

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

Volume 13 – No. 11 • November 2022

**FORTHCOMING PROGRAMMES OF A.I.F.T.P. FOUNDATION DAY FORTNIGHT**

Date & Month	Programme	Place
11th November, 2022	One Day Seminar (Eastern Zone)	Cuttack
12th November, 2022	Prerna - Direct and Indirect Taxation Conference (Northern Zone)	Chandigarh
12th November, 2022	Ranchi Tax Conference (Eastern Zone)	Ranchi
12th November, 2022	State Level Conference - ABHIGYAAN (Central Zone)	Indore
12th November, 2022	Full Day Conference (Western Zone)	Pune
12th November, 2022	A.I.F.T.P. Foundation Day Celebration (Southern Zone)	Tirupur
17th November, 2022	A.I.F.T.P. Foundation Day Celebration (Western Zone)	Nagpur
19th November, 2022	One day Tax Seminar (Eastern Zone)	Raxual
23rd November, 2022	Foundation Day Celebration (Northern Zone)	Ghaziabad
26th November, 2022	Kashi Vishwanath Dham Tax Conference 2022 (Northern Zone)	Varanasi

**NATIONAL TAX CONVENTION**

16th December, 2022	National Executive Committee Meeting	Jaipur
16th to 18th December, 2022	25th National Tax Convention 2022 (Central Zone)	Jaipur

**One Day Seminar at Cuttack (EZ) on 11th November, 2022**

The Chairman Seminar Committee & members solicit your benign presence to celebrate the 46th Foundation Day of All India Federation of Tax Practitioners on the 11th day of November, 2022 (Friday) at CTBA CENTRE, CDA, Cuttack-753014. HON'BLE MR. JUSTICE L. K. MOHAPATRA, Former Chief Justice, Manipur High Court, has given his kind consent to grace the occasion and inaugurate the Seminar as CHIEF GUEST.

You are earnestly requested to attend the above function as per program given below.

Arun Kumar Dash President-CTBA	Prasanta K. Mishra Secretary-CIBA	Pradip K. Pattnaik Seminar-Advisor	Dr. Saumya Ranjan Mishra Chairman-Seminar	Natabar Panda Vice-Chairman AIFTPT (EZ), Odisha
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**PROGRAM**

08.00 AM to 10.00 AM	Registration & Breakfast
10.15 AM	A.I.F.T.P. flag Hoisting & Playing of A.I.F.T.P. motivational song
10.30 AM to 12.00 PM	Inaugural Session
12.00 PM to 01.30 PM	First Technical Session (Income Tax)
01.30 PM to 02.00 PM	Lunch Break
02.00 PM to 05.00 PM	Second Technical Session (GST)
05.00 PM to 06.00 PM	High Tea
06.00 PM to 08.00 PM	Musical Evening
08.00 PM	Dinner

RSVP:- For regrets only - 9437030232, 7008157880, 9437128569. 9437319679

**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	pankajghiyajipur@gmail.com
<b>Secretary General</b> – CA. Jamuna Shukla	9450361368	0542-2506506	cajamuna@gmail.com
<b>Treasurer</b> – CA. Vijay Kewalramani	9820073165	022-41235960	info@kewalramani.in

# Prerna - Direct and Indirect Taxation Conference at Chandigarh (NZ) on 12th November, 2022

## India's Taxation Policy - Evolving Possibilities

*Co-Organised By:*

All India Federation of Tax Practitioners (NZ)

Punjab and Haryana High Court Bar Association • Chandigarh Tax Bar Association • District Tax Bar Association, Mohali  
District Taxation Bar Association, Panchkula • Punjab Tax Bar Association • Haryana Tax Bar Association

### In The August Presence of

Hon'ble Mr. Justice Rajesh Bindal, Chief Justice, Allahabad High Court  
Hon'ble Mr. Justice Tejinder Singh Dhindsa, Punjab and Haryana High Court  
Hon'ble Mr. Justice Avneesh Jhingan, Punjab and Haryana High Court  
Hon'ble Mr. Justice Pankaj Jain, Punjab and Haryana High Court

### ESTEEMED SPEAKERS

N. Venkatraman, Sr. Advocate, Supreme Court, Additional Solicitor General of India  
CA Dr. Girish Ahuja, Member, High Level Committee (HLC) on Direct Tax Matters  
Kapil Goel, Advocate • Vineet Bhatia, Advocate

Saturday, 12 November, 2022 | Chandigarh Judicial Academy, Sector-43, Chandigarh

### REGISTRATION FEES: Rs. 1,000/-

Bank Details: Income Tax and Sales Tax Bar Association | A/c No. 0537010135291, IFSC: PUNB0008700  
Punjab National Bank, Sector 17-B, Chandigarh

### PROGRAMME

9:00 am to 9:45 am	Breakfast, Registration & Fellowship
09:45 am to 11:15 am	Inaugural Session Chief Guest : Hon'ble Mr. Justice Rajesh Bindal, Chief Justice, Allahabad High Court Guest of Honour : Mr. D. K. Gandhi, National President, AIFTP
11:15 am to 11:30 am	High Tea
11:30 am to 12:30 pm	1st Technical Session - GST : Works Contract and Composite Supply under GST Chairperson : Hon'ble Mr. Justice Tejinder Singh Dhindsa, Judge, Punjab and Haryana High Court Key Note Speaker : Mr. N. Venkatraman, Sr. Advocate, Supreme Court Additional Solicitor General of India
12:30 pm to 01:30 pm	2nd Technical Session - Income Tax : GST Fake Invoicing and consequences under the Income Tax Act, 1961 Chairperson : Hon'ble Mr. Justice Avneesh Jhingan, Judge, Punjab and Haryana High Court Key Note Speaker : Mr. Kapil Goel, Advocate
01:30 pm to 02:00 pm	Lunch
02:00 pm to 03:00 pm	3rd Technical Session - Income Tax : Gifts and Structuring of HUF under the Income Tax Act, 1961 Chairperson : Hon'ble Mr. Justice Pankaj Jain, Judge, Punjab and Haryana High Court Key Note Speaker : CA. Dr. Girish Ahuja, Member, High Level Committee (HLC) on Direct Tax Matters
03:00 pm to 04:00 pm	4th Technical Session - GST : Scrutiny, Assessment, Demand and Recovery under GST Key Note Speaker : Mr. Vineet Bhatia, Advocate
04:00 pm to 4:30 pm	Evening Tea

