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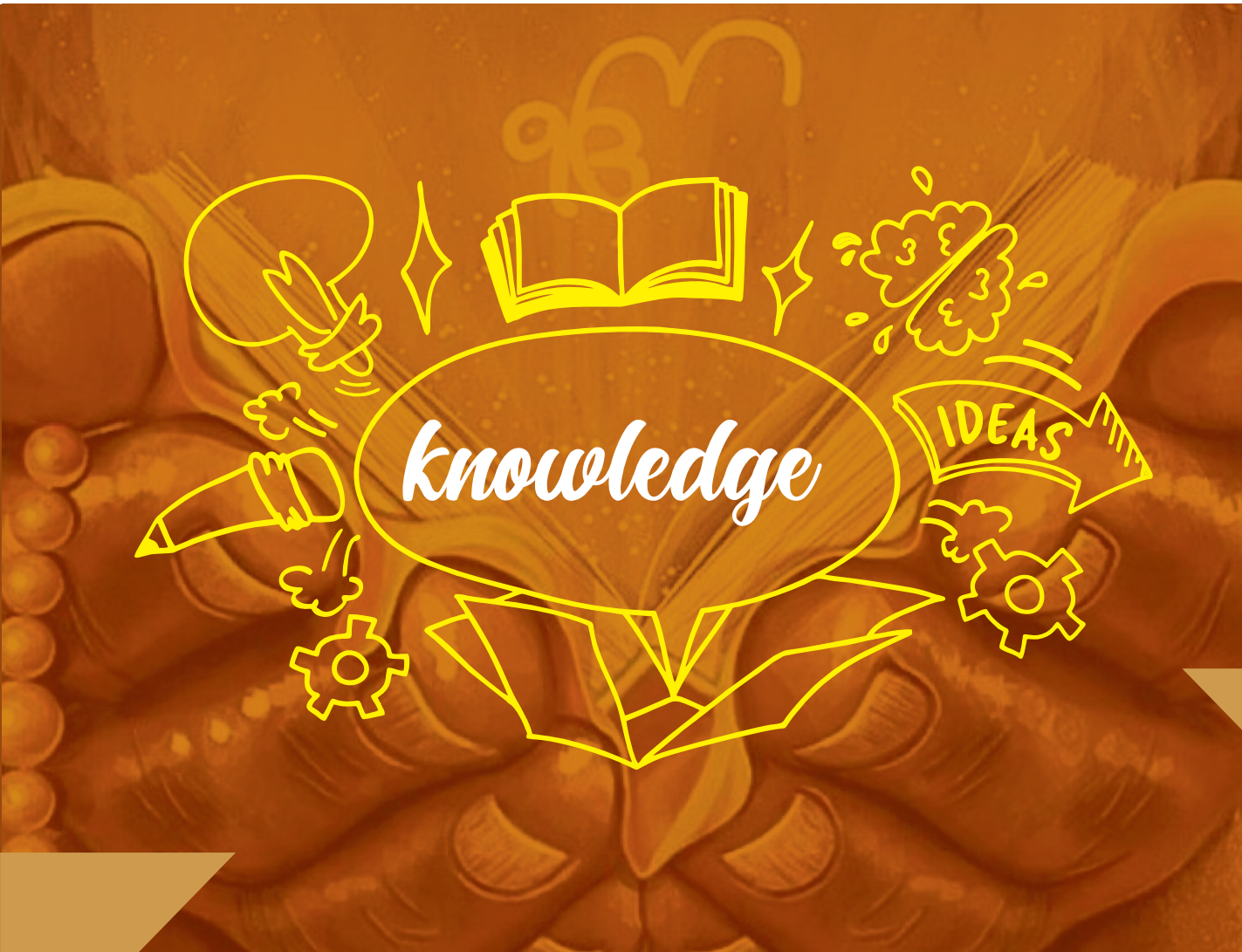
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THE CTC NEWS

Monthly Newsletter of The Chamber of Tax Consultants

(For Private Circulation - Members Only)

MAY 2023



ਵਿਦਿਆ ਵੀਚਾਰੀ ਤਾਂ ਪਰਉਪਕਾਰੀ ॥

Vidhial Veechaaree Thaan Paroupakaaree ॥ -

Hukumnama - Ang 356.2

Contemplate and reflect upon knowledge, and you will
become a benefactor to others.



