



All India Federation of Tax Practitioners

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AIFTP TIMES

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FORTHCOMING PROGRAMMES

Date & Month	Programme	Place
7th & 8th July, 2023	National Tax Conference (Southern Zone)	Chennai
10th to 21st July, 2023	Certificate Course on GST (Advanced Level)	Virtual Platform
15th & 16th July, 2023	National Tax Conference (Northern Zone)	Amritsar
22nd July, 2023	One Day Conference (Eastern Zone)	Siliguri
4th August, 2023	National Executive Committee Meeting	Bengaluru
4th, 5th & 6th August, 2023	National Tax Conference (Southern Zone)	Bengaluru
12th, 13th & 14th August, 2023	Residential Refresher Course (Southern & Central Zone)	Rameswaram
15th August, 2023	Independence Day Celebrations	All Zones
21st August, 2023	National Executive Committee Meeting	Shirdi
21st & 22nd August, 2023	National Tax Conference (Western Zone)	Shirdi
26th & 27th August, 2023	National Tax Conference (Eastern Zone)	Rourkela
2nd & 3rd September, 2023	National Tax Conference (Northern Zone)	Vrindavan
7th & 8th October, 2023	AIFTP's Interzone Sports Meet, Chandigarh (Northern Zone)	Chandigarh
14th & 15th October, 2023	Residential Refresher Course (Central Zone)	Khajuraho
3rd & 4th November, 2023	RRC with spiritual experience of Chatt in Bodh Gaya & tour to Rahgir-Nalanda - Pawapuri (Eastern Zone)	Bodh Gaya
26th & 27th November, 2023	Dev Deepawali (Northern Zone)	Varanasi
22nd December, 2023	EOGM (Eastern Zone)	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.

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

Name	Designation	Mobile	E-mail
PANKAJ GHIYA, ADV.	National President	9829013626	pankajghiyajapur@gmail.com
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VINAY KUMAR JOLLY, ADV.	Treasurer	9414043300	jolly0450@yahoo.com

