



All India Federation of Tax Practitioners

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AIFTP TIMES

Volume 14 | No. 12 | December 2023



FORTHCOMING PROGRAMMES

Date & Month	Programme	Place
2nd and 3rd December, 2023	Two Day Tax Conference (Southern Zone)	Kochi
2nd December, 2023	Ordinary General Meeting & Election (Southern Zone)	Kochi
3rd-8th December, 2023	AIFTP International Study Tour	Sri Lanka
22nd December, 2023	Ordinary General Meeting	Kolkata
23rd & 24th December, 2023	National Convention (Eastern Zone)	Kolkata

NOTE: Detailed programmes will be uploaded on our website and will be circulated on WhatsApp and mail, as and when the same are announced.

26th NATIONAL CONVENTION OF AIFTP AT KOLKATA ON 23rd & 24th DECEMBER, 2023

Dear Members,

Please find below the link, wherein details of 26th National Convention of AIFTP held on 23rd & 24th December, 2023 at Kolkata has been given.

<https://aiftponline.org/event/national-convention-eastern-zone/>

The same has also been published in our E-AIFTP TIMES for the month of November, 2023 at Page Nos. 5 to 8. Members are requested to enroll at the earliest and make the convention a grand success.

Regards,

For AIFTP

Pankaj Ghiya, National President, 9829013626

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

Name	Designation	Mobile	E-mail
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Activities held in the month of November, 2023

1st November, 2023 CZ Virtual	Webinar on Opportunities for Professionals in RERA Act organized in association with The Rajasthan Tax Consultant's Association, Jaipur on Zoom App. CA. Amit Kumar Kedia, Jaipur was speaker. The said webinar was well attended by participants.
2nd November, 2023 CZ Virtual	Webinar on Opportunities for Professionals in MSME incentives organized in association with The Rajasthan Tax Consultant's Association, Jaipur on Zoom App. CA. Vishnu Goyal, Jaipur was speaker. The said webinar was well attended by participants.
3rd November, 2023 CZ Virtual	Webinar on Opportunities for Professionals in IPR Act organized in association with The Rajasthan Tax Consultant's Association, Jaipur on Zoom App. Shri G. D. Bansal, Adv., Jaipur was speaker. The said webinar was well attended by participants.
4th November, 2023 CZ Virtual	Webinar on Opportunities for Professionals in IBC Act organized in association with The Rajasthan Tax Consultant's Association, Jaipur on Zoom App. CA. Prashant Agarwal, Jaipur was speaker. The said webinar was well attended by participants.
4th November, 2023 NZ Varanasi	National Executive Committee Meeting held on Bajra (Boat) at River Ganga, Varanasi hoisted by Northern Zone
4th & 5th November, 2023 NZ & CZ Varanasi	National Tax Conference organized in association with Income Tax Bar Association, Varanasi; Varanasi Branch of CIRC of ICAI & GST Bar Association, Varanasi at Corridor of Shri Kashi Vishwanath Dham Temple, Varanasi. The inauguration of the said Conference was by Hon'ble Mr. Justice Rajesh Bindal, Judge, Supreme Court of India as Chief Guest & Hon'ble Mr. Justice Piyush Agrawal, Judge, Allahabad High Court; Hon'ble Mr. Justice Narendra Kumar Johari; Shri Pankaj Ghiya, National President, AIFTP as Guest of Honours. It was for the first time that the National Executive Committee Meeting is being held on Bajra (Boat) at Varanasi and it is the first time that the NEC meeting is being organised with such religious ceremony of Rudra Abhishek on the boat. There were 3 Technical Sessions on Direct and Indirect Taxes followed by and Valedictory Session. The said conference was attended by more than 300 delegates.
16th November, 2023 CZ Virtual	Webinar on Opportunities for Professionals in Succession Planning in Personal Life and Business organized in association with The Rajasthan Tax Consultant's Association, Jaipur on Zoom App. CA. R. K. Gurwala, Jaipur was Keynote Speaker. Shri Tanuj Agarwal, Adv., Jaipur was speaker. The said webinar was well attended by participants.
17th November, 2023 CZ Virtual	Webinar on Opportunities for Professionals in Wealth Creation and Management organized in association with The Rajasthan Tax Consultant's Association, Jaipur on Zoom App. Shri Rishabh Rajwanshi, Jaipur was speaker. The said webinar was well attended by participants.
1st November to 2nd December, 2023 All Zones	On the auspicious occasion of 48th Foundation Day, AIFTP has celebrated a record break celebration of over 65 events all over the country.
23rd & 24th November, 2023 SZ Sri Sailam (AP)	Residential Refresher Course organized was organised at Sri Sailam Mallikarjuna Dham, AP. The said Conference was inaugurated by Shri Pankaj Ghiya, National President, AIFTP as Chief Guest. Technical sessions were also organized. Darshan and Site seeing were arranged for all the participants. More than 100 participants attended the conference & RRC all over the country.
26th November, 2023 EZ Kolkata	Annual Award Ceremony of Eastern Zone at Kolkata. The said programme was inaugurated by Shri Pankaj Ghiya, National President, AIFTP as Chief Guest. The said programme was well attended.
27th November, 2023 WZ Pune	Tax Ki Deepavali – National Tax Conference was organised jointly with Maharashtra Tax Practitioners' Association, Pune at 3D Destination Fun, Sujay Garden, Mukund Nagar, Pune – 411 037 The said Conference was inaugurated by Shri M. Srinivasa Rao, Past President, AIFTP as Chief Guest. Technical sessions were also organized. More than 150 participants attended the conference & RRC.

