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THE CTC NEWS

Monthly Newsletter of The Chamber of Tax Consultants

(For Private Circulation - Members Only)

JUNE 2024



YOGA DAY

— • 21ST JUNE 2024 • —

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If members have any query, kindly contact the following staff members.

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 (4) Membership: Ms. Neha Kadakia / Ms. Seema Kamble Email: member@ctconline.org**

RENEWAL NOTICE – 2024-25

Dear Members,

SUB: RENEWAL OF ANNUAL MEMBERSHIP FEES FOR F.Y. 2024-25

April 01, 2024

It is our privilege to have been of service to you over the years. We truly appreciate and value your association. It is time to renew annual membership, subscription of The Chamber’s Journal, Study Groups and Study Circles for the financial year 2024-25. We thank you for your subscription. Your involvement is important and very much appreciated. We hope you will always continue to support The Chamber in its activities and growth as done in the past.

Thanking You,

For The Chamber of Tax Consultants

CA Mehul R. Sheth

Hon. Treasurer

Sr. No.	Particulars	Fees	GST @18%	Total
I	MEMBERSHIP RENEWAL FOR EXISTING MEMBERS (APRIL TO MARCH)			
1	ORDINARY MEMBERSHIP FEES - WITH HARD COPY OF JOURNAL	2500	450	2950
2	ORDINARY MEMBERSHIP FEES - WITH SOFT COPY OF JOURNAL (E-JOURNAL)	1500	270	1770
3	ASSOCIATE MEMBERSHIP -	7500	1350	8850
4	STUDENT MEMBERSHIP - INCLUDING E JOURNAL	500	90	590
II	CHAMBER'S JOURNAL SUBSCRIPTION – (HARD COPY)			
1	JOURNAL SUBSCRIPTION - LIFE MEMBERS	1350	0	1350
2	JOURNAL SUBSCRIPTION - NON MEMBERS	2500	0	2500
3	JOURNAL SUBSCRIPTION - STUDENT MEMBERS	1000	0	1000
III	COURIER CHARGES FOR CHAMBER'S JOURNAL (OPTIONAL) (*) (Refer Note 7)	508	92	600
IV	CHAMBER'S E - JOURNAL SUBSCRIPTION (SOFT COPY)			
1	E JOURNAL SUBSCRIPTION – FOR LIFE MEMBERS	700	126	826
2	E JOURNAL SUBSCRIPTION – FOR NON-MEMBERS	1000	180	1180
V	ITJ SUBSCRIPTION			
1	INTERNATIONAL TAX JOURNAL SUBSCRIPTION (QUARTERLY)	1400	0	1400
VI	STUDY CIRCLES & STUDY GROUPS			
1	STUDY GROUP (DIRECT TAXES)	2150	387	2537
2	STUDY CIRCLE (DIRECT TAXES)	1800	324	2124
3	STUDY CIRCLE (INTERNATIONAL TAXATION)	1600	288	1888
4	STUDY CIRCLE (INDIRECT TAXES)	2000	360	2360
5	CORPORATE AND IBC STUDY CIRCLE (VIRTUAL MEETINGS ONLY)	500	90	590
6	INTENSIVE STUDY GROUP ON DIRECT TAX	1800	324	2124
7	FEMA STUDY CIRCLE	1600	288	1888
8	PUNE STUDY GROUP	2000	360	2360
9	BENGALURU STUDY GROUP	1600	288	1888
10	HYDERABAD STUDY GROUP	2000	360	2360
11	ALL STUDY CIRCLES / STUDY GROUPS MEETINGS HELD AT MUMBAI - (ONLY FOR OUTSTATION MEMBERS ON VIRTUAL MODE ONLY)	3000	540	3540