Photo Gallery of activities in the month of June 2023



Photo Gallery of activities in the month of June 2023



Activities held in the month of June, 2023

2nd to 10th June, 2023 Head Office Vietnam	International Study Tour to Vietnam organized by AIFTP It was a Mega Tour with 91 participants. There were six session including Inaugural, Valedictory and 4 Technical Session. The success of the tour was adjudged by the response of the participants who were very happy with the arrangements and the hotels, Food and other arrangements. All the participants were given Kit and gifts by the organizing team and also memento at the end of the tour. The personal care taken of the participants and personal involvement in the working made it very easy for the participants to enjoy the tour.
3rd June, 2023 SZ-Khammam	One Day National Tax Conference at Khammam was organized jointly with APTBA; TTPA & Khammam District TPs Association. The conference was inaugurated by Shri P. V. Subba Rao, Past National President (SZ) as Chief Guest. The said conference was attended by more than 270 participants.
8th June, 2023 CZ Virtual Platform	Webinar on 7 Years of Insolvency and Bankruptcy Code – A Professional Perspective by Shri Rajiv S. Divedi, Adv., New Delhi. The said webinar was attended by more than 100 participants.
11th June, 2023 NZ-Agra	CSR Activity in association with KM Accounting Research and Tax Bar Association has organized program “Make India Capable Youth Empowerment” at Dayal Bagh, Agra. Program was inaugurated by Shri Anand Mohan, Registrar, DEI, Agra and Mrs. Jyoti Bhasin.
14th June, 2023 SZ Virtual Platform	Webinar on Settlement Commission - Alternate Dispute Resolution Mechanism under Service Tax organized jointly with Directorate General of Taxpayers Services Chennai & Bengaluru Zonal Units; Customs, Central Excise & Service Tax Settlement Commission, Chennai Additional Bench; SIRC of ICAI; KSTPA, Karnataka & ATP, Kerala. There were various speakers from Department and as well as from profession. It was attended by more than 200 participants.
15th June, 2023 - CZ - Virtual Platform	Webinar on Mastering Error-Free Income Tax Returns : Strategies to Minimize Notices by CA. Deepak Bholusaria, Delhi. The said webinar was attended by more than 100 participants.
17th June, 2023 WZ, EZ & NZ Thane	One Day Conference organised jointly with Tax Practitioners' Association, Thane; Tax Friends Association, Mumbai; Goods and Service Tax Practitioners Association of Maharashtra, Mumbai; Maharashtra Tax Practitioners Association, Pune & Taxation Consultants Association, Sangli at Thane. National President Adv. Pankaj Ji Ghiya was Chief Guest There were Technical Sessions on Direct and Indirect Taxes alongwith Valedictory Session. More than 250 delegates attended the said conference and it was one of the memorable conference.
21st June, 2023 Head Office Virtual Platform	Release of Newsletter on Allied Laws. We have started a new E-AIFTP NEWSLETTER - ALLIED LAWS for the benefit of the members. The same was released virtually.
23rd June, 2023 SZ-Tirumala	National Executive Committee Meeting at Tirumala (Tirupati) was hoisted by Southern Zone.
23rd & 24th June, 2023 SZ-Tirupati	National Tax Conference organized in association with Andhra Pradesh Chartered Accountants Society, Vijayawada at Tirupati The inauguration of the said Conference was by Shri Pankaj Ghiya, National President. There were 4 Technical Sessions on Direct and Indirect Taxes followed by and Valedictory Session. A complimentary Special Darshan of Lord Balaji was provided to all the participants on 23rd / 24th / 25th June, 2023. The said conference was attended by more than 150 delegates.
24th June, 2023 CZ-Kota	Full Day Conference was organized in association with Rajasthan Tax Consultant Association and Tax Bar Association, Kota at Kota. The conference was inaugurated by Dr. K. Shivaram, Past President alongwith Shri Pankaj Ghiya, National President. Shri M. L. Patodi, Past President was also present alongwith other Office Bearers. There were technical sessions on Direct and Indirect Taxes. The conference was attended by more than 150 delegates.
30th June, 2023 CZ Raipur	National Tax Conference organized in association with Federation of CG Income Tax Bar Association; Raipur Branch of CIRC of ICAI and Income Tax Bar Association, Raipur at Raipur. National President Adv. Pankaj Ji Ghiya was Chief Guest There were Technical Sessions on Direct and Indirect Taxes alongwith Valedictory Session. More than 125 delegates attended the said conference and it was one of the memorable conference.
30th June & 1st July, 2023 WZ Parbhani	A Two Day Conference organized in association with TPA, Parbhani; GSTPAM, Mumbai; MTPA, Pune; NMTPA, Nashik; HDP, Hingoli; TPA, Nanded & TPA, Nashik at Parbhani. The said conference was inaugurated by CA. Arpit Kabra, Chairman, WIRC of ICAI as Chief Guest. There were 10 sessions including Inaugural, Brain Storming, Valedictory and 7 Technical Sessions on Direct & Indirect Taxes. The said conference was attended by more than 125 delegates.