Photo Gallery of activities in the month of November 2023



National Convention 2023

You are cordially invited to

“Gyan Ganga”

National Convention of AIFTP

Theme : CHANGING DIMENSIONS IN TAX PRACTICE

On 23rd and 24th December 2023

with EOGM & Election on 22nd December 2023 from 2 PM

Venue : Hotel Fairfield by Marriot, Monarch Banquet Hall CB 218, CB Block (New Town) Action Area 1C, Kolkata 700156

In Association with




Knowledge Partner

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ACCOUNTANTS OF INDIA (EIRC)**



Regn. Contribution ₹ 5000/- (For Spouse ₹ 4500/-)	Alternate Accommodation (Please book by 30/11/2023)
<p>Delegate Fee Payable to : LEGAL RELIEF SOCIETY Union Bank of India Ezra Street Branch, Kolkata A/c. No.007011010000099 IFSC : UBIN0800708, PAN : AABTL2380D</p> <p>Accommodation Help Desk Mr. Madhusudan Kakra (Secretary-Legal Relief Society) Mobile : 9831725033 E-mail : mskakra@gmail.com</p> <p>Note : We have engaged our Event Manager to pickup delegates from Airport & Howrah Station on 22nd Dec. 2023 & to drop on 24th Dec. 2023.</p> <p>Contact Persons : Mr. Sandeep Didwania • 97481 09095 Mr. Bapi Baidya • 90739 30336 OR you may please email to : sandeep@unicab.in</p> <p>The vehicles will be placed at designated parking places. Will appreciate if you kindly inform your arrival plan by 10th Dec. 2023.</p>	<p>PRIDE PLAZA HOTEL BG - 12, Action Area 1-B, New Town, Kolkata 700156 Room Tariff (Inclusive of G.S.T. & Breakfast) Double Occupancy : ₹ 6,000/- Single Occupancy : ₹ 5,500/- Children below 6 years Complimentary & above 6 years with extra bed and breakfast @ ₹ 1500/- + G.S.T.</p> <p>Contact Person : Mr. Junaid Ali Khan • 84200 50705 E-mail : revenue.kolkata@pridehotel.com 50% payment to be made now for Booking Payable to : PRIDE HOTELS LIMITED HDFC BANK LTD., Dhalipara Branch A/c. No. 20582320000031 IFSC Code : HDFC0002058</p>

Other Nearby Hotels. Please book through 

<p>• IBIS HOTEL CF 12, BG Block, Action Area 1C, Rajarhat, New Town, Kolkata 700156 Phone : (033) 6134-1200</p>	<p>• NOVOTEL HOTEL CF-II, Action Area 1C New Town Kolkata-700156 Phone : (033) 4032-3333</p>
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Dear Sir,

We are glad to inform you that we are organising 26th National Convention - 2023 to be held at Hotel Fairfield by Marriot, CB 218, CB Block (New Town) Action Area 1C, Kolkata 700156 on 23rd and 24th December 2023 (with EOGM & Election on 22nd December 2023 from 2 pm to 7 pm).

Eminent dignitaries including Hon'ble Judges of Supreme Court and Calcutta High Court have consented to grace the Convention. Speakers from various parts of the country will address the 6 Technical Sessions and Brainstorming Session. The delegates from all over India will participate.

