



AIFTP TIMES

Volume 11 – No. 3 • March 2020

FORTHCOMING PROGRAMMES

Date & Month	Programme	Place
06-03-2020	One-day Seminar on Direct & Indirect Taxes	Junagadh
07-03-2020	GST Awareness Programme	Kanakapura Taluka
14-03-2020	One Day Tax Seminar on Income Tax GST	Muzaffarpur
11-04-2020	National Executive Committee Meeting	Mahabaleshwar
11 & 12-04-2020	Two Day National Tax Conference	Mahabaleshwar

AIFTP Online Registration



AIFTP Membership is now **ONLINE**. You can ask your professional friends to join the AIFTP by online filling the application forms, uploading documents. The membership fees can also be paid online. Please log on to www.aiftponline.org & click.

As per Resolution passed in the National Executive Committee meeting held on 8th February, 2020 at Indore, it has been decided that the increase in the membership fees from ₹ 2,500/- to ₹ 5,000/- (excluding taxes) would be made effective from 1st April 2020. The members are requested to take benefit of this by enrolling their professional friends as member of AIFTP up to 31st March 2020 at the existing rate."

Report on One day Tax Seminar held at Ranchi on 11-01-2020

A one day Tax Seminar was organised on Saturday, 11th January, 2020 at Hotel AVN Grand, Main Road, Ranchi by the AIFTP (EZ) jointly with Jharkhand Commercial Taxes Bar Association and Jharkhand Income Tax Bar Association, Ranchi.

Hon'ble Mrs. Justice Anubha Rawat Choudhary, Judge Jharkhand High Court was present as Chief Guest and Mr. Satyendra Kumar Singh, IRS, Principal Commissioner CGST as Guest of Honour.

Programme was started with lighting of lamp followed by Ganesh Vandana. Thereafter, Mr. Sandeep Garodia, Chairman welcomed all the delegates present. More than 150 delegates from Ranchi, Jamshedpur, Dhanbad, Patna, Kolkata, Odisha participated in the meeting.

Chief Guest said that to enrich knowledge, seminar is of much importance and subject chosen for discussion is of great importance. Guest of Honour also addressed and expressed that GST is taking its shape as transition phase is almost over. He also expressed thanks to advocates, Chartered Accountants, Practitioners for overwhelming response to Sabka Vikas Legacy Scheme.

Mr. Sujit Ghosh, Advocate from Supreme Court, Mr. Sumeet Garodia and Mr. Nitin Pasari, Advocates, Jharkhand High Court expressed their views in detail on two topics viz., Criminal Prosecution under GST and Restrictions on ITC under GST.

Seminar concluded with Vote of Thanks given by Mr. Vivek Agarwal, Secretary and Mr. Anand Pasari, NEC Member.

Chairman (EZ) said that seminar will be held on regular basis in different locations of the Zone and appealed to all the members to participate in the meeting.

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

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Treasurer – Shri Chirag S. Parekh, Adv.	9821634128	022-26705006	26705006	chiragnp7@gmail.com

Report on the Seminar held at Jajpur on 18-01-2020

Attendees/Participants — About 200 Members from most of the Tax Bar Associations within Odisha.

Inaugural Function —

Chief Guest- Justice Dr. Akshaya Kumar Mishra, Hon'ble Judge, Odisha High Court.

Guests of Honour —

- (1) Mr. Asim Amitabh Das (Judicial Member, State Human Rights Commission)
- (2) Mr. Bijay Kumar Kar, Principal Commissioner, CGST, Bhubaneswar
- (3) Mr. Sandeep Gadodia, Chairman, AIFTP EZ
- (4) Mr. Vivek Agarwal, Secretary, AIFTP EZ and
- (5) Dr. Ranjit Padhi, Vice Chairman, AIFTP EZ

The President gave the welcome address and the Meeting was followed by all Guests' Speech and it was a success. Then there were two Technical Sessions. (In between Jajpur Tax Bar Association observed their 11th Annual Day)

1st Technical Session and 2nd Technical Session

Due to scarcity of time both the Sessions had to be combined.

