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ज्ञानं परमं बलम्

THE CTC NEWS

Monthly Newsletter of The Chamber of Tax Consultants

(For Private Circulation - Members Only)

OCTOBER 2024



HAPPY
Gandhi
Jayanti

*All compromise is based on give and take,
but there can be no give and take on
fundamentals. Any compromise on mere
fundamentals is a surrender.
For it is all give and no take.*

- Mahatma Gandhi



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

Hitesh G. Shah : *Chief Manager* - 9821889249 | Pradeep Nambiar - *Manager-Events & Journal* - 8080254129
Manisha Kasbe : *Manager-Accounts* - 8104816841

Helpdesk: (1) Events: Mr. Pradeep Nambiar / Mr. Anand Kadam / Mr. Rajesh Patil Email: events@ctconline.org
(2) Accounts: Ms. Manisha Kasbe / Ms. Vanita Subramanian Email: accounts@ctconline.org
(3) Journal: Mr. Pradeep Nambiar Email: jou@ctconline.org
(4) Membership: Ms. Neha Kadakia / Ms. Vanita Subramanian Email: member@ctconline.org



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The Chamber of Tax Consultants

- 3, Rewa Chambers, Ground Floor,
31 New Marine Lines, Mumbai-400 020
- Tel.: 2200 1787 / 2209 0423 / 2200 2455
- E-mail : office@ctconline.org
- Visit us at : www.ctconline.org

48th Residential Refresher Course

Venue: Mayfair Lake Resort, Raipur

Thursday, 6th March 2025 to Sunday, 9th March 2025

Dear Colleagues,

*"Wisdom is not a product of schooling
but of the lifelong attempt to acquire it."*
– Albert Einstein

The dynamic nature of Tax Laws necessitates ongoing learning and a fresh perspective to their application. The 48th Residential Refresher Course is an invaluable opportunity to enhance our understanding, refine our expertise, and foster meaningful connections with our peers. This event is designed to help us grow both professionally and personally, ensuring we remain at the forefront of our field. It's more than just an educational experience—it's about growing together as a community of tax professionals.



At the 48th RRC, we are focussing on topics which are going to enable the delegates to strengthen their foundations, allow them to stay updated with the recent amendments and consider the impact of direct taxes as well as indirect taxes, on transactions of immovable properties. We intend to take the focus to Accruals of income, Source of income, Residency and other related provisions, Case Studies on recent amendments to capital gains, and other live topics, and bring the views of Panellists on the Direct Tax and Indirect Tax impact on taxation of Immovable Properties. The RRC will be held from **6th March 2025, Thursday to 9th March 2025, Sunday at the Mayfair Lake Resort, Raipur.**

We cordially invite Lawyers, Chartered Accountants, and Tax Professionals from diverse industries to attend this outstanding conference in great numbers. We highly urge younger members to actively participate in this exceptional event, as it provides them with a tremendous chance to acquire knowledge, establish connections, and develop their skills alongside experienced experts.

We would like you to mark your calendars today and look forward to welcoming you. Registration for conference programme will commence from 5th September, 2024.

About the Venue

- Nestled beside the pristine Janjh Lake, the Mayfair Lake Resort offers a serene and luxurious environment, perfect for a productive and relaxing experience.
- The resort features modern amenities, including a wellness spa, swimming pool, and various recreational activities.
- Houses 178 plush rooms including 10 lavish suites.
- Its proximity to Janjh Lake, the Swami Vivekananda Airport, and other notable landmarks like the Naya Raipur Musical Fountain and Nandavan Jungle Safari make it an ideal location.



RRC Itinerary

Topics	Speakers
Papers for Discussion:	
• Case Studies in Direct Taxation (Covering Recent Amendments to Capital Gains and other Live Topics)	CA Abhitan Mehta
• Foundational Tax Concepts: A Focus on Sections 4, 5, 6 & 9 of the Income Tax Act, 1961	CA H. Padamchand Khincha
• Tax Terrain of Real Estate: Direct and Indirect Dimensions in Panel Discussion Format	Panelists: Mr. Tushar Hemani, <i>Sr. Advocate</i> Mr. Bharat Raichandani, <i>Advocate</i> Moderator: Mr. Dharan Gandhi, <i>Advocate</i>
Paper for Presentation:	
• Compliance, Concessions, and Corrections: Inside Sections 139, 119, & 264	CA Shailesh Bandi
Brains' Trust	Mr. Saurabh Soparkar, <i>Sr. Advocate</i> & <i>Eminent Faculty</i>

Fees structure for Residential Participants is under:

Early Bird - upto 20th October, 2024:

		Cosy Club Rooms*	Spacious Executive Rooms*	Cosy Club Rooms*
		Double Occupancy	Double Occupancy	Single Occupancy
Members	Fees	₹ 22,500	₹ 24,000	₹ 38,000
	+ GST	+ ₹ 4,050	+ ₹ 4,320	+ ₹ 6,840
	= Total	= ₹ 26,550	= ₹ 28,320	= ₹ 44,840
Non-Members	Fees	₹ 24,500	₹ 26,000	₹ 40,000
	+ GST	+ ₹ 4,410	+ ₹ 4,680	+ ₹ 7,200
	= Total	= ₹ 28,910	= ₹ 30,680	= ₹ 47,200