Activities held From January to June 2023

Sr. No.	Date & Month	Programme	Place
1	5th January, 2023	Representation to Chairman, CBDT (Northern Zone)	New Delhi
2	6th January, 2023	National Tax Conference (Western and Northern Zones jointly)	New Delhi
3	10th January, 2023	Meeting with Hon'ble Finance Minister & handing over Representation. (Central Zone)	Indore
4	15th January, 2023	Shri Kiren Rijju, Hon'ble Minister of Law and Justice, Government of India visited the Income Tax Appellate Tribunal (ITAT) (Western Zone)	Mumbai
5	20th-22nd January, 2023	National Evaluative Conference on "GST @5" (Eastern Zone)	Kolkata
6	20th January, 2023	National Office Bearer's Meeting was hosted by Eastern Zone	Kolkata
7	22nd January, 2023	Conference of Tax Payers Association was organized at Rajasthan Chamber of Commerce (Central Zone)	Jaipur
8	26th January, 2023	Republic Day Celebration (Central Zone)	Jaipur
9	26th January, 2023	Republic Day Celebration in association with Income Tax Bar Association, Varanasi and GST Bar Association (Northern Zone)	Varanasi
10	26th January, 2023	Republic Day Celebration	Bhubaneshwar
11	26th January, 2023	Republic Day Celebration along with Commercial Tax Bar Association Jamshedpur and the Sales Tax Department Jamshedpur (Eastern Zone)	Jamshedpur
12	26th January, 2023	Republic Day Celebration (Southern Zone)	Hyderabad
13	26th January, 2023	Republic Day Celebration (Western Zone)	Mumbai
14	26th January, 2023	Republic Day Celebration with Half Day Seminar (Southern Zone)	Ernakulam
15	26th January, 2023	Republic Day Celebration (Western Zone)	Nagpur
16	27th January, 2023	One Day Tax Conference	Cochin
17	29th January, 2023	One Day Conference PRERNA (Central Zone)	Dausa
18	1st February, 2023	Live Viewing and Analysis of Union Budget 2023 (Northern Zone)	Varanasi
19	1st February, 2023	Webinar on Union Budget (Physical & Virtual)(Central Zone)	Jaipur
20	1st February, 2023	Webinar on Union Budget (Southern Zone)	Virtual Platform
21	2nd February, 2023	Webinar on Union Budget (Northern Zone)	Virtual Platform
22	2nd February, 2023	Webinar on Union Budget (Western Zone)	Virtual Platform
23	3rd February, 2023	National Executive Committee Meeting (Eastern Zone)	Puri
24	3rd & 4th February, 2023	Two Day National Tax Conference (Eastern Zone)	Puri
25	11th February, 2023	One Day Conference (Central Zone)	Bhopal
26	16th February, 2023	Webinar on Taxation on Investments and Trading in Shares and Securities. (Central Zone)	Virtual Platform
27	17th February, 2023	Felicitation program of Hon'ble Mr. Justice Rajesh Bindal after his Elevation to the Supreme Court of India (Northern Zone)	New Delhi
28	20th February, 2023	Webinar on Analysis of Important Amendments in the Finance Bill 2023 (Central Zone)	Virtual Platform
29	21th February, 2023	Webinar on Important Issues Relating to TDS & TCS Provisions (Central Zone)	Virtual Platform
30	22nd February, 2023	Webinar on Important Provisions of Charitable Trust in Light of SC Judgements (Central Zone)	Virtual Platform