Senior Advocate of Odisha High Court Mr. Bibekananda Mohanti moderated the Technical Session and Mr. Ramesh Chandra Jena, Mr. Manoj Agarwal Advocates, Mr. Tarun Agarwal Chartered Accountant and Mr. Sribas Nath, IRS (Asst Commissioner of CGST) were on the dais and it was more of an interactive Session instead of delivering of speeches.

The Seminar ended with some cultural activities/programme.

Report on the 2nd Seminar held at Rourkela On 08-02-2020

Being the Vice Chairman of AIFTP EZ for Odisha, I take the privilege of reporting about our 2nd Seminar held at Rourkela on 08-02-2020 organised by – Rourkella Tax Bar Association in Association with AIFTP EZ.

Attendees/Participants-About **400** Members from most of the Tax Bar Association within Odisha and 15 Members from Jharkhand and West Bengal.

Inaugural Function

Chief Guest – Justice P. K. Tripathy, Former Judge, Odisha High Court.

Guests of Honour

- (1) Mr. Vijay Rishi, I.R.S. Commissioner GST & CE, Rourkella
- (2) Mr. Sandeep Gadodia, Chairman, AIFTP (EZ)
- (3) Mr. Vivek Agarwal, Secretary, AIFTP (EZ) and
- (4) Dr. Ranjit Padhi, Vice Chairman, AIFTP (EZ)

The Seminar Chairman and the President gave the welcome address and the Meeting was followed by all Guests' Speech and it was a Grand success.

Then there were two Technical Sessions.

1st Technical Session

1st Technical Session was addressed by Senior Advocate Mr. Jagabandhu Sahu, Odisha High Court and Mr. Sujit Ghosh, Advocate from Supreme Court.

2nd Technical Session:

The 2nd Technical Session was addressed by Mr. Jatin Garjai, Advocate from Rajasthan High Court and Mr. Nitin Pasari, Advocate from Jharkhand High Court.

All the Speakers were so Good that in spite of a bad weather all delegates were present in the Auditorium throughout the Sessions.

The Seminar ended with some felicitations to all Bars and some other Seniors etc.

In conclusion, the programme was a Grand Success with the Grace of Lord Jagannath.

One Day Tax Seminar on Income Tax - GST

All India Federation of Tax Practitioners (EZ)

in Association with

Tax Professional Association, Muzafferpur and Muzaffarpur Chartered Accountants Association

14th March 2020 at North Bihar Chamber of Commerce & Industries Hall, Muzafferpur

Programme

	8.00 a.m. to 9.30 a.m.	Registration and Breakfast
	10.00 a.m. to 11.30 a.m.	Inaugural Session by Chief Guest
	11.30 a.m. to 11.45 a.m.	Tea Break
1st Technical Session	11.45 a.m. to 1.30 p.m.	Penalties under Income Tax Act (Section 270A & 271AAC) and Vivad Se Vishwas Scheme 2020 Key Note Speakers – Shri. Subhash Agrawal, Advocate, Kolkata
	1.30 p.m. to 2.30 p.m.	Lunch Break
2nd Technical Session	2.30 p.m. to 4.00 p.m.	Valuation of supplies and Input Tax Credit Key Note Speaker – CA Arun Kumar Agrawal
Valedictory Session	4.00 p.m. to 4.30 p.m.	Vote of Thanks
	4.30 p.m. - onwards	Executive Committee Meeting (East Zone)

Accommodation Details

Hotel Simna International, Maripur, Muzaffarpur

Toom Tariff - ₹ 277 (Including Tax), Twin Sharing Basis

Organising Committee

Adv. Sanjeev Kr. Anwar, Convenor (9835080621) / CA Gopal Pd. Tulsyan, Joint Convenor (9523098772) / CA Aditya Kr. Tulsyan, Treasurer (9798993600)

CA Lalit Kejriwal (9431238200)

CA Atma Ram Sureka (9334222105)

Adv. Jay Prakash Agrawal (9431238904)

Adv. Manoranjan Kr. Verma (9431240880)

