



## President's Communique

### Lockdown Continues.....

The complete lockdown continues. I am sure, our members are strictly observing the lockdown not only for your own benefit but also for the sake of your near and dear ones. The expected result may take more time. Nonetheless, as it is rightly said **"Jan hai to Jahan hai"**. Therefore, my sincere request to all of you my dear friends and the seniors is to strictly observe the guidelines, prohibitions and restrictions. While taking care of your own health you should also maintain the hygienic conditions vociferously advocated by all the health care workers.

Fortunately the lockdown has opened up partially in few of the areas, however, those areas require more care and vigilance. What is required is maintaining physical distance, wearing masks etc. for at least next six months to a year from now. Those interested can visit our website and hear the excellent lecture given on 'Myths of Covid-19 and how to stay safe' by Dr. Pratit Sandhani, MD, a leading doctor and a visiting faculty at four renowned hospitals in Mumbai.

### Donate generously through AIFTP

The donation drive by AIFTP for Covid-19, PM Cares Fund, is in full swing. We are looking forward to huge donations from members. I am confident our members would not miss the chance to serve to humanity and to Nation. Please hurry up and donate generously. Hurry up please, I am sure you all would help the Federation in reaching the mark.

### E new opportunity – Virtual Meeting

Every challenge carries a seed of opportunity. The sudden lockdown has given all of us an opportunity to be part of numerous virtual meetings / webinars organized by almost all the Associations. I was personally little backward about the new technology and virtual meeting. The Central zone's Shri Pankaj Ghiya organized three trial meetings and taking the thread therefrom, all the zones of AIFTP, jointly or independently, have started hosting webinars. I am happy to share that we have so far organized 45 webinars by all zones together, by the time second lockdown is complete. You would find the YouTube link on our website of majority of programs as also PPT, wherever available. The future programs details would be hosted on our website. We would continue to educate our members through virtual meetings.

### E-publication era of AIFTP

The lockdown has given us an opportunity to take a step forward for e-publication. Shri Vipul Joshi from Mumbai has dictated the entire e-book which is a thorough and detailed analysis of 'Vivad se Vishwas' (VSV) scheme. Hon'ble Shri Justice S. C. Dharmadikari took pains to go through the contents in the lockdown and gave a wonderful message for the e-publication. We thank the two past presidents - Sr. Advocate from Delhi, Madam Prem Lata Bansal and Sr. Advocate from Jabalpur Shri Ganesh Purohit who have vetted the e-book right since its nascent stage. A team of panel headed by our Past President and also Sr.

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

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Advocate of Bombay High Court, Dr. K. Shivaram has graciously consented to head the panel of experts who would be answering the queries raised by the members after going through the e-book. All the three past presidents have written forward for e-publication

The author and his team have agreed to update the book as and when the clarification / information on any other issue or further FAQ are received from the Department. It is for this reason that presently the e-book is only viewable format. On visiting our website, you would be guided to a form of e-publication, on filling up the form you would be provided the password to have access to the e-publication. This password can be used 'n' number of times by the members from the same instrument, laptop or mobile. If you wish to see the book on another instrument, for example on i-pad, you would get a fresh password. The book is dedicated to the health workers, front-liners and the police authorities who have been on their legs throughout the entire lockdown period to safeguard us at the cost their own health. Friends, kindly visit the website, read the e-publication which runs into about 300 pages. Raise your query, if any, by writing on the chat box provided in the pop up.

### **The GST issues requiring urgent action by the Government**

The Federation has been making regular representation to the Finance Ministry and GST authorities on various difficulties faced by the members and the trade at large. Although some of the suggestions made by us are accepted by the Finance Ministry, there are number of issues which remain unattended.