After Early Bird - 21st October, 2024 onwards:

		Cosy Club Rooms*	Spacious Executive Rooms*	Cosy Club Rooms*
		Double Occupancy	Double Occupancy	Single Occupancy
Members	Fees	₹ 24,000	₹ 25,500	₹ 39,500
	+ GST	+ ₹ 4,320	+ ₹ 4,590	+ ₹ 7,110
	= Total	= ₹ 28,320	= ₹ 30,090	= ₹ 46,610
Non-Members	Fees	₹ 26,500	₹ 28,000	₹ 42,000
	+ GST	+ ₹ 4,770	+ ₹ 5,040	+ ₹ 7,560
	= Total	= ₹ 31,270	= ₹ 33,040	= ₹ 49,560

* *Single Occupancy only available in Club room category.*

* *Club Rooms are of 520 sq ft & Executive Rooms are of 750 sq ft.*

* *Only 50 Club rooms are provided by the hotel. These will be allocated on first come basis only.*

Near-by Attractions:

NANDEVAN ZOO

Spread over 800 acres of land, the zoo was built with the objective of breeding and conserving endangered species. With 32 species, the zoo is populated with tigers, lions, hyenas, leopards, birds, reptiles and other herbivore animals. There were also 55,000 saplings that were planted around the zoo, making it appear like a blanket of greenery.

MAHAMAYA TEMPLE

An 11th century shrine in Raipur, the Mahamaya Temple is located in the old fort area on Kharoon riverbank. The shrine is dedicated to Goddess Durga and is thus visited by a large number of devotees at the time of Navratri and Durga Puja. Idols of Mahakali, Bhadrakali, Lord Shiva, Lord Hanuman, Lord Vishnu and Lord Hanuman are also installed within the temple complex. Attending the daily puja at this shrine can be a serene experience for the religious.

DOODHADHARI MONASTERY AND TEMPLE

The beautiful Doodhadhari Monastery and Temple is located along the ancient Maharajbandh River. The temple was built during the 17th century and is dedicated to Lord Rama. It houses a number of stunning murals which you can admire while exploring the complex and the river it overlooks. The temple shares its space with a monastery dedicated to Swami Balbhadra Das, who only survived on milk and no grains. This is also how the monastery gets its name and popularity.

GHATARANI WATERFALLS

Located 85 km from the city of Raipur is Ghatarani Waterfalls, the largest in the state of Chattisgarh. Surrounded by lush greenery, this breathtaking sight is a popular picnic spot. A small trek through a forest would lead you to this beautiful natural beauty. The revered Jatmai Temple which draws a number of pilgrims is also located here

Notes:

- The above fee for the conference includes course material, Sight Seeing (subject to confirmation), accommodation, meals during the entire conference including lunch on Sunday.
- The Check in Time at Hotel: Thursday, 6th March 2025 at 2.00 p.m. The members who reach prior to check in time can proceed for lunch to be served from 12 noon onwards. Participants reaching early can enjoy the activities at the property. Check out time will be 12 noon on 9th March 2025.
- Considering there are limited nos. of rooms available, **participants must note that registrations will be subject to first-cum basis and availability of rooms.**
- The Hotel is situated in the midst of a lake and is surrounded by greenery on all sides. Being so close to the nature, there are bound to be certain mosquitoes / insects in the common area. Members may take necessary precautions for the same.
- Sessions on Day 1 (Thursday, 6th March 2025) will start at 3 p.m sharp. Participants are requested to make their travel arrangements accordingly. Airport pick up and drop facilities are **PRESENTLY NOT** available.
- The conference will conclude on Day 4 (Sunday, 9th March 2025) at 12.00 noon.
- Participants need to provide the scanned copies of ANY ONE of the following along with their registrations: a. Aadhar card / Driving Licence / Voters ID / Passport; b. Universal pass / double vaccination certificate.
- In case of cancellation, member is requested to nominate someone to attend the RRC, no refund request shall be entertained, except under genuine unavoidable circumstances, subject to the approval of RRC Committee.
- For Delegates travelling from Mumbai, the following are the travel options:
 - There are two direct flights from Mumbai to Raipur on Thursday. There are two direct flights from Raipur to Mumbai on Sunday. The Hotel is 11 km from the Airport
 - There is also an option to travel via rail. There is a Howrah Duronto (Train No. 12261). From Raipur railway station the Hotel is about 27 km
- For enrolment and any other conference related enquiry, pl contact:

Conference Directors

Mr. Darshak Shah on 9920226360 or

Mr. Vishal Shah on 9819593006 or

Mr. Hitesh Shah, Chief Manager on 9821889249 / 7977258507

13th Residential Refresher Course on GST at

Sheraton Grand Bengaluru Whitefield Hotel & Convention Center, Bengaluru
Prestige Shantiniketan, Hoodi, Thigalarapalya, Whitefield, Bengaluru, Karnataka-560048.

