

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

Volume 13 – No. 9 • September 2022

FORTHCOMING PROGRAMMES

Date & Month	Programme	Place
17th September, 2022	Annual General Meeting (NZ)	Virtual Platform
17th September 2022	Annual General Meeting (SZ)	Hyderabad
22nd September, 2022	Annual General Meeting (CZ)	Jaipur
22nd September, 2022	Annual General Meeting (WZ)	Virtual Platform
24th September, 2022	Annual General Meeting	Mumbai
1st October, 2022	National Executive Committee Meeting	Dwarka
1st & 2nd October, 2022	National Tax Conference (Western Zone)	Dwarka
16th December, 2022	National Executive Committee Meeting	Jaipur
16th to 18th December, 2022	25th National Tax Convention 2022 (Central Zone)	Jaipur

NOTICE OF ANNUAL GENERAL MEETING**NOTICE TO MEMBERS**

Notice is hereby given that the Annual General Meeting of the Members of All India Federation of Tax Practitioners (Northern Zone) will be held on Saturday, the 17th September, 2022 at Virtual Platform on Zoom App at 5.00 p.m. to transact the following business:-

AGENDA

- Welcome Address by Chairman (NZ).
- To read and approve the minutes of the last AGM held on 23rd October, 2021.
- To receive and adopt the Annual Report of the Managing Committee (NZ) for the year 2021-22.
- To consider and adopt the audited accounts for the year ended 31st March, 2022.
- To appoint Auditors for the year 2022-23 and fix their honorarium.
- To transact any other business with the permission of the Chair.

Yours faithfully,
For A.I.F.T.P. (NZ)
Sd/-
(Ranjit Sharma)
Hon. Secretary

Date : 02-09-2022

Notes. 1. Accounts for the year ended on 31-3-2022 and the report of the Managing Committee for the Northern Zone can be obtained through email with a request on aiftpt.northernzone@gmail.com from 15th September, 2022 onwards.

2. If there is no quorum by 5.00 p.m., the meeting will be adjourned by half an hour and the members present at such adjourned meeting shall form the quorum.

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

Name	Mobile	Tel. (O)	E-mail
National President – Shri D. K. Gandhi, Adv.	9810216801	0120-2718620	advocatedkgandhi@gmail.com
Deputy President – Shri Pankaj Ghiya, Adv.	9829013626	0141-2621679	pankajghiyajipur@gmail.com
Secretary General – CA. Jamuna Shukla	9450361368	0542-2506506	cajamuna@gmail.com
Treasurer – CA. Vijay Kewalramani	9820073165	022-41235960	info@kewalramani.in

NOTICE OF ANNUAL GENERAL MEETING

Dear All the Members of the AIFTP (SZ),

Notice is hereby given that an Annual General Meeting of the AIFTP (SZ) will be held on 17th September 2022 Saturday at 11:30 AM at Office of the Telangana Tax Practitioners Association, Office No. 237 to 239, B Block, 2nd Floor, Suryalok Complex, Abids, Hyderabad to transact the following business;

AGENDA

1. Welcome address by Chairman (SZ).
2. To read and approve the minutes of previous AGM.
3. To consider and adopt the audited accounts of the AIFTP (SZ) year ended 31-3-2022.
4. To appoint auditors for the year 2022-2023 and fix their remuneration.
5. To transact any other business with the permission of chair.

Dr. A.V.S Krishna Mohan
Secretary – AIFTP (SZ)
Nellore

Date: 26th August 2022

Note:- If there is no quorum by 11:30 AM, the meeting will be adjourn by half an hour and the members present at such adjourn meeting shall form the quorum.

NOTICE OF ANNUAL GENERAL MEETING

NOTICE TO MEMBERS

Notice is hereby given that the Annual General Meeting of the Members of All India Federation of Tax Practitioners (Central Zone) will be held on Thursday, the 22nd September, 2022 at Kar Salahkar Bhawan, (RTCA / TCA Office), Kalyan Path, Mangal Marg, Bapu Nagar, Jaipur- 302015 at 5.00 p.m. to transact the following business:-

AGENDA

1. Welcome Address by Chairman (CZ).
2. To read and approve the minutes of the AGM held on 9th October, 2021.
3. To receive and adopt the Annual Report of the Managing Committee (CZ) for the year 2021-2022.
4. To consider and adopt the audited accounts for the year ended 31st March, 2022.
5. To appoint Auditors for the year 2022-23 and fix their honorarium.
6. To transact any other business with the permission of the Chair.

