



# AIFTP TIMES

Volume 13 – No. 1 • January 2022

*We wish all our Members and Readers  
Happy New Year 2022*



## FORTHCOMING PROGRAMMES

Date & Month	Programme	Place
26th February, 2022	National Executive Committee Meeting	Kolkata
26th, 27th & 28th February, 2022	Two Day National Tax Conference alongwith Gangasagar Darshan on 28th February, 2022	Kolkata

## ELECTION OF NATIONAL EXECUTIVE COMMITTEE AND OFFICE BEARERS

By Dr. Ashok Saraf, Chief Election Officer

Total 64 nominations were received for the National Executive Committee for the term 2022 & 2023. After Scrutiny, 2 nominations were found Invalid. 19 members withdrawn their nomination before due date of withdrawal. Hence, at the Ordinary General Meeting held on 24th December, 2021 at Hotel Ramada, Lucknow (Uttar Pradesh) 43 valid nominations were declared elected for the term 2022 & 2023. Zone wise elected members are as under:-

Sr. No.	Name	Zone	Place
1.	Arvind Mittal	Central	Bilaspur
2.	Deep Chand Mali	Central	Jodhpur
3.	Dr. Hemant Modh	Central	Jabalpur
4.	Pankaj Ghiya	Central	Jaipur
5.	Rajesh Mehta	Central	Indore
6.	Vinay Kumar Jolly	Central	Jaipur
7.	Achintya Bhattacharyajee	Eastern	Kolkata
8.	Anand Kumar Pasari	Eastern	Ranchi
9.	Dr. Bhanu Giri	Eastern	Bokaro

Sr. No.	Name	Zone	Place
10.	Nanda Dulal Saha	Eastern	Kolkata
11.	Narayan P. Jain	Eastern	Kolkata
12.	Nitu Hawelia	Eastern	Guwahati
13.	Dr. Ranjit Padhi	Eastern	Berhampur
14.	Vivek Agrawal	Eastern	Kolkata
15.	Anil Kumar Srivastava	Northern	New Delhi
16.	Anjana Singh	Northern	Allahabad
17.	Arvind Kumar Mishra	Northern	Allahabad
18.	Asim Zafar	Northern	Varanasi

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

Name	Mobile	Tel. (O)	E-mail
<b>National President</b> – Shri D. K. Gandhi, Adv.	9810216801	0120-2718620	advocatedkgandhi@gmail.com
<b>Deputy President</b> – Shri Pankaj Ghiya, Adv.	9829013626	0141-2621679	pankajghiyaipur@gmail.com
<b>Secretary General</b> – CA. Jamuna Shukla	9450361366	0542-2506506	cajamuna@gmail.com
<b>Treasurer</b> – CA. Vijay Kewalramani	9820073165	022-41235960	info@kewalramani.in

Sr. No.	Name	Zone	Place
19.	D. K. Gandhi	Northern	Ghaziabad
20.	Jamuna Shukla	Northern	Varanasi
21.	Rahul Kaushik	Northern	New Delhi
22.	Dr. Naveen Rattan	Northern	Greater Mohali
23.	C. Sanjeeva Rao	Southern	Visakhapatnam
24.	S. B. Kabra	Southern	Hyderabad
25.	S. Nanjunda Prasad	Southern	Bengaluru
26.	S. S. Satyanarayan	Southern	Hyderabad
27.	S. Venkataramani	Southern	Bengaluru
28.	Siddeshwar Yelamali	Southern	Bengaluru
29.	Y. N. Sharma	Southern	Bengaluru
30.	Anagha Kulkarni	Western	Pune
31.	Bharat Sachdev	Western	Thane
32.	Bhaskar B. Patel	Western	Vadodara
33.	Chirag S. Parekh	Western	Mumbai
34.	Deepak R. Shah	Western	Mumbai
35.	Gouri Chandnani Popat	Western	Ahmedabad
36.	Kishor Lulla	Western	Sangli
37.	Mitesh Kotecha	Western	Mumbai
38.	Narendra Sonawane	Western	Pune
39.	Nitin Gautam	Western	Nagpur
40.	Samir Jani	Western	Junagadh
41.	Santosh Gupta	Western	Nagpur
42.	Upendra J. Bhatt	Western	Ahmedabad
43.	Vijay Kewalramani	Western	Thane

