



All India Federation of Tax Practitioners

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(for Members only)

AIFTP TIMES

Volume 4 - No. 11 | November, 2013



*We wish all our members and readers
Very Happy Diwali and Prosperous New Year*



FORTHCOMING PROGRAMMES		
Date & Month	Programme	Place
9-11-2013	Extraordinary General Body Meeting (Southern Zone)	Hyderabad
11-11-2013	Celebration of 38th Foundation day of AIFTP	Odisha
15, 16, 17-11-2013	National Tax Conference	Rishikesh
22-11-2013	Extraordinary General Body Meeting (Northern Zone)	New Delhi
24-11-2013	Extraordinary General Body Meeting (Central Zone)	Jodhpur
29-11-2013	Extraordinary General Body Meeting (Western Zone)	Mumbai
30-11-2013	Extraordinary General Body Meeting (Eastern Zone)	Kolkata
30-11-2013	Inter-active session on "Stay of IT Demand"	Kolkata
25-12-2013	Last NEC Meeting (2012 and 2013)	Mumbai
25-12-2013	EGM/Election	Mumbai
25-12-2013	First NEC (2014 and 2015)	Mumbai
26, 27-12-2013	17th National Convention	Mumbai

INTER-ACTIVE SESSION ON "STAY OF IT DEMAND"

An Inter-active session on "Stay of IT Demand" has been organised by All India Federation of Tax Practitioners (Eastern Zone) on Saturday, the 30th November, 2013 at 5.30 p.m. at the Calcutta Club Ltd., 241, A. J. C. Bose Road, Kolkata – 700 020.

Speakers include : Shri Subash Chand Agarwal, Advocate and Shri Deepak Jain, Advocate

Expert comments : Shri S.K. Poddar, Advocate and National President, AIFTP and Shri Narayan Jain, Advocate.

Indu Chatrath
Chairman (EZ)

Arvind Agrawal
Co-ordinator

N. D. Saha
Secretary (EZ)

FOR QUERIES PLEASE CONTACT ANY OF THE FOLLOWING OFFICE BEARERS

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NOTICE OF EXTRAORDINARY GENERAL MEETING OF AIFTP (NORTHERN ZONE)

Notice is hereby given that the Extraordinary General Body Meeting of the Members of Northern Zone of AIFTP will be held at Sales Tax Bar Association Room, Vyapar Bhawan, 2nd Floor, I.P. Estate, New Delhi – 110 002 on Friday, the 22nd November, 2013 at 5.00 p.m. to elect 18 Members of the Managing Committee and thereafter to elect office bearers for the term 2014 & 2015 amongst the elected members.

The newly elected 18 members shall meet immediately after EGM at same venue to elect the following office bearers :

- | | |
|------------------------------------|------------------------------------|
| 1) Chairman..... 1 (One Post) | 2) Vice Chairman..... 1 (One Post) |
| 3) Secretary..... 1 (One Post) | 4) Treasurer..... 1 (One Post) |
| 5) Jt. Secretary..... 1 (One Post) | 6) Committee Members..... 13 Nos. |

ELECTION PROGRAMME

- (A) Last Date for receiving Nomination Papers 18-11-2013
(B) Last date for withdrawal..... 19-11-2013
(C) Scrutiny of Nomination Papers 20-11-2013
(D) Date of Election, if necessary..... 22-11-2013

Date : 21st October, 2013
Place : Ghaziabad

Rakesh Agarwal
Secretary, AIFTP-NZ

- Notes:**(1) Address for sending Nomination papers and all other matters is Shri Dinesh Mohan Sinha of AIFTP, 621/9, Vishwas Nagar, Near 18 Quarter Chowk, Shahdara, New Delhi – 110 032, Phone No. 011-2238 2998, 9810019300, e-mail : dineshmsinha@rediffmail.com.
(2) Members present in the General Body Meeting shall elect 18 members. The elected Members will then elect office bearers as noted above amongst themselves.

