSTPAM gave their welcome address. The Theme of the Conference was "Complexities in Simplification". The Convention was organised with common motive to spread education amongst its Members and keep them abreast of important recent issues in Direct Tax and GST. There were 5 technical sessions and a panel Discussion on varied topics of Direct & Indirect taxes. The Paper Book containing presentations by paper writers and various other Articles of current importance was given to all the participants. A book on GAAR was released by Hon'ble Mr. Justice Ujjal Bhuyan, Judge, Bombay High Court. The book has been authored by 12 eminent professionals and it contains 12 chapters and it brings out the various aspects on GAAR.

The delegates had come from all across the country, and also there was very good participation from nearby places of Maharashtra like Nagpur, Pune, Nashik, Sangli, Parbhani, etc

The topics selected for Technical Sessions were of day-to-day importance and found very useful, Discussions by the Paper writers and by all the delegates in each and every aspects. The Speaker/ Paper writers for the technical papers were Mr. Mukesh Patel, Advocate, Ahmedabad, Shri Rahul Agarwal, Advocate, Allahabad, CA. Sujata Rangnekar, Mumbai, Shri Hiro Rai, Advocate, Mumbai and CA. Umang Talati, Mumbai. The Panelist for panel discussion were Mr. V. Shridharan, Sr. Advocate, Mumbai & Mr. Saurabh Soparkar, Sr. Advocate, Ahmedabad and the Moderator for Panel discussion session was CA. Pradip Kapasi from Mumbai. The speakers/Paper writers had put in lot of hard work, and the presentation was par excellence. The Chairmen for each technical sessions namely Dr. K. Shivaram, Sr. Advocate, Mumbai, Mr. Vikram Nankani, Sr. Advocate, Mumbai, Mr. P. C. Joshi, Advocate, Mumbai, Smt. Prem Lata Bansal, Sr. Advocate, New Delhi and Mr. Vinayak Patkar, Advocate, Mumbai shared their wisdom and expertise.

The convention was appreciated by one and all who attended the conventions and there was a great support from all the joint organizers and the core committee members of all Associations. In all the members who attended, found the conference highly educative and enjoyed the brotherhood.

**In the Inaugural Session of 22nd National Convention held on
14th December, 2019 at Hotel Sahara Star, Mumbai following Awards were
Presented by Hon'ble Mr. Justice Ujjal Bhuyan, Judge, Bombay High Court
and Hon'ble Mr. Justice P. P. Bhatt, President, ITAT and Hon'ble Mr. P. H. Mali,
President, MSTT**

01	AIFTP Best Conference Award (Sponsored by Ranka Public Charitable Trust)	-	Ranchi Conference – Eastern Zone
02	AIFTP Best Seminar Award (Sponsored by Ranka Public Charitable Trust)	-	Dahod-Gujarat Seminar – Western Zone
03	AIFTP Best Zone Chairman Award (Sponsored by Ranka Public Charitable Trust)	-	Mr. B. S. Seethapathi Rao - Southern Zone
04	AIFTP Maximum Participation Award (Sponsored by Dr. Ashok Saraf, Sr. Advocate in memory of his father Late Dr. Justice B. P. Saraf)	-	Mr. S. Venkataramani - Southern Zone
05	AIFTP Best Zone Vice-Chairman Award (Sponsored by Dr. Ashok Saraf, Sr. Advocate in memory of his father Late Dr. Justice B. P. Saraf)	-	Mr. B. P. Sinha – Eastern Zone
06	AIFTP outstanding contribution to the development of Tax Profession Award (Sponsored by Dr. Ashok Saraf, Sr. Advocate in memory of his father Late Dr. Justice B. P. Saraf)	-	Mr. S. Venkataramani - Southern Zone
07	AIFTP Best Upcoming Speaker Award (Sponsored by Shri Bharat Ji Agarwal, Sr. Advocate in memory of Late Raja Ram Agarwal)	-	Ms. Raginee Goyal - Eastern Zone
08	AIFTP Best Zone Award (Sponsored by Shri S. R. Wadhwa, Advocate in memory of Late Mohan Lal Wadhwa)	-	Southern Zone
09	AIFTP Membership Development Award (Sponsored by Shri Mukul Gupta, Advocate in memory of Late Darshan Lal Ji Gupta)	-	CA. Vijay Kewalramani - Mumbai
10	AIFTP maximum participation in the Conference Award (Sponsored by Income Tax Bar Association, Varanasi in memory of Shri Anil Kumar Singh)	-	Tirupati Conference - Southern Zone
11	AIFTP Best Souvenir Award (Sponsored by Shri Ganesh Purohit, Sr. Advocate in memory of his father Shri Krishna Purohit)	-	Tirupati Conference Mr. S. S. Satyanarayana – Southern Zone
12	AIFTP Best Article In AIFTP Journal Award (Sponsored by Smt. Prem Lata Bansal, Sr. Advocate in memory of her mother-in-law Smt. Kamladevi Bansal)	-	Ms. Neelam Jadhav – Western Zone
13	AIFTP Best Article in Souvenir Award (Sponsored by Smt. Nikita R. Badheka, Advocate in memory of her father Shri B. C. Joshi)	-	Mr. Nitin Kumar Pasari – Eastern Zone
14	AIFTP Man of the Year Award (Sponsored by Shri F. R. Singhvi, Bengaluru)	-	Mr. Pankaj Ghiya – Central Zone
15	AIFTP Award to Chartered Accountant having more than 40 years of Practice (Sponsored by Shri K. Rajendra Varaprasada Rao, Eluru)	-	CA. S. B. Kabra – Southern Zone
16	AIFTP Award to the Tax Practitioner having more than 40 years practice (Sponsored by Shri K. Rajendra Varaprasada Rao, Eluru)	-	Mr. Y. Sammaiah – Southern Zone
17	AIFTP Award to an Advocate having more than 40 years of practice (Sponsored by Shri K. Rajendra Varaprasada Rao, Eluru)	-	Mr. B. N. Mahapatra – Eastern Zone