Shri P. C. Joshi, Past President declared Shri D. K. Gandhi as National President for the term 2022. Further, Chief Election Officer asked National President (Elect) for filling of vacancies, i.e. 2 from Eastern Zone, 1 from Central Zone and 4 from Southern Zone and accordingly Shri D. K. Gandhi informed the following names for filling of vacancies:-

#### Eastern Zone

1. Pradosh Pattnaik, Bhubaneshwar
2. Hari Lal Patel, Ranchi

#### Central Zone

1. Rajesh Joshi, Indore

Southern Zone names will be informed by National President (Elect).

At the first meeting of National Executive Committee held on 24th December, 2021 at Hotel Ramada, Lucknow (UP), Further, National President (Elect) Shri D. K. Gandhi informed the following members for Co-option and unanimously elected the following Office Bearers for the term 2022:-

#### Co-opted to NEC are:-

1. Shri Sanjay Sharma, New Delhi (Northern Zone)
2. Shri Mukul Gupta, Ghaziabad (Northern Zone)
3. Shri Rakesh Agrwal, Ghaziabad (Northern Zone)
4. Shri Kishor Vanjara, Mumbai (Western Zone)
5. Shri Vinayak Patkar, Mumbai (Western Zone)
6. Shri Axat P. Vyas, Ahmedabad (Western Zone)
7. Shri Gautam Sharma, Jaipur (Central Zone)
8. Shri G. D. Bansal, Jaipur (Central Zone)
9. Shri Siddharth Ranka, Jaipur (Central Zone)
10. Shri Ramesh Dhal, Bhubaneshwar (Eastern Zone)
11. Shri Padmanabh Dave, Berhampur (Eastern Zone)

Further co-option will be informed by National President (Elect).

#### Office Bearers are:-

Sr. No.	Name	Place	Designation
1.	Shri Pankaj Ghiya	Jaipur	Dy. President
2.	Dr. Naveen Rattan	Greater Mohali	Vice President (Northern Zone)
3.	Shri Vinay Jolly	Jaipur	Vice President (Central Zone)
4.	Shri Anand Kumar Pasari	Ranchi	Vice President (Eastern Zone)
5.	Shri Santosh Gupta	Nagpur	Vice President (Western Zone)
6.	Shri S. Venkataramani	Bengaluru	Vice President (Southern Zone)
7.	Smt. Jamuna Shukla	Varanasi	Secretary General
8.	Shri Vijay Kewalramani	Thane	Treasurer
9.	Shri Rakesh Agrwal	New Delhi	Joint Secretary (Northern Zone)
10.	Shri Vivek Agrawal	Kolkata	Joint Secretary (Eastern Zone)
11.	Dr. Hemant Modh	Jabalpur	Joint Secretary (Central Zone)
12.	Shri Chirag Parekh	Mumbai	Joint Secretary (Western Zone)
13.	Shri C. Sanjeeva Rao	Visakhapatnam	Joint Secretary (Southern Zone)

## Managing Committee Members (Central Zone)-2022 & 2023

### Office Bearers are:

Designation	Name
Chairman	Anil Mathur, Jaipur
Vice Chairman	Himanshu Goyal, Jaipur Jitendra Mishra, MP Rajesh B. Doshi, Chattishgarh
Secretary	Sandeep Agrawal
Joint Secretary	Milind Vijayvargiya M L Gupta Deepak Khandelwal Vinay Mertia
Treasurer	Neeraj Agarwal