The Chamber of Tax Consultants

- 3, Rewa Chambers, Ground Floor, 31 New Marine Lines, Mumbai-400 020
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9th January to
12th January 2025



Indirect tax Committee of The Chamber of Tax Consultants is pleased to announce much awaited and a coveted indirect tax event – The 13th Residential Refresher Course (RRC) on GST, at Sheraton Grand Whitefield, Bengaluru from 09th January 2025 to 12th January 2025.

This event is not to be missed for any professional practicing in GST. The event is a blend of Intellectual Professionals, Guiding Mentors, Luxurious Locations, Amazing Networking and much more. The event is a platform for professionals to get in-depth knowledge on the subject, grow their network and exchange ideas on a PAN India level.

The venue is easily accessible by road from Bengaluru and is at a driving distance of approximately 45kms from Kempegowda International Airport, Bengaluru & approximately 25 kms from KSR Bengaluru City Junction. The city of Bengaluru has good connectivity be it via roads, railways, and air. It's well-connected to all major cities in India.

About Sheraton Grand Whitefield, Bengaluru

Located in Whitefield, Bangalore, this luxury hotel sits near many major corporations, IT parks and tourist attractions like Bangalore Palace and Phoenix Mall.

It has an awe-inspiring reception and offers transformative spa treatments and a round-the-clock fitness centre which is equipped with state-of-the-art equipment.

Participants may visit the resort website: <https://www.marriott.com/en-us/hotels/blrsw-sheraton-grand-bengaluru-whitefield-hotel-and-convention-center/overview/> for further details.

About Bengaluru.

Bangalore, officially called Bengaluru, is the capital of Karnataka. It is the second fastest growing metropolis of India and also the fourth highest GDP contributor after cities like Mumbai, Delhi, and Chennai. Bangalore is popularly known as the 'Silicon Valley' of India for being a major IT hub of the nation.

The bustling cosmopolitan city with an all-year-round pleasant climate has many cafes, shopping malls and restaurants for a luxurious and upscale lifestyle.

A hub of posh boutiques, enterprising micro-breweries and sprawling tech parks, Bangalore is also a city with many personalities, shaped over time due to its multi-layered history.

Salient features of the RRC:

- RRC is a 3 Nights-4 Days residential refresher course whose schedule focuses on relevant, conceptual and substantive topics on GST for learning and discussion, while also providing time to the delegates to enjoy the venue and places around. The relaxed schedule also helps in networking with professional colleagues coming from various parts of the country.

- The event shall commence with a Keynote Address by an Eminent Personality. There will be two discussion papers, two presentation papers and one panel discussion covering substantive and conceptual aspects of GST. The papers will be contributed by senior, expert and experienced faculties invited from different parts of the country.

RRC Itinerary:

Papers for Discussion		Faculties
KEYNOTE ADDRESS:		Eminent Personality
DISCUSSION PAPER I	Case Studies on Place of Supply for International Transactions, Zero-Rated supplies, Supply to SEZ, FTWZ, GIFT City and Refund related issues.	Adv. Nishant Shah, Mumbai
DISCUSSION PAPER II	Case Studies on Scope of Supply including Schedule I, II & III, Composite and Mixed Supply	Sr. Adv. V. Raghuraman, Bengaluru
Panel Discussion		
III	GST portal issues: Navigating challenges	Panelists: CA. Vinod Awtani, Mumbai Adv. K. Vaitheeswaran, Chennai Adv. Abhay Desai, Vadodara Moderator: CA. Sumit Jhunjhunwala, Mumbai
Presentation Paper		
IV	Input Service Distributor and Cross Charge- Challenges and Way Forward!	CA. Nilesh Vasa, Mumbai
V	Preparation for the upcoming GST Appellate Tribunal	Adv. K S Naveenkumar, Bengaluru

Day, Date, Venue & Fees

Date : Thursday, 9th January 2025 to Sunday 12th January 2025 **3 nights and 4 days**

Venue : Sheraton Grand Whitefield, Bengaluru **Fees** : Fees structure for residential participants is under:

Residential participants – On Double occupancy basis

Particulars	Fees upto 14th Oct, 2024 (Early Bird)	Fees from 15th Oct , 2024 onwards
Members	₹ 23,500/- + ₹ 4,230/- (18% GST)= ₹ 27,730/-	₹ 25,000/- + ₹ 4,500/- (18% GST) = ₹ 29,500/-
Non-Members	₹ 25,000/- + ₹ 4,500/- (18% GST) = ₹ 29,500/-	₹ 26,500/- + ₹ 4,770/- (18% GST) = ₹ 31,270/-