CA Ashish Maskara (9835222524)

Adv. Sumit Gindoria (9798930201)

Activity Report for the month of February, 2020 of All India Federation of Tax Practitioners (NZ)

01. That, on 01.02.2020 AIFTP-NZ organized **Live Union Budget - 2020 Viewing Programme** jointly with Indian Industries Association, Ram Nagar Industrial Association, Varanasi and Income Tax Bar Association, Varanasi at Hotel Amaya, Cantonment, Varanasi. Chief Guest of the Program was Shri Sunil Mathur, Principal Commissioner of Income Tax, Varanasi along with other distinguished guests who all participated in the intellectual discussions on the Budget - 2020. Large number of AIFTP members participated in the program.
02. That, on 06.02.2020 prominent newspaper Jan Sandesh Times organized an Interview of Chairman AIFTP-NZ Shri Asim Zafar and published in the newspaper.
03. That, on 07.02.2020 a Press Conference on Union Budget – 2020 was organized by AIFTP-NZ and Income Tax Bar Association, Varanasi which was published prominently by all the newspapers.
04. That, on 08.02.2020 Chairman AIFTP-NZ Shri Asim Zafar along with VP-NZ Shri Anil Kumar Srivastava and NEC Members Shri Arvind Shukla, Shri O P Shukla and Shri Arvind Kumar Mishra attended National Executive Meeting at Indore.
05. That, on 15.02.2020 AIFTP-NZ joined as **Knowledge Partner in One-Day Tax Conference – 2020** organized by CIRC of ICAI at Hotel Surya, Cantonment, Varanasi where the Key-Speakers were CA Dr. Girish Ahuja and CA Bhupendra Shah. Hon'ble Minister of State, Government of U.P. Shri Ravindra Jaiswal was Chief Guest and AIFTP-NZ Chairman Asim Zafar was the Guest of Honor. Large number of AIFTP members participated in the Conference.
06. That, on 25.02.2020 AIFTP members attended Platinum Jubilee Celebrations of Income Tax Bar Association, Varanasi at Hotel Clarks Varanasi. Chairman AIFTP-NZ Shri Asim Zafar inaugurated the Computer Systems, Monitor, Printer, UPS and GST Software presented by AIFTP Life Member Shri Devasish Baruah Advocate Guwahati. This gift was provided by Shri Baruah in memory of his father Justice D N Baruah, Judge Guwahati High Court. Gratitude was made for Dr. Ashok Saraf, IP-NP who was instrumental in getting this gift for Income Tax Bar Association and his kind gesture towards professional fraternity is highly appreciated.
07. That, on 27.02.2020 Central Revenue Sports and Cultural Board organized a North Zone Cultural Meet on 26th & 27th February, 2020 at Auditorium Malaviya Centre of Ethics and Human Values, Banaras Hindu University, Varanasi. Shri Shyam Dhar, Commissioner of CGST & Central Excise, Varanasi invited the Chairman, AIFTP-NZ Shri Asim Zafar and NEC Members of Varanasi Shri Arvind Shukla and Shri O. P. Shukla as Special Guests to grace the occasion.
08. That, on 27.02.2020 Shri Asim Zafar, Chairman AIFTP-NZ was nominated in the Grievance Redressal Committee of GST Council by the Government of Uttar Pradesh for a period of two years.
09. That, various Committees were formed by AIFTP-NZ for smooth functioning of the Zone and letters were sent to the respective members seeking their co-operation and active participation.
10. That, AIFTP Membership Drive started in January, 2020 is going on in full swing and about 100 members have been added so far with the combined efforts of AIFTP-NZ Team- 2020.