### Co-Opted / Special Invitee

S. No.	Name	Place
1.	Sunil Agrawal	Udaipur
2.	Nitin Jolly	Jaipur
3.	G.P Singhal	Bhilwara
4.	Ratan Goyal	Jaipur
5.	Pawan Goyal	Jaipur
6.	Surya Kant Mishra	Rewa
7.	Manish Jain	Jaipur
8.	Harish Bothra	Jaipur
9.	Laxman Kashyap	Jaipur
10.	Ribhav Ghiya	Jaipur
11.	Om Barodia	Kota
12.	Raj Thakur	Kota
13.	R.B. Mathur	Jaipur
14.	Shankar Poddar	Jaipur
15.	G.P Gupta	Jaipur
16.	Dileep Shivpuri (IRS) (Retd.)	Jaipur
17.	Rajender Taneja	Suratgarh
18.	Pramod Bhatia	Jaisalmer
19.	C.P. Laddha	Pali
20.	S.B. Bagri	Bikaner
21.	Balwant Rao	Jalore
22.	Ajay Sariya	Udaipur

### Elected Executive Members – (Other than office bearers)

S. No.	Name	Place
1.	Neeraj Jain	Kota
2.	Rohit Patodi	Kota
3.	Bhawani Shankar Gupta	Dausa
4.	Mahendra Gargieya	Jaipur
5.	Deepak Garg	Jaipur
6.	Meenal Ghiya	Jaipur
7.	Naresh Motwani	Jaipur
8.	Sanjay Kumar Ghiya	Jaipur
9.	Umrao Singh Yadav	Jaipur
10.	Vinod Patni	Jaipur
11.	Sanjay Kumar Shah	Jaipur
12.	Ram Babu Vijay	Jaipur
13.	Vikram Kumar Gogra	Jaipur
14.	Ajay Soni	Jodhpur
15.	Praveen Rathi	Jodhpur
16.	Pawan Kumar Kedia	Jhunjhunu
17.	Vijay Kant Mishra	Rewa

### Advisors

- Mr. M. L. Patodi
- Mr. Ganesh Purohit
- Mr. J. K. Ranka
- Mr. H. M. Singhvi
- Mr. O. P. Agarwal
- Mr. Satish Gupta
- Mr. R. C. Shah

## Managing Committee Members (Eastern Zone)-2022 & 2023

### Elected Members

1.	Aalok Swaroop
2.	Aditya Tulsyan
3.	Ajay Kumar
4.	Anirudh Kumar Agrawal
5.	Apurba Saha
6.	Arun Kumar Das
7.	Ashish Prasad
8.	Deepak Kumar Patel
9.	Devashish De
10.	Girdhar Dhelia
11.	Gopal Prasad Tulsyan
12.	Himadri Mukhopadhyay
13.	Jeeban Kumar Das
14.	Jyoti Poddhar
15.	K.L.Mittal
16.	Kailash Chandra Sharma
17.	Manoj Kumar
18.	Medha Lila Gope
19.	Natabar Panda
20.	Navneet Kumar
21.	Niraj Kumar Nayak
22.	Piyush Baid
23.	Pradip Kumar Nayak
24.	Purna Chandra Hota
25.	Rajiv Kumar
26.	Sanjeev Kumar Anwar
27.	Satish Kumar Singh
28.	Shantanu Chaudhary
29.	Smit Sourabh
30.	Subrato Das Gupta
31.	Sudeep Nopani
32.	Sudhanshu Shekhar Das

33.	Sumit Gindoria
34.	Sunil Saraf
35.	Tarun Kumar Agarwala

### Vacancy Filling Members

1.	Bhaskar Sinha Roy
2.	Dilip Kumar
3.	Jitendra Kumar
4.	Manoj Agarwal
5.	Sanjay Sureka

### Co-opted Members For The Calendar Year 2022

1.	Aditya Toshniwal
2.	Ashwani Tripathi
3.	Devesh Poddar
4.	Jadumani Sahu
5.	Kamal Kumar Jain
6.	Kaushik Roy
7.	Manoj Kataruka
8.	Rahul Anand
9.	Sidhartha Mukharjee

### List of Office Bearer (Calendar Year 2022)

1.	Sanjeev Kumar Anwar	Zone Chairman
2.	Smit Sourabh	Zone Secretary
3.	Sudeep Nopani	Treasurer
4.	Niraj Kumar Nayak	Jt. Secretary
5.	Dilip Kumar	Jt. Secretary
6.	Gopal Prasad Tulsyan	Vice Chairman - Bihar
7.	Girdhar Dhelia	Vice Chairman - West Bengal
8.	Jyoti Poddar	Vice Chairman - Jharkhand
9.	Natabar Panda	Vice Chairman - Odisha
10.	Sanjay Sureka	Vice Chairman - Assam