Yours faithfully,
For A.I.F.T.P. (CZ)
Sd/-
(Sandeep Agarwal)
Hon. Secretary

Place : Jaipur

Date : 30-08-2022

Notes. 1. Accounts for the year ended on 31-3-2022 and the report of the Managing Committee for the Central Zone can be obtained through email with a request on aiftpcentralzone@gmail.com from 15th September, 2022 onwards.

2. If there is no quorum by 5.00 p.m., the meeting will be adjourned by half an hour and the members present at such adjourned meeting shall form the quorum.

NOTICE OF ANNUAL GENERAL MEETING (WESTERN ZONE)

NOTICE

Notice is hereby given that the Annual General Meeting of the Members of All India Federation of Tax Practitioners (Western Zone) will be held on Thursday, the 22nd September, 2022 at Virtual Platform on Zoom App at 5.00 p.m. to transact the following business:-

AGENDA

1. Welcome Address by Chairman (WZ).
2. To read and approve the minutes of the AGM held on 16th October, 2021.
3. To receive and adopt the Annual Report of the Managing Committee (WZ) for the year 2021-2022.
4. To consider and adopt the audited accounts for the year ended 31st March, 2022.
5. To appoint Auditors for the year 2022-23 and fix their honorarium.
6. To transact any other business with the permission of the Chair.

Yours faithfully,
For A.I.F.T.P. (WZ)
Sd/-
(Dharmesh Gangadwala)
Hon. Secretary

Place : Mumbai
Date : 30-08-2022

Notes. 1. Accounts for the year ended on 31-3-2022 and the report of the Managing Committee for the Western Zone can be obtained through email with a request on aiftpwz@gmail.com from 15th September, 2022 onwards.
2. If there is no quorum by 5.00 p.m., the meeting will be adjourned by half an hour and the members present at such adjourned meeting shall form the quorum.

AIFTP-WZ is inviting you to a scheduled Zoom meeting.

Topic: Annual General Meeting of A.I.F.T.P. (WZ)

Day, Date and Time: Thursday, 22nd September, 2022 at 5.00 p.m. | Login Starts at 4.30 p.m.

Join Zoom Meeting : <https://us02web.zoom.us/j/89285306828?pwd=VVRtdkhFeDIUO50MnZqM3g5QmRpdz09>

Meeting ID: 892 8530 6828 | **Passcode:** aiftpwz

NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the Annual General Meeting of the All India Federation of Tax Practitioners will be held on Saturday, the September 24, 2022 at 04.30 p.m. at Presidency Lounge, 2nd Floor, The Bombay Presidency Radio Club Ltd., 157, Arthur Bunder Road, Colaba, Mumbai - 400 005 to transact the following business:-

A G E N D A

1. To read and approve the minutes of last Annual General Meeting held on November 20, 2021 held on Virtual Zoom Platform.
2. To receive and adopt the Annual Report of the National Executive Committee of AIFTP for the year 2022.
3. To consider and adopt the Audited Accounts of AIFTP for the year ended 31st March, 2022.
4. To appoint Auditors for the year 2022 - 23 and to fix their honorarium.
5. To transact any other business with the permission of the Chair.

Jamuna Shukla
Secretary General

Place: Mumbai
Date: August 14, 2022

Note:

1. Accounts for the year ended 31st March, 2022 and the report of the National Executive Committee can be asked by email from Tuesday, 20th September, 2022 onwards between 11.30 a.m. to 5.00 p.m. The accounts and reports can be made available to the members through email on request to the office.
2. If there is no quorum by 4.30 p.m., the meeting will be adjourned by half an hour and the members present at such adjourned meeting shall form the quorum.