(Puneet Kumar Singh)
Secretary, AIFTP-NZ



GYAN SANGAM, 2020

National Tax Conference

Organised by

All India Federation of Tax Practitioners – Western Zone

Jointly with

The Western Maharashtra Tax Practitioners' Association, Pune

And

The Goods and Services Tax Practitioners' Association of Maharashtra, Mumbai

On

Saturday & Sunday, 11th & 12th April, 2020

At

Hotel Dreamland, Mahabaleshwar (Maharashtra)

(Behind S. T. Stand, Mahabaleshwar, Dist. Satara, Pin – 412 806)

Delegate Fees :

	Super Early Bird on or before 10-03-2020	Early Bird from 11-03-2020 to 31-03-2020	From 01-04-2020 onwards
Members	₹ 3,500 + ₹ 630 = ₹ 4,130*	₹ 3,750 + ₹ 675 = ₹ 4,425*	₹ 4,000 + ₹ 720 = ₹ 4,720*
Accompanying Spouse	₹ 3,000 + ₹ 540 = ₹ 3,540*	₹ 3,000 + ₹ 540 = ₹ 3,540*	₹ 3,000 + ₹ 540 = ₹ 3,540*
Non-members	₹ 4,000 + ₹ 720 = ₹ 4,720*	₹ 4,250 + ₹ 765 = ₹ 5,015*	₹ 4,500 + ₹ 810 = ₹ 5,310*

* = Including 18% GST

- Above Fee is for Ex-Mahabaleshwar. Distances from Pune to Mahabaleshwar by Road is around 120 kms.
- Transport arrangement from Pune:- State Transport AC Bus (Shiv Shahi) available from Pune to Mahabaleshwar, Private Transport Bus available from Pune to Mahabaleshwar and Private Car (Ola / Uber).
- Additional Fee of ₹ 590/- (including 18% GST) has to be added for Ex-Pune. WMTPA can arrange for the bus provided minimum 30 members gather at one time and one place (arriving from Air or Train) in Pune in the morning of 11th.
- The programme on 11th will start with Inauguration Session at 12.00 noon.
- 3rd National Executive Committee Meeting will be held at same venue on 11th April, 2020 at 6.00 p.m. Notice will be issued separately.
- The members desirous to stay back or arrive on earlier day, would have benefit of group rate by the hotel. Detailed programme along with Details of Hotels are being compiled and will be circulated shortly.

Bank Details For Sending Registration is as under:-

1. Name: All India Federation of Tax Practitioners - Western Zone (No short form is allowed)		
2. Bank Name: Canara Bank	3. Bank Details : New Marine Lines, Mumbai - 400 020	
4. Account Number : 1389101053451	5. Account Type : Saving Bank Account	6. IFSC : CNRB0001389

Kindly send us the scanned copy of the slip / Screen Shot of NEFT transfer for our verification with the bank on aiftpho@gmail.com.

OR

Facility of online payment by WMTPA, Pune through their website i.e. www.wmtpa.org

For Further Details, please contact:—

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Mr. Kuntal Parekh, Hon. Secretary, AIFTP (WZ) – M : 9825136468, Email: kuntalparikh23@gmail.com

Mr. Sharad Suryawanshi, M : 9881361392 Email : sharadsuryawanshi@yahoo.co.in

Mr. Narendra Sonawane M : 9822601617 Email : sonawanenarendra@gmail.com

Direct Taxes

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

Tribunal

1. S.40(A)(ia) : No disallowance of interest can be made to u/s.40(a)(ia) for non-filing of form 15G/H before the prescribed authority within the prescribed period – it was only a procedural requirement.

The AO noticed that, the Assessee paid interest, in which interest above ₹ 10,000/- was paid to each of the depositors but no tax at source (TDS) was deducted as the depositors had furnished Form No. 15G/15H. The AO's view that, apart from obtaining declaration in Form No. 15G/H, the Assessee ought to have furnished those forms to Commissioner, within the prescribed period. The Assessee failed to do so, hence he made disallowance u/s.40(a)(ia). CIT(A) deleted the Addition made by the AO stating that, there was no breach committed by Assessee by non - filing of Form No. 15G/H before the CIT.