NOTICE OF EXTRAORDINARY GENERAL MEETING OF AIFTP (CENTRAL ZONE)

Notice is hereby given that the Extraordinary General Body Meeting of All India Federation of Tax Practitioners (Central Zone) shall be held on Sunday, the 24th November, 2013 at 4.00 p.m. at Mango Hotel, Mandore Road, Jodhpur – 342 001 to elect 24 members of the Zone Managing Committee and thereafter to elect office bearers for the term 2014 & 2015 amongst the elected members to the Managing Committee. A Tax Conference on Direct Taxes and Service Tax shall also be held on 24-11-2013 from 9.30 a.m. to 4.00 p.m. in which eminent faculties shall deliberate on topics of professional interest. For registration for conference please contact Shri P. M. Chopra, Advocate (9413523820) or Shri Ashok Jangid, Advocate (9829030166).

Shri Sumer Patwa, Chartered Accountant has been appointed as the Election Officer and Shri K. K. Gehlot, Advocate, has been appointed as the Deputy Election Officers.

Nomination papers must be sent at the office of election officer, All India Federation of Tax Practitioners (Central Zone), C/o. Shri Sumer Patwa, FCA, M/s. Patwa & Co., Chartered Accountants 296, Manji Ka Hatha, Paota, Jodhpur (Rajasthan) 342 010 (Phone 0291-2548141 Mobile 9829024762) to reach latest by Tuesday, the 19th November, 2013 by 5.00 p.m. either through post/courier or by hand.

Scrutiny of the nomination papers shall be held at 6.00 p.m. by the Election Officer at his office mentioned above and he shall publish the names of the candidates at the office of election officer immediately after scrutiny of the nomination forms.

The date for withdrawal of nomination is Wednesday, 20th November, 2013 till 5.00 p.m.

The final list of the candidates will be published on 20th November, 2013 at 5.30 p.m. at the office of the election officer.

If the voting is required then it shall take place at Mango Hotel, Mandore Road, Jodhpur – 342 001 on 24-11-2013, Sunday between 4.00 p.m. to 5.00 p.m.

The Election results shall be declared by the Election officer on 24th November, 2013 after the election.

The newly elected 24 members shall meet immediately after EGM at same venue to elect the following office bearers:

1. Zone Chairman
2. Three Vice-Chairmen, one from each state (Chhattisgarh, Madhya Pradesh, Rajasthan)
3. Zone Secretary
4. Two Joint Secretaries
5. Treasurer

Date : 28th October, 2013
Place : Rajnandgaon (Chhattisgarh)

Paras Chhajer
Secretary (CZ)
9425240246 • paraschhajer@gmail.com

NOTICE OF EXTRAORDINARY GENERAL MEETING OF AIFTP (WESTERN ZONE)

An Extra Ordinary General Meeting of the AIFTP (Western Zone) will be held on Friday, 29th November, 2013 at 6.00 p.m. at 215, Rewa Chambers, 31, New Marine Lines, Mumbai – 400 020 to transact the following:-

AGENDA

1. To approve the minutes of the AGM held on 19th July, 2013.
2. To announce the names of 11 members elected to the Managing Committee of the Western Zone for the term 1-1-2014 to 31-12-2015.
3. To receive suggestions from the members to increase the membership and better services to the members.

For All India Federation of Tax Practitioners (Western Zone)

Date : 28th October, 2013

Place : Mumbai

Pravin R. Shah & Tushar P. Joshi

Hon. Jt. Secretaries

Notes:

1. Members are requested to send the nomination forms duly proposed and seconded on or before Tuesday, 19th November, 2013 before 6.00 p.m. at the Federation's Office stated above. The last date for withdrawal of nomination is on or before Friday, 22nd November, 2013.
2. Only members of two years standing of the zone are eligible to file the nomination.
3. As per the resolution passed at the AGM held on 1st October, 2005 at Mumbai the notice published in the AIFTP Times may be treated as notice and hence, no separate notice will be issued to member.
4. Election will be held, if necessary, from 4.00 p.m. to 6.00 p.m. on Friday, 29th November, 2013 at 215, Rewa Chambers, 31, New Marine Lines, Mumbai – 400 020.
5. The nomination form has been hosted on our website i.e. www.aiftponline.org. Members are requested to download the same or collect hard copy from Federation's office.
6. For further details please contact the office bearers or the office of the Federation at Rewa Chambers.