Residential participants – On Single occupancy basis

Particulars	Fees upto 14th Oct, 2024 (Early Bird)	Fees from 15th Oct , 2024 onwards
Members	₹ 37,000/- + ₹ 6,660/- (18% GST) = ₹ 43,660/-	₹ 38,500/- + ₹ 6,930/- (18% GST) = ₹ 45,430/-
Non-Members	₹ 38,500/- + ₹ 6,930/- (18% GST) = ₹ 45,430/-	₹ 40,000/- + ₹ 7,200/- (18% GST) = ₹ 47,200/-

Other Relevant Information:

- The committee plans to restricts enrollment upto 250 delegates on first cum first serve basis. Members are requested to enroll at earliest, to avoid the disappointment.
- RRC will commence from Lunch at 12.30 p.m. on Thursday, 9th January 2025 and end at 12 PM (after lunch) on Sunday, 12th January, 2025.
- Check in time at Sheraton Grand Whitefield, Bengaluru is at 2.00 PM on 9th January 2025. Inaugural session will start at 3.00 PM on 9th January 2025. Participants are requested to plan accordingly.
- Participants have to make arrangements for reaching to Sheraton Grand Whitefield, Bengaluru.
- RRC fees includes course materials, stay and all meals.
- Request for refund will be entertained subject to the discretion & approval of managing committee of chamber.

Interested Members may enroll from the Chamber's Website www.ctconline.org to make online payment. Members can also download the "Form" from The Chamber's website www.ctconline.org or may collect it from The Chamber's office and send it along with the cheque/DD/Pay Order in favor of "The Chamber of Tax Consultants." Outstation members are requested to make the Online payment or by at par Cheque / Demand Draft only

For enrollment and any other conference related inquiries, please contact **Mr. Hitesh Shah** – Manager (Mob: 9821889249)

Organized by: CHAMBER OF TAX CONSULTANTS

CA Vijay Bhatt - President	CA Jayant Gokhale - Vice-President
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INDIRECT TAXES COMMITTEE

CA Rajiv Luthia Advisor	CA Hemang Shah Chairman	Adv. Keval Shah Vice Chairman	CA Yash Parmar, CA Raj Khona, CA Umang Talati Conveners	CA Ashit Shah RRC Director
Mobile 9820043524	Mobile 9223273189	Mobile 8850667258	Yash : 9167615445 Raj : 7208331470 Umang : 9987979436	Mobile 9820118763

Membership and Public Relations

Chairman: Premal Gandhi

Vice-Chairman: Ashita Shah

Advisor: Atul Bheda, Sujal Shah

Convenors: Arpit Khandelwal,
Sagar mehta

SAS Meeting on From Doing to Being [Virtual Mode]

Wednesday, 9th October, 2024

6:00 p.m. - 7:30 p.m.

Speaker : Mr. Girish Agrawal (*Accountant Member, ITAT*)

In a world driven by relentless activity and the pursuit of productivity, we professionals find ourselves caught in the cycle of constant doing. We measure our worth by our achievements, our success by our output, and our value by our ability to stay busy. However, there is a profound shift occurring in the way we perceive our lives and our sense of self. This shift is moving from a focus on “doing” to an embrace of “being.”

“From Doing to Being” is a concept that explores the transition from a focus on actions and achievements to a deeper understanding and appreciation of one’s inner state and existence.

The modern era glorifies doing. From the moment we wake up, we’re inundated with tasks and goals—career advancements, personal milestones, and social obligations. This constant doing is often driven by societal expectations and the belief that productivity equates to success. We chase after titles, accolades, and tangible results, equating them with our worth and identity.

While action and achievement are undeniably important, they can sometimes overshadow our deeper needs and aspirations. The focus on doing can lead to a perpetual state of stress and exhaustion, as the goalposts for success keep moving further away.

The, Membership and Public Relations Committee has therefore organised this very unique session focused on profound shift in perspective, to prioritize our inner experience over our external achievements

What will you learn from the workshop:-

| Embracing Presence | Cultivating Self-Awareness | Valuing Inner Peace | Reconnecting with Purpose | Prioritizing Relationships | Embracing Stillness | Reflective Journaling | Mindfulness Practices

Registration Link: [CLICK HERE](#)

After registering, you will receive a confirmation email containing information about joining the meeting.

All are cordially invited to take benefit of this unique meeting

**Commercial & Allied Laws
Committee Jointly with Bombay
Chartered Accountants' Society**

Chairperson: Mallika Devendra
Vice-Chairman: Raj Kapadia
Advisor: K. Gopal, Makarand Joshi
Convenors: Abhishek Tilak, Parth Patani
Rajen Gada

Seminar on NPO Conclave (Physical Mode)

Wednesday, 9th October, 2024

9:00 a.m. - 5:30 p.m.

Venue : Walchand Hirachand Hall, IMC Building, IMC Marg,
Near Churchgate, Mumbai-400 020.

We are happy to announce **“Seminar on NPO Conclave”** jointly with BCAS to be held from 9th October 2024 at Walchand Hirachand Hall IMC Building, IMC Marg, Near Churchgate, Mumbai-400 020.