The Government has taken steps and announced relief to assist the taxpayers who are unable to comply with the statutory deadline due to complete lockdown on account of Covid-19 pandemic. The Government has been supportive. However one important facet that they have missed so far is for turnover above 5 crores, the registered persons were required to make payment for month of March by 5th May, although he may not file return. The moot issue is whether 5 crore or 1 crore, no one have access to have their office and hence cannot even estimate the tax liability. The worst part about the system is No payment can be made for a particular month without uploading the return. Therefore, any payment made without return would get accumulated in cash ledger. Such anomaly in the system must have been cured before making announcement. The GST does not allow filling of revised return, therefore, the only possible way is to estimate liability and reversely calculate the estimated turnover in 3B or face the interest liability.

### **Difficulties on Direct Tax Front**

The Hon'ble Finance Minister has given the time limit for VSV application up to 30th June 2020. The majority of pendency of appeals are at Metropolitan cities' appellate authorities, Tribunals and High Courts. Unfortunately, the lockdown may not be lifted in the Metropolitan cities for another 3 to 4 weeks. That would leave hardly any time for the dealers to contact the Consultant to understand the benefit of VSV as also to weigh the probability of contesting their matters in appeal *vis-à-vis* the benefit of applying for VSV. Moreover, financial hardship of the Assessee on account of lockdown cannot be overlooked. This is going to be very difficult for the Assessee, whether small or big, to arrange for fund to pay for VSV. Considering all these aspects it would be prudent on the part of the Government to extend the time of furnishing VSV application up to 30th September 2020, if the Government desires the scheme to be successful in terms of monitory return to the Government.

With best wishes,


**Nikita Badheka**  
National President

## List of Webinars held by AIFTP and its various zones from 6th April, 2020 to 4th May, 2020

Sr. No.	Date	Day	Zone	Topic	Speaker
1	06-04-2020	Monday	Head Office	Recent Amendments & E-Invoicing Under GST	Mr. Pankaj Ghiya, Adv., Jaipur
2	07-04-2020	Tuesday	Western Zone	Demonetisation Addition u/s 68 & 69 and tax u/s 115BBE	CA Palak Pawaghadi, Ahmedabad
3	07-04-2020	Tuesday	Eastern Zone	Penalty under section 270A and newly introduced penalty by the Finance Act 2020 u/s. 271AAD	Subash Agarwal
4	12-04-2020	Sunday	Head Office	Board Outline of "Vivad Se Vishwa Scheme" with Qs & As	Mr. Vipul B. Joshi, Mumbai
5	13-04-2020	Monday	Head Office	"Tools for Work from Home" for a Tax Practitioners	CA. Jigar Shah,
6	14-04-2020	Tuesday	Head Office	Intricacies of Sec. 115BBE	Mr. V. P. Gupta, Adv., New Delhi
7	14-04-2020	Tuesday	Central	Input Tax Credit Law and Controversial issues under GST Act	Mr. Mukul Gupta, Adv., Ghaziabad
8	15-04-2020	Wednesday	Central	Recent Issues under GST	CA. S. Venkataramani, Bengaluru
9	16-04-2020	Thursday	Central	Recent Changes in Companies Act and IBC	CA. Anil Mathur, Jaipur
10	17-04-2020	Friday	Head Office	Records to be verified for GST Audit - An Overview	CA. Siddeshwar Yelamali, Bengaluru
11	17-04-2020	Friday	Central	Import Aspects in Notices issued under section 131, 133(6), 148, 143(2), 263, 154 & 153C	Mr. Siddharth Ranka, Adv., Jaipur
12	18-04-2020	Saturday	Central	Notices, Summons and Arest under GST Act	Mr. Pankaj Ghiya, Adv., Jaipur
13	18-04-2020	Saturday	Southern	GST on works Contract, Government Contracts, Subcontract	Mr. Bimal Jain, Adv., New Delhi
14	19-04-2020	Sunday	Head Office	Session I - "Cyber Securities and Protecting Client's Data"	CA. Pranay Kochar
15				Session II - How to spot and avoid fake Whatapp Messages	CA. Dinesh Tejwani
16	19-04-2020	Sunday	Head Office	Myths about Covid-19, Tips to stay healthy	Dr. Pratit Samdani
17	19-04-2020	Sunday	Central	Force Majeure - Meaning, Effect of Agreement, Way Forward	Mr. Rajiv Shankar Dwivedi, Adv., New Delhi
18	20-04-2020	Monday	Central	Approach towards Additions after Demonatisation in light of section 68, 6, 69A, 69B, 69C, 69D	Mr. V. P. Gupta, Adv., New Delhi
19	21-04-2020	Tuesday	Head Office	Penalty under Income Tax Act	Mrs. Prem Lata Bansal, Sr. Adv., New Delhi
20	21-04-2020	Tuesday	Central	RERA recent aspects	CA. Sanjay Ghiya, Jaipur
21	22-04-2020	Wednesday	Central	Capital Gain - Basic Concept & Recent Development under Income Tax Act	CA. Rajesh Mehta, Indore
22	23-04-2020	Thursday	Western	Controversial issues on ITC - Part 1	CA. Abhay Desai, Ahmedabad
23	23-04-2020	Thursday	Central	Aspects of Valuation in GST	CA. H. L. Madan, New Delhi
24	24-04-2020	Friday	Western	Some new insights into Personal Tax and Investment Planning	Mr. Mukesh Patel, Sr. Adv., Ahmedabad
25	24-04-2020	Friday	Central	Issues relating to Vivad se Vishwas Scheme	Mr. Mahendra Gargieya, Adv., Jaipur