While dismissing the Appeal of the revenue, the Tribunal held that, once the depositors give Form No. 15G/H, the law empowers the Assessee to make payment of interest without deduction of tax at source. The requirement of filing the form so obtained before the prescribed authority within the prescribed period was only a procedural requirement. And for failure to file the form before the prescribed authority is not a ground for disallowance u/s.40(a)(ia), there was no breach committed by Assessee by not filing Form No.15G/H before the CIT, hence disallowance made u/s.40(a)(ia) cannot be sustained in the hands of the assessee. (AYs 2012 – 2013 & 2013 – 2014)

Jt.CIT vs. Karnataka Vikas Grameena Bank, ITA No. 1391 & 1392/Bang./2016. Dt.23/01/2020 (Bang.)(Trib.) Source : www.itat.nic.in

2. S.54F: Transaction of perpetual lease agreement on which assessee took possession of property for unlimited period, has to be construed as purchase of property within meaning of s.54F (r.w.s. 2(47)(vi))(S.263)

The AO allowed the claim of exemption u/s. 54F, however, the Pr. CIT found that the assessee acquired the property by way of perpetual lease deed agreement. Therefore, it cannot be construed as outright/absolute purchase of the property by claiming exemption u/s. 54F.

Before the Tribunal, the Assessee clarified that the lease was for unlimited period. The perpetual lease holder/assessee has enduring right to possess and enjoy the property as residential house for unlimited period. Accordingly, assessee has the right to transfer the lease/possession to other person in the open market.

While allowing the appeal of the Assessee, the Tribunal observed that, the issue arises for consideration is whether the assessee has to purchase the property absolutely for claiming exemption u/s. 54F or perpetual lease for unlimited period would amount to purchase of the property for claiming exemption u/s. 54F of the Act. The assessee has every right to transfer the perpetual lease to third party in the open market and also has every right to continue in possession of residential house. Therefore, the question arises for consideration is whether the property acquired by the assessee by means of perpetual lease for unlimited period would amount to purchase within the meaning of s. 54F. Further, S.2(47)(vi) shows that the agreement or arrangement which has the effect of transferring or enabling the enjoyment of immovable property, has to be considered as transfer in relation to capital asset. The assessee was in possession of residential house, therefore, the definition found in s.2(47)(vi), the transaction of perpetual lease agreement by which the assessee took possession of property for unlimited period, has to be construed as purchase of property within the meaning of s.54F. Therefore, tribunal held that, the assessee is entitled for exemption, and the order passed by the Pr. CIT u/s. 263 is required to be quashed.

N. Ramaswamy vs. ITO, ITA NO.925/CHNY/2019 dt.06/12/2019 (Chennai)(Trib.) Source : www.itat.nic.in

3. S.64(1)(iv) : Set off of business loss - entire loss of the wife, resulting from the business of F&O with gifts received from Husband (assessee) was liable to be clubbed in hands of (Husband) assessee in terms of Expl.3. Husband (assessee) entitled to club full loss from business of F&O in his personal income.

During the course of assessment, the AO observed from the computation of total income that the assessee clubbed loss from the business of his spouse in view of the provisions of s.64 of the Income-tax Act, 1961. Assessee's wife started new business of Futures and Options. Assessee claimed that she incurred loss in such business which was clubbed in his hands. The AO accepted the primary claim of the assessee, however, he did not accept the assessee's contention that entire loss to be set off against the assessee's income. Considering the mandate of Expl. 3 to s. 64(1), the AO held that only that part of the business loss incurred by the assessee's wife could be set off against the assessee's income which bears the proportion of amount of investment out of gift on the first day of previous year to the total investment in the business as on the first day of previous year. CIT(A) confirmed the order of the AO.

While allowing the appeal of the Assessee, the Tribunal observed that, on the figure of total investment made by

wife in the business of F&O as on 18-09-2013, the amount of gift available with her from the assessee on that day, the investment made as on that date as margin money plus loss was fully financed from the amount of gift made by the Husband - assessee. In other words, as on 18.9.2013 the amount of gifts given by the assessee, which got invested by wife in her F&O business and total investment in such business, are equal. Further the assessee also gifted certain Fixed Deposit receipts and other amounts to wife not only for current year but also in the earlier years. Interest income arising from such FDRs in addition to Venture capital income accruing to wife from such gifts has been religiously clubbed by the Husband - assessee in his hands and offered for taxation. Where the assets received by wife as gift from

husband are invested by her in a business, in which she has her own separate investment as well, thereby attracting clubbing of income to the extent it is relatable to the investment of gifts received from husband in the common business. The Tribunal held that, as per the Expl. 3 read in conjunction with s. 64(1)(iv), the entire amount of loss resulting from the business of F&O started by wife with the gifts received from the assessee is liable to be clubbed in the hands of the Husband - assessee.