Participation Fees

CTC Members	₹ 1,800/- (inclusive of GST)
Non-Members	₹ 2,400/- (inclusive of GST)

Participation Fees to be paid online on the website

Time	Particulars	Proposed Speaker
9.00 am - 9.45 am	Breakfast & Registration	
9.45 am - 10.00 am	Welcome Speech	Presidents of BCAS & CTC
10:00 am - 10:30 am	Keynote Speech	Mr. Rajiv Mehta (<i>Ratna Nidhi Charitable Trust, Trustee</i>) in conversation with CA Shariq Contractor
10:30 am - 11:15 am	Corporate Social Responsibility – A practical guide	Ms. Savitri Parekh (<i>Reliance Industries Ltd., Company Secretary</i>)
11:15 am - 11:30 am	Tea Break	
11:30 am - 12:30 pm	Panel 1: Sharing Best Practises	Panelist: Eminent Speaker, Mr. DG Chetan Desal (<i>Rotary District 3141, Governor</i>), Mr. F. N. Subedar (<i>TATA Trusts</i>) Moderator: CA Naushad Panjwani
12:30 pm - 1:15 pm	Compliances for NGOs under myriad laws	CA Dr. Gautam Shah
1:15 pm - 2:00 pm	Lunch Break	
2:00 pm - 2:30 pm	Practical Challenges affecting our FCRA Registrations	CA Anjani Sharma (<i>Bhawani Sharma & Co, Partner</i>)
2:30 pm - 4:00 pm	Panel 2: The Change in Laws and how Internal Audit can step in to meet up with the compliances	Panelist: Mr. Noshir Dadrawala (<i>Centre of Advancement Philanthropy, Trustee</i>), Mr. Anil Nair (<i>St. Jude India Child Care Centres, CEO and Executive Director</i>), CA Ashuthosh Pednekar Moderator: CA Nandita Parekh
4:00 pm - 4:15 pm	Tea Break	
4:15 pm - 5:15 pm	Critical Issues relating to Income Tax Laws affecting NGOs	CA Anil Sathe
5:15 pm - 5:20 pm	Concluding & VOT	

International Taxation Study Circle

Chairperson: Karishma Phatarphekar
Vice-Chairman: Namrata Dedhia, Niraj Chheda
Advisor: Dilip Thakkar, Vispi Patel
Convenors: Chaitanya Maheshwari, Monica Wadhani, Tanvi Vora, Vishal D. Shah

International Taxation Study Circle Meeting on TDS u/s. 195 on Foreign Remittances – Fees for Technical Services (Virtual Mode)

Tuesday, 10th October, 2024

6:00 p.m. - 8:00 p.m.

Speaker : CA Yashika Sangani

The International Taxation Committee of The Chamber of Tax Consultants has organised a Study Circle Meeting on “TDS u/s. 195 on Foreign Remittances – Fees for Technical Services” scheduled on 10th October, 2024.

Proposed Coverage

Scope of Fees for Technical Services u/s. 9(1)(vii) and discussion on common payments including – secondment agreements, reimbursements, training services, payment for membership fees / accreditation by overseas bodies, management fees, concept of make available, commission for export order/sales, payment for legal services.

Participation Fees

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

Participation Fees to be paid online:

Direct Taxes Committee

Chairman: Viraj Mehta
Vice-Chairman: Chirag Wadhwa
Ex-Officio: Vijay Bhatt, Jayant Gokhale
Convenors: Ketki Mittal, Prasanna K. Viral Shah

Intensive Study Group (ISG) – Direct Taxes Meeting on Recent Important Decisions Under Direct Tax (Virtual Mode)

Wednesday, 16th October, 2024

6:00 p.m. - 8:00 p.m.

Speaker : Mr. Fenil Bhatt, Advocate

The Meeting of Intensive Study Group (ISG) – Direct Taxes on Recent Important decision under Direct Taxes will be held on 16th October, 2024. The details of the meeting which will be held via Zoom are as follows:

Participation Fees

Intensive Study Group (ISG) – Direct Taxes Members	NIL
CTC Members	₹ 200/- + ₹ 36/- (GST) = ₹ 236/-
Non-Members	₹ 400/- + ₹ 72/- (GST) = ₹ 472/-

Participation Fees to be paid online on the website:



The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)

Western India Regional Council

Jointly with,

All India Federation of Tax Practitioner's (Western Zone) (AIFTP,WZ)

Bombay Chartered Accountant Society (BCAS)

The Chamber of Tax Consultants (CTC)

Malad Chamber of Tax Consultants (MCTC)

The Goods and Services Tax Practitioners' Association of Maharashtra (GSTPAM)



TAXCON 2024



15 & 16 November, 2024
10.00 AM to 6.00 PM



ICAI Tower, Bandra Kurla Complex, Mumbai



Participation Fees :
Rs. 2300/- (Excl. GST) Till 30th October
(Includes B/F, Lunch & Tea)
Includes Conference Kit.