Sr. No.	Date	Day	Zone	Topic	Speaker
26	25-04-2020	Saturday	Southern	Amendments in Direct Taxes through Finance Act, 2020	CA. Navin Khariwal, Bengaluru
27	25-04-2020	Saturday	Central	Intellectual Property Rights	Mr. G. D. Bansal, Adv., Jaipur
28	26-04-2020	Sunday	Northern	Succession Planning and HUF	Dr. Girish Ahuja, New Delhi
29	26-04-2020	Sunday	Central	Input Tax Credit & Arrest Provisions	Mr. Pankaj Ghiya, Adv., Jaipur
30	27-04-2020	Monday	Western	Issues in Reverse Charge Mechanism under GST	Mr. Uchit Sheth, Adv., Ahmedabad
31	27-04-2020	Monday	Central	Income Tax - Aspect of Income from other sources	CA. (Ms.) Jamuna Shukla, Varanasi
32	28-04-2020	Tuesday	Southern	GST - Place of Supply of Services	Mr. K. Vaitheeswaran, Chennai
33	28-04-2020	Tuesday	Central	Taxability of Joint Development Agreement under GST	CA. Manoj Nahata, Guwahati
34	29-04-2020	Wednesday	Western	Controversial issues on ITC - Part 2	CA. Abhay Desai, Ahmedabad
35	29-04-2020	Wednesday	Central	Issues in Reassessment under Income Tax	CA. Rajesh B. Doshi, Raipur
36	30-04-2020	Thursday	Western	Amendments in Trust Provisions under Income Tax Act	Mr. Varis Isani, Adv.
37	30-04-2020	Thursday	Central	Scope of Supply under GST	CA. Rajender Arora, New Delhi
38	01-05-2020	Friday	Northern	Taxation of Penny Stock	Mr. Kapil Goel, Adv., New Delhi
39	01-05-2020	Friday	Central	Recent Amendments relating to Charitable Trust and Institution	CA. Himanshu Goyal, Jaipur
40	02-05-2020	Saturday	Southern	Assessment Procedures under Income Tax Act	CA. Suresh Kumar
41	02-05-2020	Saturday	Central	How to Manage Stress in Personal & Professional Life by Spirituality	Sister BK Shivani
42	03-05-2020	Sunday	Northern	Reopening of Assessment	Dr. Rakesh Gupta, Adv.
43	03-05-2020	Sunday	Central	Computation of Income under Income Tax Act in light of Income Computation & Disclosure Standards (ICDS)	CA. Manoj Fadnis
44	04-05-2020	Monday	Northern	Important issues in GST	CA. Ashok K. Batra
45	04-05-2020	Monday	Head Office	Payment of Salaries and Wages during Lock Down Period	Mr. Ashok Shetty, Adv.