NATIONAL TAX CONFERENCE

Date : 1st & 2nd October, 2022

Venue : Hotel Lemon Tree, Nageshwar Road, Near Iskon Gate, Ghanshyam Nagar, Dwarka, Gujarat 361335

MARCHING WITH THE CHALLENGES OF CHANGES

Organised by : All India Federation of Tax Practitioners (Western Zone)

Jointly with : National Association of Tax Professionals (West Zone)

In Association with

The Gujarat States Tax Bar Association • Tax Advocates Association of Gujarat • Jamnagar Branch of WIRC of ICAI
The Commercial Tax Practitioners Association, Jamnagar • Jamnagar Tax Consultants Association

Chief Guest & Guest of Honors

Inaugural & Valedictory Sessions*

Smt. Nirmala Sitharaman*
Hon. Finance Minister of India

Justice J B Pardiwala*
Judge, Supreme Court of India

Smt. Poonamben Maadam
Hon. Member of Parliament, Jamnagar & Dev Bhoomi Dwarka

Shri Dhanrajbhai Nathwani*
Group President, Reliance Industries Limited

CONFERENCE STRUCTURE

01st October, 2022, Saturday		
Timing	Scheduling	Speaker
8.30 AM - 9.30 AM	Registration	
9.30 AM - 11.15 AM	Inaugural Function	
11.30 AM - 1.30 PM	First Technical Session - Direct Tax Reassessment — The Prospective Picture	CA. H. Padamchand Khincha
3.30 PM - 5.30 PM	Second Technical Session - Indirect Tax Implications of the Court Decisions in the cases - Munjal Manish Bhatt - Mohit Mineral P. Ltd.	Adv. Nikita Badheka (Session Chairperson) Adv. Uchit Sheth (Session Speaker)
Timing	Scheduling	Speaker
6.00 PM - 07.30 PM	NEC Meeting	
8.30 PM - 11.00 PM	Cultural Programme	
02nd October, 2022, Sunday		
9.30 AM - 11.30 AM	Third Technical Session - Direct Tax Section 194R - Implications and Controversies	Sr. Adv. Saurabh Soparkar
11.45 AM - 1.45 PM	Fourth Technical Session - Indirect Tax Legal & Practical Aspects - Input Tax Credit	Adv. Pankaj Ghiya (Session Chairman) Adv. J K Mittal & CA. Rohini Aggarawal (Session Speakers)
1.45 PM - 2.15 PM	Valedictory Session	

* Confirmation Awaited

Registration Form :

To register follow below mentioned link or scan QR Code...

<https://docs.google.com/forms/d/e/1FAIpQLSdGttwgH38U6vNd3swlot999cloHkWyG6fTYrUp6KscLTevgg/viewform>



Delegate Fees

Up to 16.09.2022: Rs. 3,500/- per Delegate | From 17.09.2022: Rs. 4,500/- per Delegate

For Accompanying Spouse / Family Member: Rs. 3,000/- per Member

No Cancellations, No Refunds

Bank Account Details for Fees Payment

Account Name : The Commercial Tax Practitioners Association | **Account Number** : 0386101022279

IFSC : CNRB0000386 | **MICR** : 361015001 | **Bank Name** : CANARA BANK | **Acc Type** : SB Account

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

Report on Two Days National Tax Conference - Delhi Saturday & Sunday, 06th & 07th August, 2022

All India Federation of Tax Practitioners (North Zone), in association with GST Bar Association, Varanasi and Ghaziabad Bar Association, Ghaziabad organized a Two Days National Tax Conference on 06th & 07th August, 2022, Saturday & Sunday at “India Habitat Centre (IHC), Lodhi Road, Delhi. Theme of Conference was Tax Professionals – Strong Pillar For Nation Building. 312 delegates participated in the National Tax Conference from all over the country including Varanasi, Amritsar, Ludhiana, Mumbai, Thane, Agra, Ghaziabad, Noida, Jammu, Meerut, Saharanpur, Prayagraj (Allahabad) Lucknow, Jaunpur, Banglore etc. and from Delhi.