### FOR FURTHER DETAILS, CONTACT

Sandeep Goyal, +91 9814208142	Ranjit Sharma, Secretary, AIFTP(NZ) +91 9914089227	Atul Gupta, President, DTBA +91 9814710783	Adarsh Vir Singh, President, CTBA +91 9814333710	Vineet Gandhi, President, DTBA, Panchkula +91 9876122129
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Google Forms: <https://forms.gle/pQ2W71Y7zbt87m3QA>

For more detail please visit website : [www.aiftponline.org](http://www.aiftponline.org)

**CONFERENCE COMMITTEE**

Sh. K.L. Goyal Senior Advocate	Smt. Premlata Bansal Senior Advocate	Dr. Naveen Rattan Vice President, AIFTP	
B. K. Gupta President Punjab Tax Bar Association +91 9815777595	H. L. Madan Chairman AIFTP (NZ) +91 9312238908	Santokhwinder Singh Grewal President, Punjab & Haryana High Court Bar Association +91 981572128	R. N. Yadav President Haryana Tax Bar Association +91 9818834088
Vineet Gandhi President District Taxation Bar Association, Panchkula +91 9876122129	Atul Gupta President District Tax Bar Association, Mohali +91 9814710783	Adarsh Vir Singh President Chandigarh Tax Bar Association +91 9814333710	Vishal Aggarwal Honorary Secretary Punjab & Haryana High Court Bar Association +91 9814690605
Manoj Mittal General Secretary Haryana Tax Bar Association +91 9215900740	Varinder Sharma Secretary Punjab Tax Bar Association +91 9814008080	Ranjit Sharma Secretary AIFTP (NZ) +91 9914089227	Sandeep Goyal Advocate Punjab & Haryana High Court +91 9814208142

<p><b>ALL INDIA FEDERATION OF TAX PRACTITIONERS</b>                  D. K. Gandhi, National President                  Pankaj Ghiya, Deputy President                  Dr. Naveen Rattan, National Vice President                  Jamuna Shukla, Secretary General                  Vijay Kewalramani, Treasurer                  Rakesh Agarwal, National Joint Secretary</p>	<p><b>ALL INDIA FEDERATION OF TAX PRACTITIONERS (NZ)</b>                  H. L. Madan, Chairman                  Sanjay Kumar Verma, Vice Chairman                  Ranjit Sharma, Hon. Secretary                  Sushil Kumar Maurya, Joint Secretary                  Pooja Talwar, Joint Secretary                  Santanu Gupta, Joint Secretary</p>
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## Tax Conference at Ranchi (EZ) on 12th November, 2022

**Theme: Role of Tax Professionals in current scenario**

**One Day Tax Conference on the 46th anniversary of AIFTP**

All India Federation of Tax Practitioners (EZ)

*In Association With*

Jharkhand Income Tax Bar Association • Jharkhand Commercial Taxes Bar Association

Cordially invites you for the 46th anniversary of AIFTP at Ranchi Tax Conference

**On Saturday, 12th November, 2022**

**Venue:** Swarnbhumi Banquet Hall, Near Dangra Toli Chowk, Opp. Tanveer Petrol Pump, Purulia Road, Ranchi-834001, Jharkhand

**Delegate fee:** Rs. 1,500/- only per Delegate, Rs. 2,000/- for Corporate (single entry)

**Bank particulars :**

Punjab National Bank, Kutchery Road, Ranchi S.B. A/c 03272010031700   IFS Code PUNB0032710 Jharkhand Income Tax Bar Association	Punjab National Bank, Mahabir Chowk, Ranchi S.B. 1091000100245847   IFS Code PUNB0109100 Jharkhand Commercial Taxes Bar Association
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Google form link : <https://forms.gle/LrJeqvrVraLSNvh6>

**Conference Chairman**  
Adv. Hari Lal Patel

**Co-Chairman**  
Adv. Bhola Prasad Sinha

**Convener**  
Adv. Anand Pasari

**Conf Secretary**  
Adv. Jyoti Poddar

**Chief Advisor : Dr. Ashok Saraf, Sr. Advocate**

Conference Office : Anand Pasari & Associates, # 205, H. P. Chambers, Court Road, Ranchi – 834 001

Contact details : 9431173567 / 9431170741 / 9835145957 / 9334700483 / 9431104168 / 9431173560

[jharkhanditbarassociation@gmail.com](mailto:jharkhanditbarassociation@gmail.com) / [jctbaranchi@gmail.com](mailto:jctbaranchi@gmail.com)

**PROGRAMME**  
**Saturday, 12th November, 2022**

08.00 AM to 09.00 AM	REGISTRATION & BREAKFAST
09.00 AM to 10.30 AM	INAUGURAL SESSION Chief Guest - His Excellency, the Governor of Jharkhand Guest of Honour – Hon'ble Mr. Justice Dr. Ravi Ranjan The Chief Justice of High Court of Jharkhand
10.30 AM to 01:00 PM	1st TECHNICAL SESSION (INDIRECT TAXES) Topic : Recent Amendments in GST with Practical Aspects Chairman : Sri K. L. Mittal, Advocate (Jamshedpur) Speaker : CA. Bimal Jain, New Delhi Moderator : Adv. Ajay Kumar, Jt. Secretary, JCTBA
1:00 PM to 01:30 PM	Presentation on Financial Planning in current scenario
01.30 PM to 02:15 PM	LUNCH
02:30 PM to 05:00 PM	2nd TECHNICAL SESSION (DIRECT TAXES) Topic : Impact of ED and Benami Property Act read with Income Tax Laws -Impact of recent Supreme Court judgment in Sec. 36(i)(va) read with Sec. 43B of the Income Tax Act, 1961 Chairman : Dr. Amar Veer Singh, IRS - Chief CIT, Jharkhand Co-Chairman : Dr. Prabha Kant, IRS - Pr. CIT, Ranchi 1st Speaker : Sri Kunal Kishore, Advocate (Supreme Court of India) 2nd Speaker : Sri Tarun Gulati, Sr. Advocate (Supreme Court of India) Moderator : CA. Rajesh Singhal, President, DITBA, Adv. Devesh Poddar, Jt. Secretary, JITBA Vote of thanks : Sri H. L. Patel, Conference Chairman
	NATIONAL ANTHEM