## Managing Committee Members (Northern Zone)-2022 & 2023

**List of 32 Candidates elected to the Managing Committee of Northern Zone of All India Federation of Tax Practitioners for the years 2022 & 2023**

1.	Ajai Kumar Gupta
2.	Ajay Kumar Gupta
3.	Amit Goenka
4.	Ashutosh Singh
5.	Basant Kumar
6.	Brijendra Singh Baghel
7.	Deep Gupta
8.	Dr. Sushil Kumar Maurya
9.	Gagan Baghel
10.	Govind Kumar Gaur
11.	Harbans Lal Madan
12.	Hemant K Arora
13.	Jain Roop Jain
14.	O. P. Shukla
15.	Pooja Talwar
16.	Prakash Gupta
17.	Puneet Kumar Singh
18.	Rahul Srivastava
19.	Raj Kumar Arya
20.	Ranjit Sharma
21.	Sachin Sharma
22.	Sandeep Goyal
23.	Sanjay Kumar Verma
24.	Shantanu Gupta
25.	Shilpi Satyapriya Satyam
26.	Subash Kumar Bhardwaj
27.	Tayyab Mahmood Khan

28.	Varinder Kumar Sharma
29.	Vikas Vats
30.	Vinaykant Mishra
31.	Vinod Kumar
32.	Vishal Sharma

### Co-opted Members

1.	Mr. Ajay Singh	Varansi
2.	Mr. Prem Gui	Agra
3.	Mr. Manoj Sharma	Agra
4.	Mr. Anand Panday	Varansai
5.	Mr. Saurav Mahajan	Jammu
6.	Mr. Vikram Chawla	Saharanpur
7.	Mr. Vineet Bhatia	Delhi
8.	Mr. Anuj Bansal	Haryana

### Office Bearers for the Year 2022

Chairman	Mr. H. L. Madan, (New Delhi)
Vice Chairman	Mr. Sanjay Kumar Verma, (Varanasi)
Secretary	Mr. Ranjit Sharma, (Amritsar)
Treasurer	Mr. Jain Roop Jain, (Ghaziabad)
Joint Secretary	Mr. Shantanu Gupta, (Jammu)
Joint Secretary	Ms. Pooja Talwar, (Prayagraj)

### State Vice Chairmen

1.	Mr. Raj Kumar Arya	Haryana
2.	Mr. Vikram Chawla	UP
3.	Mr. Varinder Kumar Sharma	Punjab
4.	Mr. Vineet Bhatia	Delhi
5.	Mr. Saurav Mahajan	Jammu

### Joint Secretary

1.	Mr. Sushil Kumar Maurya	Jonpur (UP)
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## Managing Committee Members (Southern Zone)-2022 & 2023

Sr. No.	Name of The Candidate	Place
1.	Amarender Manne - Chairman	Hyderabad
2.	A Kanakaraj	Erode
3.	A L C S Sarma	Rajahmundry
4.	A.C. Kamal	Nagapuram
5.	Burugula Durga Prasad Rao	Khammam
6.	Chakra Ramana Sambhojula	Vijayawada
7.	Fasaludeen M	Kollam
8.	G Baskar	Chennai
9.	Jafferli Sulaiman	Palakkad
10.	Jalluri Naga Venkata Suresh Kumar	Vijayawada

Sr. No.	Name of The Candidate	Place
11.	K S Hariharan	Kochi
12.	Kanti Lal Jain	Hyderabad
13.	Kuber V Hundekar	Bengaluru
14.	M A Sunil Ahmed	Tirupathi
15.	M Dayakar Reddy	Hyderabad
16.	Mohammed Murad Mohiddin	Hyderabad
17.	P S R K Phani Kumar	Vijayawada
18.	S. Saravanan	Madurai
19.	Udayakumar K	Kasaragoo
20.	Vipinkumar K P	Cochin