Following Special Presidential Award was given by Dr. Ashok Saraf in last NEC meeting for the term 2019 held on 13th December, 2019 at Khadayata Bhuvan, Mumbai

01	Special Award	-	Mr. Arvind Kumar Mishra, Ms. Pooja Talwar Ms. Anjana Singh for organizing Prayagraj Kumbh Hopitality Award to Mrs. Neena Kumar– North Zone
		-	Mr. O. P. Shukla, Mr. Asim Zafar, Mr. Arvind Shukla and Team for organizing Dev Deepawali Darshan at Varanasi – North Zone
02	Special Recognition	-	CA. Jamuna Shukla for organizing Swachh Bharat Abhiyaan at Varanasi- North Zone
03	Special Award	-	Mr. Anagha Kulkarni, Advocate, Pune for organizing Two Day National Conference at Pune on 10th & 11th May, 2019
04	For his Valuable Contribution as a Editor of AIFTP Times right since its inception	-	Shri Kishor Vanjara, Income Tax Practitioner, Mumbai
05	For his Valuable Contribution as a Chairman of Journal Committee for more than Two Decades	-	CA. Mitesh Kotecha, Mumbai
06	In sincere appreciation and recognition of dedicated services to the Federation for the year 2019 as Secretary General.	-	Mr. Anand Kumar Pasari, Advocate, Ranchi
07	In sincere appreciation and recognition of dedicated services to the Federation for the year 2019 as Treasurer.	-	Mr. Chirag Parekh, Advocate, Mumbai
08	In sincere appreciation and recognition of his dedicated services to the Federation for the year 2019 as Vice President (EZ)	-	Mr. Achintya Bhattacharjee, Advocate, Kolkata
09	In sincere appreciation and recognition of his dedicated services to the Federation for the year 2019 as Vice President (WZ)	-	Mr. Bhaskar B. Patel, Advocate, Vadodara
10	In sincere appreciation and recognition of his dedicated services to the Federation for the year 2019 as Vice President (SZ)	-	Mr. M. Srinivasa Rao, Tax Practitioner, Eluru
11	In sincere appreciation and recognition of his dedicated services to the Federation for the year 2019 as Vice President (NZ)	-	Mr. Sanjay Kumar, Advocate, Allahabad
12	In sincere appreciation and recognition of his dedicated services to the Federation for the year 2019 as Vice President (CZ)	-	Mr. Pankaj Ghiya, Advocate, Jaipur
13	In sincere appreciation and recognition of his dedicated services to the Federation for the year 2019 as Chairman (SZ)	-	Mr. B. S. Seethapathi Rao, Tax Practitioner, Kakinada
14	In sincere appreciation and recognition of his dedicated services to the Federation for the year 2019 as Chairman (WZ)	-	CA. Deepak R. Shah, Mumbai
15	In sincere appreciation and recognition of his dedicated services to the Federation for the year 2019 as Chairman (EZ)	-	Mr. Nanda Dulal Saha, Advocate, Kolkata