Chief Guest Hon’ble Mr. Justice Dinesh Maheshwari, Judge Supreme Court of India, inaugurated the National Tax Conference and Hon’ble Mr. Justice Rajesh Bindal, Chief Justice of Allahabad High Court was the Guest of Honor. In his deliberation Hon’ble Mr. Justice Dinesh Maheshwari emphasised that Government should take care that Law and Procedure for collection of taxes should be simple so that it may be followed and implemented without much difficulty by all the stake holders. He also appreciated AIFTP for organizing the seminars and conferences for updating the knowledge of professionals from time to time.

Smt. Prem Lata Bansal, Conference Chairperson, welcomed the chief guest, the guest of honor and delegates for their presence in large number from all over the country to make the conference a grand success. Smt. Simmi Rattan, Conference Co-Chairperson also graced the occasion. Sh. H. L. Madan, Chairman AIFTP(NZ) also welcomed the guest, Presidents of GST Bar Association and Ghaziabad Bar Association and the delegates including past presidents, national office bearers and NEC members. He also recognised the presence of member ATVAT, Delhi Sh. Narinder Kumar, Sh. S R Wadhwa a very senior member of AIFTP and Sh. Ram Avtar Bansal to grace the occasion on a wheel chair in spite of not keeping good health. His dedication to AIFTP was very well appreciated. Sh. O. P. Shukla, President GST Bar Association, Varanasi and Executive Committee Member of AIFTP(NZ) also addressed the gathering and welcome all the participants and guests.

Sh. Pankaj Ghiya, Deputy President AIFTP expressed his views about theme of conference. Smt. Jamuna Shukla, Secretary General AIFTP discussed the objects of AIFTP and its activities being undertaken throughout the country. Sh. D. K. Gandhi, National President also addressed the participants by welcoming the chief guest, guest of honor and the delegates with thanks for sharing their valuable time out of their busy schedule. He also recognised the efforts of North Zone team with its associates for organizing NTC in Delhi after a long gap.

Mementoes were presented to the Chief Guest and Guest of Honor. Warm welcome was extended to A.I.F.T.P. National President Mr. D. K. Gandhi, Deputy President Mr. Pankaj Ghiya, A.I.F.T.P., Past President Dr. Ashok Saraf, National Vice President Dr. Naveen Rattan, Secretary General AIFTP Mrs. Jamuna Shukla.

The First Technical Session covered the “Issues in Input Tax Credit Reconciliation”. Adv. Anand Kumar Pasari, Ranchi (National Vice President, AIFTP-EZ) was the Convenor. The Key Note Speaker was CA Bimal Jain, New Delhi (Chairman IDTC, PHD Chamber of Commerce, New Delhi). The issues relating to Input Tax Credit Reconciliation were very well explained by the learned speaker. The session was chaired by Past President AIFTP Smt. Nikita Badheka, Advocate, Mumbai with her concluding remarks.

The Second Technical Session was on “Discussion on Assessment and Re-assessment provisions under Income Tax Act specially with reference to Search, Seizure and Survey. CA Vijay Kewalramani, Thane (Treasurer AIFTP) was the Convenor. The Key Note Speaker CA Rajesh Mehta, Indore very well explained issues related to Assessment and Re-assessment provisions under Income Tax Act with reference to Search, Seizure and Survey. Senior Advocate Prem Lata Bansal, Delhi (Former National President, AIFTP) was the Chairperson of the Session.

The Third Technical Session was “Brain Trust – Current Issues related to VAT and GST”. Advocate Mukul Gupta, Ghaziabad was the Convenor of the session. Advocate Sh. Pankaj Ghiya, Jaipur (Dy. President AIFTP) was the Chairman of the session. CA Ashok Batra, Delhi, Advocate Sandeep Goyal, Chandigarh, Advocate Prakash Gupta, Varanasi and Advocate Ishant Patkar, Mumbai were the penalist of the session. All the penalist very well replied the issues of the delegates related to VAT and GST.

The organizing team also arranged Comedy Play for the entertainment of the guests and delegates. Dinner was also arranged for the guests and delegates with live musical program and delegates enjoyed the singing of professional singers.