NOTICE OF EXTRAORDINARY GENERAL MEETING OF AIFTP (EASTERN ZONE)

Notice is hereby given that the Extraordinary General Body Meeting of All India Federation of Tax Practitioners (Eastern Zone) shall be held on Saturday, the 30th November, 2013 at 6.30 p.m. at the Calcutta Club Ltd., 241, A. J. C. Bose Road, Kolkata – 700 020 to elect 24 members of the Zone Managing Committee and thereafter to elect office bearers for the term 2014 & 2015 amongst the elected members to the Managing Committee.

Shri Chira Kumar Chatterjee, NEC member has been appointed as the Election Officer and Shri Anjan Chatterjee and Shri Dipankar Bardhan have been appointed as the Deputy Election Officers.

Nomination papers must be sent at the office of All India Federation of Tax Practitioners (Eastern Zone), P-36, India Exchange Place, 2nd Floor, Room No. 40, Kolkata – 700 001 to reach latest by Wednesday, the 20th November, 2013 by 5.00 p.m. either by post or by hand.

Scrutiny of the nomination papers shall be held at 6.00 p.m. by the Election Officer at the above office of the Association and he shall publish the name of the candidates at the above office.

The date for withdrawal of nomination is 23rd November, 2013 till 5.00 p.m.

The final list of the candidates will be published on 24th November, 2013 on Facebook "AIFTP East".

The Election results shall be declared by the Election Officers on 30th November, 2013 immediate after the election.

The newly elected 24 members shall meet immediately after EGM at same venue to elect the following office bearers :

1. Zone Chairman
2. (Five) Vice-Chairman, one from each State
3. Zone Secretary
4. (Two) Jt. Secretaries
5. (One) Treasurer

Prior to the EGM, an Inter-active session on "Stay of IT Demand" has been organised at 5.30 p.m. at same venue on same day. EGM will be followed by dinner.

Date : 18th October, 2013

Place : Kolkata

N. D. Saha
Secretary, AIFTP-EZ

**NOTICE OF EXTRAORDINARY GENERAL BODY MEETING OF THE FEDERATION
TO BE HELD ON 25-12-2013 AT MUMBAI**

Dear Members,

An Extraordinary General Meeting as provided in Rule 10 of the Rules & Regulations of the Federation will be held on Wednesday, the 25th December, 2013 at 3.30 p.m. at The Bombay Presidency Radio Club, 157, Arthur Bunder Road, Colaba, Near Gateway of India, Mumbai 400 005 at 3.00 p.m. to transact the following agenda as prescribed in Rule 8.

AGENDA

1. To confirm the proceedings of the previous EGM held on 9th December, 2011 at Ranchi.
2. To consider report of the National Executive Committee for the term 2012 & 2013.
3. To consider and ratify the Guidelines/relevant rules for working of Zones as approved by the National Executive Committee in its meeting on 6th October, 2013 (copy enclosed - Annexure - A).
4. To consider and ratify Guidelines for Awards as discussed and approved by the National Executive Committee in its meeting on 6th October, 2013 (copy enclosed - Annexure - B).
5. To consider amendments to the Memorandum, Rules & Regulations (proposed amendments enclosed - Annexure - C).
6. To elect 40 members to the National Executive Committee for the term 2013-2014 in accordance with Rule 7(3).
7. To consider suggestions from the members in respect of rendering better service to the members and for overall progress of the AIFTP.
8. To receive the report of the Election Officer.

For All India Federation of Tax Practitioners

Date : 18th October, 2013
Place : Mumbai

Narayan P. Jain
Secretary General

Notes:

1. Copy of Memorandum of Association and Rules and Regulations and specimen nomination form are printed in May 2002 issue of the Journal and also available in our Website; i.e., 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 Rules 10(1) and 14 subject to numerical limit as provided in Rule 7(3) for each Zone.
4. Nomination form duly proposed and seconded must reach the registered office of the Federation on or before 18th December, 2013 (Wednesday) before 6.00 p.m.
5. Candidate may withdraw the nomination on or before 25th December, 2013 (Wednesday) before actual commencement of Election process.
6. As per clause 10(3) of the constitution of the Federation, the Chairman of the respective zone shall be ex-officio member of the 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 zones to hold the election of respective zone on or before 30th November, 2013 and convey the result to head office and copy to President and Secretary General through e-mail followed by dispatch through speed post at the earliest.
7. As per the membership of respective zones as on 6th October, 2013 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 6-10-2013	Entitlement (Max.)
Central	804	06
Eastern	1,159	08
Northern	929	07
Southern	877	06
Western	1,719	13
Total	5,488	40