## Managing Committee Members (Western Zone)-2022 & 2023

### Elected Members

Sr. No.	Name	Place
1.	Amit Kishor Lulla	Sangli
2.	Arun Gokuldas Baheti	Kolhapur
3.	Ashok Dhiraj Lal Mehta	Mumbai
4.	Ashvin Amritlal Acharya	Mumbai
5.	Avinash Lalwani	Mumbai
6.	Bhavik Hempushpa Dholakia	Jamnagar
7.	Bhavya Dipakbhai Popat	Una
8.	Chintan Hemantkuar Joshi	Vadodara
9.	Dharmesh Manubhai Gangadwala	Surat
10.	Dilip Lohiya	Nagpur
11.	Dipakbhai Pravinbhai Amin	Vadodara
12.	Gaurav Kenkre	Goa
13.	Hari Hakumatrai Dudani	Ulnasnagar
14.	Hemant Rajaram Parab	Mumbai
15.	Himanshu Manubhai Vaghela	Vadodara
16.	Ishaan Vinayak Patkar	Mumbai
17.	Jayendra Bhai Bhimjibahi Tanna	Junagadh
18.	Jayesh Veljibhai Kanani	Jamnagar
19.	Kalpesh L Ruparelia	Junagadh
20.	Kamal Dhanuka	Mumbai
21.	Kamlesh Saboo	Thane
22.	Khyatl Bharat Vasani	Mumbai
23.	Kuntal Anil Parikh	Ahmedabad
24.	Manjunath Hegde	Goa
25.	Mansukh Nagjibhai Waghela	Thane
26.	Mitish Sanmukhlal Modi	Surat
27.	Nakulesh Kanchanbhai Patel	Vadodara
28.	Narendra Babula Nemlawala	Surat

Sr. No.	Name	Place
29.	Natwar Gokaldas Thakrar	Mumbai
30.	Nishit Madhukar Gandhi	Mumbai
31.	Paritosh Narendra Maharajwala	Surat
32.	Pravinchandra Nagji Veera	Kutch
33.	Rohan Hemant Desai	Surat
34.	Sachin Gandhi	Mumbai
35.	Sagar Sunil Aswani	Thane
36.	Sarad M. Beria	Thane
37.	Shantilal Chunilal Thakkar	Deesa
38.	Sunilbhai Devidas Neve	Bharuch
39.	Sudarshan Sadashiv Kadam	Jaysingpur
40.	Yatin Kirtanlal Desai	Mumbai

### Office Bearers for the Year 2022

Sr. No.	Name	Place	Designation
1.	Mitish Sanmukhlal Modi	Surat	Chairman (WZ)
2.	Ashvin Amritlal Acharya	Mumbai	Vice Chairman (WZ)
3.	Hemant Rajaram Parab	Mumbai	Vice Chairman (Maharashtra)
4.	Kalpesh L Ruparelia	Junagadh	Vice Chairman (Gujarat)
5.	Dharmesh Manubhai Gangadwala	Surat	Secretary (WZ)
6.	Sachin Gandhi	Mumbai	Joint Secretary (Maharashtra)
7.	Shantilal Chunilal Thakkar	Deesa	Joint Secretary (Gujarat)
8.	Dipakbhai P. Amin	Vadodara	Treasurer

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**Pankaj Ghiya**

Chief Editor and Dy. President – Elect (2022)

## Direct Taxes

Ms. Neelam Jadhav, Advocate, KSA Legal Chambers

### High Court

1. **S.37(1) : Business expenditure – Expatriate Cost – Deduction claimed with respect to expatriate cost incurred by its PE on employees of assessee who were monitoring marketing activities of said PE, without adjudicating aspect of existing contractual liability between assessee and its employees, disallowed expenditure is not justified.**

The Assessee foreign company set up a branch office in India for providing market support services to its group entities. Assessee claimed deduction u/s. 37(1) for expatriate cost incurred by assessee's PE on employees of head office who were monitoring marketing activities of said PE. The AO disallowed claim on ground that assessee could not establish commercial expediency in incurring expatriate cost. Contention of the Assessee that, expatriate cost was included in operating cost on which marked up had been earned by PE and offered for tax.