Sr. No.	Particulars	Fees	GST @18%	Total
VII	FEES FOR INCOMING NEW MEMBERS (APRIL TO MARCH)			
1	LIFE MEMBERSHIP	15000	2700	17700
	SUBSCRIPTION OF JOURNAL (OPTIONAL)	1350	0	1350
2	ADMISSION FEES – (ORDINARY MEMBERSHIP)	750	135	885
	ORDINARY MEMBERSHIP FEES - WITH HARD COPY OF JOURNAL	2500	450	2950
	ORDINARY MEMBERSHIP FEES - WITH SOFT COPY OF JOURNAL (E-JOURNAL)	1500	270	1770
3	ADMISSION FEES – (ASSOCIATE MEMBERSHIP)	1000	180	1180
	ASSOCIATE MEMBERSHIP FEES (INCLUDING HARD COPY OF JOURNAL)	7500	1350	8850

Notes:

- Members are requested to visit our website www.ctconline.org for online payment.
- Payments should be made by Account Payee Cheque/Demand Draft in favour of **“THE CHAMBER OF TAX CONSULTANTS”**. Outstation members are requested to send payments only by “Demand Draft or At Par Cheque”. Members who are paying by NEFT are requested to share the UTR NO for the payment done.
- A consolidated Cheque/Draft may be sent for all payments.
- Please also update your Mobile number & e-mail address to ensure receipt of regular updates on activities of The Chamber.
- Please write your full name and Mobile No on the reverse of Cheque/DD.
- (*) In view of feedback from many members regarding Non-receipt / Late receipt of Hard Copy of Monthly Journal by Post, members may opt for Yearly Courier Charges of ₹ 600/- (Including GST) for timely receipt of the Journal by Courier Service.**
- Kindly pay your membership fees by 30th June, 2024 for uninterrupted service of the Chamber’s Journal.
- Members are requested to download the Renewal Form from Chamber’s website www.ctconline.org
- Renewal Notices are also sent separately and members are requested to fill up the same and send it to The Chamber’s office along with the cheque/DD in favour of The Chamber of Tax Consultants
- Renewal Notice contains entire information of Members as per CTC database. In case of any change in information of Member as shown in Form, kindly provide updated information along with the form.
- For better administration and faster processing, **Members are requested to make payments of Membership Fees, Renewal charges as well as for Study Circle, Study Group, Journals, Seminars, Webinars and all the other various events of the CTC, by using the following QR Code and sending Transactions details by e-mail to the CTC on accounts@ctconline.org**



Payment through UPI - [tech90049983@barodampay](https://api.whatsapp.com/send?phone=9190049983)

**OR
SCAN QR Code**

Alternately, members may make payments by Account Payee Cheque or by NEFT/RTGS to the following Bank Account and sending Transactions details by e-mail to the CTC on accounts@ctconline.org

BANK DETAILS

NAME OF THE ACCOUNT	THE CHAMBER OF TAX CONSULTANTS
NAME OF BANK	IDBI BANK
BRANCH NAME	NANA CHOWK, MUMBAI - 400 007
ACCOUNT TYPE	SAVING
ACCOUNT NUMBER	0166104000060738
IFS CODE	IBKL0000166

NOTICE OF THE NINETY SEVENTH ANNUAL GENERAL MEETING

Notice is hereby given that the Ninety Seventh Annual General Meeting of THE CHAMBER OF TAX CONSULTANTS will be held at Garware Club House, Wankhede Stadium, D Road, Churchgate, Mumbai-400 020 on Thursday, July 4, 2024 at 4.30 p.m. to transact the following business:

1. To read and adopt the minutes of the 96th Annual General Meeting held on July 4, 2023.
2. To consider the Annual Report of the Managing Council for the year 2023-24.
3. To consider and adopt the Annual Audited accounts for the year ended March 31, 2024.
4. To appoint auditors for the financial year 2024-2025 and fix their honorarium.
5. To announce the results of the elections of President and fourteen Members of the Managing Council for the year 2024-2025.
6. Any other matter with the permission of the Chair.

FOR AND ON BEHALF OF THE MANAGING COUNCIL

Sd/-

Place: Mumbai

Dated: June 12, 2024

Office: 3, Rewa Chambers, 31, New Marine Lines, Mumbai-400 020.

