

# National Tax Conference

**45<sup>th</sup> Foundation Day**  
**Celebration of AIFTP**  
**DNYAN SANGAM 2021**

**11<sup>th</sup> & 12<sup>th</sup> November, 2021**  
**Amanora - The Fern Club (Pune)**

**Jointly Organised By**



**ALL INDIA FEDERATION OF  
TAX PRACTITIONERS' (Western Zone)**



**MAHARASHTRA  
TAX PRACTITIONERS' ASSOCIATION**



**GOODS AND SERVICES TAX  
PRACTITIONERS' ASSOCIATION  
OF MAHARASHTRA**



**North MAHARASHTRA  
TAX PRACTITIONERS' ASSOCIATION**

# Celebration of Life in Puneri Style

🚩 Pune, also called Poona, city, west-central Maharashtra state, western India, at the junction of the Mula and Mutha rivers. Called "Queen of the Deccan," Pune is the cultural capital of the Maratha peoples. The city first gained importance as the capital of the Bhonsle Marathas in the 17th century.

🚩 Pune is the city of intelligent, sweetest, chilliest, and coolest people. Here are some facts about Pune!

🚩 Pune has the best weekend getaway options in the entire country!

🚩 Pune has experienced highest record of growth within a span of 20 years.

🚩 Pune records the highest number of two wheelers in the world.

🚩 Pune is known as the Oxford of the East

🚩 College of Engineering, Pune (COEP) is the 2nd oldest college in the Indian sub-continent. They have created a satellite that was recently launched by ISRO - Indian Space Research Organisation.

🚩 The sport of badminton originated in Pune!

🚩 Lonavala is our Kashmir and Lavasa is mini Europe for us

🚩 If you throw a stone in Pune it'll either hit a dog or an IT professional

🚩 Pav means WoW! Have it with vada, misal, keema, seekh kebab, bhurji or bhajji.

🚩 We can eat misal pav anytime anywhere

🚩 Pune is also well known for "Puneri Quotes & Puneri Patya."

🚩 Here Traffic police will catch you in the end of the one way road.

🚩 Autowala will charge 20 more kyu ki return me khali aana padta hai sir/madam aur wo parvadta nahi hai

🚩 If you are single in Pune city then only your parents can help you in getting mingle.

🚩 Pune is one of the safest city in India for females

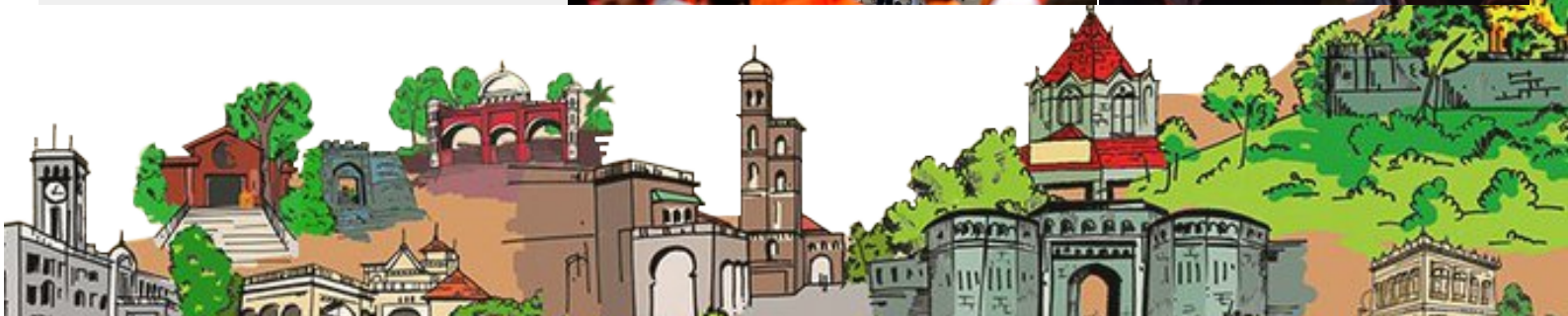
🚩 Pune is also be considered as a halting place for the Jyotirlingas, forts, sanctuaries, traditional Maharashtrian food and much more.

🚩 Pune is second best Indian city to live in

🚩 Celebrations like never seen before! (Ganpati, Shiv Jayanti, Diwali & many more.)