We humbly request you to kindly help us by making generous contribution/ releasing ad in Souvenir / booking Stall / Standees/ Logos in Backdrop and inserting your logo in newspaper ads for the Convention. Please also register your delegates to participate in the Convention to take benefit of expert deliberations on Income Tax as well as GST and other Allied laws.

SI No	Timing Tentative	Programme of 22nd December 2023 at Monarch Hall
1	1.00 p.m. to 1.45 p.m.	Lunch for NEC Members
2	2.00 p.m. to 7.00 p.m.	EOGM & Election
3	7.00 p.m. to 7.30 p.m.	Tea Break
4	7.30 p.m. to 8.30 p.m.	Award Night
5	8.30 p.m. onwards	New NEC Members Meeting & Dinner

PLEASE CONTACT

Adv. Pankaj Ghiya

National President • M : 9829013626

And Team AIFTP

Looking Forward To Welcome You

CA Debayan Patra
Chairman-ICAI EIRC

CA Rajesh Kr. Agrawal
President-DTPA

CA D.S. Agarwala
IPP-DTPA

CA Sumit Binani
President-ACAE

CA P.D. Rungta
IPP-ACAE

CA Madan Maroti
President-CTA

Dr. Adv. Mamta Binani
President-MSME Dev.
Forum (WB)

CA K.N. Gupta
Secretary, CCI PF

CA Nitesh More
President-Views
Exchange

CA Girdhari Sharma
Sr. Vice President-
Views Exchange

Convention Sub-Committees

- Fund Raising / Finance : CA Sajjan Sultania M 98300 37498
CA R.N. Rustagi, Adv. Ashok Tulshyan, Adv. Gaurav Mathur & Adv. Abhisek Jalan
- Dignitaries Co-ordination : CA Madan Maroti M 98310 48621 & CA Sunil Surana
- Souvenir : CA P. R. Kothari M 98300 21198 & CA Mahendra Kr. Agarwal M 98300 96405
- Accommodation : Adv. M.S. Kakra M 98317 25033
- Venue : Adv. Arvind Agarwal M 98310 26660 & CA Indu Chatrath M 98310 48516
- Registration : Chairman : CA Aghor Dudhwewala M 9331022301
Co-Chairman : CA Rajesh Agarwal M 9007217679
- Technical : CA Narendra Goyal
- GST : CA Vikash Parakh
- Media : CA Manjulata Shukla, Adv. Deepak Jain & Adv. Rajesh Kr. Mishra

AND CONVENTION TEAM

PROGRAMME SCHEDULE**

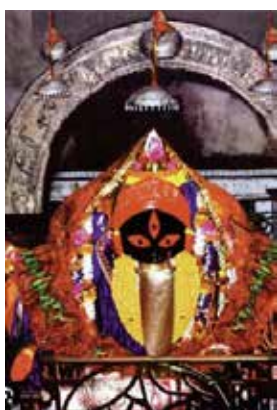
Saturday, 23rd December, 2023	
9.00 AM to 9.30 AM	REGISTRATION & TEA
9.30 AM TO 12.00 AM	INAUGURAL SESSION
	Inauguration by Chief Guest Hon'ble Mr. Justice Rajesh Bindal* Judge, Supreme Court of India
	• Guest of Honour : Hon'ble Mr. Justice T. S. Sivagnanam, Chief Justice, Calcutta High Court
	• Release of Convention Souvenir & Some AIFTP Awards Felicitation of Past National Presidents & Senior Tax Professionals.
12.00 AM to 1.30 PM	FIRST SESSION
	• TOPIC : Panch Pran Tax Doctrine - Applicability in Assessment, Re-Assessment and Appeals.
	• Chairman : Sr. Adv. Ganesh Purohit, Past President, AIFTP
	• Speaker : Sr. Adv. Sumit Nema, Indore
	• Convenor : CA Jinesh Vanzara, Kolkata
1.30 PM to 2.30 PM	L U N C H B R E A K
2.30 PM to 4.00 PM	SECOND SESSION
	• TOPIC : Fake Invoices and Its Litigation
	• Chairman : Adv. P.C. Joshi, Past President, AIFTP
	• Speakers : Adv. Mukul Gupta, Ghaziabad
4.00 PM to 5.30 PM	THIRD SESSION
	• TOPIC : Implications of Money Laundering Act
	• Chairman : Hon'ble Mr. Justice R.V. Easwar, Chennai, Former Judge, Delhi High Court
	• Speaker : Adv. Aditya Ajgaonkar, Mumbai
5.30 PM to 6.00 PM	T E A B R E A K
6.30 PM Onwards	Awards Ceremony Musical Programme Fellowship & Dinner
Sunday, 24th December 2023	
9.00 AM to 9.30 AM	REGISTRATION & TEA
10.00 AM to 11.30 AM	FIRST SESSION
	• TOPIC : Recent Changes in Taxation of Charitable Trusts and Succession Planning
	• Chairman : Sr. Adv. Premlata Bansal, Past President, AIFTP
	• Speaker : Dr. CA Girish Ahuja, New Delhi
11.30 AM to 1.00 PM	SECOND SESSION
	• TOPIC : Search & Seizure under GST & Income Tax - Rights of Department including rights of Arrest vis-a vis Rights of Taxpayers /Dealers
	• Chairman : Adv. D.K. Gandhi, IPP, AIFTP
	• Speaker : CA Abhay Desai, Gujarat; Adv. Mahendra Gargieya, Jaipur
1.00 PM to 1.40 PM	L U N C H B R E A K
1.45 PM to 3.00 PM	THIRD SESSION
	• TOPIC : Emerging Opportunities in Capital Market
	• Chairman : Shri B.L. Mittal, CMD, Sasta Sundar, Kolkata
	• Speakers : Mr. Hitesh Das, Equity Fund Manager, Axis Mutual fund Dr. Srikant Bawsaym, Wardha, Maharashtra