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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* - 8080254129
Bindu Mistry : *Manager-Technical* - 9637692312 Manisha Kasbe : *Manager-Accounts* - 8104816841

Helpdesk: (1) Events: Mr. Pradeep Nambiar / Mr. Anand Kadam Email: events@ctconline.org
(2) Accounts: Ms. Manisha Kasbe Email: accounts@ctconline.org (3) Journal: Ms. Bindu Mistry Email: jou@ctconline.org
(4) Membership: Ms. Savita Mane Email: member@ctconline.org

THE CHAMBER OF TAX CONSULTANTS

Dear Member,

We intend to streamline the office administration by allocating different email ids for improvising our communication system. Instead of one email id for all the staff, we have assigned Email ids to the staff in work allocated to them. For ease of reference, a chart is prepared giving a list of email ids, area of work, and staff handling the said area of work. The same is listed as under:

Sr. No.	Email ID	Area of Work	Staff handling the area of work
1	manager@ctconline.org	General Queries	Mr. Hitesh Shah, Chief Manager
2	events@ctconline.org	All event-related issues like webinar, conference, study circle / group meeting, payment related to events	Mr. Pradeep Nambiar / Mr. Anand Kadam / Ms. Neha Kadakia / Mr. Dinesh Dalvi
3	accounts@ctconline.org	accounts related issues	Ms. Manisha Kasbe / Ms. Savita Mane
4	jou@ctconline.org	Chambers Journal printing matter, newsletter matter and other related matters	Ms. Bindu Mistry / Ms. Neha Kadakia
5	it@ctconline.org	All website and social media related matters	Mr. Dinesh Dalvi / Mr. Pradeep Nambiar
6	member@ctconline.org	Members queries such as Renewals / journal not received / change of address etc.	Ms. Manisha Kasbe / Ms. Savita Mane
7	office@ctconline.org	Will be used parallelly for 3-6 months. Thereafter, it will be used for communication with members only.	Ms. Savita Mane / Ms. Neha Kadakia

The members are requested to send emails on the above mentioned emails for smooth functioning of Chambers.

We solicit your wholehearted co-operation for smooth functioning of the Chambers office.

Thanks and regards,

For The Chamber of Tax Consultants

Sd/- Sd/-
(Vijay Bhatt) (Mehul Sheth)
Hon. Joint Secretaries

RENEWAL NOTICE – 2023-24

Dear Members,

SUB: RENEWAL OF ANNUAL MEMBERSHIP FEES FOR 2023-2024

24th January, 2023

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 2023-24. 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 Neha R. Gada