16	In sincere appreciation and recognition of his dedicated services to the Federation for the year 2019 as Chairman (CZ)	-	CA. Rajesh Mehta, Indore
17	In sincere appreciation and recognition of his dedicated services to the Federation for the year 2019	-	Mr. Vivek Agarwal, Advocate, Kolkata
18	In sincere appreciation and recognition of his dedicated services to the Federation for the year 2019	-	Mr. Amit Goyal, Advocate, Guwahati
19	In sincere appreciation and recognition of his dedicated services to the Federation for the year 2019	-	CA. Manoj Nahata, Guwahati
20	In sincere appreciation and recognition of his dedicated services to the Federation for the year 2019	-	Mr. Sanjay Kumar Sureka, Advocate, Guwahati
21	In sincere appreciation and recognition of his dedicated services to the Federation for the year 2019	-	Mr. Suman Chetia, Advocate, Guwahati
22	In sincere appreciation and recognition of his Efficiency & Dedication of services to the Federation for the year 2019	-	Mr. Ravindra J. Patade, Manager, AIFTP

Finally, National Executive Committee presented a memento to Dr. Ashok Saraf **In sincere appreciation and recognition of his devoted and Invaluable Services to the Federation for the Year 2019 as the National President**

“Workshop on GST Law” Organised Jointly by AIFTP(WZ), BCAS, CTC, GSTPAM, MCTC & WIRC of ICAI for the Year 2019-2020

We are happy to announce **“Workshop on GST Law”** jointly with **BCAS, CTC, GSTPAM, MCTC, and WIRC of ICAI to be held from 15th January 2020 to 11th March 2020**. *The AIFTP (WZ) has been organising this Joint Workshop for last 11 years and **this being the 12th year**, where all the above Associations have agreed & are continuing in the path of spreading knowledge to the professional community.*

The object of Workshop is to share the essence of professional experience and expertise of the faculties which they have gained over the years. Here, the Delegates will get an opportunity to gain knowledge and wisdom by interacting with seniors.

The topics selected for Workshop will cover in-depth and practical understanding of GST Law and Challenges to be faced in GST Era. There will be 14 sessions on different topics of GST & a special Mega Brains’ Trust is arranged at end as 15th session, to seek views from seniors on issues faced by all members with regard to interpretation of law and practical difficulties. These topics are of immense importance and will be of enormous help and use to Professionals/ Delegates handling Indirect Tax Matters.

The Scheduled List containing the dates, topics, and names of faculties is attached herewith. (subject to confirmation and availability). Enrolment will be made on first-come-first-serve basis. The fees for Workshop are ₹ 2,000/- plus 18% GST for members of the Association and ₹ 2,500/- plus 18% GST for non-members. All Workshop sessions will be held at 1st Floor, GSTPAM Library, GST Bhavan, Room No. 104, Mazgaon, Mumbai - 400 010.

Please draw Cheque in Favour of **“All India Federation of Tax Practitioners – Western Zone”**

For any further details please contact any of the following Convenors:
Dilip Nathani – 9821121433 | Rahul Thakar – 9821965244 | Aditya Surte - 9820677565

You are requested to enrol at the earliest to enable us make proper arrangement.

Thanking you,

Yours faithfully,
For **All India Federation of Tax Practitioners – Western Zone**

Deepak R. Shah
Chairman (2019)

Bhaskar B. Patel
Chairman Elect (2020)

“Workshop on GST Law” - Organised Jointly by AIFTP(WZ), GSTPAM, BCAS, CTC, MCTC & WIRC of ICAI for The Year 2019-2020

