

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

Volume 12 – No. 12 • December 2021

FORTHCOMING PROGRAMMES

Date & Month	Programme	Place
4th December, 2021	One Day Tax Conferences	Solapur
5th December, 2021	One Day Tax Conferences	Ratnagiri
18th & 19th December, 2021	Vindhya Tax Conference	Rewa
24th December, 2021	Ordinary General Meeting & Election	Lucknow
25th-26th December, 2021	24th National Convention	Lucknow

**REPORT OF 45TH FOUNDATION DAY CELEBRATION OF AIFTP
HELD ON 11TH NOVEMBER, 2021
AT AMANORA – THE FERN CLUB, PUNE (MAHARASHTRA)**

As per decision taken by National Executive Committee, on the occasion of 45th Foundation Day Celebration, it was decided to felicitate all the Past Presidents, Dy. President, Vice Presidents, Secretary Generals, Treasurers, Zonal Chairmen and also the National Executive Committee Members, who were present at Pune on 11th November, 2021. Accordingly, following members were felicitated with Shawl, Mala and Mementos:-

Sr. No.	Name of Member	Zone
National Presidents		
1	P. C. Joshi	WZ
2	Dr. K. Shivaram	WZ
3	M. L. Patodi	CZ
4	Prem Lata Bansal	NZ
5	Nikita Badheka	WZ
6	M. Srinivasa Rao	SZ
Dy. President		
1	D. K. Gandhi	NZ

Sr. No.	Name of Member	Zone
Vice Presidents (In alphabetical order)		
1	Achintya Bhattacharjee	EZ
2	Anand Kumar Pasari	EZ
3	Anil Kumar Srivastava	NZ
4	Arvind Shukla	NZ
5	Ashok Chandak	WZ
6	Bhaskar B. Patel	WZ
7	Hon'ble Mr. Justice J. K. Ranka (Retd.)	CZ
8	J. V. Rao	SZ

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

Name	Mobile	Tel. (O)	E-mail
National President – Shri M. Srinivasa Rao, TP	9885796999	08812-238898	sai9malladi@yahoo.com
Deputy President – Shri D. K. Gandhi, Adv.	9810216801	0120-2718620	advocatedkgandhi@gmail.com
Secretary General – Shri S. S. Satyanarayana, TP	9989924646	040-40077737	sreepadass@gmail.com
Treasurer – CA. S. B. Kabra	9849024732	040-23228854	ca.sbkabra@gmail.com

Sr. No.	Name of Member	Zone
9	Janak Vaghani	WZ
10	K. Sankarnarayanan	SZ
11	Kishor Vanjara	WZ
12	Narayan P. Jain	EZ
13	O. P. Shukla	NZ
14	P. V. Subba Rao	SZ
15	Pankaj Ghiya	CZ
16	Rajesh Mehta	CZ
17	Ram Deo Kakra	EZ
18	Ritu G. P. Das	CZ
19	S. B. Kabra	SZ
20	S. S. Satyanarayana	SZ
21	U. M. Loonawat	WZ
22	Vinayak Patkar	WZ
Treasurer (In alphabetical order)		
1	Chirag Parekh	WZ
2	Mitesh Kotecha	WZ
3	Vipul B. Joshi	WZ
Joint Secretaries (In alphabetical order)		
1	Anagha Kulkarni	WZ
2	Asim Zafar	NZ
3	Deep Chand Mali	CZ
4	Dr. Hemant S. Modh	CZ
5	Hemendra V. Shah	SZ
6	Santosh Gupta	WZ