For more detail please visit website : [www.aiftponline.org](http://www.aiftponline.org)

## State Level Conference at Indore (CZ) on 12th November, 2022

### “ABHIGYAAN”

AIFTP, MPTLBA and CTPA Indore are jointly organising a Grand State-Level Conference on Income Tax and GST in the gracious presence of the Hon'ble Commissioner (Commercial Tax, Madhya Pradesh) Shri Lokesh Kumar Jatav Ji (IAS).

Friends, in this State Level Conference, Eminent Speakers of National Prominence have been invited who will be deliberating on the most technical & complex provisions relating to Capital Gains and Input Tax Credit respectively under Income Tax and GST Laws.

The details of the Programme are as under:

<b>Chief Guest :</b> <b>Shri Jagdish Devda</b> Hon'ble Finance Minister, Govt. of MP.	<b>Guest of Honour:</b> <b>Shri Lokesh Kumar Jatav Ji, (IAS),</b> Hon'ble Commissioner of Commercial Taxes, Govt. of Madhya Pradesh.
<b>AIFTP Foundation Day : Special Address :</b> <b>Adv. Pankaj Ghiya ji, Jaipur.</b> (Dy. President, AIFTP)	

### CONFERENCE SCHEDULE

**Day & Date :** On Saturday, 12th November, 2022. | **VENUE :** ICAI Auditorium, Scheme No. 78, Near Brilliant Convention Centre, Indore

8.30 am to 9.30 am	Breakfast, Registration and fellowship
9.30 am to 11 am	I – Technical Session – Direct Taxes Subject: "A Critical Analysis of Issues in Capital Gain on Real Estate Transactions". Speaker : CA. Palak B. Pavagadhi, Ahmedabad.
11.00 am To 12.00 pm	Inaugural-Session : Welcomes & Addresses by Hon'ble Guests Chief Guest : Shri Lokesh Kumar Jatav, (IAS) (Hon'ble Commissioner State GST, Govt. of M.P) AIFTP Foundation Day : Special Address : Adv. Pankaj Ghiya (Jaipur) (Deputy President AIFTP)

12.00 pm to 1.30 pm	II – Technical Session – Indirect Taxes Subject: “Discussion on issues in Input Tax Credit under GST in the light of HC & SC citations”. Speaker: Shri J. K. Mittal (Supreme Court Adv.) New Delhi.
1.30 pm To 1.45 pm	III – Technical-Session – Queries-n-Replies
1.45 pm. To 2.30 pm	IV – Session
	Lunch

All the professional brothers & sisters, being CAs, CSs, Tax Consultants and Advocates of Madhya Pradesh are cordially invited to this State-Level Educational-Colloquium and to witness the pride hospitality of Indore - The Cleanest City of India.

**Organisers**

All India Federation of Tax Practitioners (CZ) • MP Tax Law Bar Association, Madhya Pradesh  
Commercial Tax Practitioners' Association, Indore.

Friends, owing to limited capacity of the Auditorium, we request you to kindly take advantage of this very important Symposium by getting your registration confirmed on first come-first serve basis!

**Registration related Information:**

**Delegate Fees :-** Rs. 500/- per person

Bank Account Details :- COMMERCIAL TAX PRACTITIONERS' ASSOCIATION, ICICI BANK, USHAGANJ BRANCH, INDORE  
A/c. No. : 657401701467 | IFSC CODE : ICIC0006574

Email Id :- ctpaindore1997@gmail.com

AIFTP			
Deputy President Adv. Pankaj Ghiya Mob. 98290 13626	Conference Chairman CA. Rajesh Mehta Mob. 98270 36956	National Vice President Mr. Vinay Jolly Mob. 9414043300	National Joint Secretary Dr. Hemant Modh Mob. 9425154217
Chairman CZ Mr. Anil Mathur. Mob. 98290 56151	Secretary CZ Mr. Sandeep Agrawal. Mob. 9414242195	NEC Member Adv. Rajesh Joshi, Mob. 9827266933	
MPTLBA		CTPA	
President Adv. A K Lakhotia Mob. 9425082421	Secretary Adv. Manish Tripathi Mob. 9826093868	President Kedar Heda Mob. 9425082131	Secretary Hemant Shah Mob. 9300483183

**REGISTRATION-TEAM**

- |   |  |
|---|--|
| 1. Shri H. N. Joshi : 9826070519                | 2. Shri Sunil Rakhecha : 9424800006              |
| 3. Shri Amar Maheshwari : 9009534290            | 4. Shri Nilesh Kushwaha, (Bhopal) : 9893375042   |
| 5. Shri Santosh Gupta (Chattarpur) : 9425876776 | 6. Shri Saurabh Maheshwari (Ujjain) : 7389716163 |

**For more detail please visit website : [www.aiftponline.org](http://www.aiftponline.org)**

## Full Day Conference at Pune (WZ) on 12th November, 2022

ALL INDIA FEDERATION OF TAX PRACTITIONERS (WESTERN ZONE)

*Jointly with*

Maharashtra Tax Practitioners' Association  
The Goods And Services Tax Practitioners' Association of Maharashtra  
Tax Consultants Association, Sangali  
Goods And Services Tax Practitioners' Association, Satara

