



AIFTP TIMES

Volume 8 – No. 11 • November 2017

FORTHCOMING PROGRAMMES

Date & Month	Programme	Place
4th November, 2017	AIFTP Founders Month Celebration with Cultural Programme	Mangaluru
4th & 5th November, 2017	National Tax Conference	Mangaluru
1st December, 2017	Last National Executive Committee Meeting of 2017	Jabalpur
1st December, 2017	Ordinary General Meeting	Jabalpur
2nd & 3rd December, 2017	20th National Tax Convention	Jabalpur

Activity Report of Central Zone for the Month of October 2017

D. C. Mali, Chairman, AIFTP (CZ)

One half day seminar was organised by AIFTP (CZ) jointly with Marudhara Tax Bar Association (Western Rajasthan) on 22-10-2017 at Steel Bhawan, Jodhpur. Chief Guest of function was Shri Ghanshyam Ojha Mahapaur Nagar Nigam, Jodhpur. Speaker on GST was Advocate D. K. Gandhi from Ghaziabad and Advocate Ms. Prerna Chopra and Vinod Kumar Mehta Deputy Commissioner Gst, on Controvesal issues under GST. On Penalty and Capital Gains Tax under Income Tax and ICDS Speaker was CA Rajesh Mehta from Indore. In this Conference, more than 75 delegates along with representatives of Trade Industries had participated. Delegates from Indore, Jalore, Barmer, Balotra, Jodhpur, Pali, Abu Road, Ahmedabad, Chhattisgarh and Surat also took participation. New in this regard has been well published in newspapers of Jodhpur, Kota, Jaipur Division. Welcome address was delivered by D. C. Mali Chairman (CZ) and also Conference Chairman Shri P. M. Chopra welcomed the Chief Guest and all the delegates. He also requested the Government to waive the late fees and same request was also accepted. On this occasion Deepawali Sneh Milan was organised.

E.O.G.M. of Central Zone has also been conducted by Chairman D. C. Mali where election of Central Zone has been completed, in the guidance of Shri D. K. Gandhi, Election Officer along with NEC members Shri P. M. Chopra, D. C. Mali Chairman (CZ), Ex-Chairman Dr. S. L. Jain, NEC Member Premkumar Pampalia.

We are also very thankful to Mr. D. K. Gandhi Election Officer (Vice-President) and P. M. Chopra Conference Chairman (NEC Member) and NEC Member Prem Kumar Pampalia and other Members of AIFTP and Managing Committee members. On this occasion eight new members have been enrolled. On this occasion memento was presented to Rajasthan Steel Association, Motor Merchant Association and also memento was presented to Mr. D. K. Gandhi by Marudhara Tax Bar Association and Mr. Rajesh Mehta. On this occasion we also felicitated K. K. Gehlot, Prakashvadera and CS Anjali Mohnot for their contribution to the Association.

On the occasion of elected as Chairman, Mr. Rajesh Mehta was garlanded by all the gathering.

Representation has been submitted for the purpose of extending date of Audited Return from September to October and same has been done. Representation has been submitted for extending date of VAT return for the financial Year 2017-18. Same has been amended in all the States.

Representation has been submitted for waive of late fees and penalty under GST return. Same was waived from July to September 2017.

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

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Treasurer – Shri Vipul B. Joshi, Adv.	9820045569	022-66333736	22080951	vipulbjoshi@gmail.com

Report of Election of AIFTP (CZ) in Extraordinary General Body Meeting held on 22-10-2017

Notice for Extraordinary General Body Meeting was issued by Shri D.C. Mali Advocate, Chairman AIFTP (CZ) and B.L. Bissa Secretary AIFTP (CZ) for election of AIFTP (CZ) on Sunday, the 22nd October, 2017 at 2.45 p.m. at Steel Bhawan Near Shastri circle, Jodhpur to elect 19 members of the Central Zone Managing Committees and thereafter, to elect Office bearers for the term 2018 & 2019 amongst elected members to the Managing Committee. Shri D. K. Gandhi Advocate National Vice-President North Zone has been appointed as the Election Officer and as decided by the National Executive Committee of AIFTP at Kolkata.