The Honorable High Court held that, since no adjudication was made by AO on aspect of any existing contractual liability between assessee and its employees, the said impugned order was required to be reconsideration as the expenditure of expatriate cost should be given deduction from operating cost or not.

*AMD Far East Ltd. v. Jt. DIT, ITA No. 419 of 2016, dated 08/09/2021 (Kar)(HC), Source : <https://karnatakajudiciary.kar.nic.in>*

2. **S.40A(3) : Business disallowance – Cash payment exceeding prescribed limit – since affidavits filed during assessment proceeding contained clear recital that sellers insisted for cash payment, identity was not in doubt, and sale deeds were also admitted to be registered document, no disallowance u/s. 40A(3) was called for.**

The assessee had purchased agricultural land from certain persons who did not have bank accounts or easy access to banking services and that in any case they had pressed for urgent payments to be made, if the sale were to fructify. The purchasers filed their affidavits during the assessment proceedings. In support of the aforesaid contentions they acknowledged the sale transactions. Further, disclosed their true identities. The sale having been evidenced by a registered sale deed, there was nothing to doubt the

genuineness of the transactions, yet, the Tribunal has overlooked these admitted facts and taken a technical view by relying on the provisions of s. 40A(3) r.w. second proviso thereto, as then existed on the statute book.

The Honorable High Court observed that, in assessment proceeding affidavits filed by the Assessee were not rebutted by the revenue. Affidavits contain clear recital that the purchasers insisted for cash payment. The sale deeds are also admitted to be registered documents and there is no other material as may be considered adverse to the claim set up by the assessee. Held that, no disallowance u/s.40A (3) if purchaser insisted for cash payment.

*Smt. Sangeeta Verma v. CIT ITA No. 416 of 2012, dated 08/10/2021 (All)(HC), Source : [www.allahabadhighcourt.in](http://www.allahabadhighcourt.in)*

3. **S.153C: Assessment in case of person other than person searched – Addition u/s.153C is not sustainable where on perusal of the seized document could not be inferred or concluded that seized document belonged to or had any nexus with the assessee.**

The Honorable Tribunal confirmed the assessment order holding that assessee had discharge its onus to prove genuineness of sale transaction with regard to shop. The Tribunal in its order has concluded that there was no corroborative evidence or statement to prove that payment had been received by assessee other than cheque amount as entered in sale agreement, perusal of seized document it cannot inferred or concluded that seized document belongs to or has any nexus with assessee. There was no corroborative evidence or statement to prove that the payment had been received by the assessee other than cheque amount as entered in the sale agreement.

Honorable High Court observed that, the name of the assessee nowhere appears in the computer generated loose sheets found from the residence of searched person that is the alleged broker. Therefore held that, addition u/s.153C is not sustainable where on simply perusal of the seized document it could not be inferred or concluded that seized document belonged to or had any nexus with the assessee.

*Pr. CIT v. STC Developer Pvt. Ltd., ITA 174/2021 & CM 45209/2021 dtd.15/12/2021, (Delhi)(HC), Source : <https://delhihighcourt.nic.in>*



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Zone Name	Associate	Individual	Association	Corporate	Total
Central	0	1391	25	0	1416
Eastern	6	1995	37	0	2038
Northern	0	1594	21	1	1616
Southern	1	2158	23	2	2184
Western	5	2888	38	3	2934
Total	12	10026	144	6	10188

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

Printed by Kotecha Mitesh Ashwin Published by Kotecha Mitesh Ashwin on behalf of All India Federation of Tax Practitioners (name of owner) and Printed at Finesse Graphics & Prints Pvt. Ltd., 309, Parvati Industrial Premises, Sun Mill Compound, Lower Parel, Mumbai – 400 013. (name of the printing press with address) and published at All India Federation of Tax Practitioners, 215 Rewa Chambers, 31, New Marine Lines, Mumbai – 400 020 (full address of the place of publication). Editor: Vanjara Kishor Dwarkadas.

To

Posted at Mumbai Patrika Channel Sorting Office  
Mumbai – 400 001.

Date of Publishing : 1st of every month.

Date of Posting : 3rd & 4th of every month.

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