*Present*

**GST ka T-20**

**Celebrating 46th Foundation Day of AIFTP & Full Day Conference**

**Chief Guest :** Adv. Nikita Badheka, (Past National President - AIFTP)

**Guest of Honour :** CMA B. M. Sharma, (National Past President - ICAI/MTPA)

Stadium : Dr. Nitu Mandake IMA Hall, Tilak Road, Pune - 411002

Date : Saturday, 12th Nov. 2022 | Time : 9am to 6pm

**Program Schedule**

08.00am to 09.00am	Registration and Breakfast
11.00 pm to 1.00 pm	Handling Departmental Audit & Proceeding in GST
01.00pm to 01.45pm	Lunch Break
1.45 pm to 3.45 pm	Response & Approach towards GST Notices CA Jatin Christopher
03.45pm to 04.00pm	
4.10 pm to 5.10 pm	GSTR 9-9C: Key Pointer, Amendments and Errors to be avoided CA Aumkar Gadgil
5.15 pm to 6.00 pm	GST ke Coach (Q & A Session} <b>Match Umpire</b> Mr. Dhananjay Akhade, Addi Commission SGST* Dr. Ravindra Dange, Commissioner (Audit) CGST)* Mr. Anil Vakharia, Adv. Dinesh Tambade, Adv. Mahesh Bhagwat, Adv. Amol Mane

\* Confirmation awaited

National President Adv. D. K. Gandhi	Dy. President CA Pankaj Ghiya	Vice President Adv. Santosh Gupta	Secretary General CA Jamuna Shukla	Treasurer CA Vijay Kewalramani
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Team AIFTP (WZ)			
CA Mitesh Modi Chairman (WZ)	Ashvin Acharya Vice Chairman (WZ)	Hemant Parab Vice Chairman (Maharashtra)	Kalpesh Ruparelia Vice Chairman (Gujarat)
Dharmesh Gangadwala Secretary (WZ)	Sachin Gandhi Secretary (Maharashtra)	Shantilal Thakkar Joint Secretary (Gujarat)	Dipakbhai Amin Treasurer

**DETAILS FOR NEFT OR CHEQUE PAYMENT**

The Western Maharashtra Tax Practitioners' Association | Bank Account Number: 07910100005036

IFSC: BARB0SUBHAS (5th digit in IFSC Code is Zero) | Bank Name - Bank of Baroda | Branch- Subhash Nagar, Pune

**Entry Ticket = Rs. 1180/- upto 6th November 2022 | Rs. 2360/- from 7th November 2022 (incl GST)**

**For more detail please visit website : [www.aiftponline.org](http://www.aiftponline.org)**

## Workshop at Tirupur (SZ) on 12th November, 2022

All India Federation of Tax Practitioners (Southern Zone)

with

Tirupur District Tax Practitioners Association

and

Erode - Namakkal District Tax Practitioners' Association

Jointly Invites You

For the A.I.F.T.P. Foundation Day Celebrations and the Workshop at 8.55 am on 12th November, 2022

at Chamber of Commerce Auditorium, Tirupur

Mr. Amarendra, Chairman Mr. S.S. Sathyanarayana, Past Secretary General, Mr. G. Baskar, Vice Chairman All India Federation of Tax Practitioners (Southern Zone)	Mr. N. Meenatchi Sundaram, President, Rtn. G. Senthilkumar, Secretary Mr. A. Murthy, Treasurer Tirupur District Tax Practitioners' Association	TPR. T. Ravikumar, President TPR. T. Nagarajan, Secretary TPR. B. Thiruvankadam, Treasurer Erode - Namakkal Dist Tax Practitioners' Association
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## A.I.F.T.P. Foundation Day Celebration at Nagpur (WZ) on 17th November, 2022

AIFTP (WESTERN ZONE) along-with GSTBA, Nagpur, And STATE GST Employee's Association, NAGPUR, are jointly organizing a special Program on the eve of Foundation day Celebrations Fortnight of Federation on 17th day of November, 2022 (Thursday) to fulfill the cause of Social Responsibility Committee of AIFTP duly supported by Shivam Saraf Memorial Trust, Guwahati, Wherein Blood Donation Camp along with Free Eye Checkup & Free Distribution of Spectacles shall take place.

The programme will be followed by Special Guidance Meeting on "SEARCH AND SEIZURE UNDER GST LAWS" Wherein Our Hon'ble National President D.K. Gandhi Sir Will Guide.

Chief Guest : Shri Nitinji Gadkari\*, Union Minister - Minister of Road Transport and Highways of India.

Guest of Honour : Shri Ananta Rakh, Additional Commissioner of State G.S.T., Nagpur.

Guest of Honour : Shri D. K. Gandhi, National President, AIFTP.

AIFTP Foundation Day Celebration Programme at Nagpur

Day & Date : Thursday, 17th November, 2022.

Venue : GST Bhavan (State) Auditorium, 2nd Floor, G.S.T Bhavan (State), Nagpur.

### SCHEDULE

11.00 A.M.	Inauguration by The Hands of Chief Guest Shri Nitinji Gadkari*
11.15 A.M	Felicitation of Guests And Welcome Speech By Santosh Gupta – Vice President AIFTP (West Zone and Shri Mitish Modi-Chairman AIFTP (West Zone)
11.30 A.M. to 4.30 P.M.	Blood Donation and Eye Check Up Camp and Distribution of Spectacles.
1.00 P.M. to 1.45 P.M.	Special Address on the topic of Search and Seizure Under GST Laws by Hon'ble National President (AIFTP) Shri. D.K. Gandhi
4.30 P.M.	Vote of Thanks

All the professional brothers & sisters, being CAs, CSs, Tax Consultants and Advocates are cordially invited to this Blood Donation Camp along with Free Eye Checkup camp.

### ORGANISERS

All India Federation of Tax Practitioners (West Zone) • Goods and Services Tax Bar Association, Nagpur  
State GST Employee's Association, Nagpur

Friends, owing to limited capacity of the Auditorium, we request you to kindly take advantage of this camp at the fullest.