**The Puneri Pagadi is a distinctive style of turban, which is considered as a symbol of pride and honor in the city of Pune. It was introduced two centuries ago.**





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### Inauguration & Foundation Day Celebration Chief Guests



**Smt. Nirmala Sitharaman ji \***  
Minister of Finance of India



**Dr. Bhagwat Karad ji \***  
Minister of State Finance of India



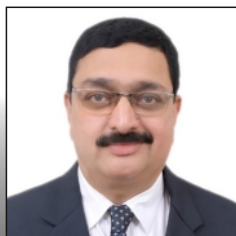
**M. Srinivasa Rao**  
National President, AIFTP



**Narendra Sonawane**  
Chairman, Pune NTC



**Pravin Shah**  
Chairman, AIFTP (WZ)



**Manoj Chitalikar**  
President MTPA



**CA Aalok Mehta**  
President GSTPAM



**Anil Chavan**  
President, NMTPA

\* Confirmation Awaited

### Amanora - The Fern Club (Pune)



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**Adv. Laxmikumaran**

### **Constitutional Aspects from Tax Prospective**

!! Over three decades of experience as a leading litigating lawyer in India. Before entering legal practice in 1985, he worked with Indian Revenue Services. Today, he represents clients across sectors before various adjudicating authorities, tribunals, high courts and the Supreme Court of India.!!

#### **Canons of Justice –Supreme Court, High Court, Tax Tribunal**

Various Judicial forums, Modus of operation of such forums, power vested in such Judicial forums to meet the ends of justice, Manner of exploring the right vested in tax payer, Binding nature of outcome of the proceedings concluded before such forums.

#### **Issues for discussion**

1. Whether procedural infirmities can be the defense in appeals? If yes, at what stage such defense to be taken? Which are the procedural infirmities could be focused to make proceedings void-ab-initio and otherwise?
2. What is the ratio of the case under which circumstances such ratio would be applicable to another case with reference to the constitution of bench? Single Bench, Division Bench, Larger Bench.
3. Whether the Obiter dictum of Supreme Court binding on Tribunals?
4. Whether Tribunals can interpret the law for the first time?
5. Whether Tribunal can execute its own order?

6. Whether Tribunal can make observation on the violation of fundamental rights?
7. In case where the appeal involves both question of law and question of facts, what strategy should be adopted to resolve the issues before first Appellate Authority?
8. Whether the Tribunal can issue the contempt notice?
9. Whether first Appellate Authority can levy the cost?
10. Whether Tribunal and/or High Court apply the rule of Equity while deciding the issue in front of those forums with reference to the statute implementation?
11. What is the scope of principles of Natural Justice while taking a defense in appeal?
12. In case of filing of writ petition under Article 226 which are the circumstances wherein the High Court would not relegate to pursue the remedies available in fiscal statute?
13. Which is the writ one should pursue to require ministerial staff to do something in order to allow the statutory rights of the taxpayer and to abstain or prevent the authority from doing something so as to avoid the damage the taxpayer?
14. In case of appeal provisions under MVAT Act the appellate authority can enhance the assessment, whether tax can be levied on any transaction for the first time. Whether such power is derived from the issues referred by revisional authority to appellant authority. Under GST appellate authority has not been allowed to enhance the amount of tax. What is the impact of it?





# DNYAN SANGAM 2021

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**S. K. Dash**

### Faceless Assessment Under Income Tax



**CA Suhas Bora**  
Session Chairman

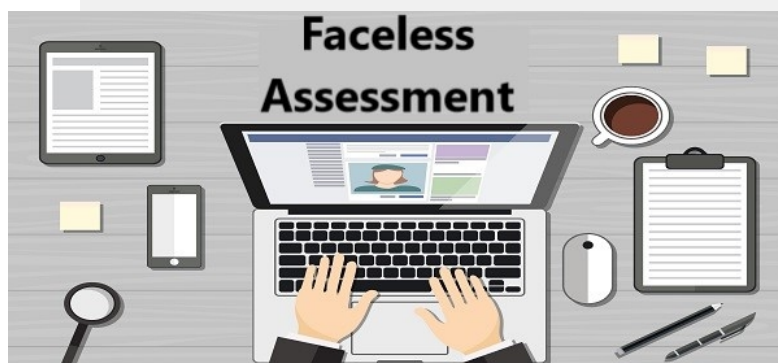
!! Retired IRS. Handled responsibility as Principal Director General of Income Tax (Systems). 35 years experience in Income Tax Department at top positions. Instrumental in designing Faceless Assessment Facility. Closely associated with Policy formulation related to Direct Taxes.!!