Hon. Treasurer

Sr. No.	Particulars	Fees	GST @18%	Total
I	MEMBERSHIP RENEWAL FOR EXISTING MEMBERS			
1	ORDINARY MEMBERSHIP FEES – (APRIL TO MARCH) – WITH HARD COPY OF JOURNAL	2,500	450	2,950
2	ORDINARY MEMBERSHIP FEES – (APRIL TO MARCH) – WITH SOFT COPY OF JOURNAL (E-JOURNAL)	1,500	270	1,770
3	ASSOCIATE MEMBERSHIP – (APRIL TO MARCH)	7,500	1,350	8,850
4	STUDENT MEMBERSHIP – INCLUDING E JOURNAL (APRIL TO MARCH)	500	90	590
II	CHAMBER'S JOURNAL SUBSCRIPTION – (APRIL TO MARCH) (HARD COPY)			
1	JOURNAL SUBSCRIPTION – LIFE MEMBERS	1,350	0	1,350
2	JOURNAL SUBSCRIPTION – NON-MEMBERS	2,500	0	2,500
3	JOURNAL SUBSCRIPTION – STUDENT MEMBERS	1,000	0	1,000
III	COURIER CHARGES FOR CHAMBER'S JOURNAL (OPTIONAL)	339	61	400
IV	CHAMBER'S E – JOURNAL SUBSCRIPTION (SOFT COPY)			
1	E JOURNAL SUBSCRIPTION – FOR LIFE MEMBERS (APRIL TO MARCH)	700	126	826
2	E JOURNAL SUBSCRIPTION – FOR NON-MEMBERS (APRIL TO MARCH)	1,000	180	1,180
V	ITJ SUBSCRIPTION			
1	INTERNATIONAL TAX JOURNAL SUBSCRIPTION (QUARTERLY – APRIL TO MARCH)	1,400	0	1,400
VI	STUDY CIRCLES & STUDY GROUPS			
1	STUDY GROUP (DIRECT TAXES)	2,150	387	2,537
2	STUDY CIRCLE (DIRECT TAXES)	1,800	324	2,124
3	STUDY CIRCLE (INTERNATIONAL TAXATION)	1,600	288	1,888
4	STUDY CIRCLE (INDIRECT TAXES)	2,000	360	2,360
5	CORPORATE AND IBC STUDY CIRCLE (VIRTUAL MEETINGS ONLY)	500	90	590
6	INTENSIVE STUDY GROUP ON DIRECT TAX	1,800	324	2,124
7	FEMA STUDY CIRCLE	1,600	288	1,888
8	PUNE STUDY GROUP	2,000	360	2,360
9	BENGALURU STUDY GROUP	1,600	288	1,888
10	HYDERABAD STUDY GROUP	2,000	360	2,360
11	ALL STUDY CIRCLES / STUDY GROUPS MEETINGS HELD AT MUMBAI - (ONLY FOR OUTSTATION MEMBERS ON VIRTUAL MODE ONLY)	3,000	540	3,540
VII	FEES FOR INCOMING NEW MEMBERS			
1	LIFE MEMBERSHIP	15,000	2,700	17,700
	SUBSCRIPTION OF JOURNAL (OPTIONAL)	1,350	0	1,350
2	ADMISSION FEES – (ORDINARY MEMBERSHIP)	750	135	885
	ORDINARY MEMBERSHIP FEES – (APRIL TO MARCH) – WITH HARD COPY OF JOURNAL	2,500	450	2,950
	ORDINARY MEMBERSHIP FEES – (APRIL TO MARCH) – WITH SOFT COPY OF JOURNAL (E-JOURNAL)	1,500	270	1,770
3	ADMISSION FEES – (ASSOCIATE MEMBERSHIP)	1,000	180	1,180
	ASSOCIATE MEMBERSHIP FEES	7,500	1,350	8,850

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.
- Kindly pay your membership fees by **31st May, 2023** 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.
- 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.



**The Chamber of
Tax Consultants**

WEBINAR



TAX AND REGULATORY ISSUES IN RELATION TO SELF REDEVELOPMENT AND JDA

from the perspective of flat owners and society

13th May 2023 | Sat **10:00 AM - 02:00 PM** **VIRTUAL ZOOM**
 Fees: Members: 300+GST=Rs.354 & Non Members: 500+GST=Rs.590



10:00 AM to 11:00 AM

**Commercial and regulatory issues in relation to
SRD and its benefits compared to JDA**

Speaker: Shri Chandrashekhar Prabhu



11:00 AM to 01:00 PM

Income Tax issues in relation SRD and JDA

Speaker: CA Jagdish Punjabi



01:00 PM to 02:00 PM

GST issues in relation SRD and JDA

Speaker: CA Naresh Sheth



REGISTER NOW! ➔ <https://bit.ly/41yeL0b>

DIRECT TAX COMMITTEE

Student Committee

Chairman	: Vitang Shah
Vice Chairpersons	: Charmi G. Shah, Niyati Mankad
Convenors	: Charmi A. Shah, Viral Shah
Advisor	: Ajay Singh



6TH THE DASTUR NATIONAL MOOT COURT COMPETITION, 2023

May 27th & June 10th, 2023

The Chamber of Tax Consultants in association with The Government Law College, Mumbai are pleased to announce the Sixth Edition of 6th The Dastur National Moot Court Competition, 2023.