Against the requirement of 19 to be elected 28 Nominations were received at my office and out of 28 only 26 were found to be valid. Henceforth this position was disclosed before the house and 15 minutes time was granted for withdrawal of Nominations. After a small discussion among the Members and on telephone, Nominations of 7 Members were withdrawn without any pressure of any sort but with their own will only. Therefore I had no other option but to declare 19 Members Elected as members of New Executive Committee Central Zone for term 2018-19.

Members unanimously elected on 22-10-2017

- | | |
|--|---------------------------------------|
| 1. CA Anjali A. Jain, Kota | 11. CA Paras Chhajer, Rajnandgaon |
| 2. Adv. Ashok Jangid, Jodhpur | 12. CA Pankaj Shah, Indore |
| 3. Adv. Ajay K. Chhajer, Bhopal | 13. Adv. Rajendra Singh Jain, Jodhpur |
| 4. CA Bhanwar Lal Bissa, Jodhpur | 14. CA Rajesh Mehta, Indore |
| 5. CA Devendra Kansara, Jodhpur | 15. CA Rajesh Sehlot, Indore |
| 6. Adv. Harish Chand Jain, Rajnandgaon | 16. CA Sudhir Bhansali, Jaipur |
| 7. Adv. Indermal Shajain, Ratlam | 17. CA S. Krishanan, Bhopal |
| 8. Adv. Krishna Kumar Gehlot, Jodhpur | 18. CA Tarachand Airan, Neemach |
| 9. CA Naveen Vagrecha, Bhilwara | 19. Adv. Vijay Kumar Navlakha, Ujjain |
| 10. Adv. Prakash Chand Vadera, Barmer | |

As per the Guideline 6 of Rules and Regulations of the Federation specified, the following new members elected as new Office Bearers for the Central Zone of AIFTP. The newly elected office bearers of Central Zone of AIFTP for the term 2018 & 2019 are as under:-

Office Bearers for the year 2018-19

- | | |
|---|---|
| 1. Shri Rajesh Mehta, Chairman, Indore | 6. Shri Pankaj Shah, Joint Secretary, Indore |
| 2. Shri Devendra Kansara, Secretary, Jodhpur | 7. Shri Ajay Chhajer, Vice-Chairman, Bhopal |
| 3. Shri Ashok Jangid, Treasurer, Jodhpur | 8. Shri Paras Chhajer, Vice-Chairman, Rajnandgaon |
| 4. Shri Prakash Vadera, Joint Secretary, Barmer | 9. Shri Harish Jain, Joint Secretary, Rajnandgaon |
| 5. Shri Sudhir Bhansali, Vice Chairman, Jodhpur | |

After that Shri Rajesh Mehta Chairman along with the help of NEC Members and his elected members following Members were co-opted for smooth functioning of Zone Activities. As per Guideline 6 of Rules & regulations of the Federation specified the five members are below 45 years and females, out of 9 Co-opted Members.

Co-opted Members

- | | |
|------------------------------------|--|
| 1. CA Anal Maroti, Durg | 11. Adv. Mukesh Chandliya, Javara |
| 2. CA Rajesh B. Doshi, Raipur | 12. CA Niranjana Patidar, Neemach |
| 3. CA R. P. Sharma, Jaipur | 13. CA Ritesh Gupta, Indore |
| 4. CA Neeraj Jain, Kota | 14. Adv. Pawan Jain, Indore |
| 5. CA Milind Jain, Kota | 15. Adv. Rajesh Gupta, Indore |
| 6. Adv. Prerna Chopra, Jaipur | 16. Adv. Vijay Sharma, Jodhpur |
| 7. CA Oinky Marotia Saini, Jodhpur | 17. Adv. Prem Kumar Pampalia, Sanchore |
| 8. CA Amita Bissa, Jodhpur | 18. Adv. Ganesh Sharma, Bikaner |
| 9. Adv. M. M. Sharma, Kota | 19. CA Churchil Jain, Indore |
| 10. Adv. Suresh Ojha, Bikaner | 20. Adv. Arvind Mittal, Bilaspur |

The above Office-bearers and Co-opted Members were made in my presence.