No registration needed.

\*Confirmation Awaited.

## One Day Tax Seminar at Raxual (EZ) on 19th November, 2022

19th November, 2022 | 10 AM

On the occasion of Foundation Day of AIFTP One Day Tax Seminar at Satyanarayan Marwari Panchayati Mandir, Raxual

## One Day Tax Seminar at Ghaziabad (NZ) on 23rd November, 2022

# Closing Foundation Day Fortnight Kashi Vishwanath Dham Tax Conference 2022 at Varanasi (NZ) on 26th November, 2022

All India Federation of Tax Practitioners, Northern Zone is launching once in life time program  
*jointly with*

Income Tax Bar Association, Varanasi • Institute of Chartered Accountants of India, Varanasi Chapter  
GST Bar Association, Varanasi

*Presenting*

## KASHI VISHWANATH DHAM Tax Conference – 2022

THEME:- “Gyan yagya” - Perfection of Human potentiality in Tax law

Venue:- Auditorium of Kashi Vishwanath Dham Corridor situated in the spiritual campus of Shree Kashi Vishwanath Temple

**Date - 26/11/2022**

**Chief Guest:** Hon'ble Mr. Justice Piyush Agrawal, Judge, Allahabad High Court &  
Hon'ble Mr. Justice Dinesh Pathak, Judge, Allahabad High Court

### Guest of Honour

Mr. Sanjay Awasthi, IRS, CCIT, Allahabad • Adv. D. K. Gandhi, National President, AIFTP  
Adv. Pankaj Ghiya, Dy. President, AIFTP • CA. Jamuna Shukla, Secretary General, AIFTP

#### Technical Session:

**Direct Taxes:-** Session Chairperson: Sr. Adv. Prem Lata Bansal, Past President, AIFTP

**Speaker:** CA Girish Ahuja, Delhi

**Topic:** Tax implications of Trust, Society & NGO.

#### Indirect Taxes:-

**Session Chairman:** Adv. P. C. Joshi, Past President, AIFTP

**Speaker:** Dr. Gaurav Gupta, Delhi

**Topic:** GST - Search Seizure & Surveys with special attractions on disallowance of ITC

#### Special attraction:

- Rudrabhishek at Vishwanath Dham

- Live Darshan - Saptarishi Arti of Lord Kashi Vishwanath followed by Dinner on Cruise\* at Gangs of River Ganga

\* = On Availability

#### Registration fee - Upto – 15th Nov., 2022

Member AIFTP & Other Associates Delegates - Rs. 2000/-

Accompanying Spouse- Rs.1500/-

Corporate Delegates:- Rs 4000/-

**After 15th Nov., 2022, but upto 21st Nov., 2022 Rs. 1000/- extra will be added.**

**Note:- No spot registration will be available.**

**Bank Details:** - State Bank of India | M. A. Road, Varanasi | A/c No : 37069508193 | IFSC : SBIN0007233

**Negotiated Hotel** - Hotel Hindustan International, Maldahiya, Varanasi - Negotiated Rate Rs. 6,100/- Nett with Breakfast on double occupancy basis.

Account Name : Hotel Hindusthan International BANK NAME : BANK OF BARODA | A/C NO : 26300500000001

SWIFT CODE : BARBINBBVRN | IFSC CODE : BARB0INTVAR [bold =(ZERO)] IBAN CODE : BE88480900182741

ABN CODE : 26005322 | Payable at : Varanasi

### Organising Conference Committee

Conference Chairman	Conference Secretary	Conference Convenor	Conference Co-ordinator	Conference Treasurer
Adv Arvind Shukla Mb. 9415201059	Adv Anand Kr Pandey Mb. 7388074919	Adv Prakash Gupta Mb. 9415203013	CA. Puneet Kumar Singh Mb. 9935535185	Adv Brijgopal Das Mb. 98390 96264



<b>Advisory Board</b>				
Adv O.P. Shukla, President, GST Bar Association Varanasi	Adv Asim Zafar, President, Income Tax Bar Association Varanasi	CA. Vijay Kewalramani, National Treasurer, AIFTP	CA. S. D. Raghu, Chairman, ICAI, Varanasi Chapter	Adv. (Dr.) Naveen Rattan, Vice President, AIFTP-NZ
Adv. H. L. Madan, Chairman, AIFTP-NZ	Adv. Ranjeet Sharma, Secretary, AIFTP-NZ	Adv. Sanjay Verma, Vice Chairman, AIFTP- NZ	Adv. Ashutosh Singh, Managing Committee Member, AIFTP-NZ	Adv. Vikram Chawla, U.P. In charge

All Committee Members, Managing Committee Member of GST Bar, Income Tax Bar are also the member of Conference Committee.

**For Hotel Accommodation, please contact:-** Adv. Asim Zafar, Mb. 9415203536

**For Query & Assistance**

Adv. O. P. Shukla, Mb. 9415204837 | Adv. Ashutosh Singh, Mb. 94152 69345 | Adv. Sanjay Verma, Mb. 98396 12290

[https://docs.google.com/forms/d/e/1FAIpQLSeGlyUPqZ9DYsQk6MD97lj1yRc\\_TFW0qVICYl2G7LylYS-ZEg/viewform](https://docs.google.com/forms/d/e/1FAIpQLSeGlyUPqZ9DYsQk6MD97lj1yRc_TFW0qVICYl2G7LylYS-ZEg/viewform)  
All India Federation of Tax Practitioners (Northern Zone) is launching once in life time program on the eve of 46th Foundation Day Celebrations : <https://forms.gle/e4HL4uWWPWGA8F9t9>

**For more detail please visit website : [www.aiftponline.org](http://www.aiftponline.org)**

## 25th NATIONAL TAX CONVENTION, 2022

**17TH – 18TH DECEMBER, 2022, JAIPUR**

All India Federation of Tax Practitioners (CZ)  
*with*

Rajasthan Tax Consultant's Association • Tax Consultant's Association Jaipur • Jaipur Tax Bar Association