Neha Gada / Vitang Shah

Hon. Jt. Secretaries

Notes:

1. If there is no quorum by 4.30 p.m. the meeting will be adjourned for half an hour and the members present at such adjourned meeting shall constitute the quorum.
2. As per the decision taken at 86th Annual General Meeting, Annual Report would be circulated in electronic form. It shall also be available on the Chamber's website after 18th June, 2024. Any member desiring physical copy can send written request and get it collected from Chamber's office after 18th June, 2024. Alternatively, can also send written request for sending it by post or courier.
3. The members are requested to send their queries, in writing, if any, on the Statements of Accounts and Annual Report for the year 2023-24 to the Hon. Jt. Secretaries at least four days before the day of the Annual General Meeting.
4. The AGM will be followed by the felicitation of the winners of the Dastur Essay Competition.

Study Circle & Study Group Committee

Chairman: Ashok Sharma
Vice Chairman: Dipesh Vora
Convenor(s): Dinesh R. Shah, Parth Sanghvi

Study Circle Meeting on Key Income Tax amendments in last 3 years applicable for AY 2024-25 (Hybrid Mode)

Tuesday, 18th June, 2024

6.00 pm to 8.00 pm

Speaker: CA Abhitan Mehta

The Study Circle and Study Group committee of The Chamber of Tax Consultants has organised a Study Circle meeting on “**Key Income Tax amendments in last 3 years applicable for AY 2024-25**” (Hybrid Mode) which is scheduled on June 18, 2024. The details are as follows.

Participation Fees

For Study Group Members	NIL
CTC Members	₹ 200/- + ₹ 36/- (GST) = ₹ 236/-
Non-Members	₹ 400/- + ₹ 72/- (GST) = ₹ 472/-

Participation Fees to be paid online on the website.

Venue for Physical : Chamber office, 3, Rewa Chambers, Ground A, 31, New Marine Lines, Mumbai- 400 020
Zoom Link will be shared nearing to the event.

Study Circle & Study Group Committee

Chairman: Ashok Sharma
Vice Chairman: Dipesh Vora
Convenor(s): Dinesh R. Shah, Parth Sanghvi

Study Group Meeting on Recent Judgements under Income Tax Act, 1961 (Hybrid Mode)

Tuesday, 2nd July, 2024

6.00 pm to 8.00 pm

Speaker: Mr. Devendra Jain, Advocate

The Study Circle and Study Group committee of The Chamber of Tax Consultants has organised a Study Group Meeting on “**Recent Judgements under Income Tax Act**” (Hybrid Mode) scheduled on July 2, 2024. The details are as follows.

Participation Fees

For Study Group Members	NIL
CTC Members	₹ 200/- + ₹ 36/- (GST) = ₹ 236/-
Non-Members	₹ 400/- + ₹ 72/- (GST) = ₹ 472/-

Participation Fees to be paid online on the website:

Venue for Physical : Chamber office, 3, Rewa Chambers, Ground Floor, 31, New Marine Lines, Mumbai-400 020

Indirect Taxes Committee

Chairman : Hemang Shah
Vice Chairman : Keval Shah
Convenor(S) : Raj Khona, Umang Talati,
 Yash Parmar
Advisor : Rajiv Luthia

Indirect Taxes Study Circle Meeting on Issues with respect to discounts/incentives and trade promotional schemes in GST (Virtual Mode)

Tuesday, June 25, 2024

5.00 p.m. to 7.00 p.m.

Speaker : CA Mandar Telang

Discounts and incentives play a significant role in trade practices – encouraging sales as well as promoting/marketing goods or services. Almost 7 years into the GST regime and certain issues with respect to the discounts/incentives and trade promotional schemes in GST continue to plague the industry.