D. K. Gandhi
National Vice-President
Election Officer

NOTICE OF ORDINARY GENERAL MEETING

NOTICE is hereby given that an Ordinary General Meeting as provided in Rule 10 of the Rules & Regulations of the All India Federation of Tax Practitioners will be held on **Friday, the 1st December, 2017 at Vindhya Bhawan, Near TV Tower Katanga, Jabalpur, (MP)** at 6.30 p.m. to transact the following agenda as prescribed in Rule 8.

AGENDA

1. Welcome address and opening remarks by the President, Smt. Prem Lata Bansal.
2. To confirm the proceedings of previous EOGM held on 24th December, 2016 at Hyderabad.
3. To elect 50 members to the National Executive Committee for the term 2018-19 in accordance with Rule 7(3) read with Rules 10(1) & 10(2) and Rule 14 of the Rules & Regulations.
4. To receive the report of the Election Officer and declaration of election result.
5. To consider suggestions from the members in respect of rendering better service to the members and for overall progress of the AIFTP
6. To transact any other business that may be raised with the permission of the Chair

For All India Federation of Tax Practitioners

Sd/-
Sanjay Sharma
Secretary General

Notes:

1. Copy of the Memorandum of Association and Rules and Regulations may be obtained from the National Secretariat, Mumbai or can be downloaded from Official website of the Federation www.aiftponline.org Members are requested to read the same before filing the nomination.
2. Specimen nomination form is available on the website of the Federation and on request may be obtained from the National Secretariat, Mumbai.
3. Nominations are hereby invited for the membership of National Executive Committee from all eligible members in terms of amended Rules 10(1) and 14 subject to numerical limit as provided in Rule 7(3) for each Zone. The number of members to be elected from each zone will have their contest amongst the candidates from that zone but all members from all zones will be eligible to vote for all the five zones.
4. **Any member who have already opted to be on the Zonal Managing Committee for the ensuing term shall not be eligible to file nomination for NEC. Requisite declaration shall be annexed with the nomination form.**
5. Nomination form affixed with photo (Optional) duly proposed and seconded must reach the registered office of the Federation on or before 25th November, 2017 (Saturday) up to **5:00 p.m.**
6. Candidate may withdraw the nomination on or before 1st December, 2017 (Friday) before actual commencement of Election process.
7. As per Rule 10(3) of the Constitution of the Federation, the Chairman of the respective zone shall be ex-officio member of the National Executive Committee hence Chairman elect is not required to file the nomination for the National Executive Committee. A special request is hereby made to all the appointed Election Officers to hold the election of the respective zone on or before 30th October, 2017 and convey the result to head office with a copy to President and Secretary General through e-mail followed by dispatch through speed post at the earliest. [aiftp@vsnl.com; plbansal49@gmail.com; adv_sanjay_31@yahoo.co.in]
8. As per the membership of respective zones as on 25th September, 2017 maximum number of candidates who can be elected to NEC as per rule 7(3) of the Constitution are as under:-

Zones	Members as on 25-9-2017	Entitlement (Max.)
Western	2305 (Max. 16 members can be elected)	16
Southern	1184	09
Northern	1084	08
Central	957	07
Eastern	1404	10
Total	6934	50

9. As per Rule 10, clause 6 of the Constitution of the Federation, any individual life member or a representative of the Association member who is more than 5 years in practice and who has been a member of the Federation for at least two years can only file the nomination.