Sr. No.	Date & Month	Programme	Place
31	23rd February, 2023	Webinar on Practical Aspects of Faceless Assessment & Appeals (Central Zone)	Virtual Platform
32	24th February, 2023	Webinar on Reassessment U/S 148A Issues & Way Forward (Central Zone)	Virtual Platform
33	25th February, 2023	Webinar on Issues in Section 68,69 to 69D & 115BBE (Central Zone)	Virtual Platform
34	25th February, 2023	One Day Conference (Northern Zone)	Varanasi
35	25th February, 2023	One Day Conference (Southern Zone)	Puducherry
36	3rd March, 2023	Full Day National Seminar on GST and Income Tax (Central Zone)	Chhindwara
37	11th March, 2023	BRIJ TAX SEMINAR on Direct and Indirect Tax (Rajasthan) (Central Zone)	Bharatpur
38	18th March, 2023	National Executive Committee Meeting	Lucknow
39	18th & 19th March, 2023	Two Day National Tax Conference (Northern Zone)	Lucknow
40	22nd March, 2023	CSR Activity jointly with Maharashtra Tax Practitioners Association, Pune (Northern Zone)	Varanasi
41	22nd March, 2023	One Day Tax Conference (Eastern Zone)	Dhanbad
42	23rd March, 2023	Webinar on PMLA – A New Dawn for Professionals. (Central Zone)	Virtual Platform
43	25th March, 2023	One Day Tax Conference (Eastern Zone)	Muzaffarpur
44	25th March, 2023	Farewell function of Chief Commissioner of Income Tax, Prayagraj. (Northern Zone)	Varanasi
45	31st March &	Residential Refresher Course at (Northern Zone)	Shimla
46	1st & 2nd April, 2023	Residential Refresher Course at (Northern Zone)	Shimla
47	6th to 8th April, 2023	Residential Refresher Course (Central Zone)	Chitrakoot
48	6th April, 2023	Webinar on GST Baton passing from 2022-23 to 2023-24 Key Aspects (Southern Zone)	Virtual Platform
49	8th April, 2023	One Day Conference (Central Zone)	Gwalior
50	15th April, 2023	One Day Conference (Western Zone)	Ahmedabad
51	22nd April, 2023	One Day Conference (Southern Zone)	Vishakapatnam
52	29th April, 2023	National Executive Committee Meeting (Western Zone)	Vadodara
53	29th & 30th April, 2023	Two Day National Tax Conference with visit to Statute of Unity (Western Zone)	Vadodara
54	6th May, 2023	One Day National Tax Conference (Northern Zone)	Ghaziabad
55	13th May, 2023	National Executive Committee Meeting (Central Zone)	Indore
56	13th & 14th May, 2023	Two Day National Tax Conference (Central Zone)	Indore
57	15th May, 2023	Charitable Trust Taxation including recent amendments (Central Zone)	Virtual Platform
58	15th May, 2023	Taxation of various financial products including AIFs, REITs, INVITs etc, recent amendments and issues (IFSC) (Central Zone)	Virtual Platform
59	17th May, 2023	Taxation and Regulatory aspects of various perquisites under salaries including ESOPs (Central Zone)	Virtual Platform
60	17th May, 2023	Recent Development in sec 195 covering issues in 15CA & 15CB (Central Zone)	Virtual Platform
61	20th May, 2023	Full Day Mega Tax Conference (Central Zone)	Bhilwara
62	22nd May, 2023	Taxation of Partnership Firms and LLPs on conversion incl Issues on Amalgamation of LLPS (Central Zone)	Virtual Platform

Sr. No.	Date & Month	Programme	Place
63	22nd May, 2023	Taxation and Regulatory aspects of Start-ups (Central Zone)	Virtual Platform
64	24th May, 2023	56 (2)(x) – An Evolving Deeming Fiction along with 56(2)(viib), 50CA, 50B rwr 11UAE (Central Zone)	Virtual Platform
65	24th May, 2023	Taxation aspects of Redevelopment of Societies both from developer and the flat owner's perspective (50C/43 CA etc.)(Central Zone)	Virtual Platform
66	26th May, 2023	Valuation under Income Tax Law vis-s-vis other laws – How to solve this game (Central Zone)	Virtual Platform
67	26th May, 2023	Case studies on certain important aspects of Business Organisation & Reorganisation including M&A and Demergers (Central Zone)	Virtual Platform
68	26th May, 2023	ROC Compliances For Small Companies (Allied Laws Committee)	Virtual Platform
69	27th May, 2023	Notice & Assessments related to Foreign Assets vis-à-vis Money Act and It's Interplay with PMLA and other Economic Offences Laws (Central Zone)	Virtual Platform
70	27th May, 2023	Law of Evidence vis-à-vis Tax Proceedings incl Examination and cross Examination / Do's & Don't's of Rendering Tax advice (special reference to handle arrest in such cases)(Central Zone)	Virtual Platform
71	27th & 29th May, 2023	National Spiritual Conference (Central Zone)	Mount Abu
72	2nd to 10th June, 2023	International Study Tour to Vietnam	Vietnam
73	3rd June, 2023	One Day National Tax Conference (Southern Zone)	Khammam
74	8th June, 2023	Webinar on 7 Years of Insolvency and Bankruptcy Code – A Professional Perspective	Virtual
75	11th June, 2023	CSR Activity (Northern Zone)	Agra
76	14th June, 2023	Webinar on Settlement Commission - Alternate Dispute Resolution Mechanism under Service Tax (Southern Zone)	Virtual
77	15th June, 2023	Webinar on Mastering Error-Free Income Tax Returns : Strategies to Minimize Notices (Central Zone)	Virtual
78	17th June, 2023	One Day Conference (Western, Northern & Eastern Zone)	Thane
79	21st June, 2023	Release of Newsletter on Allied Laws	Virtual
80	23rd June, 2023	National Executive Committee Meeting	Tirupathi
81	23rd & 24th June, 2023	National Tax Conference (Southern Zone)	Tirupathi
82	24th June, 2023	Full Day Conference (Central Zone)	Kota
83	30th June, 2023	National Tax Conference (Central Zone)	Raipur
84	30th June & 1st July, 2023	A Two Day Conference	Parbhani