OBJECTIVES:

The objective of the Tax Moot Court Competition is to provide students from all over India with an opportunity to get an exposure to a tax moot problem, improve their oratory and intellectual skills, provide them with an opportunity to appear before the Hon'ble Members of the Hon'ble Income Tax Appellate Tribunal (ITAT) and the Hon'ble Judges of the Hon'ble Bombay High Court and to motivate students to specialise in taxation

FORMAT AND SCHEDULE OF THE MOOT:

Number of teams	<ul style="list-style-type: none"> Limited number of teams shall participate Each Team shall comprise Three Students – Two Speakers and One Researcher. Teams from outside Mumbai shall be provided accommodation on 9th & 10th June, 2023 (2 Nights).
Sessions / Oral Rounds	27th May, 2023 – Preliminary Rounds & Quarter Final Round (On-Line) 10th June, 2023 – Semi-Final Round & the Final Round (Off-Line)
Details of Moot Problem	This year, the Moot Proposition is based on new-age technology driven transactions such as online gaming, crypto currency, etc. as well as fundamental concepts of residential status, assessment jurisdiction and capital receipts.
Opening of registration:	6 th April, 2023 (<i>Registrations shall be accepted on first-come-first served basis</i>)
Registration Fees	₹ 2,000/- per team (<i>inclusive of GST</i>)
NEFT Details for Payment	NAME OF 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
Note	Once the payment process is done, share the transaction UTR number to events@ctconline.org for invoice generating purposes
Last date for	Registration – 21 st April, 2023 and must be done through an e-mail to taxmootglc@gmail.com Submission of soft copies of Memorials – 12 th May, 2023 Submission of hard copies of Memorials – 2 nd June, 2023

- Trophies and/or prizes shall be awarded to the Winning Team, 1st Runner up
- Team, Best Speaker and 1st Runner up Speaker and Best Memorial.

Winning Team ₹ 12,000/-	1st Runner up Team ₹ 8,000/-	Best Speaker ₹ 5,000/-	1st Runner up Speaker ₹ 2,500/-	Best Memorial ₹ 5,000
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For Rules and Regulations please visit our [website](http://www.ctconline.org) www.ctconline.org or **call on** 2200 0423 / 2200 1287 / 2200 2455 **Mobile** : 9004945579

16th RESIDENTIAL CONFERENCE ON INTERNATIONAL TAXATION

2023

15th - 18th

THU - SUN

JUNE

2023



The Chamber of
Tax Consultants

Le Méridien Coimbatore, Tamil Nadu

GALAXY OF KNOWLEDGE POWERHOUSE

Papers for Discussion

- I International Tax aspects of the new age phenomena
(Artificial Intelligence (AI), Web3, Metaverse, Online Gaming, etc.)
CA H. Padamchand Khincha
- II Trends in International Taxation
CA Bhaumik Goda | Chairman: CA T. P. Ostwal
- III Case Studies on Cross Border Structuring and Re-structuring
CA Gautam Doshi



Presentations

- IV Structuring of real estate investments for domestic & international capital
CA Amithraj AN
- V Trends & Challenges in Transfer Pricing Benchmarking of New Business Models
CA Vijay Iyer



Panel Discussion

- VI International Tax & Transfer Pricing (Emerging Issues)
Case Studies
CA T. P. Ostwal | CA Geeta Jani | Sr. Advocate K. K. Chythanya



Fees Structure (Excl. 18% GST):

Residential participants	Double occupancy basis	Single occupancy basis	Non Residential
CTC Members	₹ 23,500	₹ 34,000	₹ 14,500
Non Members	₹ 25,500	₹ 36,000	₹ 16,500



Scan QR or Register at www.ctconline.org

Organized by: International Taxation Committee

Chairman: CA Kirit P Dedhia | Co-Chairperson: CA Karishma Phatarphekar

Vice-Chairman: CA Shabbir Motorwala & CA Isha Sekhri

For enrolment & any other conference related enquiry, please contact Conference Directors: Mr. Niraj Chheda (9821787080) and Mr. Vishal Shah (9920917939) or Mr. Hitesh Shah, Chief Manager (+91 9821889249 / +91 7977258507)