Participation Fees :
Rs. 2500/- (Excl. GST) After 30th October
(Includes B/F, Lunch & Tea)
Includes Conference Kit.

Registration & Breakfast : 9.00 AM to 10.00 AM

SCHEDULE DAY 1

Keynote Address –

GST – Its Contribution to the Growth and Distribution of Income in Indian Economy and Way Ahead

Dr. Subramanian Swamy

Critical Issues Under GST

Sr. Adv. V. Sridharan

Case Studies on Post Search Issues in GST & Income Tax

Sr. Adv. Rohan Shah

Panel Discussion on Related Party Transactions – Impacts Under DT/IDT

Moderator :

CA. A. R. Krishnan

Panelists :

CA. Yogesh Thar

Adv. Vipin Jain

SCHEDULE DAY 2

BEPS 2.0 : A Global Response to Tax Heaven Exploitation and Profit Shifting and its Relevance for Indian Corporates

CA. Geeta Jani

Critical Issues in TDS Under Income Tax

CA. Avinash Rawani

AI's Impact – Redefining the Future of Tax Practice

CA. Dinesh Tejwani

Panel Discussion on Income Tax and GST issues – Joint Development Agreements/ Joint Ventures

Moderator :

CA. Rajat Talati

Panelists :

CA. Jagdish Punjabi

CA. S. S. Gupta



Register Now

<https://wirc-icai.org/members/members-events-details/Hm2nTmbn/Taxcon-2024>

FOLLOW US ON



For Issues related to Online Payments: Kindly use below Contact Nos. - 022-33671421 / 424

Email: wircevents@icai.in - Whatsapp No. 86578 93943

To Register – WIRC member – [CLICK HERE](#)

To Register – Other Member – [CLICK HERE](#)

Important Decisions under GST and Service Tax Laws

By Vinay Kumar Jain and Jay Chheda, *Advocates*

Whether the jurisdiction of a Proper Officer extends to proceedings initiated across multiple States under Section 74(1) of the CGST Act, 2017?"

Facts and Pleadings:

M/s Ethos Limited ('assessee') filed a Writ Petition before the Hon'ble Punjab and Haryana High Court challenging the vires of the Show Cause Notice issued under Section 74 of CGST Act, 2017 by Department.

It was contended by the assessee that the show cause notice has proceeded to raise a demand on the supply of goods in various other States apart from Punjab as well. Accordingly, the Department has erroneously assumed jurisdiction and proceeded to raise the demand pertaining to the supply of goods in other States. Accordingly, entire demand cannot be raised in the State of Punjab for the supply in other States. It was contended that the services provided by the assessee are of three types- Vouchers issued in Punjab and redeemed in other States, Voucher issued in other States and redeemed in Punjab and vouchers issued and redeemed in other States. Demand has been raised on the petitioner at Punjab location irrespective of the place where the vouchers have been issued or utilized.

The Department contended that the show cause notice was issued after following the due procedure under section 74 of CGST Act, 2017.

Order passed by the Hon'ble High Court:

The High Court observed that sections 4 and 5 of the CGST Act, 2017 deal with the appointment and powers of the Central Tax officers appointed as Proper officers for adjudication of cases. Further, section 6 of the CGST Act, 2017 deals with the appointment of State Tax officers as proper officers. Further, the powers of the officers

appointed under sections 4 and 5 and section 6 are the same.

Further, it was observed that Section 74(1) of the CGST Act, 2017 provides for initiating proceedings by a proper officer where it appears to him that any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilized by reason of fraud. As per Section 6(2)(b) of the CGST Act, 2017, once he issues such notice, no proceedings shall be initiated by any other proper officer on the same subject matter.

Accordingly, it was held that once the GST officer of Punjab had initiated the proceedings under section 74 of CGST Act, 2017, no other officer from any other State would be authorized to initiate proceedings on same subject matter. Accordingly, the Writ Petition of the assessee was dismissed, and the assessee was directed to respond to the show cause notice appropriately.

M/s. Ethos Limited v. Additional Commissioner, CGST Audit and Anr.- CWP No. 23062 of 2024- Punjab and Haryana High Court

"Whether the extension of time limits under Section 168A of the CGST Act is valid without a recommendation from the GST Council?"

Facts and Pleadings:

M/s Barkataki Print and Media Services ('assessee') preferred a Writ Petition before the Hon'ble Gauhati High Court challenging the Orders passed under section 73(9) of the CGST Act, 2017 and Assam SGST Act, 2017 on the ground that the said Orders were time barred.

It was contended by the assessee that the Notification 56/2023-CT dated 28.12.2024 issued by the Central Government exercising powers under section 168A of CGST Act, 2017 was ultra vires the CGST Act, 2017. The vires of the said Notification was challenged on the grounds that the conditions

for issuing notifications under Section 168A of the CGST Act were not met. It was contended that the preconditions for issuance of Notification viz existence of recommendation of the GST council and the event of force majeure were absent while issuing Notification, thereby making the Notification invalid.