#### KEY POINTS OF FACELESS ASSESSMENT

- ⑩ Table of contents[ Hide ]
- ⑩ Structure for faceless assessment
- ⑩ Procedure in faceless assessment
- ⑩ Procedure for penalty
- ⑩ Procedure for appeal
- ⑩ Communication and electronic record
- ⑩ Appearance of taxpayer before the centre and units
- ⑩ Power to specify process and procedure
- ⑩ Faceless jurisdiction of income-tax authorities.
- ⑩ Faceless collection of information
- ⑩ Faceless inquiry or valuation
- ⑩ Faceless assessment of income escaping assessment
- ⑩ Faceless rectification, amendments and

issuance of notice or intimation

- ⑩ Faceless collection and recovery of tax
- ⑩ Faceless revision of orders
- ⑩ Faceless effect of orders
- ⑩ Faceless approval or registration



# DNYAN SANGAM 2021

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**Adv. Milind Bhonde**

**Appeal Mechanism  
under GST**



**Adv. Vinayak Patkar**  
Session Chairman

!! **Practicing as an Advocate in the area of Indirect Taxes for more than 33 years. Delivered lecture on various national & international conferences. Regularly contributing articles in various tax journals.** !!

### **Key Points of delivery on the subject of "Appeal Under GST"**

- 1] What is appeal?  
A remedial measure in the hands of the tax payer  
Whether a statutory right, inherent right or constitutional privilege.
- 2] What is meant by order?
- 3] Service of order, orderserved, communication of order, order communicated.
- 4] What is meant by statutory right
- 5] Expectation of law about the prudence of the appeal, right by the appellant.
- 6] Focus of period of limitation. Shelters available to save from the threat of limitations of period.
- 7] Facts of the case. Grounds of appeal, prayer for the relief sought, working on desired relief.
- 8] What is meant by question of facts and question of law. Priority of pleading, procedural infirmity.
- 9] What is meant by amend, annul, enhance of assessment.
- 10] What is meant by just and proper order.

- 11] What is meant by interlocutory order.
- 12] What is meant by principle of natural justice. Equity, fairness, Good conscience, Role in appeal proceedings.
- 13] Stay of assessment order and stay against recovery proceedings.
- 14] Preparations for final hearing.
- 15] What is meant by Order, Directions, Judgement and verdict.
- 16] Powers and restrictions of appellate authorities.
- 17] Remand back of appeal, powers of authority in case of appeal remanded back or in case of specific directions given by the Tribunal.
- 18] Difference between First appellate authority and Appellate Tribunal. Sanctity of proceedings before Appellate Tribunal.
- 19] Whether Appeal orders passed by Appellate authority are binding on lower authorities.
- 20] Whether Appellate Tribunal can decide any issue involving question of law for the first time.
- 21] Orders against which appeals are prohibited by express provision of statute, any alternate remedy available or not.





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### Adv. Avinash Poddar

**Fake Invoicing : Modus of Operendi, Criminal Aspect & How to handel such cases**



**Dr. Ashok Saraf**  
Session Chairman

!! Practicing, as an Advocate, in the field of Indirect Taxes, Commercial Laws and Cyber Crime having 25+ experience. Delivered more than 750 lectures All Over India. Author of various books on GST and Indirect Taxes. !!

#### Sham/Fake Invoices –

Source, Reason, Consequences, Legal implications, Role of tax professionals in and Impact on economy of sham Invoices.

- A] What is meant by sham invoices?
- B] Who are the operators of sham invoices and the masterminds?
- C] Whether the ITC claimed on the strength of sham invoices is liable for reversal even though the claimant dealer has made genuine purchase of goods or received services which is turn amount to value addition commensurate to final accounts disclosures and paid the output tax.
- D] Impact of sham invoices on income tax liability where the tax payer recorded the purchase on the strength of sham invoices and also reported the sale?
- E] What is difference between sham invoices and accommodation bills transaction?