8. As per Rule 10, clause 6 of the constitution of the Federation, a 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.
9. At the meeting held on 1-10-2005 at Mumbai it was decided unanimously that notice for Extraordinary General Meeting be published in the AIFTP Times as contemplated under Rule 9 clause 3. Hence, no separate notice will be issued.
10. The National Executive Committee Meeting will be held once in three months at different places in the country, along with two days' 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 of integrity and who can afford to spend time and money for the welfare of the profession are only requested to file the nomination.
11. The National Executive at its first meeting after election shall elect from amongst its members the following office bearers for two calendar years. (Rule 10 clause 4, read with clause 6).
 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)
12. For further clarification the members may contact the Secretary General, Chairman of respective zone or Registered Office.
13. At the last National Executive Committee Meeting held at Mumbai on 6th October, 2013, Dr. K. Shivaram was appointed as the Election Officer.
14. The Nomination Forms would be scrutinised by the Election Officer and conduct the election if warranted at Mumbai at the time of EGM.

Note: All Zonal Chairmen are requested to hold the election of respective zones before 30th November, 2013.

**CELEBRATION OF 38th FOUNDATION DAY OF AIFTP
ON 11TH NOVEMBER, 2013
AT CUTTACK TAX BAR ASSOCIATION, ODISHA**

Preside over by : Indu Chatrath, Chairman, Eastern Zone.
Chief Guest : Hon'ble Mr. Justice Indrajit Mohanty, Odisha High Court.
Guest of Honour : Ashok Kumar Parija, Sr. Advocate, Odisha High Court.
Speaker : CA. A.K. Sabat & Mr. Jagabandhu Sahoo, Adv. Odisha High Court.

**Symposium Topic
Impact of Globalization on Indian Economy**

Felicitation to 5 Senior Members

- Shri Gajanan Sawdia, Adv., Baragarh.
- Shri Pravat Kumar Dash, Sr. Adv., Anugul.
- Shri C.K.Chaterjee, Adv., Kolkata.
- Shri J.P.Agrawala, Sr. Adv., Titilagarh.
- Shri Jiban Ku. Pattanaik, Sr. Adv., Cuttack.

Release of Monthly News Paper "MANABIKATAR KATHA" Published on behalf of "Citizen's Forum For Human Rights".

Vote of Thanks

- Foundation Day Cake Cutting.
- Cultural Programme.
- Dinner.

ANNEXURE – A
SUGGESTED AMENDMENTS

TO THE GUIDELINES FOR FUNCTIONING OF ZONAL OFFICES OF
ALL INDIA FEDERATION OF TAX PRACTITIONERS

WHEREAS the AMENDMENTS TO GUIDELINES FOR FUNCTIONING OF ZONAL OFFICES was considered in the meeting of National Executive Committee of the Federation in its Meeting held at Mumbai on 6th October, 2013 and approved. The same are given hereunder and ratification is sought in the EOGM being held at Mumbai on 25th December, 2013:

PROPOSED AMENDMENTS TO GUIDELINES FOR FUNCTIONING OF ZONAL OFFICES [It may be approved in NEC as per Rule 16(20) of the Rules of the Federation]:

	Existing Clause	Proposed Amendment of Clause
1.	<p>CONSTITUTION OF ZONAL MANAGING COMMITTEE</p> <p>Existing Clauses 4(1), 4(2) and 4(5) :</p> <p>A Managing Committee of Zone shall consist of :-</p> <p>(1) All the members of National Executive Committee from the Zone</p> <p>(2) At least two members from each State forming part of the Zone shall be elected by the members of the Zone concerned at the time of General Body Meeting that may be convened as per guideline number 8 provided however, that the total number of members of the Managing Committee from (1) or (2) above shall not be less than eleven.</p> <p>Existing clause 4(5):</p> <p>In case the National Executive Committee finds the working of the Zone to be not satisfactory, it may either change the constitution of the Managing Committee or direct the fresh election for the remaining period of the term.</p>	<p>1. Proposed Amendment to Clauses 4(1) and 4(2) : Renumbered as 4(1) A Managing Committee of Zone shall consist of :-</p> <p>(a) All the members of National Executive Committee from the Zone</p> <p>(b) In addition to members of National Executive Committee from the Zone, the Zone Managing Committee shall comprise 1 member per 50 members of the Federation in the concerned Zone as on the date of issue of Notice for convening the General Body Meeting of that Zone to be convened as per guideline number 8.</p> <p>Provided however, that the total number of members of the Managing Committee shall not be less than eleven.</p> <p>(c) In addition to members in the Zone Managing Committee as per (a) and (b) above, the Zone Managing Committee is empowered to co-opt up to 10 members in the Zone Managing Committee.</p> <p>Proposed Amendment of clause 4(5):</p> <p>In case the National Executive Committee finds the working of the Zone or any of its office bearer(s), to be not satisfactory, it may :</p> <p>2. a) Remove the office bearer(s) and appoint another person in his place</p> <p>b) Change the constitution of the Managing Committee or</p> <p>c) Direct the fresh election for the remaining period of the term.</p>

ANNEXURE – B

PROPOSED AMENDMENTS TO THE RULES AND REGULATIONS OF ALL INDIA FEDERATION OF TAX PRACTITIONERS

A Committee on AMENDMENTS TO THE RULES AND REGULATIONS of the Federation was constituted in NEC meeting held at Guwahati on 16th March, 2012. The report was sent by its Chairman Shri Bharat Ji Agrawal, Past President of the Federation.

WHEREAS the following amendments were discussed in the meeting of National Executive Committee in Mumbai held on 6th October, 2013 and it was decided to place the same for consideration and approval by the members in EOGM to be held on 25th December, 2013 at Mumbai.

PROPOSED AMENDMENTS TO RULES AND REGULATIONS OF THE FEDERATION (TO BE CONSIDERED AND APPROVED BY THE E.G.M. ON 25TH DECEMBER, 2013 at Mumbai) :

Sl.	<i>Existing Articles, Rules, Guidelines etc.</i>	Sl.	<i>Proposed/ Suggested Amendments</i>
1.	Rule 4 : 'Kinds of Membership'	1.	New In rule 4 'Kinds of Membership': new clause (f) to be added: (f) 'Patron Member'.
2.	MEMBERSHIP AND PROCEDURE FOR ENROLMENT Rule 5 :	2.	New In rule 5, clause (D) to be added: (D) 'Patron Member': "Any existing Life Member or a senior professional of more than 50 years of age can be enrolled as a patron member on a donation of not less than ₹ 50,000/- (rupees fifty thousand) but not more than ₹ 5 Lakhs, as may be determined by the National Executive Committee from time to time." Note : This proposal is being suggested for raising funds for which can be utilised for increasing our building/office space for AIFTP and developing infrastructure for providing better services to members.
3.	NATIONAL EXECUTIVE COMMITTEE Existing Rule 10(1) : The General Body at its Ordinary General Meeting shall elect forty (40) consenting members duly proposed and seconded to constitute a National Executive Committee of the Federation.	3.	Proposed Amendment of Rule 10(1) : The General Body at its Ordinary General Meeting shall elect Fifty (50) consenting members duly proposed and seconded to constitute a National Executive Committee of the Federation. Provided that in electing the said 50 members to National Executive Committee, the candidates from each Zone shall be elected in proportion to the overall membership of the Federation and that Zone on the date of issue of Notice for the Ordinary General Meeting.
4.	Existing Rule 10(2) : Members of such elected a National Executive Committee shall after such election meet and in that meeting, may co-opt not more than fifteen (15) members to be the members of the National Executive Committee.	4.	Proposed Amendment of Rule 10(2) : Members of such elected a National Executive Committee shall after such election meet and in that meeting, may co-opt not more than Fifteen (15) members to be the members of the National Executive Committee. Provided that out of Fifteen co-opted members, at least 5 members should be young and devoted members having at least five years standing in the profession either from the date of enrolment