Indirect Taxes Committee

Chairman: Sumit Jhunjhunwalla

Vice-Chairman: Hemang Shah

Convenors: Keval Shah, Raj Khona, Yash Parmar

IDT Study Circle Meeting on GST Issues in Hospitality and Tourism Sector (Virtual Mode)

Chairman : CA Manish Gadia

Group Leader : CA Yatish Vernekar

Tuesday,
30th May, 2023

5.00 p.m. to
7.00 p.m.

Every sector has its own issues/nuances under the GST Law. Hospitality and Tourism is one such sector that has various issues and complications under the GST Law. To discuss and deal with the issues impacting the hospitality and tourism sector, the IDT Committee of The Chamber of Tax Consultants has organized a Study Circle Meeting on "GST issues regarding Hospitality and Tourism Sector". The details of the study circle meeting are as under:

Fees

For IDT Study Circle Members

NIL

CTC Members

₹ 200/- + ₹ 36/- (18% GST) = ₹ 236/-

Non-Members

₹ 400/- + ₹ 72/- (18% GST) = ₹ 472/-

Important Decisions under GST and Service Tax Laws

By Vinay Kumar Jain and Jay Chheda, *Advocates*

Whether 'Engineering Designs and Drawings' imported for the purpose of manufacturing of Windmill Turbine Generators in India are leviable to service tax under the category of 'Design Services'?

Facts and Pleadings: The Respondent was engaged in the business of manufacturing Wind Turbine Generators (WTG) and imported engineering designs and drawings for the same. The Respondent classified the designs as 'paper' and claimed the benefit of 'Nil' rate of customs duty at the time of import of drawings and designs. The Respondent claimed that the designs imported into India physically were 'goods' and not services, and therefore service tax was not payable on the same.

The Department issued Show cause notices demanding Service Tax on the amounts paid towards obtaining technical know-how by way of drawings and designs under the category of 'Design Services'

as per Section 65(105)(zzzzd) and Section 65(35b) of the Finance Act, 1994 and subsequently, the Commissioner confirmed the demands.

Aggrieved by the Order-in-Original passed by the Commissioner, the company filed an appeal before the CESTAT, wherein the CESTAT while setting aside the Order-in-Original, held that the said designs and drawings are classifiable as 'goods' and not service. As the 'technical know-how' having been imported against bill of entry, such imports do not come within the scope of 'service'.

Aggrieved by the CESTAT Order, the Revenue preferred an appeal before the Hon'ble Supreme Court.

Judgement passed by the Hon'ble Supreme Court:

The Hon'ble Supreme Court allowed the appeal filed by the Revenue by holding that merely because "Engineering Design & Drawings" prepared and

supplied were shown as 'goods' under the Customs Act and in the bill of entry, by that itself cannot be a ground to take such activity out of the definition of "design services" under the Finance Act, 1994. The Supreme Court held that the definition of 'design services' under Section 65(35b) read with Section 65(105)(zzzzd) of the Finance Act, 1994 is a wide and conclusive one, which only excludes fashion and interior design. The Supreme Court observed that the tailormade designs were subjected to service tax even as per the clarification by the Board dated 18.03.2011 on the issue of applicability of indirect taxes on packaged software. The Court held that CESTAT erred in holding that the company was not liable to pay service tax on the ground that since the custom authority considered the designs as 'goods', the same cannot be taxed as 'services'. While relying on the judgment of BSNL v. Union of India, (2006) 3 SCC 1, the Court held that there can be two different taxes under different heads by applying the aspect theory, provided the contract is indivisible and on the aspect of services there may be levy of service tax. Thus, service tax is payable even on engineering drawings and designs imported as goods.

COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX vs. M/S SUZLON ENERGY LTD., CIVIL APPEAL NO. 11400-11401 OF 2018.

Whether corporate guarantee provided without any consideration to group companies, amounts to rendering taxable service and leviable to service tax under Finance Act, 1994?