To discuss these issues faced by the taxpayers with respect to discounts/incentives and trade promotional schemes in GST, the Chamber of Tax Consultants has planned a study circle meeting, the details of which are given below –

Participation Fees

For IDT Study Circle Members	NIL
CTC Members	₹ 200/- + ₹ 36/- (GST) = ₹ 236/-
Non-Members	₹ 400/- + ₹ 72/- (GST) = ₹ 472/-

Participation Fees to be paid online on the website:

International Taxation Committee

Chairman: Kirit Dedhia
Co-Chairperson: Karishma Phatarphekar
Vice Chairmen: Niraj Chheda,
 Shabbir Motorwala
Convenor(s): Tanvi Vora, Vishal D. Shah,
 Yash Bhatt

International Taxation Study Circle Meeting on US Taxation [Virtual Mode]

Thursday, 27th June, 2024

6.00 p.m. to 8.00 p.m.

Speaker : CA Jinal Shah

The International Taxation Committee of The Chamber of Tax Consultants has organised a Study Circle Meeting on “Recent Important Judgement on International Taxation” scheduled on 27th June, 2024.

Fees

For International Taxation Study Circle Members	NIL
CTC Members	₹ 200/- + ₹ 36/- (GST) = ₹ 236/-
Non-Members	₹ 300/- + ₹ 54/- (GST) = ₹ 354/-

Participation Fees are to be paid online on the website

Membership & PR Committee

Chairman : Premal Gandhi
Vice-Chairperson : Ashita Shah
Convenors : Sagar Mehta
Sneha Daftary
Advisor : Atul Bheda
Sujal Shah

SAS Meeting on Mental Well being through Yoga [Virtual Mode]

Wednesday, 19th June, 2024

5.30 pm - 7.00 pm

Speaker : Ms.Sushama Maurya (Lead examiner at Yoga Certification Board, Government of India and AYUSH certified yoga teacher, examiner and evaluator)

In an age marked by constant stimulation and stress, maintaining mental well-being is paramount for overall health for professionals like us. Where we are characterized by constant busyness and digital distractions, nurturing mental well-being is essential for leading a fulfilling and balanced life. While there are numerous approaches to promoting mental wellness, Yoga stands out as a holistic practice that addresses the mind, body, and spirit. By integrating yoga into daily life, individuals can cultivate mindfulness, reduce stress, enhance emotional resilience, and foster greater self-awareness. Rooted in ancient Indian philosophy, yoga has gained global popularity for its myriad physical and psychological benefits.

**All are
cordially
invited to take
benefit of this
unique meeting**

Yoga offers valuable tools for emotional regulation and resilience, empowering individuals to navigate life's challenges with greater equanimity. Through mindfulness practices, practitioners learn to observe their thoughts and emotions without attachment or judgment, cultivating a sense of emotional balance. Regular yoga practice fosters resilience by enhancing self-awareness and promoting adaptive coping strategies. By cultivating qualities such as compassion, gratitude, and acceptance, yoga fosters emotional resilience in the face of adversity.

As we embrace the ancient wisdom of yoga in the modern world, we embark on a journey of self-discovery and transformation, unlocking the potential for profound healing and inner peace.

The Membership and Public Relations Committee has therefore organised this very unique session to mark our contribution to International Yoga Day and also to improve our wellbeing through Yoga.

What will you learn from the workshop: -

- o The Mind-Body Connection
- o Stress Reduction and Relaxation
- o Emotional Regulation and Resilience
- o Improved Mental Health
- o Enhanced Self-awareness and Self-care
- o Integrating Yoga into Daily Life

Membership & PR Committee

Chairman	: Premal Gandhi
Vice-Chairperson	: Ashita Shah
Convenors	: Sagar Mehta Sneha Daftary
Advisor	: Atul Bheda Sujal Shah

SAS Meeting on Thirukkural on the Art of Health Management [Virtual Mode]

Friday, 14th June, 2024

5.30 pm - 7.00 pm

Speaker : Dr. C.P. Ramaswami (Enrolled as Advocate in November, 1974. Practised for two years on civil side. Again revived practice from July 2004, after taking VRS from Indian Revenue Service, with Head Quarters at Hyderabad – appearing before A.P.High Court in Income Tax Appeals and Writs and also before Karnataka High Court and various Benches of the ITAT located in Hyderabad, Mumbai, Bangalore, Chennai, Vizag, Pune and Jaipur since July 2004.)