The second day started with fourth technical session on the “Inter-Play of Anti Money Laundering Law, Benami Law, Black Money Law with Income Tax and Role of Professionals in handling these Laws”.The same was chaired by CA A. K.

Srivastava, Delhi and Dr. Naveen Rattan, Amritsar (National Vice-President AIFTP-NZ) was the Convenor of the session. The Key Note Speaker CA Ashwani Taneja, Advocate, New Delhi (Ex-ITAT Member) explained in depth with practical approach the issues related to Inter-Play of Anti Money Laundering Law, Benami Law, Black Money Law with Income Tax and Role of Professionals in handling these Laws and he also answered various queries of the participants.

The Fifth technical session was on “GST Council, Federalism and Architecture of GST”. The same was chaired by Advocate D. K. Gandhi, Ghaziabad, National President AIFTP, and Advocate Sanjay Sharma, Delhi (President of Sales Tax Bar Association, New Delhi) was the Convenor of the session. The Key Note Speaker Advocate Sujit Ghosh, New Delhi very well explained issues related to “GST Council, Federalism and Architecture of GST”.

The organizing team also arranged “Spiritual Session” for the guests and delegates. H. G. Amogh Lila Prabhu, a well-known motivational and spiritual speaker from ISKON addressed the delegates and participants and explained the importance and benefits of spirituality in our life and that we should practice spirituality from an early age instead of waiting for retirement.

The Sixth Technical Session was “Brain Trust – Current Issues related to Income Tax Law”. Advocate Rakesh Agarwal, Ghaziabad, (Joint Secretary AIFTP) was the Convenor of the session. Advocate Narayan Jain, Kolkata was the Chairman of the session. Advocate Asim Zafar, Varanasi, Advocate V P Gupta, New Delhi, were the panelist of the session. All the panelist very well replied the issues of the delegates related to Income Tax Law.

The end of the technical session was followed by the valedictory session.

All technical sessions were very helpful for updation of our knowledge in depth effectively shared by the panelist. The National Tax Conference concluded with Vote of Thanks to Speakers, Convenor and Chairman of respective session and delegates-participants. Mementoes were also presented by Mr. D. K. Gandhi, National President AIFTP, Dr. Naveen Rattan, National Vice-President AIFTP-NZ to all the members of conference committee and to those who worked day and night to make the conference a grand success.

Adv. Ranjit Sharma
Secretary Gen. AIFTP-NZ & Conf. Secretary

Direct Taxes

Ms. Neelam Jadhav, Advocate, KSA Legal Chambers

High Court

- S.149: Reassessment Notice - Limitation – Notice issued for AY 2015-16 and subsequently issued by way of corrigendum for AY 2010-11, said corrigendum was time barred, jurisdiction to reopen assessment for AY 2010 – 2011 not valid. AO cannot rectified notice by issuing corrigendum. (r.w.s.292B)**

The Assessing Officer issued notice for reopening to determine escaped income for AY 2015-16 and subsequently by way of corrigendum, Assessing Officer sought to correct mistake in original notice and stated that same was issued for AY 2010-11.

The Honorable High Court held that, said corrigendum could not be said to have cured a procedural irregularity as contemplated under section 292B, therefore the Assessing Officer has invoked jurisdiction to reopen assessment for AY 2010-11 by way of issuance of corrigendum which was time barred. (AY 2010-2011)

Infineon Technologies AG vs. Dy. CIT (International Taxation), W.P. 49458 of 2018 dt.24th JUNE, 2022 (Karnataka)(HC)

- S. 276C(1) : Offence and Prosecution - Exemption claimed under section 54F which was not accepted by Assessing Officer and subsequently, tax was also paid, prosecution could not have been initiated for willful evasion of Tax**