Activity Report for the Month of June, 2023 of All India Federation of Tax Practitioners - Northern Zone

01. That, on 11.06.2023 CSR Activity was organized by AIFTP-NZ at Dayalbag, Agra.
- Corporate Social Responsibility Activities was organized by All India Federation of Tax Practitioners, Northern Zone on 11th day of June, 2023 under the guidance of CA M. M. Bhasin and Mr. Manoj Sharma, Joint Secretary, AIFTP-NZ at Dayal Bag, Agra.
- The Program was based on “Valuing Education by Helping Underprivileged Children”.
02. That, on 12.06.2023, Fifth Meeting of Managing Committee of AIFTP – NZ, 2023 was held virtually on Zoom Platform to discuss on various agendas relating to zonal activities as follows.
- (i) Discussion and approval of Account and Balance Sheet as per the direction of NEC in meeting held on 13.05.2023 at Indore.
 - (ii) Approval of upcoming programs of the Zone.
 - (iii) Discussion on Membership Drive and Committee Chairmen Reports of all Zonal Committees.
 - (iv) Discussion on CSR activities.
 - (v) Development of Members Data Correction and Updation by Secretary and Other Team Members.
03. That, on 17.06.2023 One Day Tax Conference was organized by AIFTP – Northern, Eastern, Western Zone jointly with Tax Practitioners Association, Thane, Tax Friends Association, Mumbai, Goods and Service Tax Practitioners Association of Maharashtra (Mumbai), Maharashtra Tax Practitioners Association (Pune) and Taxation Consultants Association (Sangli). The Tax Conference was held on 17.06.2023 at R-Nest Banquets, Next to Saraswat Bank, Wagle Estate, Thane.
- The Conference was graced by Shri Pankaj Ghiya ji, National President, AIFTP, Shri Rajesh Mehta, Secretary General, AIFTP, National and Zone dignitaries of AIFTP and members of other Co-Organizers. The Conference was well organized under the leadership of Chairman of the Conference Mr. Vijay Kewalramani, Conference Convenor and President, TPA Thane, Mr. Girish Rathi and the entire Conference Team.
- Total more than 250 delegates from across the country attended this tax conference.
- The Conference started on 10:00 AM with the inaugural session where the Conference Chairman Shri Vijay Kewalramani welcomed all the delegates followed by address of Conference Convenor and President, TPA, Thane, Shri Girish Rathi. The National President Shri Pankaj Ghiya addressed the full house and spoke about the Federation activities and urged the delegates to join the AIFTP for Ethics, Education and Excellence. He expressed his appreciation for the efforts of the organizing committee of the conference.
- The Inaugural Session was also graced by the Secretary General, AIFTP, Shri Rajesh Mehta, Chairman AIFTP WZ Shri Ashvin Acharya, Chairman AIFTP NZ Shri O P Shukla, NVP EZ Vivek Agarwal, Tax Friends Association President Ashok Manghnani, GSTPAM President Shri Sunil Khushalani, MTPA President Shri Shripad Bedarkar and TCA Sangli President Shri Sunil Bukate who addressed the delegates. Vote of thanks was given by Shri Kamlesh Saboo, Secretary, AIFTP-WZ.
- Key Speakers of the Conference were CA Shankarnarayan Iyer, CA Aanchal Kapoor and CA Mitish Modi and Chairmen of both the Sessions were Respected Past President Shri P C Joshi and Respected Past President Sr. Adv. Dr. K. Shivram who kept the audience engaged with their enthralling talks.
- The conference was also graced by the presence of our Respected Past President Shri J D Nankani ji and Past President Shri M S Rao.
- The conference was well organized in the presence of North Maharashtra Association President Shri Anil Chavan, Shri Ashok Kadam, GSTPAM PP Shri Kishore Lullaji, AIFTP EZ National Joint Secretary Adv Devesh Poddar and AIFTP NZ Secretary CA Puneet Kumar Singh who were appreciated for their support in making the conference reach new heights.
- MoC's of the Conference were CA Bharat Sachdev and Ms. Mansi Savar.