Dear Delegates,

The art of health management encompasses a multifaceted approach to maintaining and improving one's physical, mental, and emotional well-being. It involves a combination of proactive measures, lifestyle choices, and effective decision-making to achieve optimal health outcomes. The Thirukkural, authored by the ancient Tamil poet Thiruvalluvar, is a classic work of Tamil literature consisting of 1,330 couplets that cover various aspects of life, ethics, and virtue. While the Thirukkural does not have a specific chapter dedicated solely to health management, many of its verses touch upon principles and practices that can be applied to maintain good health. Thiruvalluvar advises individuals to be mindful of the food they consume and its potential effects on their health. For eg. Verse 940 underscores the importance of making informed choices about diet and nutrition to maintain good health. Thirukkural does not explicitly outline a comprehensive guide to health management, its verses offer timeless wisdom and insights into the importance of balanced nutrition, moderation, mindfulness, and informed decision-making in maintaining good health. These principles align with modern concepts of health management and can serve as valuable guidelines for leading a healthy lifestyle.

All are cordially invited to take benefit of this unique meeting

The, Membership and Public Relations Committee has therefore organised this very unique session focused on the Thirukkural's teachings on the art of health management which offers participants valuable insights and practical guidance on how to incorporate ancient wisdom into modern health practices.

What will you learn from the workshop: -

- Emphasis on Moderation
- Mindful Eating
- Holistic Approach to Health
- Preventive Healthcare
- Cultivation of Virtues
- Application of Ancient Wisdom

IT Connect Committee

Chairman : Dinesh Tejwani
Vice Chairman : Murtaza Ghadiali
Convenor(S) : Jigar Shah, Virag Shah

Webinar on Mastering Custom GPTs: Building Your Personal AI Assistants

Monday, June 17, 2024

5.00 pm to 7.00 pm

Speaker : Mr. Nitish Jain | MD Perpetual Block

The IT Connect committee has organised a **Webinar on “Mastering Custom GPTs: Building Your Personal AI Assistants”** scheduled to be held on 17th June, 2024.

Pointers • What are Custom GPTs and their benefits • GPT Store • How to create a custom GPT without coding • Pro tips for customisation • Real time live demo of creating a custom GPT

Participation Fees

For All Members

₹ 100/- + ₹ 18/-(GST) = ₹ 118/-

Participation Fees are to be paid online on the website:

Looking forward for your active participation

Important Decisions under GST and Service Tax Laws

By Vinay Kumar Jain and Jay Chheda, *Advocates*

Whether COVID constitutes force majeure under Section 168A to extend limitation period prescribed under 73(10) of CGST Act, 2017?

Facts and Pleadings:

M/s. Faizal Traders Pvt. Ltd., ('assessee') inadvertently failed to report inward and outward supplies for July to September 2017 in the GSTR-1 and GSTR-3B returns. The assessee subsequently included the inward and outward supplies while filing the annual return in GSTR-9 for 2017-18.

The Revenue issued a notice to the assessee highlighting the non-payment of GST on outward supplies and demanded tax, interest, and penalty. The assessee contended that input tax credit on inward supplies was disclosed in GSTR-9 and the shortfall in tax was duly paid by the assessee. However, the Revenue passed an order confirming the demand.

The assessee challenged the assessment order before the Hon'ble Kerala High Court on the ground of the same being time-barred. It was contended that according to Section 73(10) of the GST Act, any proceedings should be concluded within three years from the filing of the annual return. For the financial year 2017-18, the deadline was February 7, 2023, but the order was issued on June 21, 2023.

The Revenue contended that the timelines were extended vide Notifications No. 13/2022-Central Tax and No. 09/2023-Central Tax in the wake of Covid-19. The assessee further contended that the said Notification was ultra vires section 168A of CGST Act, 2017 since Covid-19 did not constitute *force majeure*.

It was also contended by the assessee that as per Circular No. 183/15/2022-GST, a process for reconciling discrepancies between ITC claimed in GSTR-3B and reflected in GSTR-2A for 2017-18 and 2018-19 was provided and the same was not taken into account by the Revenue while passing the order.