**Note:** Available YouTube links and PPTs are uploaded in our website i.e. [www.aiftponline.org](http://www.aiftponline.org)

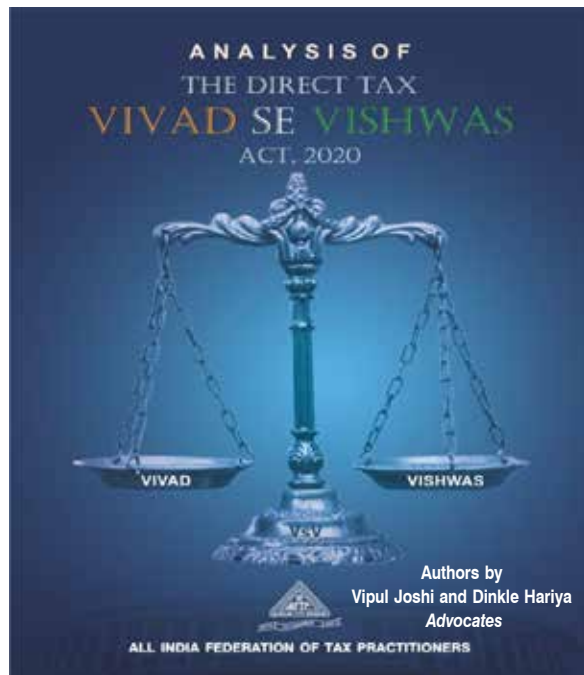


## AIFTP Online Registration

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](http://www.aiftponline.org) & click.

It is proposed by the National President to extend the benefit of existing reduced rate of Life Membership fee of ₹ 2500/- (excluding taxes) upto 30th September, 2020. The members are requested to take benefit of this by enrolling their professional friends as member of AIFTP up to 30th September, 2020 at the existing rate.

## FIRST E – PUBLICATION OF AIFTP



Released at the hands of Hon'ble Shri Justice P. P. Bhatt, President, ITAT

### Excerpts from Message

“ Finally, I hope that this publication will help the stakeholders in modifying and changing their approach towards litigation. The stakeholders must realize that professionals have taken out time from their otherwise busy schedule in bringing out this publication. ”

“ A perusal of this publication as a whole demonstrates that very few doubts and questions will remain if this publication is perused and read carefully. ”

- Hon'ble Shri Justice S. C. Dharmadhikari

### SOME SALIENT FEATURES OF THE BOOK

- ✓ Word by word analysis - spreading over more than 300 pages - of the limited 12 sections of the Act.
- ✓ Hyperlinks along with index are provided at the start of every Chapter for easy navigation in the chapters. Also, table of cases along with hyperlinks is provided for easy access of the commentary where such judicial pronouncements are referred.
- ✓ Various tables have been prepared along with illustrations, wherever required, for easy understanding.
- ✓ Grey areas have been pointed out at various places which may help the necessary authorities to bring further clarifications or make necessary amendments.
- ✓ In-depth comparative analysis with other previous similar schemes, both under direct and indirect enactments, has been provided to show the similarities / differences between the present Scheme and the earlier schemes.
- ✓ Various judicial pronouncements rendered under similar schemes have been analysed, which may assist in interpreting the corresponding provisions of the Scheme.
- ✓ Most importantly, this Book is going to be constantly updated based upon the subsequent developments.
- ✓ Further, any queries arising thereunder will be answered by the Panel of Experts.