### CONVENTION SCHEDULE

<b>DAY ONE – 17th December, 2022 - Saturday</b>	
9.00 AM to 9.45 AM	Breakfast, Registration & Fellowship
10:00 AM to 11.15 AM	Inaugural Session
	Chief Guest – Hon'ble Mr. Justice Ajay Rastogi, Judge, Supreme Court of India
	Guest of Honour – 1. Hon'ble Mr. Justice M.M. Srivastava, Acting Chief Justice, Rajasthan High Court 2. Sh. Nitin Gupta,* Chairman - Central Board of Direct Taxes
11:15 AM to 12:30 PM	1st Technical Session – Direct Tax
12:30 PM to 1:45 PM	2nd Technical Session – Indirect Tax
1:45 PM to 2:15 PM	Lunch
2:15 PM to 3:30 PM	3rd Technical Session – Startups and Taxation – Direct & Indirect Tax benefits
3.30 PM to 4.45 PM	4th Technical Session – PMLA Act – Precautions and Remedies
4:45 PM to 5:45 PM	Tea Break
7.30 PM Onwards	Musical Evening & Dinner
<b>DAY TWO – 18th December, 2022 - Sunday</b>	
9.00 AM to 10.00 AM	Breakfast
10:00 AM to 11:15 AM	5th Technical Session – Impact of Recent Supreme Court Decision in Income Tax Law
11:15 AM to 12:30 PM	6th Technical Session – Impact of Recent Supreme Court Decision in GST
12:30 PM to 1.15 PM	7th Technical Session – Litigation and Advisory Services – Direct & Indirect Tax – Scope & Future
01:15 PM to 02:15 PM	Lunch Departure of trip to Khatushyam Ji Mandir

2:15 PM to 3:45 PM	Brain Trust/ Queries Session
3:45 PM to 4:15 PM	Valedictory Session
4:15 PM to 5:00 PM	High Tea

Side Sessions – Meet the Legends

16th Dec 2022 – NEC & Meetings (Only For NEC Members)

17th Dec 2022 – Inaugural & Technical Sessions (Breakfast, Lunch, Dinner with Musical Evening)

17th Dec 2022 – Day Outing for Ladies & Family Members for shopping & Local sightseeing.

18th Dec 2022 – Technical Sessions (Breakfast, Lunch, Hi-Tea)

18th Dec 2022 - (Afternoon) – Trip to Khatushyam Ji Mandir (Mandir Darshan, Tea / Coffee & Dinner) (Complimentary for Delegates)

#### DELEGATE FEES

Up to 30.09.2022	Rs. 5000/- Per Person
01.10.2022 Onwards	Rs. 6000/- per Person
Corporate Delegate	Rs. 7000/- per Person
Family	Rs. 4000/- per Person

**Contact- aiftpcentralzone@gmail.com Mob. 9829056151, 9414043300, 9414242195**

#### ORGANIZING COMMITTEE

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Hon'ble Mr. Justice J. K. Ranka, Former Judge, Rajasthan High Court Advisor	M. L. Patodi Advisor	Ganesh Purohit Advisor	

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Vivek Agrawal National Joint Secretary (EZ)	C. Sanjeeva Rao National Joint Secretary (SZ)	Chirag Parekh National Joint Secretary (WZ)	Rakesh Agarwal National Joint Secretary (NZ)

#### Convention Secretariat

Mr. Anil Mathur, Chairman AIFTP - CZ

Address: c/o Mathur & Co., C-33, Ground Floor, Pankaj Singhvi Marg, Near Vidhan Sabha Lal Kothi Scheme, Jaipur

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## Report For The National Tax Conference Organised at Dwarka, Gujarat on 01st & 2nd of October, 2022

A Two Day National Tax Conference was organised by All India Federation of Tax Practitioners (WZ) jointly with National Association of Tax Professionals (WZ), The Gujarat Sales Tax Bar Association, Tax Advocate Association of Gujarat, Jamnagar Branch of WIRC of ICAI, The Commercial Tax Practitioners Association & Jamnagar Tax Consultants Association on 01st & 02nd of October, 2022 at ball room of Hotel Lemon Tree, Dwarka. Various topics on Direct & Indirect Taxes were deliberated. The title sponsors of the conference was "Reliance Industries Limited." The event was participated by 330 delegates from 15 states of India.

Delegates started arriving by 30 th. September noon. A lunch and dinner was organised by the organisers as a gesture of hospitality for all delegates. On 01st October, registration started by 8.30 am and inaugural session started by 09.30 am. The National President of AIFTP Mr. D K Gandhi along with Dy. President of NATP Mr. Amir Dave and Dy. President of AIFTP Mr. Pankaj Ghiya inaugurated the conference. Thereafter, at 11.30 am the First Technical session started on Direct Taxes topic of "Reassessment- The Prospective Picture" presented by Sr. Adv. Tushar Hemani. The session was attended by very large number of delegates and lasted up to 01.30 pm. In last 15 minutes of the session, queries from the delegates were dealt with. After the lunch break, the conference reassembled at 03.15 pm and at 03.30 pm Indirect Tax Session on topic of "Implications of Court decisions in the cases – Munjal Manish Bhatt and Mohit Mineral Pvt. Ltd." were dealt by Adv. Uchit Sheth which lasted till 05.30 pm.

From 06.00 pm to 08.00 pm National Executive Committee Meeting was conducted at pre function area of the Conference Hall which was well attended. At 09.30 pm, after dinner, a cultural programme for Garba with DJ was organised in the hall which had more than 200 participants and lasted until 11.45 pm.