Order passed by the Hon'ble High Court:

The Hon'ble High Court held the Notifications extending the deadline was valid. It acknowledged that COVID-19 constituted a force majeure event that justified extending statutory timelines under Section 168A of CGST Act, 2017. The High Court observed that the executive's decision to extend the deadlines was based on the recommendation of the GST Council and was within its powers, given the pandemic's impact on administrative functions.

Further, the court recognized the assessee's right to benefit from the circular, which provided a framework for reconciling ITC discrepancies due to the initial teething troubles of GST implementation.

The High Court observed that the Revenue failed to give the assessee an opportunity to comply with the Circular's

provisions. Accordingly, the Hon'ble High Court partly allowed the assessee's Petition by setting aside the order and remanding the matter back to the Revenue in accordance with a direction to consider the submissions of the assessee in the light of Circular No. 183/15/2022-GST.

Faizal Traders Pvt. Ltd., Versus Deputy Commissioner, Central Tax and Central Excise, Palakkad, Central Board of Indirect Taxes and Customs, New Delhi, Dated: 07.02.2024 By The Hon'ble Kerala High Court

Whether GST is payable on services received outside India by the Registered Person?

Facts and Pleadings:

Savio Jewellery ("assessee") registered under GST laws in India, filed a Writ Petition challenging the Order imposing GST on Exhibition services received by assessee outside India in non-taxable territory from a person located in non-taxable territory on Reverse Charge basis.

It was contended by the assessee that the services received outside India cannot be taxed in India and the same is contrary to Section 1 of IGST Act, 2017. It was also contended that assessee participated in exhibition which took place outside India and accordingly the services received outside India cannot be taxed under the IGST in India.

The Revenue contended that assessee was liable to pay IGST since Section 13 of the IGST Act provides for services received outside India and sub-section (5) of Section 13 of IGST Act includes fair and exhibition. It

was further contended that notification dated 28.06.2017 issued under u/s 5(3) of the IGST Act mandates that services supplied by a person who is located in a non-taxable territory to a person in a taxable territory (other than a non-taxable online recipient) are taxable on a reverse charge basis.

Order passed by the Hon'ble High Court:

The Hon'ble High Court held that as per section 5(3) of IGST Act, the Government may, on the recommendations of the Council, by Notification, specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall apply to such recipient as if he was the person liable for paying the tax in relation to the supply of such goods or services or both. Further the High Court observed that a Notification dated 28.06.2017 provides for tax on reverse charge basis. However, the assessee had not challenged the vires of the Notification in the Petition. Section 13(5) of the IGST Act includes the places of supply of services. In the present case, the supply of services has taken place outside India and as per the notification the receiver of service is the person who is registered in the taxable territory. Since the assessee was a registered person who is located in the taxable territory and thus liable to pay tax. Accordingly, the Hon'ble High Court dismissed the Petition of the assessee.

M/s. Savio Jewellery Vs Commissioner, Central Goods and Service Tax, Jaipur, And Ors., Dated 02.05.2024 By The Hon'ble Rajasthan High Court

Note : THE FULL DECISIONS CAN BE DOWNLOADED FROM THE WEBSITE WWW.CTCONLINE.ORG UNDER SEMINAR PRESENTATIONS - UNREPORTED DECISIONS

Unreported Tribunal Decisions

By Ajay R. Singh Advocate and CA Rohit Shah

1. S. 271(1)(c) - Leviability – Estimated Addition on account of bogus purchases

Facts:

AO, in absence of sufficient material to prove genuineness of purchases, made addition of 12.5% of total purchases. Thereafter, he levied penalty under section 271(1)(c).

Held:

CIT(A), by following the decision of Co-ordinate Bench of Tribunal in the case of Mukesh Shaligram Sharda v. ITO, deleted the penalty holding that no penalty under

section 271(1)(c) was leviable on estimated additions. Since finding of CIT(A) were based on decision of Co-ordinate Bench of Tribunal, there was no infirmity in the same.