### Excerpts from Forewords

“ This publication will be a useful reference to all those practicing in direct taxes. ....I am confident that this book will provide great clarity and be a useful guide to the Tax Practitioners, assesses as well as tax officials for better understanding of the Scheme. ”

- Dr. K. Shivaram, Sr. Advocate

“ .....the book shall be of immense help to all the stakeholders, be it an advocate or a chartered accountant or a tax practitioner or an assessee or the Tax Administration. ”

- Mrs. Prem Lata Bansal, Sr. Advocate

“ He has raised several issues vis-à-vis the scheme and has tried to find the answers of issues with the help of clarifications issued by the Central Board of Direct Taxes on VSV Scheme. ”

- Shri. Ganesh Purohit, Sr. Advocate

To access → VISIT [www.aiftponline.org](http://www.aiftponline.org)  
→ Click on the Tab 'Vivad se Vishwas Act, 2020' and follow the procedure

THE BOOK IS AVAILABLE FREE, PRESENTLY

## Direct Taxes

Ms. Neelam Jadhav, Advocate, KSA Legal Chambers

### High Court

**1. S.68: Assessee only needs to prove the source of credit entries and not required to prove the source of the source or the creditors' credit.**

The assessee is a partnership firm having sixteen partners engaged in the business of cold storage. For the year, the assessee filed a return of income. The case of the partnership firm was selected for scrutiny and notices u/s.143(2) and 142(1) were issued. While completing the assessment u/s. 143(3) the AO noted various credits in the names of the partners. Hence by relying upon a decision of the jurisdiction High Court CIT vs. Kapur Brothers (1979) 118 ITR 741 (All)(HC), AO held the credits in books of accounts are unproved and hence he made an addition u/s. 68 of the Act. The CIT (A) partly allowed the appeal of the Assessee u/s.68 with regard to the cash credits in the names of the partners in their capital accounts, hence was deleted on the grounds that the partners had shown agricultural income in their returns. Against the decision of the CIT(A), the revenue filed further appeal before Tribunal. The Tribunal while allowing the appeal of the revenue held that, the credits in the names of partners as agricultural income were not proved within the meaning of s. 68 and therefore the order of the AO treating the same to be as the firm's deemed income, was restored.

Before the High Court, while deciding the appeal, the High Court observed that, partners have shown the agricultural income in their personal returns of the previous years, and the same had been accepted by the Revenue as such without any addition, and out of the said agricultural income the partners having made the deposits with the firm in their capital accounts. Further High Court observed that, the assessee had satisfied the conditions provided u/s. 68 with regard to the identity and capacity of the depositors as well as genuineness of the transactions. The explanation furnished was satisfactory and the creditworthiness or financial strength of the creditor was proved by showing that it had sufficient balance in its accounts to explain the source and the credits in the books of accounts of the assessee.

While allowing appeal of the Assessee, High court held that, the source of investment having been explained, if the AO was not satisfied the addition could have been considered in the hands of the partners and not in the hands of the firm. The burden of proof, source of the credits have been sufficiently explained, hence the addition could not have been made in the hands of the firm, the assessee was not required to prove the source of the source.(AY 1999-2000)

*Kesharwani Sheetalaya Sahsaon vs. CIT, ITA No. 17 of 2007, dt.24/04/2020, (2020) 116 taxmann.com 382 (All)(HC)*

### Tribunal :

**2. S.22: Intention of the assessee during letting out of the property is significant to determine whether such income is taxable as rental income or business income.**

The assessee is a Limited Liability Partnership Firm, filed its income tax return for the relevant assessment year by declaring a sum of amount as rental income. While completing the Assessment, the AO held that the provisions of the partnership deed clearly mention that the business objective of the firm is to rent or lease outbuildings, and therefore, such income is taxable as business income.