Day	Date	Session No	Topics	Speakers	Timings	
Wednesday	15-01-2020		Inauguration		2.00	2.30
Wednesday	15-01-2020	1	Issues in Claim of ITC Qua Rule 36(4) of CGST Rules and other Legal issues in view of Provisions of GST Law	Adv. Deepak Bapat	2.30	4.00
Wednesday	15-01-2020	2	Export of Goods & Services and Valuation Thereof, Supplies to Sez and Procedural Aspects of Refunds	CA Janak Vaghani	4.15	5.45
Wednesday	22-01-2020	3	Classification of Goods & Services	Adv. Ratan Samal	2.30	5.45
Wednesday	29-01-2020	4	Composition Scheme, TDS, TCS and RCM Provisions	CA Sujata Rangnekar	2.30	3.30
Wednesday	29-01-2020	5	Documentation Including Invoicing & E-Invoicing, Debit-Credit Notes & Accounting	CA Ashit Shah	3.45	5.45
Wednesday	05-02-2020	6	Issues Related to Job Work & E-Commerce Transactions	CA Aditya Seema Pradeep	2.30	4.00
Wednesday	05-02-2020	7	GST E-Way Bills Along With Provisions for Interception and Penalties Thereof. The Further Course of Action After Interception	CA Sheel Bhanushali	4.15	5.45
Wednesday	12-02-2020	8	Issues in Time & Place of Supply of Services	CA Sameer Kapadia	2.30	4.00
Wednesday	12-02-2020	9	Issues in Time & Place of Supply of Goods	CA Pranav Kapadia	4.15	5.45
Tuesday	18-02-2020	10	Issues in Works Contract Related to Movable & Immovable Properties and ITC Thereof	CA S. S. Gupta	2.30	5.30
Wednesday	26-02-2020	11	Issues In Valuation of Goods & Services	CA Kiran Garkar	2.30	4.00
Wednesday	26-02-2020	12	Provisions Related to Inspection, Search, Seizure and Summons	Adv. C. B. Thakar	4.15	5.45
Wednesday	04-03-2020	13	New GST Returns	CA Aalok Mehta	2.30	4.00
Wednesday	04-03-2020	14	Interest, Penal Provisions & Prosecution	Adv. Parth Badeka	4.15	5.45
Wednesday	11-03-2020	15	Mega Brain Trust Session	CA A. R. Krishnan, CA Sunil Gabhawala, Adv. Nikita Badheka, CA Parind Mehta	2.30	5.30

Direct Taxes

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

Tribunal

1. **S.37: Disallowance of rental expenses merely as per the Leave and License agreement can't be sustained**

During the assessment, the AO noticed that the assessee had claimed deduction towards rental expenses, hence he called for the necessary details and asked the assessee to justify such a claim. After verifying the leave and license agreement, the AO found that as per the terms of the agreement, the premise was to be used for the residential purpose of employees/directors and their family members. Thus, he observed, the rental expenses for the lease of the premises not being for the purpose of the business has to be disallowed. Submission before the AO was it had incurred interest expenditure against the loan taken and the said loan amount was utilized for trading in derivatives and non-convertible debenture (NCD). Since the borrowed fund was utilized for trading in derivative and NCDs, the interest expenditure on such loan has to be set-off against the interest income earned on NCDs. The AO held that such expenditure was not allowable as well as CIT(A) also sustained the disallowance.

While allowing the appeal of the Assessee, the tribunal observed that, though, in the leave and license agreement, it was mentioned that the premise has been taken on lease for the use of residence of directors/employees, however, it cannot be said that in course of such user, the directors are not doing any official work, such as, meeting the investors, etc. Therefore, merely because as per the terms of the leave and license agreement the premise is to be used for residence purpose of the directors, hence assessee's claim cannot be rejected.

Acuity Holdings Pvt. Ltd. v. Dy. CIT, ITA No. 4011/Mum/2017, dt.22/11/2019 (Mum)(Trib.) Source : www.itat.nic.in

2. **S.263: Revision – AO has done his task in assessment proceedings, then Pr.CIT has no jurisdiction to enquire u/s. 263 where Assessee had already commenced his business or not,**

The Pr. CIT found that, in the assessment order that, the assessee who has earned an income by way of interest on FDRs, instead of crediting the amount to the Profit and Loss account had deducted the same from the value of inventory as shown in the Balance Sheet. Therefore Pr. CIT observed that, revenue has not made any enquiry specifically as to the issue of interest because the record does not show that the AO put any specific question as

to why the interest shall not been taxed as income from other sources.

While allowing the appeal of the Assessee tribunal observed that, the AO raised a query, obtained reply of assessee and only after being satisfied by the submissions, AO took view that interest amount is not taxable; further the decision of M/s Tuticorin Alkali Chemicals and Fertilizers Ltd has no application to the facts of the case since the business of the assessee was not commenced and in the present case, the business of the assessee had commenced. Further held that held that as a matter of fact, it was specifically brought to the notice of the AO that, the interest earned was adjusted against the project expenditure. Since all the material was available on record, there was no need for the PCIT to conduct any further inquiry. The interest earned on funds primarily bought for infusion in the business could not have been classified as income from other sources. While distinguishing the case of the Assessee the Tribunal held that the assessee had already commenced his business and hence Pr. CIT is not justified in invoking in the jurisdiction u/s. 263 of the Income Tax Act. (AY 2012-13 & 2013-14)

Brahma Center Development Pvt. Ltd. v. Pr.CIT, ITA No. 4341& 4342/ Del/2019. Dt. 18/12/2019 (Delhi)(Trib.) source : www.itat.nic.in



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As per resolution passed in National Executive Committee Meeting held on 11th November, 2019 Membership fees will be increased from ₹ 2,500 to ₹ 5,000 excluding Taxes w.e.f. from 1st January, 2020. Further, the date was extended upto 31st January, 2020

Indirect Taxes

Tanmay Mody, GST Practitioner

1) Service Tax / GST – Carry Forward of EC / SHEC / KKC

Eligibility to credit pertaining to Education Cess (EC), Secondary and Higher Education Cess (SHEC) and Krishi Kalyan Cess (KKC) - The request of the petitioner for carry forward and utilisation of credit was rejected by the Assessing Officer on the ground that since the explanation to Section 140(1) of the CGST Act r/w. 117 of the Rules, did not cover cesses such as EC, SHEC and KKC, the same could not be carried forward.