Sr. No.	Name of Member	Zone
Zonal Chairmen (In alphabetical order)		
1	Deepak R. Shah	WZ
2	V. Nagendra Prasad	SZ
National Executive Committee Members (In alphabetical order)		
1	Anjana Singh	NZ
2	Bibekanand Mohanty	EZ
3	C. Satyanarayana Gupta	SZ
4	C. B. Thakar	WZ
5	G. Bhaskar	SZ
6	Gauri Chandnani Papat	WZ
7	Jamuna Shukla	NZ
8	Kishor Lulla	WZ
9	Mitish Modi	WZ
10	Nitin Gautam	WZ
11	Pradosh Pattnaik	EZ
12	Prakash Gupta	NZ
13	Prem Kumar Panpalia	CZ
14	Purna Chandra Hotta	EZ
15	Rakesh Agrwal	NZ
16	Sandeep Goyal	NZ

Further, all 3 Staff Members viz., Mr. Ravindra J. Patade, Mrs. Shweta R. Patade and Mr. Kalpesh R. Chavan were also felicitated.

Kishor Vanjara
Chairman,

45th Foundation Day Celebration Committee

Subscription Rates (w.e.f. 16th July 2021)

1. Life Membership of the AIFTP (including 18% GST ₹ 900/-)	₹	5,900/-
ID Card Fees (including 18% GST ₹ 18/-)	₹	118/-
Subscription of AIFTP Journal (for 1 year)	₹	1,000/-
Subscription of AIFTP Journal (for 3 years)	₹	2,600/-
2. For Non-Members		
Subscription of AIFTP Journal (for 1 year)	₹	1,400/-
Subscription of AIFTP Journal (for 3 years)	₹	3,750/-
Single copy of the AIFTP Journal	₹	80/-
3. Corporate Membership		
Nature of fees		
	<i>Type I</i>	<i>Type II</i>
	(5 Yrs.)	(10 Yrs.)
	<i>Type III</i>	<i>Type IV</i>
	(15 Yrs.)	(20 Yrs.)
Admission Fees (including 18% GST ₹ 90/-)	590/-	590/-
Subscription	5,000/-	7,500/-
	11,500/-	15,000/-
Total	5,590/-	8,090/-
	12,090/-	15,590/-

Note: Members may either apply through website or download the membership form from the website of AIFTP, i.e., www.aiftponline.org

Vindhya Tax Conference

Rewa

18th & 19th December 2021

Venue : Krishna Raj Kapoor Auditorium Sirmour Chowk, Rewa

Organised By

All India Federation of Tax Practitioners - Central Zone
Madhya Pradesh Tax Law Bar Association • Tax Advocates & Consultants Association - Rewa

Special Attraction

19th December 2021 : Sharda Mata Darshan Maihar | White Tiger Safari Mukundpur

PROGRAM SCHEDULE

18th December 2021	
08:30 AM to 10:00 AM	Registration & Breakfast
10:00 AM to 11:30 AM	Inaugural Function
	Chief Guest :- SHRI GIRISH GAUTAM JI (Hon'ble Speaker MP Legislative Assembly) Guest of Honour :- Shri M. Srinivasa Rao, National President - AIFTP Shri D. K. Gandhi, Dy. President - AIFTP Shri S. S. Satyanarayana, Secretary General - AIFTP
11:15 AM to 12:45 PM	GST Session Subject - Summons, Searches & Replies to SCN under GST Speaker - Shri. Pankaj Ghiya, Jaipur Chairman - Shri. D. K. Gandhi, Ghaziabad
12:45 PM to 02:15 PM	Income Tax Ist Session Subject - Reassessment u/s 148 of Income Tax Act Speaker - CA Himanshu Goyal, Jaipur Chairman - Shri. Ganesh Purohit Ji
02:15 PM to 03:00 PM	Lunch Break
03:15 PM to 04:45 PM	Income Tax IInd Session Subject - Analysis of Provisions Relating to Presumptive Taxation, Audit maintenance of books of accounts U/S.44AA, 44AD, 44ADA, 44AE, 44AB Speaker - CA Rajesh Mehta, Indore Chairperson - Smt. Premlata Bansal, Delhi
04:45 PM to 05:00 PM	Tea Break
05:00 PM to 05:45 PM	Brain Trust Session
05:45 PM to 06:15 PM	Felicitation Ceremony & Conclusion
07:45 PM to 10:00 PM	Musical Programme & Dinner
19th December 2021	
08:00 AM	Breakfast
08:30 AM	White Tiger Safari
12:00 Noon	Maihar Devi Darshan & Lunch