			as an Advocate or from the date of the Certificate of Practice issued by the Institute of Chartered Accountants or other similar Professional Institute, members of which are entitled to practice.
5.	<p>QUALIFICATION OF THE OFFICE BEARERS AND MEMBERS OF THE NATIONAL EXECUTIVE COMMITTEE:</p> <p>Existing Rule 6(5):</p> <p>Deputy President :</p> <p>Any member of the National Executive Committee who has actively associated with the activities of Federation, has contributed the updating of the knowledge of the members of the Federation by accepting to be a faculty member at least on four occasions at seminars, conferences, etc. organised by the Federation at different places in the country, or who has worked as the Vice President for at least one term, can be considered to be elected as the Deputy President.</p>	5.	<p>Proposed Amendment of Rule 6(5) :</p> <p>Deputy President :</p> <p>Any member of the National Executive Committee who has actively associated with the activities of Federation, has contributed the updating of the knowledge of the members of the Federation by accepting to be a faculty member at least on four occasions at seminars, conferences etc. organised by the Federation at different places in the country, or who has worked as the Vice President or Secretary General or National Treasurer, for at least one term, can be considered to be elected as the Deputy President.</p>
6.	<p>Existing Rule 6(6):</p> <p>President :</p> <p>Any member of the National Executive Committee, who has worked for at least one term as the Deputy President and has been on the National executive Committee for at least three terms with his active participation and contribution towards the development of the Federation activities throughout the country, may be considered to be elected as the President. In case the person who has been a Deputy President, is not willing to become the President, any National Executive Committee Member who has worked as the Vice President for at least two terms may be considered for being elected as the President.</p>	6.	<p>Proposed Amendment of Rule 6(6):</p> <p>President :</p> <p>Any member of the National Executive Committee, who has worked for at least one term as the Deputy President and has been on the National Executive Committee for at least three terms with his active participation and contribution towards the development of the Federation activities in various parts of the country, may be considered to be elected as the President.</p> <p>In case the person who has served as a deputy president, is not willing to become the President or he is otherwise unable to be a candidate, any National Executive Committee Member who has worked as Office Bearer i.e. the Vice President/ Secretary General/ Treasurer, for at least two terms in aggregate, may be considered for being elected as the President.</p>
7.	<p>TERM OF THE NATIONAL EXECUTIVE COMMITTEE AND PROCEDURE OF ELECTION OF OFFICE BEARERS:</p> <p>Existing Rule 11</p> <p>The National Executive Committee in its first meeting after election shall elect from amongst its members the following office bearers for two calendar years.</p> <p>(i) One President, (ii) One Deputy President, (iii) Five Vice Presidents (one from each zone) (iv) One Secretary General, (v) One Hon. Treasurer and (vi) Five Hon. Jt. Secretaries (one from each zone)</p>	7.	<p>Proposed Amendment of Rule 11:</p> <p>a) The National Executive Committee in its first meeting after election and then after one year in its last meeting of that calendar year, shall elect from amongst its members the following office bearers for one calendar year.</p> <p>(i) One President, (ii) One Deputy President, (iii) Five Vice Presidents (one from each zone) (iv) One Hon. Secretary General, (v) One Hon. Treasurer and (vi) Five Hon. Jt. Secretaries (one from each zone)</p> <p>Provided always that a person may be re-elected to the same post but no individual shall hold the same post for more than two consecutive terms.</p>