Held: Admittedly, there is no notification / circular / instruction that has expressly provided that the credit accumulated would lapse. Not only this, the credit has been carried forward manually and reflected in the returns from time-to-time and such accumulated credits stare the Revenue in the face. Having permitted the assessee to carry forward the credit, the authorities cannot now take a stand that such credit is unavailable for use. The provisions of sub-section (1) read with sub-section (8) of Section 140, and the Explanation thereunder make it more than clear that all available credit as on the date of transition would be available to an assessee for set off. In strategising and conducting its business, the assessee would certainly have taken into account that credit was available for set-off against output tax liability. Such credit accumulated has not been stated to have lapsed. The language of Section 140(1) and (8), both make it clear that an assessee to GST is entitled to transition of 'the amount of CENVAT credit carried forward in the return relating to the period ending with the date preceding the appointed date' and this in the present case includes accumulated credit of EC, SHEC and KKC. Accumulated credit cannot be said to have been wiped out unless there is a specific order under which it lapses. Though there may be embargos placed by the statutes and rules, the accumulated credit continues in the books of the assessee till specifically wiped out.

(Source: Order by the Chennai High Court in Writ Petition No. 4773 of 2018 in the case of M/s. Sutherland Global Services P. Ltd. v. Assistant Commissioner of CGST & C. Ex., Chennai & Ors. Dt. 5th September, 2019)

2) Service Tax – Refund of Excess Tax

Refund claim of Service Tax paid by mistake where denial of the claim was made on grounds of limitation.

Held: The Revenue is neither a collection agent nor a post box and nor even a hundi; every demand and collection is only with or under the authority of law. Hence, it is difficult to accept that the officers lacked jurisdiction to sanction the refund under the Act when under the same Act, they have accepted the payment. Consequently, it cannot be said that for accepting the payment alone the said Act applies and that the Act

would not apply when it comes to sanctioning the refund. It is not the case that the tax or duty which has been held to be unconstitutional, or even void for that matter, has been claimed as refund. It is just that excess amount paid by the assessee and happily accepted by the Revenue without raising any objection, which is being sought by the appellant. The refund is allowed when the Service Tax itself was paid by mistake and the claim for the same could never be barred by limitation.

(Source: Order in Appeal No. 41042 of 2019 by the CESTAT, Chennai in the case of M/s. Photon Interactive P. Ltd. v. The Commissioner of GST & C. Ex., Chennai dated 15th October, 2019)

3) GST – Kerala AAR

Whether the discount provided by the Principal Company to their dealers through the applicant is taxable under the GST laws? Whether the amount shown in the Commercial Credit note issued to the applicant by the Principal Company attracts proportionate reversal of input tax credit? Is there any tax liability under GST laws on the applicant for the amount received as reimbursement of discount or rebate provided by the Principal Company as per agreement between the Principal Company and their dealers and also an agreement between the principal and distributors?

Held: The price of the products supplied by the applicant is determined by the supplier/principal company and the applicant has no control on the price of the products. Therefore, the additional discount given by the supplier through the applicant; which is reimbursed to the applicant is to offer a special reduced price by the distributor / applicant to the customers and hence the amount represent consideration paid by the supplier of goods / principal company to the distributor / applicant for supply of goods by the distributor / applicant to the customer. Therefore, this additional discount reimbursed by the supplier of goods / principal company to the distributor / applicant is liable to be added to the consideration payable by the customer to the distributor / applicant to waive at the value of supply under Section 15 of the CGST / SGST Act at the hands of the distributor / applicant. The supplier of goods / principal company issuing the commercial credit note is not eligible to reduce his original tax liability and hence the recipient / applicant will not be liable to reverse the ITC attributable to the commercial credit notes received by him from the supplier. The applicant is liable to pay GST at the applicable rate on the amount received as reimbursement of discount / rebate from the principal company.

(Source: Order in Advance Ruling No. KER/60/2019 dated 16th September, 2019 by the Kerala AAR in the case of M/s. Santhosh Distributors)



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