Conference Patron Adv. Ganesh Purohit Past National President, AIFTP Jabalpur, M. : 9425154914	Conference Convenor Adv. Sury Kant Mishra President Tax Advocates & Consultants Association Rewa, M. : 9993307923
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Preferred Hotels Near by Venue :		
Hotel Details	Tariff	Contact No.
Hotel Vrindawan	2000/-	8349936998
Hotel SPS Inn	1800/-	07662-405149
Hotel Maharaja	1500/-	07662-404198
Hotel Safari Regency	1500/-	07662-423262
Hotel Jeet Residency	2000/-	9179208062
Hotel Landmark	3000/-	8718816931
Hotel Chandralok	2500/-	9425194597
Hotel Vishnu Vilas	2500/- & 3000/-	9152651659
Hotel Vishnu Empire	2500/- & 4000/-	07662-357049
Hotel Star	1200/-	9425654815

Delegate Fee Rs. 1500/-

Travelling, White Tiger Safari, Ropeway Charges will be Extra (Rs. 1000/-)

TAX ADVOCATES & CONSULTANTS ASSOCIATION

BANK DETAILS : Bank of India, Branch Rewa | A/c No.: 944110110000400 | IFSC Code: BKID0009441

Conference Committee

Shri Pankaj Ghiya (Chief Advisor) Jaipur (Rajasthan) M.: 9829013626	Shri Rajesh Mehta (AIFTP National Vice President-Central Zone) Indore (M.P.) M. : 9827036956
Shri Vinay Jolly (Chairman AIFTP-Central Zone) Jaipur (Rajasthan) M.: 9414043300	Shri Anil Mathur (Vice Chairman AIFTP-Central Zone) Jaipur (Rajasthan) M.: 9829056151
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Shri Ashok Kumar Gupta (Legal Secretary TACA-Rewa) Rewa (M.P.) M. : 9826509452	Shri Rajendra Singh (Conference Media Incharge TACA-Rewa) Rewa (M.P.) M.: 9301780991
Conference Secretary Shri Vivek Kumar Verma (Secretary TACA-Rewa) Rewa (M.P.) M.: 9826166992	

For more detail please visit website : www.aiftponline.org

24th National Tax Convention 2021

24th, 25th & 26th December 2021 | LUCKNOW

Organised by

All India Federation of Tax Practitioners (Northern Zone)

In Association With

The U.P. Tax Bar Association • Punjab Tax Bar Association • Lucknow Income Tax Bar Association
Lucknow CA Tax Practitioner Association • Ghaziabad Bar Association • GST Bar Association, Varanasi