The First Technical Session - 11:15 AM — 12.45 PM was on the topic "Audit Trail (Compliances and Requirements)" had eminent speaker CA SHANKARNARAYAN IYER as keynote speaker who covered the various aspects of the topic.

The Second Technical Session - 2:15 PM - 3:45 PM - was on the topic "Drafting and Pleading of Appeals under the GST Acts", CA Aanchal Kapoor was the keynote speaker who covered the various aspects of the topic. Chairman of the session was Adv P. C. Joshi, Past President, AIFTP.

The Third Technical Session — 04:00 PM - 5:30 PM - was on the topic "Drafting and Presentation under Faceless Assessment and 148 Assessments under the Income Tax Act, 1961", CA Mitish Modi was the keynote speaker who tremendously covered the various decisions on the topic. Chairman of the session was Senior Advocate Dr. K. Shivram, Past President, AIFTP.

Valedictory Session and Closing Ceremony - 5:30 PM onwards - The conference ended with the Valedictory Session. The Conference Committee and team of Co-organizers expressed gratitude to each one of the delegates and the Senior Members / Chartered Accountants to make the Tax Conference at Thane a grand success.

(PUNEET KUMAR SINGH)
Secretary, AIFTP-NZ
Date : 29.06.2023



Activity Report for the Month of June, 2023 of All India Federation of Tax Practitioners - Central Zone

In reference to above subject please find Zonal Report of AIFTP CZ for the month of June 2023 along with details of forthcoming programmes is as under :-

A) AIFTP CZ organized and attended following programmes in the month of June 2023

1. On 08th June 2023 Webinar on Allied Laws under Announced Fortnightly Webinar Calendar 2023 of AIFTP CZ on topic 7 Years of Insolvency and Bankruptcy Code A Professional Perspective. Speaker was Adv.Sh. Rajiv Shankar Divedi from Delhi and Webinar Started by opening remarks of National President Sh. Pankaj Ji Ghiya Advocate. About 100 Participants was attended webinar.
2. On 15th June 2023 Webinar on Direct Tax under Announced Fortnightly Webinar Calendar 2023 of AIFTP CZ on topic Mastering Error-Free Income Tax Returns : Strategies to Minimize Notices with Latest Changes. Session Chairperson was Mrs. Premlata Bansal, Sr. Advocate, Past President AIFTP Speaker was CA Sh. Deepak Bholusaria from Delhi and Webinar Started by opening remarks of National President Sh. Pankaj Ji Ghiya Advocate. About 400 Participants was attended webinar on Zoom and YouTube.
3. On 24th June 2023 AIFTP CZ, Rajasthan Tax Consultant Association Jaipur and Tax Bar Association Kota was organized Full day Mega Conference at Radhika Resort, Kota (Rajasthan). National President Sh.Pankaj Ji Ghiya was Chief Guest in Inaugural Session and Past President of AIFTP Sh. ML Patodi Advocate was also grace the Inaugural Session as Programme Director. In Ist Technical Session Dr. K.Shivram, Advocate, Past President AIFTP from Mumbai and Adv. Sh.Shashi Ashok Bekal from Mumbai was gave his lecture on Faceless Assessment, Important Legal Issues, Drafting reply to Show Cause Notice-Constitutional Remedies in reference to Income Tax Act and in IInd Technical Session CA Sh. Abhay Desai from Vadodara was gave his lecture on Recent Amendments Under GST Act. About 250 Participants was attended Seminar. AIFTP CZ thankful and congratulate Sh. Milind Vijayvargiya Programme Co-Director Sh. Devendra Kataria President TBA Kota, Sh. Sumit Chittora Secretary TBA Kota, for organizing that wonderfull seminar.
4. On 30th June 2023 AIFTP CZ, Federation of CG Income Tax Bar Association, Raipur Branch of CIRC of ICAI and Income Tax Bar Association, Raipur was organized National Tax Conference at Convention Hall, New Circuit House, Civil Lines, Raipur (C.G.) National President Adv.Pankaj Ji Ghiya was Chief Guest, CA Sh. Rajesh Mehta National Secretary General and CA Sh. Anil Mathur National Vice President CZ was Guest of Honour in Inaugural Session. In Ist Technical Session CA Sh. Prashanth GS from Bengaluru was gave his lecture on Assessment & Reassessment u/s 147 and Procedure u/s 148, 148A, 151 etc under Income Tax Act, Session was Chaired by Sr. Advocate from Indore Sh. Sumit Ji Nema. In IInd Technical Session Adv. Sh.Mukul Gupta from Delhi was gave his lecture on Provisions