It was further contended that Central Government falsely mentioned in the Notification that the same was being issued as per the recommendation given by the GST Council. It was also contended that that COVID-19 pandemic no longer affected administration in 2022, and previous extensions had already been granted and therefore the event of force majeure was not triggered.

The Department contended that all recommendations made by the GST Council are not binding and are persuasive in nature. Therefore, the Union or State Government can issue notifications under Section 168A of the Central GST Act without being strictly bound by the Council's recommendations. The Department concurred with the contentions of the assessee that the GST Council had neither recommended nor ratified the issue of Notification 56/2023-CT dated 28.12.2024.

Order passed by the Hon'ble High Court:

The Hon'ble High Court observed that for the Government to exercise the powers under Section 168A of CGST Act, 2017 to extend the time limit specified or prescribed or notified, it can be made on the recommendation of the GST Council by way of a notification in respect to acts which could not be completed or complied with due to force majeure. The use of the phrase "on the recommendation of the Council" in Section 168A prima facie suggests that the power to be exercised under Section 168A by the Government is when a recommendation is made by the GST Council.

The High Court analysed the definition of the term 'recommendation' as per dictionary meaning

and various judicial precedents. Further, the High Court analysed Article 279A of the Constitution of India which provides for the constitution, powers and functions of GST Council. It was observed that the object behind introducing the said Article was to promote fiscal federalism and cooperative federalism.

Accordingly, the High Court held that, the recommendations to be made by the GST Council if required as per the provisions of the Central Act or the State Act has to be construed to be a sine qua non for exercise of power by the Union or the State Government. Thus, wherever the provisions of the Central Act or the State Act stipulates that an act is required to be done on the recommendation of the GST Council, the act can be done only when there is a recommendation.

It was further observed that recommendation to be made by the GST Council are also required to be based upon the existence of force majeure conditions. In the 49th Meeting of the GST Council, it was clearly recorded that there shall be no further extension beyond the three months in the interest of the taxpayers. The Notification No.56/2023-CT was issued without the recommendation and that natural corollary thereof is that the GST Council had no occasion to consider existence of force majeure as the same was never placed before the GST Council before issuance of the same. Accordingly, the High Court held that the aforesaid Notification fails to satisfy the test of existence of force majeure.

Accordingly, the High Court allowed the Petitions and quashed and set aside the Orders under section 73 of CGST Act, 2017 and Assam SGST Act, 2017.

M/s. Barkataki Print and Media Service v. Union of India WP(C)/3585/2024 dated 19.9.2024 Gauhati High Court



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Unreported Tribunal Decisions

By Ajay R. Singh Advocate and CA Rohit Shah

1. **S. 41(1) - Remission or cessation of trading liability - Absence of any actual cessation of liability in assessee's books of account**

Facts:

AO made third party enquiry and on the basis of the same, he made addition under section 41(1) as cessation of trading liability of an entity 'J' towards assessee. CIT(A) upheld the addition. Assessee contended that he had no trading transaction with 'J' rather he had share trading account with 'J'.

Held:

Revenue failed to pinpoint any specific material in assessee's books of account in support of the impugned action invoking section 41(1). Therefore, in absence of any actual cessation of trading liability in assessee's books of account, the impugned addition under section 41(1) was not sustainable.

Dhanraj Ramchandra Chandwani v. ITO [ITA No. 260/PUN/2024 dated 10/05/2024] [AY 2016-17]

2. **Addition to income - Telescoping benefit of addition made consequent upon Tribunal order for preceding assessment year towards unaccounted sales/stock**

Facts:

Assessee filed its return for relevant assessment year i.e. 2011-12. AO made various additions to returned income. Subsequently, for assessment year 2010-11, Tribunal passed order upholding addition with respect to sales made to an entity, namely 'R' as liability in books as non-existent, subject to confirmation by 'R'. Considering the said order of Tribunal, assessee filed rectification petition under section 154 stating that since impugned amount was added to its income during assessment year 2010-11, the same cannot be once again added to its income during relevant assessment year. However, AO dismissed the said petition. Assessee contended that it received advance from 'R' during assessment year 2010-11 and raised invoice for sales, however, sales could not be materialized during that assessment year, it showed the advance received in books of account. Assessee further contended that such sales was accounted for by it in relevant assessment year, therefore, telescopic benefit being addition made consequent to order of Tribunal, would be given to it.

Held:

It was undisputed that Tribunal upheld addition as unaccounted sales/stocks in books of assessee for

assessment year 2010-11. It was also undisputed that assessee accounted for advance during assessment year 2010-11, whereas sales relating to such advance was accounted for during relevant assessment year. It is trite law that same income cannot be taxed twice in the hands of assessee in two different assessment years. Since impugned income was already taxed in the hands of assessee consequent to order of Tribunal, the said income could not be once again taxed in the hands of assessee during relevant assessment year in which sales was accounted for in books. Hence, the addition was deleted.