10. At the meeting held on 1-10-2005 at Mumbai it was decided unanimously that notice for Ordinary General Meeting be published in the AIFTP Journal or AIFTP Times as contemplated under Rule 9 clause 3. Hence, no separate notice will be issued.
11. The National Executive Committee Meeting will be held once in three months at different places in the country, along with Two day Conference. The Executive Committee Members have to bear personally the expenses of travelling, stay and delegate fees of the Conference and also devote time for the welfare of the Federation. Persons who can afford to spend time for the welfare of the profession are only requested to file the nomination.
12. The National Executive at its first meeting after election shall elect from amongst its members the following Office Bearers for one calendar year i.e. for the year 2018 only, Rule 10 Clause 4 read with clause 6 read with amended Rule 11, however the term of National Executive will continue to be that of two calendar years as per Rule 14.
 1. One President
 2. One Deputy President
 3. Five Vice-Presidents (one from each zone)
 4. One Secretary General
 5. One Hon. Treasurer and
 6. Five Hon. Joint Secretaries (one from each zone)
13. For further clarifications the members may contact the Secretary General, Chairman of respective zone or Registered Office.
14. At the National Executive Committee Meeting held at Kolkata on 2nd September, 2017 Shri P. C. Joshi (Past President) was appointed as the Election Officer.
15. The Nomination Forms would be scrutinised by the aforesaid Election Officer on 25th November, 2017 (Saturday) after 5.00 pm and would notify all valid and invalid nominations on the electronic media and conduct the election if warranted at Jabalpur (MP) at the time of OGM.

20TH NATIONAL TAX CONVENTION AT JABALPUR

1st, 2nd and 3rd December, 2017

Jointly organised by

**All India Federation of Tax Practitioners (Central Zone)
Tax Bar Association, Jabalpur**

Theme: Tax Practice – Vision 2022

1st December, 2017

Venue: Vindhya Bhawan, Near T. V. Tower, Katanga, Jabalpur

4.00 p.m. to 5.45 p.m.	Registration
5.00 p.m. to 6.00 p.m.	Last NEC Meeting of 2017
6.00 p.m. to 6.30 p.m.	Tea Break
6.30 p.m.	OGM
8.30 p.m.	Dinner

2nd December, 2017

Venue: Tarang Auditorium, Shakti Bhawan Road, Rampur, Jabalpur

8.30 a.m. onwards	Registration
8.30 a.m. to 9.30 a.m.	Breakfast
9.45 a.m. to 11.45 a.m.	Inaugural Function

Chief Guest: Hon'ble Mr. Justice Dipak Misra, Chief Justice of India

Special Guests of Honour: Hon'ble Mr. Justice Hemant Gupta
(Chief Justice of Madhya Pradesh High Court)

Hon'ble Mr. Justice Rajendra Menon
(Chief Justice of Patna High Court)

Release of publication dedicated to Padmavibhushan Shri N. A. Palkhivala

11.45 a.m. to 12.00 noon	Tea Break
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12.00 noon to 1.45 p.m.	First Technical Session: Subject: Survey Search and H.D Note Assessment Chairman: Dr. K. Shivaram, Sr. Advocate, (Mumbai) Expert Panel Speaker: Shri S. K. Poddar, Advocate, Ranchi Speaker: Shri Kapil Goel, Advocate (New Delhi)
1.45 p.m. to 2.45 p.m.	Lunch Break
2.45 p.m. to 5.00 p.m.	Second Technical Session: Subjects: GST on Supply of Goods; GST on Supply of Service Chairman: Shri P. C. Joshi, Advocate (Mumbai) Expert Panel Speaker: Dr. M. V. K. Moorthy, Advocate, Hyderabad Guest Speakers: *Shri Raghvendra Singh, Commissioner, MP State (GST) *Shri Pramod Agrawal, GST Commissioner, Jabalpur Speakers: CA. S. Venkataramani (Bengaluru) CA. Gaurav Gupta (New Delhi)
5.00 p.m. to 5.30 p.m.	Tea Break
5.30 p.m. to 6.30 p.m.	NEC Meeting
7.00 p.m. to 8.30 p.m.	Cultural Programme
8.30 p.m. onwards	Dinner