Venue : Hotel Ramada, Lucknow

Special Attraction

27th December 2021 | Day Trip to Ayodhya : Shree Ram Janmabhoomi

ACHIEVING EXCELLENCE BY IMPARTING EDUCATION

PROGRAM SCHEDULE

24th December, 2021	
3.30 p.m.	Registration
4.30 p.m.	Last NEC Meeting of 2021 – For NEC members only
5.30 p.m.	OGM of AIFTP – For all AIFTP members
8:30 p.m.	Dinner – For all delegates
25th December, 2021 For all delegates	
8.30 a.m.	Registration & Breakfast
10.15 a.m.	Session -1: Inaugural Function
	Chief Guest: Hon'ble Shri. Kiran Rijju, Union Minister of Law & Justice Guests of Honor: Hon'ble Mr. Justice Rajesh Bindal* (Chief Justice, Allahabad High Court) Hon'ble Mr. Justice Piyush Agarwal (Judge, Allahabad High Court) Hon'ble Shri. G.S. Pannu (President, ITAT)
12.00 noon	Session -2: Motivational & Spiritual Session
	Subject: Redesigning Professional and Personal life in Techno Era Speakers: Shri. Rajesh Aggarwal (Dr. Destiny), Delhi, Ms. Anudev, Life Coach, Delhi
1.30 p.m.	Lunch Break
2.30 p.m.	Session -3: Technical Session
	Subject: Comparative Analysis of Provisions of Survey, Search, Seizure & Summons under Direct & Indirect Tax laws Chairperson: Ms. Prem Lata Bansal, Senior Advocate, Delhi Speakers: Shri. S. K. Tulsian, Advocate, Kolkata, Shri. S. Venkataramani F.C.A, Bengaluru, Shri. Jagmohan Bansal, Senior Advocate, Chandigarh
6.30 p.m.	Session -4: Cultural Programme
8:30 p.m.	Dinner
26th December, 2021 For all delegates	
8.30 a.m.	Breakfast
9.30 a.m.	Session -5: Technical Session
	Subject: Taxation of Crypto currency - A Novel concept Chairman: Dr. Ashok Saraf, Senior Advocate, Guwahati Speaker: Ms. Naina Bharadwaj, Advocate, Delhi, (Editor-in-Chief, Infeed, Delhi)

*Confirmation awaited

10.15 a.m.	Session -6: Technical Session: Subject: New Provisions of Reassessment in Income Tax law Chairman: Shri. D.D. Chopra, Senior Advocate, Lucknow Speaker: Shri. G.S. Prashant, F.C.A., Bengaluru
11:30 am	Lucknow City Excursion for accompanying ladies
11:30 am	Session -7: Technical Session Subject: Intricacies of ITC & Coercive provisions under GST Chairperson: Ms. Nikita Badheka, Advocate, Mumbai Speakers: Ms. Aanchal Kapoor, F.C.A., Amritsar, Ms. Rohini Agarwal, F.C.A., Delhi
1.30 p.m.	Lunch Break
2.30 p.m.	Session -8: Brain Trust Session Subject: Is there Equity & Natural Justice under Tax laws? Chief Guest: Shri. Pankaj Chaudhry* Union Minister of State- Finance Special Guests: Shri. J. B. Mohapatra* Chairman – CBDT, Shri. Vivek Johri* Chairman – CBIC Chairman: Hon'ble Mr. Justice (Retd) Ashok Kumar, (Chairman, U.P. Consumer Forum) Panelists: Shri. J. K. Mittal, Advocate, Delhi, Shri. Rajesh Mehta, F.C.A., Indore
4.00 p.m.	Session -9: Valedictory Function
27th December, 2021	
6:00 a.m. to 2:30 pm	Day Trip to Ayodhya - Shree Ram Janmabhoomi

*Confirmation awaited

Delegate Fee

For 24th, 25th & 26th December 2021

Up to 9.12.21 ₹ 5,000/- per delegate

10.12.21 onwards ₹ 6,000/- per delegate

Corporate delegate ₹ 8,000/- per delegate

Family member ₹ 3,000/- per head

Fee to be Paid in - SB A/C No. – 110018791833 | IFSC - CNRB0018897 | Bank Name Canara Bank

A/c Name - AIFTP National Tax Convention 2021

CONVENTION ORGANISING COMMITTEE

D.K. Gandhi Chairman Convention	M. Srinivasa Rao National President	Premlata Bansal Guide Convention
Asim Zafar Convenor Convention	S.S. Satyanarayana Secretary General	Arvind Shukla Guide Convention
Vikram Chawla Secretary Convention	O.P. Shukla National Vice President (NZ)	Sanjay Kumar Guide Convention
	Arvind Mishra National Joint Secretary (NZ)	Co-ordinators Nipendra Singh, Lucknow
Dr. Naveen Rattan Chairman, A.I.F.T.P (NZ)	D.D. Chopra President, Lucknow Income Tax Bar Association	Ajay Gupta, Sultanpur
Puneet Singh Secretary, A.I.F.T.P (NZ)	Sujeet Singh President, Lucknow CA Tax Practitioner Association	Pradeep Goel, Lucknow
Arvind Gupta President, U.P. Tax Bar Association	Vishan Kumar Sharma President, Ghaziabad Bar Association	A. P. Mishra, Lucknow
Bal Kishan Gupta President, Punjab Tax Bar Association	Arvind Shukla President, GST Bar Association, Varanasi	Ranjeet Sharma Amritsar