The Honorable Tribunal, while deciding the issue observed that, there is no other basis of the action of the AO that the rental income is assessable as business income apart from some clauses of the partnership Deed. In partnership deed of a firm and Memorandum of Association of a company, objects are generally very wide so that in course of business, the said firm or company can choose from those objects to conduct its activities and such object clause alone cannot be a basis to determine the head of income under which the income is to be assessed. The assessee has simply let out the properties owned by it for exploitation of his property by an owner and it is not doing any such activity based on which, it can be said that the letting out of the properties was the doing of a business. And hence Tribunal held that, the intention of the assessee during letting out of the property is significant to determine whether such income is taxable as rental income or business income under the provisions of the Income Tax Act, 1961.

*M/s. MLC Properties LLP vs. DCIT, ITA No.758/Bang/2019, dt.06/03/2020 (Bang)(Trib.) Source : www.itat.nic.in*

**3. S.37(1) : Membership and Subscription charges are preliminary expenditure hence it fall under Capital in nature**

The assessee, Phillip (India) Private Limited filed its return of income declaring a total income under normal provision of Income Tax Act and declared book profit u/s. 115JB. The return was processed u/s. 143(1). Thereafter, the case was selected for scrutiny. During the assessment, the AO observed that assessee has debited an amount under the head service fees and membership & subscription fees respectively. The assessee submitted that the expenditure debit to profit and loss account is wholly and exclusively for the purpose of business and these expenditures do not provide any enduring benefit to the assessee and it does not fall in any of the nature of expenditure described in Section 32 & 36 of the Act. Considering the submission of the Assessee, the AO observed that Membership and Subscription charges are capital in nature is further strengthened from the fact that in the earlier years as well as in subsequent years the expenses booked under these heads is less than 3% of the total debits; in the Profit & Loss account. However, in the year under consideration these charges account for nearly 45% of the total debits in the profit and loss account. Hence, AO held it as Capital Expenditure.

While deciding the issue, the Tribunal observed regarding membership and subscription charges, due to administrative and operational difficulties and to streamline trading and

clearing services, customers in India are given an online connectivity with the overseas group entities, so that they can transact directly with the respective group concerns. It was agreed between the parties i.e. group concern and Indian customers, assessee will bear the cost relating to membership and subscription charges for trading terminals and the related software installed and used by the above said parties. These expenses are renewable and recurring in nature and only in this assessment year, assessee has borne the above said expenditure for its business purposes. There is no direct enduring benefit to the assessee, it can be termed as incurred for the purpose of business and to set up a transaction meant

for overseas capital market. Therefore, this expenditure can be treated preliminary expenditure for the purpose of business and therefore this transaction may increase the business/trade for the assessee in the subsequent year. And hence allow one-fifth of the expenditure in this assessment year and balance in the next 4 assessment years treating this similar to the treatment as a preliminary expenditure.(AY 2009 -10)

*Phillip (India) Pvt. Ltd. (formerly MF Global (India) Pvt. Ltd.) vs. ACIT, ITA No.3016/Mum/ 2013, dt.26/02/2020 (Mum)(Trib.)*  
Source : [www.itat.nic.in](http://www.itat.nic.in)



## Indirect Taxes

Tanmay Mody, GST Practitioner

### 1) GST – No interest if payment made within due date

The petitioner had uploaded the return for August, 2017 within the period provided therefor and paid the entire tax liability, however the same was not entered in the petitioner's electronic liability register as provided under rule 88(2) of the CGST Rules on account of technical glitches and crashing of GST portal. Liability of the petitioner to pay interest for eighteen months from 21.9.2017 to October 2019, despite the fact that the petitioner had discharged the tax liability in time?