*Confirmation awaited **Speakers etc. subject to alteration.

	• Convenor : CA Madan Maroti, Kolkata
3.00 PM to 4.30 PM	BRAIN TRUST SESSION (IT & GST)
	• Chairman : Shri M. Srinivasa Rao, Past President, AIFTP
	• GST Panelists : CA Vikash Parekh Adv. Ishaan Patkar (45 minutes) Adv. R.K. Mishra
	• I. Tax Panelists : Adv. S.M. Surana Adv. Subash Agarwal (45 minutes) Adv. D.B. Patti CA Mohit Bhuteria
4.30 PM Onwards	VALEDICTORY SESSION

COMPLIMENTARY SIGHT SEEING

(For Outstation Delegates only)
on 23rd and 24th December 2023 at Convenient Time



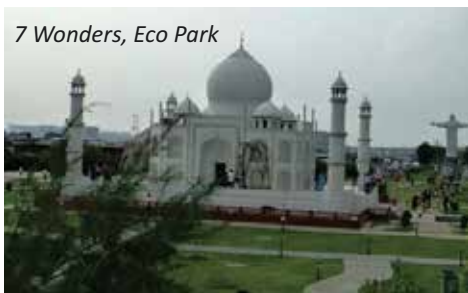
Kalighat



Barah Mahadev Dakshineswar



Ramkrishna Kali Dakshineswar



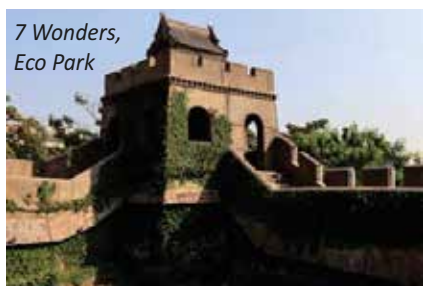
Taj Mahal



Colosseum



Pyramid of Giza



Great Wall of China



Victoria Memorial



Parasnath Temple, Belgachia

Direct Taxes

Ms. Neelam Jadhav, Advocate, KSA Legal Chambers

High Court:

- S. 40A (3): Business disallowance - Cash payment exceeding prescribed limits (Revision) - Reassessment proceeding with a focus on cash deposits, since no addition was made viz-a-viz deposit in the reassessment order, it was not open to AO to make an addition qua any other amount in revision proceedings. (r.w.s. 148 and 263)**

The Assessee filed a return and an assessment order was passed, thereafter, pursuant to a search, the AO received information that the Assessee had made a substantial amount of cash withdrawals and deposits. He initiated reassessment proceedings against the assessee. The AO passed the reassessment order without making any additions with respect to cash deposits made by assessee. The PR.CIT invoked revisionary proceedings on the ground that cash withdrawals were used to purchase inventory and would be hit by s. 40A(3). The Tribunal observed that cash was withdrawn for the purchase of land which was shown as stock-in-trade by the assessee, further held that since no addition was made viz-a-viz deposit, which was the subject matter of reassessment proceedings, hence, it was not open to Assessing Officer to make an addition qua any other amount.