of Search, Seizure and Arrest and Fake Invoicing under GST Act, Session was Chaired by Past President AIFTP Smt. Nikita Badekha Advocate From Mumbai. About 200 Participants attended Conference. AIFTP CZ thankful and congratulate CA Sh.Rajesh B Doshi Vice Chairman, AIFTP CZ and Conference Cordinator, CA Sh.Paras Chhajer President Federation of CG Income Tax Bar Association, CA Sh.Rajesh Golchha Secretary Federation of CG Income Tax Bar Association, CA Sh. Ravi Gwalani Chairman Raipur Branch of CIRC of ICAI, CA Sh.Vikas Golchha Secretary Raipur Branch of CIRC of ICAI, CA Sh.Sakshi Gopal Aggarwal President Income Tax Bar Association, Raipur, CA Sh. Praveen Jain Secretary Income Tax Bar Association, Raipur for their hardcore efforts for organizing that wonderful seminar.

B) Forthcoming Programmes by AIFTP CZ

1. AIFTP CZ jointly with Rajasthan Tax Consultants Association and Tax Consultant's Association Jaipur from 8th July 2023 going to organize A Full Day Conference at Hotel Clarion Bela Casa, Tonk Road, Jaipur. CA Atul Gupta, Past President ICAI from Delhi will deliver his lecture on Indirect Tax Matters and Dr. Rakesh Gupta Former ITAT Member will deliver his lecture on Direct Tax Matters.
2. AIFTP CZ jointly with AIFTP SZ and Association of Income Tax Practitioner Tamilnadu from 12 to 14 August 2023 going to organize 2 nights 3 days RRC at Rameshwaram. On day 1 Conference on Direct and Indirect Taxes will be organize. On day 2 and 3 delegates will visit various temples and other holy places of Rameshwaram.
3. AIFTP CZ also announced Webinars Calendar of 2023 where webinars on Direct Tax, Indirect Tax and Allied Laws will organize fortnightly in whole year.

Adv. Sandeep Agrawal
Chairman

Adv. Laxman Kashyap
Secretary

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Activity Report for the Month of June, 2023 of All India Federation of Tax Practitioners - Southern Zone

One Day Tax Conference was held at Khammam, Telangana on 03.06.2023

Along with Khammam District Tax Practitioners Association it was held and around 270 Delegates attended. Shri. P.V. Subba Rao our Past NVP was the Chief Guest.

Webinar on 'Settlement Commissions – Alternate Dispute Resolution Mechanism Under Service Tax':

On 14.06.2023 a webinar was conducted jointly with Directorate General of Tax Payer Services, Chennai & Bengaluru Zonal Units. Delegates across the nation attended, Speaker was Smt B. Jayabalasundari, IRS, Commissioner Settlement Commission Chennai Additional Bench. She explained the nuances, procedures and the advantages of approaching the Settlement Commission.

Two Day National Tax Conference at Tirupathi:

On 23.06.2023 & 24.06.2023 a 2 day NTC was held at Tirupathi.

Distinguished Speakers were

- a. Advocate J K Mittal presented paper on Income Tax Laws;
- b. Dr. Girish Ahuja presented paper on Income Tax Laws;
- c. CA Navin Khariwal presented paper on Income Tax Laws;
- d. CA P Chaitanya presented a paper on Latest development in law relating to Charitable Institutions.