ITO Ward-26(2)(1), Mumbai v. Saraswati Wire And Cable Industries [ITA No. 2548/Mum/2023 dated 20/03/2024] [AY 2011-12]

2. S. 32(1) - Depreciation - Allowability - Car registered in name of director - Funds utilized by assessee company

Facts:

Assessee company claimed depreciation on a vehicle purchased in name of Director of the assessee company. AO disallowed the depreciation claimed @15%. CIT(A) confirmed the disallowance. Revenue submitted that interest on the car loan and insurance expenses were allowed to the assessee. Therefore, the disallowance of depreciation on the car was deemed unwarranted.

Held:

It was undisputed that purchase of a car was made by assessee company, which was also reflected in books of account of the assessee company. Therefore, it could be asserted that the car was commercially used for purpose of business of the company. Consequently, depreciation thereon could not be denied. Moreover, interest on car loan and car insurance was allowed by AO. Thus, on facts and circumstance of matter following Supreme Court's decision in Mysore Minerals case the depreciation was allowed in accordance with law.

Mukesh Trends Lifestyle Limited v. The DCIT Circle - 2(1)(2), Ahmedabad [ITA No. 828/Ahd/2023 dated 23/02/2024] [A.Y.: 2017-18]

3. **S. 251 - Order of CIT(A) - Validity - Appeal dismissed on account of non-prosecution**

Facts:

AO made certain additions/disallowances. Assessee carried matter in appeal before CIT(A). Despite being afforded sufficient opportunity, assessee failed to participate in proceedings before CIT(A), therefore, the CIT(A) holding a conviction that assessee was not interested in prosecuting the matter, dismissed the appeal.

Held:

CIT(A) disposed off assessee's appeal for non-prosecution and failed to apply his mind to the issues, which arose from impugned order and assailed by assessee before him. Once an appeal is preferred before CIT(A), it becomes obligatory on his part to dispose of the same on merits and it is not open for

him to summarily dismiss the appeal on account of non-prosecution of the same by assessee. In fact, a perusal of section 251(1)(a) and (b), as well as 'Explanation' to section 251(2), revealed that CIT(A) remains under a statutory obligation to apply his mind to all the issues, which arises from impugned order before him. As per mandate of law, CIT(A) is not vested with any power to summarily dismiss the appeal for non-prosecution. Hence, order of CIT(A) was set aside and matter was remanded with a direction to dispose of the same on merits after affording a reasonable opportunity of being heard to assessee.

Pramod Infrastructure Pvt. Ltd. v. The ITO, Ward-1(1), Raipur [ITA No. 82/Rpr/2024 dated 08/04/2024] [A.Y.: 2013-14]

4. **S. 263 - Original assessment order framed in the name of deceased person**

Facts:

Assessee challenged order passed by PCIT under section 263 for the reason that original assessment order was framed in the name of deceased person. It was submitted that it is a well established law that assessment order framed in the name of a deceased person is bad in law and hence, void-ab-initio. Therefore, since original assessment order itself was void-ab-initio, such assessment order could not be subject-matter of revision under section 263.

Held:

It is a well established law that no assessment can be framed in the name of a person who has since expired. Any assessment order framed in the name of a deceased person without bringing legal heirs of such person on record, is invalid in the eyes of law. Accordingly, order passed under section 263 was not valid, as original assessment order framed in the name of a deceased person was not valid and therefore, the same could not be revised by taking recourse to section 263 proceedings.

Bhavnaven K. Punjani v. PCIT-2, Rajkot [ITA No. 138/Rjt/2017 dated 08/04/2024] [A.Y.: 2007-08]

Note : THE FULL DECISIONS CAN BE DOWNLOADED FROM THE WEBSITE WWW.CTCONLINE.ORG UNDER SEMINAR PRESENTATIONS - UNREPORTED DECISIONS

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- Comparative Study
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#3 Advanced Navigation and Research

- Advance Search Tools
- All About™ Criminal Laws



#4 AI Integration*

- AI-Powered Assistance

#5 In-depth Analysis*

- Detailed Commentary & Analysis



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