Committee Members

Rakesh Agarwal, Ghaziabad; M. Tayyab Khan, Lucknow; V. P. Gupta, Delhi; Sanjay Sharma, Delhi;
Jamuna Shukla, Varanasi; Shantanu Gupta, Jammu; S. K. Nigam, Ghaziabad

Convention Secretariat

16-RDC Duplex, Raj Nagar, Ghaziabad - 201002

Ph- 6394505326; 9810397944; W'App - 9810216801; E-mail: taxconvention21@gmail.com

For more detail please visit website : www.aiftponline.org

Direct Taxes

Ms. Neelam Jadhav, Advocate, KSA Legal Chambers

High Court:

- S.43B : Business disallowance - sales tax liability set off / adjusted, by legal fiction, deemed to be an actual payment of tax liability and its allowable as deductions u/s. 43B**

The Appellant had claimed sales tax set off as deduction u/s. 43B, According to appellant, the sales tax set off represents that part of the purchase tax paid by appellant on purchase of raw materials and packing materials, which is allowed to be retained by it as the materials purchased are consumed in the manufacture of finished goods which are again liable to sales tax. This means that the said amount is not payable to the sales tax authorities at the time of paying the sales tax on the sale of finished goods by appellant. The AO has disallowed the same. The CIT(A) upheld the disallowance made by the Assessing Officer. Further the Honorable Tribunal dismissed this issue as not pressed for. The Assessee filed a MA relating to this disallowance u/s. 43B of the Act, which also rejected by the Tribunal.

The Honorable Court held that, the law permits appellant to set off or adjust the sales tax already paid at the time of purchase of raw materials against the sales tax collected at the time of sale of finished goods, the appellant has retained the sales tax amount which has already paid and claimed a set off. To the extent of the sales tax paid on the raw materials, the appellant has actually been reimbursed to that extent by the sales tax collected at the sale of the finished product. Therefore, it is presumed that deemed payment within the time to be included in the relevant assessment. Since the assessee was entitled to adjustment or set off, the amount is a liability adjusted deeming actual payment by legal fiction. This adjustment is deemed to be an actual payment of the tax liability and is deductible u/s. 43B of the Act.

Merck Ltd. v. Dy. CIT, ITXA 208 of 2003, dt.16/11/2021 (Bom)(HC)
source : www.bombayhighcourt.in

- S.154: Rectification of mistakes - Apparent from records (Scope of provision) - AO cannot invoke rectification jurisdiction on issues that are debatable in nature**

The AO estimated income of assessee at rate of 12.5 per cent on contractual receipts and upon making such estimation, allowed depreciation u/s.32. Subsequently, by invoking the powers u/s. 154 of the Act, the AO added the depreciation to the income of the assessee. The Appellant by the order of the AO went in appeal before the CIT (A) and latter allowed the appeal holding that rectification by the AO was beyond the powers vested in Section 154 of the Act. ITAT affirmed the impugned order.

Department is in appeal before Court, while dismissing the issue the honorable High Court held that, deduction of depreciation from gross receipts of income estimated at the rate of 12.5% on main contractual receipts is a debatable question of law and fact. Since the issue is not a tangible mistake on record but involves interpretation. Hence, the invocation of jurisdiction u/s. 154 was not justified.