Uday Gopal Bhaskarwar vs. ACIT, ITA No. 502/PUNE/2019, dt.20/01/2020 (Pune)(Trib.) Source : www.itat.nic.in



Indirect Taxes

Tanmay Mody, GST Practitioner

1) GST – Interest on ITC component

Whether in a case where credit is due to an assessee, payment by way of adjustment can still be termed 'belated' or 'delayed' payment of tax?

Held: The use of the word 'delayed' connotes a situation of deprivation, where the State has been deprived of the funds representing tax component till such time the Return is filed accompanied by the remittance of tax. The availability of ITC runs counter to this, as it connotes the enrichment of the State, to this extent. Thus, Section 50 which is specifically intended to apply to a state of deprivation cannot apply in a situation where the State is possessed of sufficient funds to the credit of the assessee. The proper application of Section 50 is one where interest is levied on a belated cash payment but not on ITC available all the while with the Department to the credit of the assessee. The latter being available with the Department is neither belated nor delayed. The argument of the Revenue that Input Tax Credit is liable to be reversed if it is found to have been erroneously claimed, and that it may be invalidated in some situations, does not militate with aforesaid conclusion. As per proviso to Section 50(1), interest shall be levied only on that part of the tax which is paid in cash, has been inserted with effect from 01.08.2019, but clearly seeks to correct an anomaly in the provision as it existed prior to such insertion. It should thus, be read as clarificatory and operative retrospectively.

(Source: Order by the Madras High Court in Writ Petition No. 23360 & 23361 of 2019 & others in the case of M/s. Refex Industries Ltd. & Ors. vs The Asst. Comm. Of CGST & C.Ex., Chennai and Ors. dt. 6th January, 2020)

2) Central Excise – Machinery embedded to earth is not immovable property

Whether the Tribunal is justified in holding that fabrication of Goliath Crane, Jib Crane, Gantry Crane, Electric Overhead Travelling Crane, etc., which are embedded to earth can be treated as excisable goods within the meaning of Capital Goods defined in CCR, 2004 and the Cenvat Credit availed of Inputs/Capital Goods like HR Plates, MS Flats, MS Coils,

Wire Ropes, Rail, Welding Electrode and service used for fabrication of these cranes is admissible to the respondent?

Held: The HR Plates, MS Flats, MS Coils, Wire Ropes, Rail, Welding Electrode used in the fabrication of cranes which are used for manufacturing ships, are goods used "in relation to the manufacture of final products whether directly or indirectly and whether contained in the final product or not". In light of this, they are "inputs" and the respondent is eligible to claim the CENVAT Credit on such goods. The cranes fabricated from HR Plates, MS Flats, MS Coils, Wire Ropes, Rail, Welding Electrode cannot be considered as "embedded to the earth" since they run on tracks fitted in and around the Dry Dock. Thus, they cannot be termed as immovable property. Moreover, merely because they may have to be dismantled to be shifted out of the respondent's premises does not make them immovable property. These items are therefore capital goods by virtue of Rule 2(a) (A) (iii) of the CCR, 2004 and the cenvat credit of excise duty paid thereon cannot be denied in view of Rule 3(1) read with Rule 2(a)(A) of the CCR, 2004. The definition of "Capital Goods" as contained in Rule 2(a) of the CCR, 2004 does not provide that the capital goods must not be "embedded to the earth" or that they must not be immovable property. "input service" used in the fabrication of cranes which are essential for the manufacture of ships would be covered by the wide definition of input services and hence, cenvat credit of service tax paid on such services availed by the respondent must be allowed. The Cranes being part of the factory of the respondent where the ships are manufactured and their fabrication being an activity relating to respondent's business, services used for fabrication thereof would be covered within the meaning of "input services".