Gupta Enterprises v. ACIT [ITA No. 2/VIZ/2024 dated 08/08/2024] AY 2011-12

3. **S. 195 - Remittance of funds from Indian bank account to foreign bank account**

Facts:

Assessee-company was tax resident of UK. It was registered with SEBI in India as Foreign Institutional Investor. It sold equity shares held in Indian companies and LTCG earned thereon was claimed as exempt under section 10(38). Subsequently, it remitted surplus funds from its bank account held in India to its bank account located in UK. AO took the view that assessee should have deducted tax at source under section 195 from the said remittance. Since assessee did not deduct tax at source, he treated the assessee as 'assessee in default' and raised demand under section 201(1)/201(1A).

Held:

Assessee did not remit impugned amount to any other person as the said amount was transferred from its bank account maintained in India to its own bank account located in UK. Therefore, it was a case of transfer of funds by assessee to itself. Provisions of section 195 would come into operation only if a person is making payment to any other person of any sum chargeable under provisions of the Act. It was not the case of AO that remittance made by assessee from its Indian bank account to its foreign bank account was chargeable under provisions of the Act. Hence, provisions of section 195 would not be applicable to remittance made by assessee. Accordingly, assessee could not be treated as 'assessee in default' in terms of section 201 and tax authorities were not justified in raising demand under section 201(1)/201(1A) upon assessee.

Caledonia Investments PLC v. ACIT [ITA No. 2458/MUM/2024 dated 08/08/2024] AY 2016-17

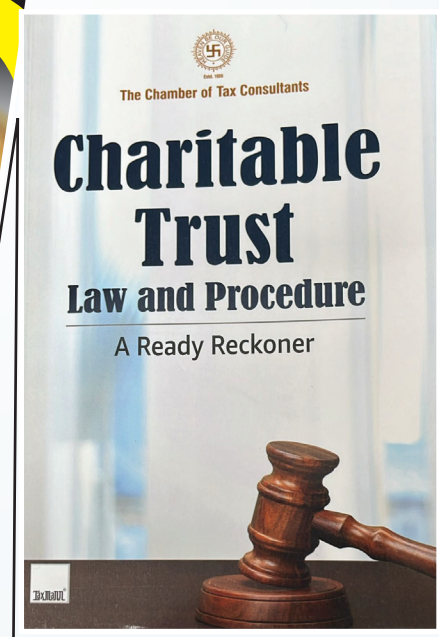
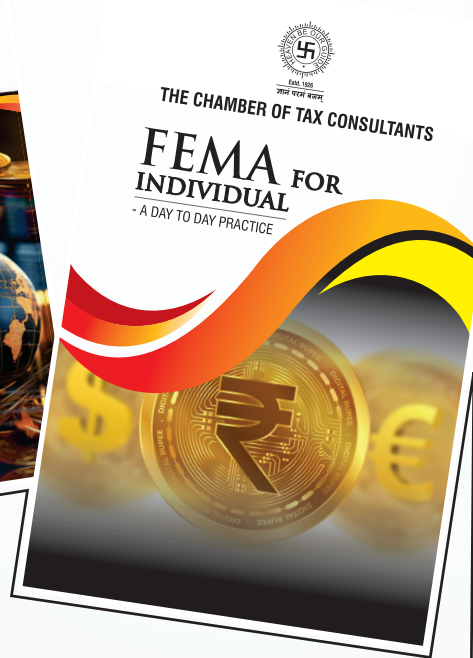
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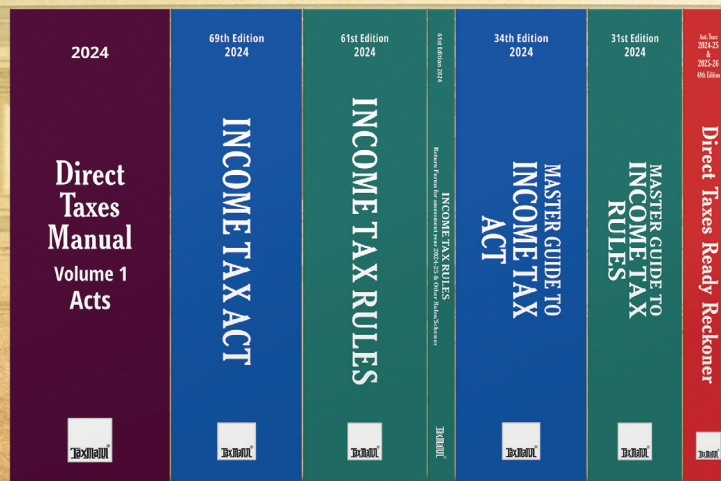
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THE CHAMBER OF TAX CONSULTANTS

3, Rewa Chambers, Ground Floor,
31 New Marine Lines, Mumbai 400 020
Tel.: 2200 1787 / 2209 0423 / 2200 2455

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