3rd December, 2017

Venue: Tarang Auditorium, Shakti Bhawan Road, Rampur, Jabalpur

8.30 a.m. to 9.30 a.m.	Breakfast
9.30 a.m. to 11.00 a.m.	Third Technical Session: Subject: GST on Real Estate Development & Contract Chairman: Shri M. L. Patodi, Advocate (Kota) Expert Panel Speaker: Shri J. D. Nankani, Advocate, Mumbai Speaker: Shri Ishaan Patkar, Advocate (Mumbai)
11.00 a.m. to 11.30 a.m.	Tea Break
11.30 a.m. to 1.30 p.m.	Fourth Technical Session: Subject: GST, Brains' Trust & Interactive Session Chairman: Dr. Ashok Saraf, Sr. Advocate (Guwahati) Trustees: Smt. Nikita Badheka, Advocate (Mumbai) Shri Vinayak Patkar, Advocate (Mumbai) Shri Pankaj Ghiya, Advocate (Jaipur) Shri Mukul Gupta, Advocate (Ghaziabad)
1.30 p.m. to 2.30 p.m.	Lunch
2.30 p.m. to 4.00 p.m.	Fifth Technical Session: Subject: Real Estate Development, Implication of IT Chairman: Shri N. M. Ranka, Sr. Advocate (Jaipur) Speaker: Shri Firoz Andhyarujina, Sr. Advocate (Mumbai)
4.00 p.m. onwards	Valedictory and thereafter High Tea

Delegate Fee: Members ₹ 3,500/- ₹ 2,500/- for accompanying spouse.

Payable in favour of "Tax Bar Association, Jabalpur,

UCO Bank, Wright Town Branch, Jabalpur, SB A/c No. 07470100003664, IFSC:UCBA0000747

Delegates shall register through e-mail ID: ntcjabalpur@gmail.com

Communication Address:

Shri Ganesh Purohi, Sr. Advocate, 87, Ratan Colony, Narmada Road, Jabalpur – 482 001 MP (M) 9425154914,

e-mail: purohitganesh@gmail.com

Note: You are requested to book the hotel accommodation online.

Contact Person

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DIRECT TAXES

Ms. Neelam Jadhav, *Advocate*, KSA Legal Chambers

High Court

1. S.28 : Business income – Income received, as income from house property – Basic intention was commercial exploitation of properties by developing them as shopping malls/business centres, income derived from there assessable as business income

Assessee is a Private Limited Company engaged in the business of development, building and letting of the property and other allied activities. The AO computed the income received from letting of the property as house property income. However, the CIT(A) and Tribunal holding that the same to be a business income.

Department's view that, when the main intention is to simply let out the property or any part of it, the resultant income must be assessed as income from house property and the amenities such as electricity, cooling towers, elevators and car parking provided by the assessee to its tenant were incidental to the letting out of the property and could not be termed as complex commercial activities.

The Hon'ble High Court held that, the source of income of the company is rental income which is part and parcel of the activities of the company. Since long, the assessee is reflecting such income from business and has also claimed depreciation in each and every year. The depreciation as claimed has been allowed to the assessee company. Further the object of the company in the Memorandum of Association also considered the same as business activities. The basic intention of the Assessee was commercial exploitation of its properties by developing them as shopping malls/business centres and therefore, income derived therefrom the activity fall under business income. (*Chennai Properties and Investments Ltd. vs. CIT (2015) 373 ITR 673 (SC)* followed.)

Pr. CIT v. Stellar Developers Pvt. Ltd. ITA No. 690 of 2015, dt. 2-8-2017 (Bom.)(HC), Source : www.bombayhighcourt.nic.

2. S.32(ia) : Depreciation – Machinery used in mining – Depreciation be allowed in respect of machinery used in mining and it could not be said that mining was neither production nor manufacture

The assessee company engaged in mining, mineral processing for exports, shipping and stevedoring. A notice u/s. 143(2) was issued to assessee. The AO rejected additional depreciation on equipment, plant and machinery, holding that the extraction and processing of iron ore was neither manufacture nor production within the meaning of S. 32(ia). The CIT in regard allowed the additional depreciation.