- F] Whether the tax payer would be liable for penalty and prosecution proceedings even though such tax payer has made genuine purchases.
- G] Whether merely affidavit or any other declaration made by the person issuing sham invoices is sufficient to declare the said transaction not eligible for ITC.
- H] Any unilateral action of proper officer to declare any one as a sham dealer is sufficient to impose consequential levies on genuine claimant tax payer
- I] What would be the situation if the dealer doing genuine as well as sham invoice business.
- J] Whether genuine tax payer has claimed the ITC on the strength of sham invoices and the ITC has been denied, such claimant tax payer can require cross examination of the person issuing sham invoices.
- K] Role of the Tax Professional to safe guard the interest of the client before and after making purchases or receiving services against sham invoices.
- L] Overall impact of such transactions on the economy of the nation.



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**Adv. J. K. Mittal**

**Allied Laws & GST**



**Adv. Pankaj Ghiya**  
Session Chairman

!! **Practicing in the area of Indirect Taxes in High Court & Supreme Court. Authored various books on Service Tax & GST. The Supreme Court Bar Association has honoured for nine consecutive years (2006 to 2014) & also in the year 2016 to 2018. !!**

Role of allied laws in interpretation and implementation of GST law with special reference to Indian Evidence Act, Criminal Procedure code, Transfer of Property Act., Indian Contract Act, Limitation Act., General Clauses, Insolvency and Bankruptcy Code.

### **A] Evidence Act –**

1. Applicability of Evidence Act while implementing the Fiscal statutes.
2. What is meant by documents.
3. What is meant by evidence.
4. Tug of war of "Onus" and "Burden" in Fiscal statutes.
5. When Evidence becomes proof.

### **B] Criminal Proceedings Code –**

1. Role of criminal proceedings code in Fiscal statute.
2. Whether presence of culpable state of mind mandatory to invoke the provisions of penalty, prosecution under GST Law.
3. Importance of principle of natural justice in conducting the proceedings of penalty and prosecution.
4. What is meant by bailable offence?.
5. What precautions need to be taken by tax professional for protecting the client from the wrath of prosecution and arrest proceedings.

### **C] Transfer of Property Act-**

1. Relevance of Transfer of Property ACT under GST law.

2. Which type of supply as defined in section 7(1) of CGST Act are covered by Transfer of Property Act.
3. Relevance of "Conveyance" under Transfer of Property Act while dealing with the cases of real estate under GST law.
4. Applicability of Transfer of Property Act to both movable and immovable properties.
5. Modus to be applied by the appropriate authority to acquire the possession under Transfer of Property Act in case of default in tax payment by the tax payer.

### **D] Contract Act –**

1. Role of contract Act in implementation of GST law vis a vis earlier Sales Tax Law. Detail discussion with reference to eight modes of supply under GST law i.e. Sale, Transfer, Exchange, Barter, License, Renting, Leasing and Disposal.
2. Interpretation of the provision of section 42 of Sale of Goods Act which states movement of goods for delivery to buyer terminates when buyer receives the goods with reference to the provision of section 10(1) (a) chapter V of IGST Act which provides where the supply involves.

Where the supply involves movement of goods, whether by the supplier or the recipient or by any other person, the place of supply of such goods shall be the location of the goods at the time at which the movement of goods terminates for delivery to the recipient.

The reason for referring this issue is it has become controversial issue to determine the place of supply involving payment of CGST and SGST on one side or IGST as per some tax professionals.

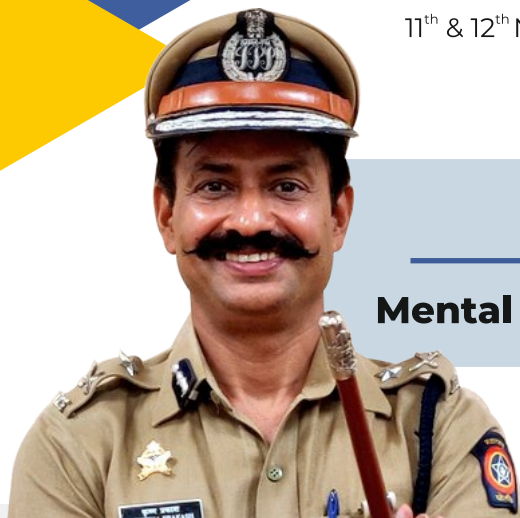




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**Shri Krishna Prakash \***

### **Mental Stress in Professional Life**

!! An IPS officer of the 1998 batch Maharashtra cadre, presently working as Commissioner of Police of Pimpri Chinchwad Commissionerate. Holder of World Book of Records for being the first Indian Government Servant, Civil Servant and Uniformed Services Officer, including Armed Forces and Para Military Forces, to earn the Iron Man title.!!