Pr. CIT v. Engineers Works, ITA 4 of 2021 dtd.23/09/2021 (AP)(HC)
<https://hc.ap.nic.in>

Tribunals :

- S.271D : Penalty for failure to comply provisions of S.269SS – substantial amount received in cash from husband which was used to purchase property for family members, since amount was used for benefit of family not for business purpose, no penalty could be levied u/s. 271D for violation of s.269SS**

The Appellant is an illiterate individual having income from renting of marriage garden. The case of the Appellant's husband for the AY 2009-10 had come up for inquiry by the AO. In the inquiry before AO, it has been submitted by Appellant's Husband that he has given loan to his wife. Thereafter, AO reported the matter to JCIT, and a notice u/s 274 r.w.s. 271D of Income Tax Act, 1961 was served on the Appellant. The Appellant was asked to show cause as to why penalty u/s 271D should not be levied. In response to the show- cause notice, the appellant has submitted that she has received amount from her husband by way of demand draft for payment towards purchase of plot and remaining amount was received in cash as the appellant is wife and cash of husband remains in custody of the appellant and cannot be treated as loan. The JCIT not appreciating the submissions and he has raised a demand by levying penalty u/s 271D of the Income Tax Act, 1961. The appellant has filed an appeal before the CIT(A), CIT (A) has not considered the facts of the assessee and rejected the appeal of the assessee. Against the said order of the CIT(A), the assessee file appeal before the Tribunal.

While deciding the issue the Honorable Tribunal has observed that, there is a transaction of purchase of plot of land and construction thereon. The plot of land has been registered in the name of the appellant and source of such investment is money received from her husband. Such a practice of registering the property in name of the wife is guided by various family and societal factors besides encouragement of the Government for such transactions entered into by female members in the family by way of reduced stamp duty. Where the family of the appellant is guided by its internal family requirement and also by such policy incentive by the Government and at the same time, pooling in the family funds especially where the appellant doesn't have any known sources of income, the explanation of the appellant deserve to be appreciated and the approach of the authorities needs to be flexible for appreciating the reasonability of the explanation so submitted by the appellant. There is payment of consideration by way of demand draft which has been paid in advance and remaining amount of which has been paid in cash at the time of registry and handing over of the possession. The explanation furnished as reasonable and plausible and do not find any mala fide in the explanation so submitted as everything is flowing from the registered sale deed where transactions have been duly documented including the payment through demand draft and cash which is from the known sources of funds contributed by the appellant's husband.

Tribunal held that, the appellant's doesn't deserve to be punished by way of levy of penalty u/s 271D for receiving money from her husband for purchase of family property. (AY 2009 – 2010)

Smt. Meera Devi Kumawat v. Jt. CIT (ITA No. 1201/JP/2019 dt.21/10/2021) (Jaipur)(Trib.) Source : itat.nic.in

Publications for sale

Sr. No.	Name of Publication	Edition	Rate (₹)		
			Members	Non-Members	Courier Charges per copy
1.	Reassessment – Law, Procedure & Practice (Practical Guide)	Dec., 2020	Free	Available on website	100.00
2.	151 Landmark Judgments of the Honourable Supreme Court	Oct., 2020	Available on website	Available on website	–
3.	GAAR General Anti-Avoidance Rules	Dec., 2019	640.00	720.00	100.00
4.	311 – Frequently Asked Questions on Survey – Direct Taxes	Dec., 2018	600.00	675.00	100.00

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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.
* Including GST

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	Particulars	Per Insertion
1.	Quarter page	₹ 1,500/-
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3.	Ordinary full page	₹ 5,000/-
4.	Third cover page	₹ 7,500/-
5.	Fourth cover page	₹ 10,000/-
There shall be Discounts on bulk advertisements.		

Membership of AIFTP as on 30th November, 2021					
Life Members					
Zone Name	Associate	Individual	Association	Corporate	Total
Central	0	1387	25	0	1412
Eastern	6	1995	37	0	2038
Northern	0	1593	21	1	1615
Southern	1	2156	23	2	2182
Western	5	2886	38	3	2932
Total	12	10017	144	6	10179

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Associate Editor of AIFTP Times : CA. Janak K. Vaghani

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