The Hon'ble High Court held that the mining for the purpose of production of mineral ore falls within the ambit of the word 'production' and the activity is 'production', entitling the assessee to the benefit of S. 32(A). Therefore, this is an allowable depreciation deduction in respect of the machinery

used in mining, and it cannot be said that mining is neither production nor manufacture.

Pr. CIT v. Sesa Resources Ltd. Tax Appeal No. 57 of 2016 dt. 16-8-2017 (Bom.)(HC)(Goa Bench)

Tribunal

3. S.54F : Capital gains – Exemption – No deduction u/s. 54F is allowed in case assessee sold a plot of land and deposited sale proceeds in bank account maintained jointly with his father and a new house property was purchased in name of his wife out of loan taken in name of wife in which assessee had joined only for repayment

Assessee sold a plot of land and sale proceeds were deposited in bank account maintained in joint name of his father. Further a new house property was purchased in name of his wife who was an independent tax assessee. New property was purchased out of loan taken in the name of wife in which assessee had joined only for purpose of repayment. During the year, while filing the Return of Income he had claimed deduction u/s. 54F. AO and CIT(A) disallowed the same.

The Hon'ble ITAT held that, it is not a case of the assessee that he had made investment of sale proceeds of plot of land for purchase of residential house and therefore he was not entitled to deduction u/s. 54F. (AY 2009-10)

Kaushal Kishore Maheshwari v. ACIT, ITA No. 2984/Del./2014 dt. 25-8-2017 (Del.)(Trib.)

4. S.148 : Income escaping assessment – Issue of notice for – Assessment was initiated by issue of notice u/s. 142(1) and before concluding assessment, the AO issued notice u/s. 148 for reassessment, same was invalid

Assessee individual had not filed return of income. The AO issued notice u/s. 142(1), but assessee did not file return. Thereafter, AO issued notice u/s. 148. In respect of the same assessee filed return of income declaring total income of ₹ Nil. The AO issued notice u/s. 143(2) and concluded assessment on total income of higher amount u/s. 143(3).

The ITAT held that, assessment proceedings were initiated by issue of notice u/s. 142(1) and before concluding assessment proceedings, AO had issued notice u/s. 148 for reassessment, is not valid when assessment proceedings are already initiated by issue of notice u/s. 142(1) and called for return of income, no notice u/s. 148 is required. (r.w.ss. 142, 143)

Medapati Venkayamma v. ITO ITA No. 252/Vizag/2013 dt. 18-8-2017 (Visakhapatnam) (Trib.)

5

INDIRECT TAX DECISIONS – VAT UPDATE

CA. Janak Vaghani

1. VAT – Works Contract – Composition – Works Contract for painting of building is construction of building – Liable to 5% composition

Considering the scheme and purpose of Section 42(3) (i) and notification dated 30th February, 2006 under the MVAT Act, the ‘Works Contract’ for painting to existing building would be the ‘Construction Contract’. The contract for construction of buildings includes the repairing, reconstruction and maintenance of building etc. This is also for the reason that there is no distinguishing features and definitions and/or intention reflected in any provisions about the nature of buildings, whether it is new building or old building. The term “Building” cannot be restricted only to the new building specifically when, as per the practice and the explanation so given in similarly placed provisions under the WC Act and the notification explaining the term. The repairing and/or reconstruction, if part of Construction Contract, which in normal parlance and/or understanding cannot be read to mean that the construction contract refers under these provisions only for the new building.

[Source: M/s. Painter (India) v. State of Maharashtra, VAT Appeal No. 22 of 2017, dated 25th July, 2017 (Bom.)]

2. Sales Tax – Resale – Deduction for purchase of goods from dealers covered by Schedule A, Entry 39(a) is allowable

The deduction under section 8(2) of the Bombay Sales Tax Act is allowable in respect of purchase of goods from the registered dealer covered by entry 39(a) of Schedule A which was tax free at the time of purchase in the hands of KVIC Units (Sellers). This entry grants exemption to specified dealers and not to purchases or sales of the goods unlike the rest of the entries of Schedule A. Under the said entry the seller of goods are exempt from payment of tax and the goods sold by them are taxable but because they are sold by the specified units it is exempt from payment of tax. Therefore the deduction for resale is allowable.