Facts and Pleadings: The assessee provided corporate guarantee to banks on behalf of its subsidiaries located within and outside India. The corporate guarantees provided was free of charge, and therefore the company had not discharged tax liability towards the same. The Department issued show cause notice demanding service tax for rendering taxable service under Section 65(105)(zm) of the Finance Act, till 30th June 2012 and Section 65B(44) of the Finance Act, 1994 for the period thereafter till March 2015.

The adjudicating authority dropped the demand of service tax while holding that the definition in Section 65(12) of the Finance Act did not extend to 'corporate guarantee' and was not enumerated as 'other financial services' till 20th June 2012. Furthermore, for the period thereafter, the absence of 'consideration' for facilitating 'corporate guarantee' excluded the activity from the ambit of 'service' under Section 65B(44). Aggrieved by the Order-in-Original passed by the Commissioner, the Department filed an appeal before the CESTAT.

The CESTAT dismissed the Revenue's appeal and held that for the purpose of taxability under Finance Act, 1994, any activity must not only reveal a 'provider' of service, but also the flow of 'consideration' for rendering of the service, and in the absence of any of these two elements, taxability under section 66B of Finance Act, 1994 will not arise. It was also observed that while 'non-monetary benefits' is of relevance for determination of assessable value under Section 67 of the Finance

Act, 1994, it does not extend to the ascertainment of 'service' under Section 65B(44) of the Finance Act, 1994. Aggrieved by the Order passed by the CESTAT, the Department filed an appeal before the Supreme Court.

Judgement passed by the Hon'ble Supreme Court:

The Hon'ble Supreme Court rejected the Revenue's appeal and upheld the Order passed by the CESTAT

while observing that the Revenue made no effort to demonstrate that issuance of corporate guarantee to subsidiary without consideration would be a taxable service.

**COMMISSIONER OF CGST AND CENTRAL EXCISE
vs. M/s EDELWEISS FINANCIAL SERVICES LTD.,
2023-TIOL-26-SC-ST.**

■■■

**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. Deduction under section 80IE-Profits and gains derived from certain undertakings or enterprises in specified states-Return not filed before due date-Claim of deduction

Facts:

Assessee furnished a belated return for assessment year 2016-17 on 9-3-2017(due date under section 139(1) being 17-10-2016) declaring total income at Rs.4,99,180 arrived at after claiming deduction under section 80-IE at Rs.74,16,056. Case was processed under section 143(3) and deduction under section 80-IE was denied on ground that assessee had not filed return of income before due date prescribed under section 139(1). Aggrieved, assessee preferred appeal before CIT(A) challenging said disallowance made under section 143(3), but failed to find any relief. Hence, this appeal.

Held:

Since assessee had filed belated return, claim of deduction under section 80-IC could not be entertained/allowed as assessee was directly hit by provisions of section 80AC. No infirmity was found in finding of CIT(A) denying assessee's claim of deduction under section 80-IC. However, if deemed fit, assessee can still approach Board for

consideration of its case and if Board finds merit in reason of genuine hardship faced by assessee in filing return before due date under section 139(1), case of assessee may be considered sympathetically. Further, if such permission is granted by Board, then AO may allow claim of deduction of assessee under section 80-IC in accordance with law.

Sri Kailash Modi vs. ITO Ward-1, Tinsukia

[ITA No.296/Gau/2018, dated 03/11/2022] [AY 2016-17]

2. Income from other sources-Addition under section 56(2)(viib)-Issuance of shares at premium-Valuation made by assessee as per NAV Method

Facts:

AO made addition of Rs. 23,98,74,430 under section 56(2)(viib) on the ground that assessee could not substantiate to his satisfaction regarding the receipt of share premium at Rs.190 per share on the face value of Rs. 10 on issue of 12,62,497 equity shares. CIT(A) allowed the claim of assessee on the ground that AO had not doubted substantiation of the value of the shares and the valuation method, except disbelieving Report on

the disclaimers made by CA which, according to him were general in nature. As per 11UA, it gives an option to the assessee to value the shares on the valuation date either under net asset value method or DCF method. In the instant case assessee valued shares on the basis of NAV Method. However, same was done on the basis of value of shares of subsidiary company on DCF Method on certain projections. The Auditors themselves had given qualifications in the audit report, according to which same was on the basis of mere statements furnished by assessee, and not based on any scientific method, especially when the company has not started its business operation.