The National Executive Committee Meeting was also held on 23.06.2023. The NTC was inaugurated by our National president Sri. Pankaj Ghiya. Provision for 'Darshan' of Lord Balaji was organised to all the distinguished speakers and outstation delegates. There was a reasonably good attendance from all over India. SZ thanks all those who made it a success.

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Direct Taxes

Ms. Neelam Jadhav, Advocate, KSA Legal Chambers

High Court:

- S.37(1): Business expenditure - Consultancy fee is allowable - consultancy services provided to shell entity is non-existent, however, payments made by account payee cheques to the said company and payment included service tax on the invoice and payee was duly registered with the service tax department.**

The Assessing Officer treated the payment as a bogus transaction and disallowed the claim. The CIT(A) and Tribunal noted that the assessee had availed the services of a consultant in connection with the contract awarded by BHEL and it observed that the payee filed its return and was assessed to tax for the relevant period without any non-compliance on its part. Such payments were made by account payee cheques and the payment included service tax on the invoice and the payee was duly registered with the Service Tax Department. Further noted that the transaction took place in the financial year 2012-13, relevant to the assessment year 2013-14, whereas inquiry was sought for the year 2016-17, by which time the payee company had been struck off. Therefore, CIT(A) & Tribunal concluded that inference could not be drawn that the payee company was not in existence when the transaction was made or the transaction was bogus.

Held that, payments were made by account payee cheques and payment included service tax on invoice and payee was duly registered with the service tax department, hence consultancy services is allowable as business expenditure.

Pr. CIT v. Paharpur Cooling Towers Ltd. ITAT NO. 182 OF 2021 dt.12/09/2022 (Ca)(HC)

- S.10(26): Scheduled Tribe (Refund): assessee was certified to be a member of the scheduled tribe, the amount deducted from the salary income being exempt u/s. 10(26).**

Held that, any member of a scheduled tribe as defined in article 366(25) of the Constitution, residing in any of the areas prescribed u/s. 10(26) of 1961 Act, is exempted from payment of income tax. Assessee was certified to be a member of a scheduled tribe in the State of Rajasthan and, he was posted in Assam, in accordance with section

10(26), the department directed to process the request for a refund.

Chyawan Prakash Meena vs. Union of India, WP(C) NO. 404 of 2023, 03/02/2023 (Guahai)(HC)

Tribunal:

- S. 48: Capital gains - Solicitor expenses – solicitors to look after legal aspects of transaction of transfer of subject property and claimed it as a deduction, only works which were carried out by solicitors in connection with the transfer of subject property would be allowable as a deduction.**

The assessee had claimed the solicitor's fees as expenses incurred in connection with the transfer of property u/s.48 of the Act as a deduction. The Assessing officer observed that the assessee has released his shares in the property to another co-owner of this property and there is no third-party involvement in this transaction. Accordingly, the assessee's claim for solicitor's fees is not wholly and exclusively related to the transfer of property. Hence, the payment made to the occupier for the vacation of place is also not wholly and exclusively incurred for the transfer of property.

Held that, from the entire bill raised by solicitors it was found that all expenses could not be construed as incurred in relation to the transfer of subject property. Only works which were carried out by solicitors in connection with the transfer of subject property would be allowable as a deduction.

ITO v. Sohrab Fali Mehta ITA 55/MUM/2023 dt.15/03/2023 (Mum)(Trib.)

- S. 194C: Contractors / sub-contractors - freight charges payments - could not be made for violation of provisions of section 194C (7). (r.w.s. 40(a)(ia)).**

Held that freight charges paid to the transporters by obtaining their PAN details and complied with provisions of section 194C(6), the disallowance under section 40(a)(ia) could not be made just because there was a violation of provisions of section 194C(7) as both section 194C(6) and 194(7) are independent provisions.

Sukumar Solvent (P.) Ltd. v. ACIT, ITA No. 1446/KOL/2019, 16/03/2023 (Kol)(Trib.)

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