**Held:** the petitioner was treated as a defaulter because all the figures in GSTR-3B for August 2017 are zeros owing to system failure. The petitioner had approached the authorities at the earliest point of time but the respondent authorities maintained silence for a considerable period of time and did not provide remedial measures till directed by this court. The errors in uploading the return were not on account of any fault on the part of the petitioner but on account of error in the system. In these circumstances, it would be unreasonable and inequitable on the part of the respondents to saddle the petitioner with interest on the amount of tax payable for August 2017, despite the fact that the petitioner had discharged its tax liability for such period well within time. In the petitioner's case, CINs have been generated and such CINs have been recorded on the challans also. Thus, it is evident that the amount in question had actually been deposited by the petitioner on 19.9.2017 for the purpose of payment of tax and was received in the bank designated by the respondents. Thus, the petitioner had duly discharged the tax liability of August, 2017 within the period prescribed therefor; it was only on account of technical glitches in the System that the amount of tax paid by the petitioner for August 2017 had not been credited to the Government account. Hence, the declaration submitted by the petitioner in October, 2019 along with the return of September, 2019 be treated as discharge of the petitioner's tax liability of August, 2017 within the period stipulated under the GST laws. Consequently, the petitioner would not be liable to pay any interest on such tax amount for the period from 21.9.2017 to October, 2019

*(Source: Order by the Gujarat High Court in Special Civil Application No. 5629 of 2019 in the case of M/s. Vishnu Aroma Pouching P. Ltd. vs. Union of India)*

### 2) GSTAA – Discharge of liability in subsequent month

Demand basis mismatch reports between GSTR-1 & GSTR-3B and subsequent discharge of tax liability by reversal of ITC.

**Held:** While filing the GSTR-3B for the month of December, 2017, the software has accepted the return without payment of

tax, and no pendency of returns is displayed. Unable to do any rectification action in such return, the appellant has resorted to settle the unpaid tax of December, 2017 by reversing the ITC in the month of September, 2018, and discharged the resultant tax liability for the month of September, 2018. The whole procedure followed by the appellant may not be according to the provisions of the Act, and also not in tune with directions issued by CBIC, however, the unpaid tax for the month of December, 2017, which has been reflected as under declaration in mismatch reports was nullified due to rectification action by the appellant - since the appellant has made-up the non-paid tax amount by reversal of ITC in the month of September, 2018, hence, the arrived under declared tax based on mismatch reports cannot be held as justifiable, and the determined tax will amount to duplication of liability, since the appellant has already rectified on his own - the tax levied basis the mismatch reports is annulled and the appeal is allowed

*(Source: Order by the Andhra Pradesh Appellate Authority in Appeal No. APL1900053 by M/s. Apseb District Stores Jattu Workers Labour Contract Co-op Society, dated 3rd July, 2019)*

### 3) GST – Karnataka AAR

The applicant is a registered person in Rajasthan and has entered into contract where the project is located in Karnataka. Whether the applicant need obtain a separate registration in Karnataka, to execute the project in Karnataka and chargeability to IGST/CGST?

**Held:** In the instant case, the applicant intends to supply goods or services or both from their principle place of business, which is located in Rajasthan. The applicant has only one principle place of business, for which registration has been obtained and does not have any other fixed establishment other than the principle place of business, as admitted by the applicant. Therefore, the location of the supplier is nothing but the principle place of business which is in Rajasthan. Thus there is no requirement for a separate registration in Karnataka for execution of the contract. The dealer in Rajasthan has to charge CGST & SGST when the goods, purchased by the applicant, are shipped to project site in Karnataka, under bill to ship to transaction in terms of Section 10(1)(b) of the IGST Act 2017 and the dealer in Karnataka has to charge IGST when the goods, purchased by the applicant, are shipped to project site in Karnataka, under bill to ship to transaction in terms of Section 10(1)(b) of the IGST Act 2017.

*(Source: Order no. KAR ADRG 18/2020 dt. 31st March, 2020 by the Karnataka AAR in the case of M/s. T & D Electricals)*



### 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.

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	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 27th April, 2020 Life Members

	Associate	Individual	Association	Corporate	Total
Central	0	1137	25	0	1162
Eastern	6	1839	36	0	1881
Northern	0	1311	18	1	1330
Southern	1	1503	20	5	1529
Western	5	2617	37	6	2665
<b>Total</b>	<b>12</b>	<b>8407</b>	<b>136</b>	<b>12</b>	<b>8567</b>

### 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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