On the second day morning, after breakfast, the technical session restarted at 9.00 am on Direct Taxes "Section 194R – Implications and Controversies". The session was dealt by Sr. Adv. Mr. Saurabh Soparkar and was well deliberated. In last 15 minutes queries of the delegates were dealt with. The last and Fourth Technical Session started at 11.15 am on Indirect Taxes by Adv. J K Mittal on "Legal & Practical Aspects – Input Tax Credit". He dealt with the subject for 01.30 hrs. In absence of Chairman, National President Mr. D K Gandhi chaired the session and gave practical guidance to the delegates present. A valedictory session chaired by five Past Presidents of AIFTP started at 01.45 pm. Res. P C Joshi, Res. Premlata Bansal, Res. Ganesh Purohit, Res. Nikita Badheka and Res. M Srinivassrao along with National President were on the dais. All the Past Presidents were felicitated by all the organising associations.

At 2.00 pm it was lunch break and end of the conference.

In both the days, delegates had the darshan of Lord Dwarkadhish, Nageshwar Jyotirling, Shivrajpur Beach and other places of local cities. All dignitaries praised and congratulated the efficient organising of two day National Tax Conference by the team conference. Overall it was a well-attended, well deliberated National Tax Conference.

## Report on Patna Tax Conference held on 14.08.2022

The Annual General Meeting for the year 2022 has been held on 14th of August' 2022 in Patna followed by One Day Tax Conference named as Patna Tax Conference - 2022 jointly with Bihar Income Tax Bar Association, Patna in the Sahu Jain Hall, Bihar Chamber of Commerce & Industries, Patna. We must appreciate the Vice Chairman Sri Gopal Prasad Tulsyan Ji, Jt. Secretary Sri Niraj Kumar Nayak Ji, Sri Ashish Prasad Ji, Sri Rakesh Kumar Ji, Sri Navneet Kumar Ji, Sri Rajeev Kumar Ji, Sri Gyaneshwar Prasad Ji, Sri Aalok Swaroop Ji, Sri Sunil Saraf Ji, Sri Sunil Agarwal Ji, Sri Rohit Poddar Ji, Sri Amrit Kumar Ji etc. alongwith the young Team Bihar- AIFTP for their tremendous effort. This Conference has been well organized under the team of Zone Chairman Sri Sanjeev Kumar Anwar Ji, Chief Advisor Sri Ajay Kumar Rastogi Ji, Conference Chairman Sri Sudhir Kumar Narayan Ji Conference Secretary Sri Smit Sourabh Ji, Jt. Secretary Sri Niraj Kumar Nayak Ji. The National President Sri D.K. Gandhi Ji was the Special Guest while the Guest of Honour was the Former Justice Sri Vikash Jain Ji. Deputy President Sri Pankaj Ghiya Ji, National Joint Secretary Sri Vivek Agarwal Ji, Senior NEC Member Sri Achintya Bhattarjee Ji, Former Zone Chairman Sri N.D. Saha Ji and the senior most members viz. Senior Advocate Sri Ajay Kumar Rastogi Ji, Sri Desh Bandhu Gupta Ji, Sri Jagadish Kumar, BITBA Secretary Sri Narendra Prasad Ji and at around 314 delegates were the witness of the grand success of the conference. This conference has been organized in Patna after a long gap of 17 year, and for this the new & young team AIFTP- Bihar should be appreciated. The peculiar feature of this conference is that both the topics either in GST or Income Tax were on Search and Seizure under the respective laws. The 1st Technical Session was by Deputy President Sri Pankaj Ghiya Ji, the session chairman was Sri Desh Bandhu Gupta and the second technical session was by Advocate Paras Kochar and the session chairman was Sri Ajay Kumar Rastogi Ji. SPECIAL FEATURE of this conference was the conference organizing team (AIFTP Team – Bihar) paid the tribute & read the Report on Glorious History of Legend Tax Professionals of Bihar & simultaneously garlanded on their photos in the August presence of dignitaries of AIFTP & BITBA. Obituary to be given by Chairman Sanjeev K Anwar & Assisted by Secretary Sri Smit Sourabh.

1. Advocate Vishnu Deo Narayan Ji, 2. Sr. Advocate Laxmi Narayan Rastogi Ji, 3. Sr. Advocate Kashi Nath Jain Ji  
4. Advocate Bishwanath Nayak Ji, 5. Advocate Raj Deo Prasad Ji, 6. Advocate Moti Lal Sureka Ji, 7. Advocate R.N. Bannerjee Ji, 8. Advocate Shiv Ji Poddar Ji.

## Direct Taxes

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

### 1. **S.37: Business Expenditure allowable incurred for Processing Fees for Purchase of Business Assets.**

The Assessing Officer notice that, assessee has debited processing fees under the head 'Interest & Finance Costs'. It was submitted that amount was paid as processing fees for purchase of business assets and the same is allowable as the loan has been taken for assets used for the business of the assessee. The Assessing Officer's opinion was that the same cannot be allowed, hence he disallowed the claim of processing fees. The CIT (A) confirmed the view of the Assessing Officer.

The Honourable Tribunal observed that loan is neither an asset nor any business advantage and that nature of expenditure incurred in raising a loan is not dependent upon nature and purpose of loan. Hence held that, the processing fees for purchase of business assets shall be allowable as expenditure under the provisions of the Income Tax Act, 1961.

*M/s Crayons Advertising (P) Ltd. v. Dy. CIT, ITA No.7491/Del/2019, dt.09/09/2022 (Delhi)(Trib.)*

### 2. **S.40A(3) : Business Disallowance - Business expediency in payment towards Genuine Transaction.**

During the course of such assessment proceedings, the AO found that the assessee purchased a land for a total consideration of Rs.20,00,000/- and paid Rs.15,00,000/- in cash. The AO invoked the provisions u/s. 40A(3) of the Act and requested the assessee to explain as to why an amount of Rs.15,00,000/- should not be disallowed for violation of payment of consideration in cash beyond the prescribed limit of Rs.20,000/- vide show cause notice. The explanation given by the assessee. The AO found that the submissions of assessee is not acceptable and added an amount of Rs.15,00,000/- to the total income of the assessee on account of violation of provisions u/s.40A(3) of the Act. The CIT(A), confirmed the view of AO in disallowing Rs.15,00,000/- u/s. 40A(3) of the Act.