	Provided always that no individual shall hold the same post for more than two consecutive terms.		b) The new National Executive Committee and office bearers shall take over the responsibility on the conclusion of the National Convention.
8.	<p>POWERS AND DUTIES OF THE NATIONAL EXECUTIVE COMMITTEE</p> <p>Rule 16</p>	8.	<p>NEW Sub-Rule 16(7A) and Rule 16(20A) as proposed to be inserted:</p> <p>New Rule 16(7A) Awards : (a) The National Executive Committee shall frame an Awards Manual containing guidelines and details for the awards, its sponsorship and other related matters. The Manual may be amended by the National Executive Committee from time to time.</p> <p>(b) The National Executive Committee shall appoint a committee to monitor and judge the awards every year</p> <p>New Rule 16(20A) as proposed to be inserted : In case the National Executive Committee finds the working of the Zone or any of its office bearer, to be not satisfactory, it may :</p> <p>a) Remove the office bearer(s) and appoint another person in his place</p> <p>b) Change the constitution of the Managing Committee or direct the fresh election for the remaining period of the term.</p>
9.	<p>PROVISIONS FOR AMENDMENT IN RULES AND BYE-LAWS</p> <p>Existing Rule 21:</p> <p>This Rules and Regulations and Memorandum of Association shall not be altered, amended or modified except by a resolution passed by a majority of three-fifths of the total members of the Federation present and voting at a duly convened Special General Meeting of the General Body.</p>	9.	<p>Proposed Amendment of Rule 21:</p> <p>The Rules and Regulations and Memorandum of Association shall not be altered, amended or modified except by a resolution passed by a simple majority of the total members of the Federation present and voting at a duly convened Special General Meeting of the General Body.</p>
A. PROPOSED AMENDMENTS TO GUIDELINES FOR FUNCTIONING OF ZONAL OFFICES [It may be approved in NEC as per Rule 16(20) of the Rules of the Federation]:			
	Existing Clause		Proposed Amendment of Clause
1.	<p>CONSTITUTION OF ZONAL MANAGING COMMITTEE</p> <p>Existing Clauses 4(1), 4(2) and 4(5):</p> <p>A Managing Committee of Zone shall consist of:-</p> <p>(1) All the members of National Executive Committee from the Zone</p> <p>(2) At least two members from each State forming part of the Zone shall be elected by the members of the Zone concerned at the time of General Body Meeting that may be convened as per guideline number 8 provided however, that the total number of members of the Managing Committee from (1) or (2) above shall not be less than eleven.</p>	1.	<p>Proposed Amendment to Clauses 4(1) and 4(2):</p> <p>Re numbered as 4(1) A Managing Committee of Zone shall consist of:-</p> <p>(a) All the members of National Executive Committee from the Zone</p> <p>(b) In addition to members of National Executive Committee from the Zone, the Zone Managing Committee shall comprise 1 member per 50 members of the Federation in the concerned Zone as on the date of issue of Notice for convening the General Body Meeting of that Zone. Provided that at least two members from each State forming part of the Zone shall be elected by the members of the Zone concerned at the time of General</p>

			<p>Body Meeting that may be convened as per guideline number 8 provided however, that the total number of members of the Managing Committee shall not be less than eleven.</p> <p>(c) In addition to members in the Zone Managing Committee as per (a) and (b) above, the Zone Managing Committee is empowered to co-opt up to 10 members in the Zone Managing Committee.</p>
	<p>Existing clause 4(5):</p> <p>In case the National Executive Committee finds the working of the Zone to be not satisfactory, it may either change the constitution of the Managing Committee or direct the fresh election for the remaining period of the term.</p>	<p>2. Proposed Amendment of clause 4(5):</p> <p>In case the National Executive Committee finds the working of the Zone or any of its office bearers, to be not satisfactory, it may :</p> <p>c) Remove the office bearer(s) and appoint another person in his place.</p> <p>d) Change the constitution of the Managing Committee or</p> <p>e) Direct the fresh election for the remaining period of the term.</p>	

Note:

- a) Earlier the Memorandum of Association was amended by the Extraordinary General Meeting on 22nd April, 2001 at Hyderabad and thereafter certain amendments were also approved in Extraordinary General Meeting on 1st October, 2005 at Mumbai.
- b) It is found necessary to make further changes as a result of the experience gained during last several years, and the above proposals are made to further amend the said Memorandum, Rules and Regulations.
- c) The members may participate in the EOGM and express their views in respect of the proposed amendments.



ANNEXURE – C

GUIDELINES FOR AWARDS OF ALL INDIA FEDERATION OF TAX PRACTITIONERS

A Committee on Awards was constituted in NEC meeting held at Guwahati on 16th March, 2012. The report was sent by its Chairman Dr. Ashok Saraf.