#### **Need of "Motivation" of Tax Professionals under contemporary situation**

- A] What is Motivation?
- B] Whether Motivation is physical exercise or Mental deliberation.
- C] Motivation is a need of all professions and occupation.
- D] Need of Motivation –
  - 1. Excess work load.
  - 2. Cut throat competition.
  - 3. Depression, frustration due to occupational hazard.
- E] Motivation of Tax Profession –
  - 1. Frustration/Mental Set back due to.....
    - a) Constant changes in law.

- b) Fear of tax professional whether can cope up with challenges of changing law.
- c) Loosing good clients.
- d) Failure to provide relief/justice to the client.
- e) Failure to earn income compared with expenditure incurred on office establishment, meeting family commitments relating to finance
- f) Torture due to high handed behaviour of Govt. authorities.
- F] Whether Motivated soul needs further motivation.
- G] Methods of motivation.
- H] Index, if any to measure anyone is motivated based on the behaviour, performance etc.
- I] Factors to be followed to keep oneself motivated and the factors to be avoided to avail demotivation.

\* Confirmation Awaited



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### **Dangal (Panel Discussion)** **Real Controversies in Real Estate Industry in Taxation**

#### Key Note Addressee



**Shri Satish Magar**  
National President, CREDAI

#### Panelist



**Adv. Nikita Badheka**  
Imm. Past President, AIFTP



**CA Naresh Sheth**  
GST Expert



**Shri Santosh Sharma**  
Past President, MTPA



**CA Swapanil Munot**  
Chief Co-ordinator, AIRC

#### Session Co-ordinator



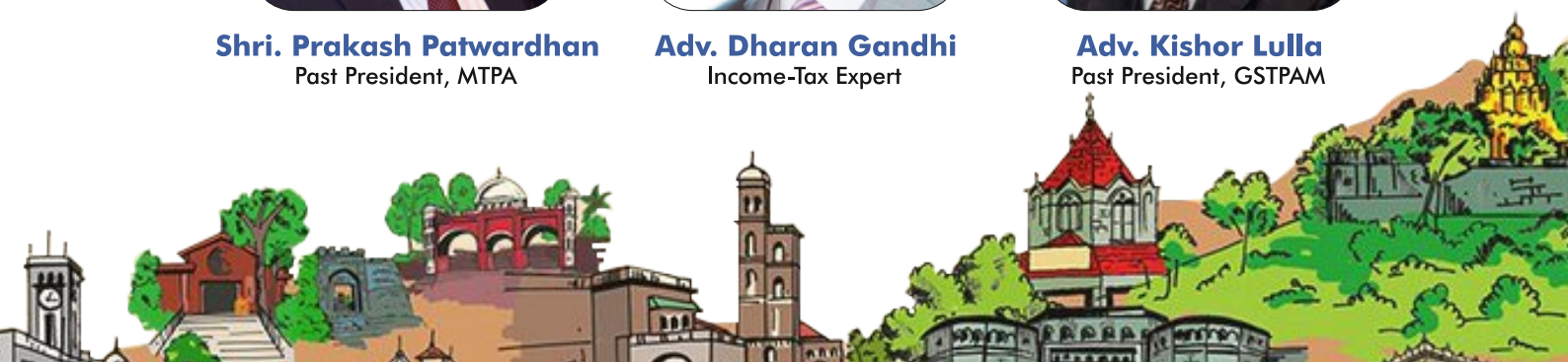
**Shri. Prakash Patwardhan**  
Past President, MTPA