(Source: Order by the Gujarat High Court in Tax Appeal No. 53 of 2016 and Ors. in the case of The Commissioner of CEx & ST, Bhavnagar vs. M/s. Pipavav Shipyard Ltd. dt. 14th February, 2020)

3) GST – Refund claims across Financial Years

Whether Respondents can restrict the filing of the refund for tax periods spread across two financial years and

deprive the petitioner of its valuable right accrued in his favour?

Held: Though the respondents recognise the difficulties faced by the exporters and have permitted them to file refund claim for one calendar month/quarter or by clubbing successive calendar months/quarters, yet the restriction pertaining to the spread of refund claim across different financial years is arbitrary. There is no rationale or justification for such a constraint. Businesses do not run according to the whims of the executive authorities. The business world cannot be told when to place orders for exports; when to manufacture the goods for export; and; when to actually undertake the exports. Merely because the petitioner made exports in the month of June, 2018, there is no justification to deny the refund of the ITC which have accumulated in the previous financial years. The entire concept of refund of ITC relating to zero rated supply would be obliterated in case the respondents are permitted to put any limitation and condition that takes away petitioner's right to claim refund of all the taxes paid on the domestic purchases used for the purpose of zero rated supplies. The incentive given to the exporters would lose its meaning and this would cause grave hardship to the exporters who are earning valuable foreign exchange for the country. The Respondents cannot, artificially by acting contrary to the fundamental spirit and object of the law, contrive ways to deny the benefit, which the substantive provisions of the law confer on the tax payers. The Respondents are directed to either open the online portal so as to enable the petitioner to file the tax refund electronically or to accept the same manually.

(Source: Order by the Delhi High Court in Writ Petition No. W.P.(C) 627/2020 in the case of M/s. Pitambra Books P Ltd vs Union of India & Ors. dated 21st January, 2020)

4) GST – Maharashtra AAAR

Applicability of GST on subscription / membership amount collected by the Club from its members.

Held: The entire subscription / membership amount collected by the Appellant from its members is utilized solely towards expenditures incurred in the meetings, communication and other administrative expenses. The Appellant is not providing any specific facility or benefits to its members against the membership subscription charged by it, as the entire subscription amount is spent towards meetings and administrative expenditures only. Thus, the Appellant is not doing any business as envisaged under section 2(17) of the CGST Act. Once it has been established that the Appellant is not doing any business in terms of section 2(17) of the CGST Act, 2017, it can be deduced that activities carried out by the Appellant would not come under the scope of supply as envisaged under section 7(1) of the CGST Act, 2017. Accordingly, the amount collected as membership subscription and admission fees from members is not liable to GST as supply of services.

(Source: Order No. MAH/AAAR/SS-RJ/20/2019-20 by the Maharashtra AAAR in the case of Rotary Club Of Mumbai, Nariman Point)



**STATEMENT AS PER PRESS AND REGISTRATION OF BOOKS ACT
FORM IV
[See Rule 8]**

AIFTP TIMES

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215, Rewa Chambers, 31, New Marine Lines, Mumbai 400 020. |

I, Shri Kotecha Mitesh Ashwin, hereby, declare that the particulars given above are true to the best of my knowledge and belief.

Date : 28-2-2020.

KOTECHA MITESH ASHWIN
Signature of the Publisher

Publications for sale

Sr. No.	Name of Publication	Edition	Rate (₹)		
			Members	Non-Members	Courier Charges
1.	GAAR General Anti-Avoidance Rules	Dec., 2019	640.00	720.00	100.00
2.	311 – Frequently Asked Questions on Survey – Direct Taxes	Dec., 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

- 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
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Eastern	6	1839	36	0	1881
Northern	0	1311	18	1	1330
Southern	1	1503	20	5	1529
Western	5	2617	37	6	2665
Total	12	8407	136	12	8567

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