The High Court held that AO received information that the assessee had made a substantial amount of cash withdrawals and deposits and consequently, initiated a reassessment proceeding with a focus on cash deposits since no addition was made viz-a-viz deposit in the reassessment order, it was not open to AO to make an addition qua any other amount and further held that if after issuing a notice u/s. 148, he accepted the contention of the assessee and holds that the income which he has initially formed a reason to believe had escaped assessment, has as a matter of fact not escaped assessment, it is not open to him independently to assess some other income. (AY 2006-07)

Pr. CIT vs. Prosperous Buildcon (P) Ltd. ITA No. 239 of 2019, 19/10/2023 (Delhi)(HC)

- S.37(1): Business expenditure - Expenditure towards entrance fees and annual membership incurred for the purposes of business and not towards capital account as such expenditure only facilitates the smooth and efficient running of the business enterprise and does not add to the profit earning apparatus of the business enterprise, allowed as revenue expenditure.**

A Notice u/s. 148 notice was issued on ground that it had paid annual and subscription fee to a club benefit of which

was long term in nature and should have to be considered as capital in nature instead of revenue expenditure as claimed by assessee.

Held that there was no basis on which AO had formed a reason to believe that amount was paid towards entrance and subscription fees to a club (WSC) as Schedule 9 of the profit and loss account only enumerated membership and subscription but did not disclose anywhere which club it was. Further Assessee had given a breakup of entrance fees and subscription fees for 1 year and Schedule 9 itself disclosed that said payment was recurring in nature. Thus the expenditure would be a revenue expenditure because it had been incurred wholly and exclusively for purposes of business would facilitate the smooth and efficient running of the business and did not add to the profit-earning apparatus of business enterprise. (r.w.s. 148) (AY 2008-2009)

Swiss Re Services India (P) Ltd. vs. Dy. CIT, WP 1323 of 2012, dt.13/10/2023 (Bom)(HC)

- S. 153C: Search and seizure - Assessment of any other person (Satisfaction note) – Satisfaction supplied to the assessee did not bear the DIN number since said communication bore DIN, thus, impugned notice and assessment orders would not be without jurisdiction**

Pursuant to the search, documents were seized, and sworn statements were recorded wherein it was noted that “KN” was trying to buy land from the assessee for which a certain sum was paid by cheque and balance in cash. The AO based on said observation held that there was escapement of income in the hands of the assessee as the said transaction was not accounted for by the assessee. The AO after recording satisfaction, issued a notice u/s.153C and assessment orders were passed. The Assessee challenged that, the order on the ground that satisfaction notes supplied to the Assessee did not bear the DIN number.

The High Court held that, a satisfaction note was a document prepared by the Assessing Officer which was kept in file and unless demanded by the assessee it was not required to be provided to the assessee. When satisfaction notes were provided to the assessee, said communication bore DIN, hence notices and assessment orders were not without jurisdiction. (r.w.art.226)(AY 2015-16 to 2020-21)

South Coast Spices Exports (P) Ltd. vs. Pr. CIT WP(C) NO. 33771 of 2023, 16/10/2023 (Kerala)(HC)

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Account Number: 623501161215

Account Type: Saving Bank Account

RTGS / NEFT Code: ICIC0006235



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PUBLICATIONS FOR SALE

Sr. No.	Name of Publication	Edition	Rate (₹)		
			Members	Non-Members	Courier Charges per copy
1.	Search Seizure, Survey, Prosecution and Arrest under Tax and Allied laws - Frequently asked questions	Dec., 2022	1600.00	1750.00	–
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	–

Notes: 1. The above publications are available for sale; those who desire to buy may contact the office of the Federation.
2. Local/Outstation members not collecting from office are requested to add courier charges, as mentioned above.
3. Please draw Cheque/Draft in favour of "All India Federation of Tax Practitioners" payable at Mumbai.

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	Particulars	Per Insertion
1.	Quarter page	₹ 1,500/-
2.	Ordinary half page	₹ 2,500/-
3.	Ordinary full page	₹ 5,000/-
There shall be Discounts on bulk advertisements.		

Membership of AIFTP as on 30th November, 2023 Life Members

Zone Name	Associate	Individual	Association	Corporate	Total
Central	0	1484	25	0	1509
Eastern	6	2193	37	0	2236
Northern	0	1564	21	2	1587
Southern	1	2400	24	4	2429
Western	5	2955	38	3	3001
Total	12	10596	145	9	10762

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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