The Tribunal observed that, when the transaction is genuine no disallowance is warranted. Cash payment forming part of sale consideration was incorporated in the purchase deed and a contention was made

before the AO that on the demand of the sellers having no faith amongst them cash payment to the tune of Rs.15,00,000/- was paid. Admittedly, the said sellers were identified and confirmed receipt of cash payment before the Registering authority. It is also noted that the AO did not dispute the same. Hence, Tribunal held that when the transaction is genuine no disallowance could be made u/s. 40A(3) of the Act.

*Shri Shivaji Bhimaji Gaikwad v. ITO, ITA No 364/Pune/2022, dt.30/08/2022 (Pune)(Tribunal)*

### 3. **S.254: Professional Commitments of the Auditors – Not a reasonable cause to condone the delay of 649 days.**

The Appeal was filed by the Assessee before the CIT (A) with condonation of delay with 649 days. The Appellant requested to condone the delay stating that as his Auditor was preoccupied with his professional commitments, and hence the appeal was not filed within the period of 30 days. The CIT(A) has considered the same and found that reasonable cause was not established for condonation of delay.

Before the Tribunal the Appellant has filed an appeal, but did not represent the case with authorised representative. The Honourable Tribunal observed that, the condonation is not a matter of right and there must be a reasonable cause for condoning any delay. The only reason given is Auditor's professional commitment, which led to not filing the appeal within 30 days. This explanation of the Assessee perhaps would be accepted for a short delay but not acceptable for explaining such a long delay. The explanation given does not convinced. Further observed that CIT (A) had dismissed the appeal on the same ground. And the Assessee could not submit any reason except that his Auditor was pre-occupied with his professional commitments and could not file any evidences as to how the Assessee's Counsel was preoccupied in his professional commitments for 649 days. Considering the same, the Honourable Tribunal dismissed the appeal.

*Shri. B. Gokula Krishnan & Smt. Kokila Balaraman v. ACIT, ITA No.717 & 718/CHNY/2019, dt.14/09/2022 (Chennai) (Tribunal)*



## Announcement

Dear Sir / Madam,

The award committee meeting was held on October 12, 2022. As per the decision of the Award committee, All the zone Chairman/Chairperson are hereby requested to file their nominations for the Award of the year 2022 as per the All India Federation of Tax Practitioners Award Rules published in our Constitution from Page Nos. 61 to 76.

The Awards are as follows:

1. AIFTP BEST CONFERENCE AWARD
2. AIFTP BEST SEMINAR AWARD
3. AIFTP BEST ZONE CHAIRMAN AWARD
4. AIFTP MAXIMUM PARTICIPATION AWARD
5. AIFTP BEST ZONE VICE-CHAIRMAN AWARD
6. AIFTP OUTSTANDING CONTRIBUTION TO THE DEVELOPMENT OF TAX PROFESSION AWARD
7. AIFTP BEST UPCOMING SPEAKER AWARD
8. AIFTP BEST ZONE AWARD
9. AIFTP MEMBERSHIP DEVELOPMENT AWARD
10. AIFTP MAXIMUM PARTICIPATION IN THE CONFERENCE AWARD
11. AIFTP BEST SOUVENIR AWARD
12. AIFTP BEST ARTICLE IN AIFTP JOURNAL AWARD
13. AIFTP BEST ARTICLE IN SOUVENIR AWARD
14. AIFTP MAN OF THE YEAR AWARD
15. AIFTP AWARD TO CHARTERED ACCOUNTANT HAVING MORE THAN 50 YEARS OF PRACTICE
16. AIFTP AWARD TO THE TAX PRACTITIONER HAVING MORE THAN 50 YEARS PRACTICE
17. AIFTP AWARD TO AN ADVOCATE HAVING MORE THAN 50 YEARS OF PRACTICE

You are also requested to send a list of conferences held and pending for the calendar year 2022.

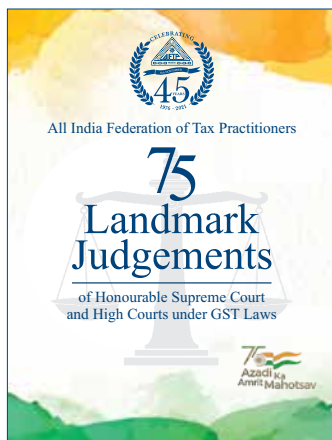
In case of any clarification, please do not hesitate to contact the undersigned

We request your inputs on or before November 15th, 2022.

Kind regards,

**Achintya Bhattacharjee**  
Convenor, Awards Committee

## 75 Landmark Judgements of Hon'ble Supreme Court and High Courts under GST Laws



AIFTP is pleased to announce the release of the Publication titled “75 Landmark Judgements of Honorable Supreme Court and High Courts under GST Laws” by Hon’ble Mr. Justice Dinesh Maheshwari, Judge, Supreme Court of India and Hon’ble Mr. Justice Rajesh Bindal, Chief Justice, Allahabad High Court at National Tax Conference organized by A.I.F.T.P. (NZ) held on 6th August, 2022.

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This publication will serve as a useful reference to tax professionals, tax payers and also tax administration.

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2.	Handbook on Taxation of Partnership Firms & Limited Liability Partnerships: Frequently Asked Questions	Dec., 2021	725.00	945.00	-
3.	Reassessment Law, Procedure & Practice (Practical Guide)	Dec., 2020	Free	Available on website	100.00
4.	151 Landmark Judgment of the Honorable Supreme Court	Oct., 2020	Available on website	Available on website	-
5.	GAAR General Anti-Avoidance Rules	Dec., 2019	640.00	720.00	100.00

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Eastern	6	2027	37	0	2070
Northern	0	1451	20	2	1473
Southern	1	2331	24	4	2360
Western	5	2895	38	3	2941
Total	12	10117	144	9	10282

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