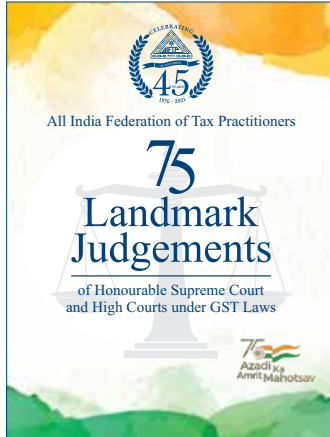
The Assessing Officer has disallowed deduction claimed under section 54F on ground that assessee had purchased an industrial property. Penal proceedings were also initiated under section 271(1)(c) for wrong claim of deduction under section 54F. It was case of that prosecution that accused had willfully attempted to evade tax by making a false claim, which were not allowable under provisions of Income Tax Act. Hence, the Assessing officer held that accused had committed an offence under section 276C(1) and show cause notice was issued and since reply was given by accused was not satisfactory, and prosecution was initiated under section 276C(1) and 277 on the petitioners.

The Honorable High Court held that, claim of the assessee was bonafied, there was no suppression of facts and assessee has originally disclosed receipt of sale property and therefore it cannot be said that merely exemption is claimed to property and investment has not been made. Income has not suppressed, only exemption has been claimed. In penalty proceedings that no suppression of materials, it is only bona fide. The High Court held that prosecution is nothing but futile exercise and abuse of process of law. (AY 2012-2013)

R. Vasudevan v. Dy. CIT CRL. O.P. NO.14461 of 2022 dt. 16/08/2022 (Mad)(HC)



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.

This is the first publication of A.I.F.T.P. under Goods and Service Tax. When the entire Nation is celebrating 75 years of Independence, we at A.I.F.T.P. have decided to come out with this book containing Gist of 75 Landmark Judgements of Hon’ble Supreme Court and High Courts under GST Laws.

This publication is authored by two brilliant Advocates from Chandigarh viz. Shri Sandeep Goyal and Ms. Aanchal Goyal.

The book is a ready reckoner covering 75 judgments, all on different matters. The citations are mentioned for your detailed reference. The Authors have attempted to cover every topic under Goods and Service Tax Act, 2017 and precisely summarized the judgments.

The Alphabetical Index of Judgements and section wise index will aid in swift search of case laws on the issue.

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

Special offer for Associations and bulk purchase – minimum 50 copies – 40% discount – ₹ 210/- Plus courier charges

Local/Outstation members requiring delivery of the book are requested to add ₹ 100/- per publication as courier charges. Please make all cheques / draft payable to “All India Federation of Tax Practitioners”.

**Special offer for
Next One Month
The price of publication
is ₹ 350/-.
For members of the A.I.F.T.P
price of ₹ 280/-
(20% discount)
and for others- ₹ 315/-
(10% discount)**

MODE OF PAYMENT

Details for NEFT-Bank transfer -

Name: All India Federation of Tax Practitioners (short form NOT allowed)

Bank Name: ICICI Bank Ltd.,

Bank Details : Ground Floor, Navsari Building, Dr. D. N. Road, Fort, Mumbai - 400 001

Account Name : All India Federation of Tax Practitioners | **Account Number :** 623501161215

Account Type : Saving Bank Account | **RTGS / NEFT Code :** ICIC0006235



For further details please contact:

ALL INDIA FEDERATION OF TAX PRACTITIONERS

215, Rewa Chambers, 31, New Marine Lines, Mumbai – 400 020

Tel.: 2200 6342 / 43 / 4970 6343 E-mail: aiftpho@gmail.com

Publications for sale

Sr. No.	Name of Publication	Edition	Rate (₹)		
			Members	Non-Members	Courier Charges per copy
1.	75 Landmark Judgements of Honorable Supreme Court and High Courts under GST Laws	Aug., 2022	280.00	315.00	100.00
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

- Notes:
- The above publications are available for sale; those who desire to buy may contact the office of the Federation.
 - Local/Outstation members not collecting from office are requested to add courier charges, as mentioned above.
 - Please draw Cheque/Draft in favour of "All India Federation of Tax Practitioners" payable at Mumbai.

Advertisement Tariff for AIFTP Journal		
	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 30th August, 2022 Life Members					
Zone Name	Associate	Individual	Association	Corporate	Total
Central	0	1413	25	0	1438
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

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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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.

If undelivered, please return to :



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