Held:

Mere projections by assessee and accepted by the auditors with qualifications could not be considered as a proper valuation and especially when auditors had qualified the report. From the qualifications in the report by auditors, while valuing the shares, it could be safely said that it is only a piece of paper with no evidentiary value. Therefore, it was a colorable device applied by assessee for inflating value of its share. The valuation of company should be done on the basis of fundamentals and economic conditions of the assessee and must be in accordance with the method prescribed for that purpose. It should be independently done as, the valuation of holding company shares done on the basis of DCF Method could not be yardstick to determine the valuation of shares of assessee company. Hence, valuation made by assessee as per NAV Method was not in accordance with law. Further, neither market value of shares of the sister concern had been taken into consideration nor valuation of sister concerns was independently examined by CIT(A). Hence, the same was required to be rejected. Since AO had given valid reasons while making addition, therefore, same was confirmed.

ITO Ward 16(4), Hyderabad vs. M/s.Quark Enterprises Private Limited

[ITA No.1270/Hyd/2019, dated 19/09/2022] [AY 2016-17]

3. Speculative business--Speculative Transaction--Business loss arising out of foreign exchange fluctuation--Incidental to the assessee's business

Facts:

Assessee was in the business of manufacturing of yarn processed fabrics and sugar etc. During the year under consideration, it debited as foreign exchange hedging loss under the head financial expenses. However, AO did not accept the claim of the assessee and made the disallowance by invoking the provisions of section 43(5) of the Act. CIT(A) also sustained the view of AO and held that the transactions relating to foreign exchange were not hedging transaction.

Held:

The derivative transaction entered into with the bank for the purpose of securing expected business loss arising out of foreign exchange fluctuation could not termed as speculative since the same was particularly carried out to safeguard expected business loss. In the present case assessee during the course of its regular business entered into derivative contract for the purpose of hedging its business loss arising out of exchange fluctuation in its day-to-day business activity and there was no element of speculation involved. Further, assessee was not a dealer in foreign exchange, it had entered into forward contract with ICICI Bank for the purpose of hedging the loss due to fluctuation of foreign exchange while implementing export contract therefore the foreign exchange loss incurred by the assessee was not speculative one under section 43(5). The same was incidental to the assessee's business and hence allowable.

M/s Oswal Woollen Mills Ltd. v. ACIT Range VII, Ludhiana

[ITA No. 153/Chd/2015 ; dated 22/07/2022] [A.Y.: 2011-12]



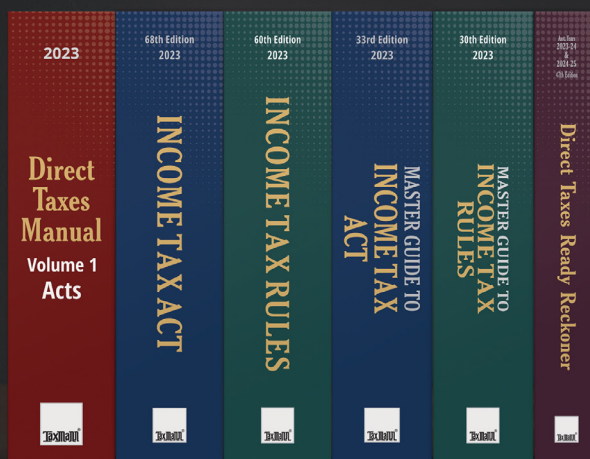
Note : THE FULL DECISIONS CAN BE DOWNLOADED FROM THE WEBSITE WWW.CTCONLINE.ORG UNDER SEMINAR PRESENTATIONS - UNREPORTED DECISIONS

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Non-receipt of the CTC News must be notified within one month from the date of publication, which is 1st of Every Month.

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If undelivered, please return to :



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