**Adv. Dharan Gandhi**  
Income-Tax Expert



**Adv. Kishor Lulla**  
Past President, GSTPAM





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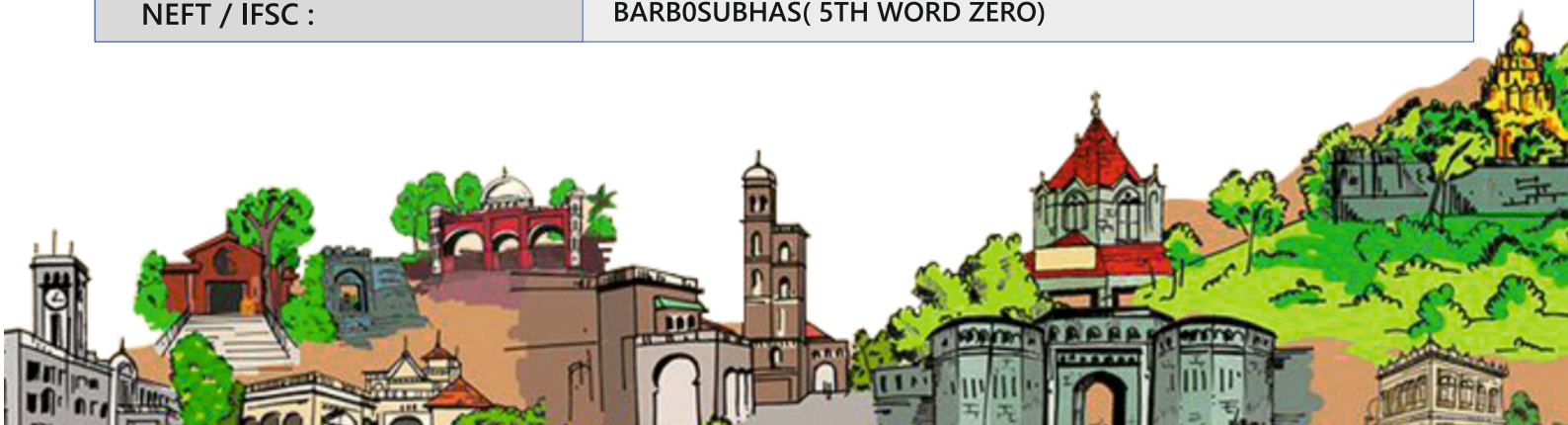
### Fees for Members of above Associations / Non-Members

	Super Early Bird Fees Registration on or before 15/10/2021	Early Bird Fees Registration between 16/10/2021 to 31/10/2021	Registration Fees from 01/11/2021 onwards
Members	Rs.3,500/- +18% GST	Rs. 4,500/- +18% GST	Rs. 5,500/- +18% GST
Accompanying Spouse	Rs. 3,000/- +18% GST	Rs. 3,000/- +18% GST	Rs. 3,000/- +18% GST

The fee includes course material, delegate kit, Meals  
(Breakfast / Lunch / High Tea & Happy Hours on 11th November)  
(Breakfast / Lunch / High Tea on 12th November)

#### Bank Details for sending registration

Name of the Bank Account:	The Western Maharashtra Tax Practitioners' Association
Corporate Address:	602 Shukrawar Peth, Shivaji Road,Pune-411002 (Tel: 020- 24470237)
Bank Name:	Bank of Baroda
Branch Address:	Subhash Nagar Branch, Sanas Plaza, Shukrawar Peth, Subhash Nagar, Pune 411002
Bank Branch:	Subhash Nagar
Bank Account Number:	07910100005036
Account Type:	Saving
NEFT / IFSC :	BARB0SUBHAS( 5TH WORD ZERO)



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### Notes :-

- Kindly issue DD/Cheque at Par in favour of payable at Pune.
- For online payment please visit <http://wmtpa.org>
- In case of Online Payment, please intimate on email
- Separate Cheque / DD may be sent to Hotel directly in case of room booking.
- Registration Form should reach us as by 05/11/2021
- Social gathering & recreation on 11st November 2021 evening between 7.30 pm to 10.00 pm.
- We have arranged the Sight-seeing tour to Parti Shiradi (Somatne, Pune) for those interested (intimation in advance & payment before 05/11/2021).

### STAY: Suggested Hotels with whom rates have been negotiated are listed hereunder:

(Payment details of Hotel would be put up shortly on website. In the meantime members can e-mail the preferred Hotel. Members are requested to check rates on various online hotel booking sites to avail better rates. Please check for 2 or more days for attractive rates.)

Name of the Hotel	Location	Charges (Per Day Per Room including Breakfast)	Distance from Venue of Conference
<b>The Fern Club, Amanora Park Town</b>	Hadapsar Kharadi Bypass, Pune 411028 (Maharashtra) Ph. 9168686923	Double : Rs. 4,500+ GST Triple : Rs.5,500 + GST	0 km
<b>Cocoon Hotel Magarpatta City</b>	Destination Center, Magarpatta, Hadapsar, Pune 411013 (Maharashtra) Ph.: 020 66244444 / 9850715677	Singal : Rs.3,250+13.68% Tax Double : Rs.4,000+13.68% Tax Tripal : Rs.4,750+13.68% Tax	1.5 km
<b>Hotel Bhagyeshree Executive</b>	Tupe Nagar Behind Suzlon Co., Near Amanora Township, Hadapsar Pune 411028 Ph. : 020 60609797 / 7499865610	Double : Rs.1,500 + GST	1 km

Connectivity : Pune is directly air-linked to major cities in India. The airport is conveniently located at a distance of around 7 km east of the town. Various trains from different cities. Pune Railway Station is 11 km from venue. Several luxury and State Buses too fly between various cities to Pune.