[Source: The Commissioner of Maharashtra v. M/s. Shoe Bazar Queen and Others, Sales Tax Reference No. 106 of 2009, dated 28th April, 2007 (Bom.)].

3. Works Contract – Composition – Fabrication and Installation of Water Chilling Plant

The contract for fabrication and installation of Chiller Plant is covered by the works contract for fabrication of Plant and Machinery liable to 5% composition and not under Installation of AC and Coolers liable to 15% composition. Mere omission of the expressions “air-conditioners” and “AC coolers” in Entry No. 5 would not be of any definitive consequence. The words “plant and machinery” applied in entry 5 are otherwise compendious enough to include air-conditioners and AC coolers, if the works contract involved require fabrication as well as installation thereof.

[Source: Voltas Ltd v. State of Gujarat, Civil Appeal No. 2957 of 2007 decided on April 8, 2015, (2015) 80 VST 12 (SC)].

4. Disallowance of ITC for non-payment of tax by selling dealer

The provision of section 9(2)(g) of the Delhi Value Added Tax Act was read down by the Delhi High Court holding that in case selling dealer does not pay tax, ITC cannot be disallowed in the hands of purchasing dealer unless there is a collusion. If the provisions of section 9(2)(g) of the Act is not read down then it would be violative of Article 14 of the Constitution.

[Source: Suvashini Charitable Trust and Others, v. Government of NCT of Delhi & Anr., WP No. (c) 2016/2015, dated 26th October, 2017 (Del)].

5. Works Contract – The contract for supply of pipes jointing material specials, valves, anchor blocks, etc. and supply of labour and services is divisible works contract

The SC, on facts, upheld the decision of Rajasthan High Court holding the contract for supply of pipes and jointing material etc. and supply of labour and services as divisible contracts.

[Source: M/s. India Hume Pipe Company Ltd. v. State of Rajasthan, Civil Appeal No. 9879 of 2017 arising out of SLP (c) No. 11539 of 2015, dated 28th August, 2017, (SC)].

5

Publications from AIFTP Western Zone for sale

Sr. No.	Name of Publication	Edition	Rates (₹)		
			Members	Non-Members	Courier Charges
1.	Limited Liability Partnership simplified through – Frequently Asked Questions	Nov., 2016	200.00	225.00	60.00
2.	Levy of Penalty u/s. 271(1)(c) – Some Important Issues	Nov., 2016	200.00	225.00	60.00

- Notes: 1. The above publications are available for sale; those who desire to buy may contact the office of the Federation.
2. Local/Outstation members not collecting from office are requested to add courier charges, as mentioned above.
3. Please draw Cheque/Draft in favour of "All India Federation of Tax Practitioners – Western Zone" payable at Mumbai.

Advertisement Tariff for AIFTP Journal (W.e.f. 15th July, 2013)		
	Particulars	Per Insertion
1.	Quarter page	₹ 1,500/-
2.	Ordinary half page	₹ 2,500/-
3.	Ordinary full page	₹ 5,000/-
4.	Third cover page	₹ 7,500/-
5.	Fourth cover page	₹ 10,000/-
There shall be Discounts on bulk advertisements.		

Membership of AIFTP as on 31-10-2017 Life Members					
	Associate	Individual	Association	Corporate	Total
Central	0	930	24	3	957
Eastern	4	1361	36	3	1404
Northern	0	1067	17	0	1084
Southern	1	1156	19	8	1184
Western	4	2246	37	18	2305
Total	9	6760	133	32	6934

DISCLAIMER

The opinions and views expressed in this Times are those of the contributors. The Federation does not necessarily concur with the opinions/views expressed in this journal.

Non-receipt of the Times must be notified within one month from the date of publication, which is 4th of every month.

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