## Refund Policy

- 100% Refund of Delegate Fees in case of cancellation of NTC due to Covid-19.
- Room can be cancel 72 hours without any extra charge or any Penalty.





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**Mr. M. Srinivasa Rao**  
National President, AIFTP



**Shri Narendra Sonawane**  
Chairman, Pune NTC



**Shri Sharad Suryawanshi**  
Chief Co-Ordinator, Pune NTC



**Adv. Anagha Kulkarni**  
Convenor, Pune NTC

### For any further enquiries relating to NTC, please contact

<b>Adv. D. K. Gandhi</b> Dy. President, AIFTP	9810216801	<b>CA S B Kabra</b> Treasurer, AIFTP	9849024732
<b>Shri S. S. Satyanarayana</b> Secretary General, AIFTP	9989924646	<b>Adv. Anagha Kulkarni</b> Joint Secretary, AIFTP	9822117404
<b>CA Janak Waghani</b> Vice President, AIFTP	9324680306	<b>Adv. Bhaskar Patel</b> NEC Member, AIFTP	9979733033
<b>Shri Pravin Shah</b> Chairman, AIFTP (WZ)	9821476817	<b>CA Mitish Modi</b> Vice President, AIFTP (WZ)	9824156015
<b>Shri Manoj Chitalikar</b> President, MTPA	9822194015	<b>Adv. Sachin Gandhi</b> Secretary, AIFTP (WZ)	9821482020
<b>CA Aalok Mehta</b> President, GSTPAM	9892001645	<b>CMA Shripad Bedarkar</b> Vice President, MTPA	9890672049
<b>Shri Anil Chawan</b> President, NMTPA	9890487399	<b>Adv. Sunil Khushalani</b> Vice President, GSTPAM	9820058600
<b>Shri Navaneetlal Bora</b> Convenor, NTC - 21	9822051829	<b>Adv. Altaf Hasmani</b> Vice President, NMPTA	9423023537
<b>Adv. Sejal Shah</b> Member NTC - 21	9867720844	<b>Shri Rajkumar Bhambare</b> Member NTC - 21	9960160951
<b>Shri Ranjan Chawan</b> Member NTC - 21	9822392445	<b>Shri Vilas Aherkar</b> Member NTC - 21	9422034396
<b>Shri Nitin Dongre</b> Member NTC - 21	8888333888	<b>Shri Dnyaneshwar Narwade</b> Member NTC - 21	9921962394
<b>Adv. Anurudra Chawan</b> Member NTC - 21	9890591794	<b>CA Swapnil Munot</b> Member NTC - 21	9021265137
<b>Shri Milind Hendre</b> Member NTC - 21	9923598135	<b>Adv. Amol Mane</b> Member NTC - 21	9422407980
<b>Mrs. Ashwini Bidkar</b> Member NTC - 21	9921030629	<b>CA Anvesh Vakharia</b> Member NTC - 21	9860231333
<b>Adv. Pranav Seth</b> Member NTC - 21	9422494005	<b>Adv. Abhijeet Berde</b> Member NTC - 21	9226862444
<b>Shri Prashant Waichal</b> Member NTC - 21	9850844760	<b>Adv. Amol Shah</b> Member NTC - 21	9890409905
<b>CMA Anuj Chordia</b> Member NTC - 21	9767656563	<b>Shri Swapnil Shah</b> Member NTC - 21	9762861008
<b>CA Yogesh Ingale</b> Member NTC - 21	8275519783	<b>Shri Umesh Dangat</b> Member NTC - 21	9822081419
<b>CA Vaishali Kharde</b> Member NTC - 21	9561005039	<b>Shri Vinod Rahate</b> Member NTC - 21	9823017686



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## Celebration of Life in Puneri Style



**Visa to Pune**

You are a **pakka** Punekar if you had an argument with someone over the best city to live in India