WHEREAS the AMENDMENTS TO GUIDELINES FOR AWARDS was considered by the National Executive Committee of the Federation in its Meeting held at Mumbai on 6th October, 2013 and approved. The same are given hereunder and ratification is sought in the EOGM being held at Mumbai on 25th December, 2013:

I. Number of awards

The following awards shall be given in each National Tax Convention :

- (i) AIFTP – Ranka Best Conference Award (Annual) : Sponsor : Ranka Public Charitable Trust
- (ii) AIFTP – Ranka Best Seminar Award (Annual): Sponsor : Ranka Public Charitable Trust
- (iii) AIFTP – Ranka Best Zone Chairman Award: Sponsor : Ranka Public Charitable Trust
- (iv) AIFTP Membership Development Award to an Individual for proposing maximum members in each calendar year/term

- (v) AIFTP Maximum Participation Award (every year) – [Participation in Seminars/Conferences/NEC meetings/Zone Meetings may be considered as part of criteria]
- (vi) AIFTP Best Upcoming Speaker Award (every year) – The speakers up to the age of 40 years as on 1st December of the Convention Year may be considered.
- (vii) AIFTP Best Souvenir Award in a year
- (viii) AIFTP Best Zone Vice-Chairman Award for a term
- (ix) AIFTP Best Article Award (In Souvenir/ AIFTP Journal)
- (x) AIFTP Best National Officer Award (President will be excluded)

2. Sponsorship

The awards mentioned at (i), (ii) and (iii) are sponsored by Ranka Public Charitable Trust shall be continued. However the name of the award should be modified to include the word "AIFTP". It should be called as mentioned above at (i), (ii) and (iii) with the consent of Shri N. M. Ranka.

The awards at Serial Nos. (iv) to (x) may be sponsored if for each award a minimum sum of ₹ 1 lakh is donated to AIFTP and subject to approval by the NEC.

[Notes : The President informed the NEC that he has got the offer for sponsoring 3 awards by Dr. Ashok Saraf in memory of his father Late Dr. B. P. Saraf former Chief Justice of J & K. The house appreciated and approved the same. The President further informed that he has got the feedback/offers for sponsoring awards by a) Shri Bharatji Agrawal in memory of his brother Late Rajaram Agrawal b) Shri S. R. Wadhwa c) Shri M. L. Patodi d) Shri Ganesh Purohit. The house appreciated the gesture. The President and Secretary General were authorised to work out the name of the award and appropriate details with the prospective sponsors, so that the awards may begin from 2013 Convention itself.]

3. AIFTP Award Manual

A comprehensive AIFTP Award Manual will be prepared. This manual will contain -

- a) Guidelines and criteria for each of the awards;
- b) Format for bidding of the award (with the basic purpose to solicit the information like the programmes, seminars/conferences organised in various parts of the country; Theme of seminar, technical subjects, dignitaries and faculty members, No. of delegates, sending of audited accounts of conference to Zone and AIFTP; remittance of contribution to AIFTP);
- c) Constitution of AIFTP Judging Panel will be decided by each NEC.

Till the finalisation of the proposed AIFTP Award Manual all decisions shall be taken by the President, Deputy President, Secretary General and 2 more NEC members as may be selected by the President.

4. Monitoring of awards

A committee constituted by NEC will monitor the Conferences/Seminars and other activities taking place in various parts of the country as well as performance of the Chairman, Vice Chairman and new speaker and based on the AIFTP Award Manual and the guidelines of respective awards, should arrange for its judging by the AIFTP Judging Panel.

Till the finalisation of the proposed AIFTP Award Manual all decisions shall be taken by the President, Deputy President, Secretary General and 2 more NEC members as may be selected by the President.

5. Appropriate Amendment regarding Awards in the Rules, Regulations and guidelines of AIFTP

Appropriate amendment shall be made in guidelines for awards in line with the above decisions. A New Rule 16(7A) has already been included regarding awards in proposed changes to the Rules in powers and duties of National Executive Committee.

17TH NATIONAL CONVENTION

(Wednesday 25th, Thursday 26th & Friday 27th December, 2013)
at Y. B. Chavan Auditorium, Mumbai

Dedicated to Late Shri B. C. Joshi, National President (1984-1990)

Organised by

ALL INDIA FEDERATION OF TAX PRACTITIONERS

Wednesday, 25th December, 2013 - Radio Club – 1.30 p.m. to 6.00 p.m.

Last National Executive Committee Meeting (2012 & 2013)

EGM / Election

First National Executive Committee Meeting (2014 & 2015)

Thursday, 26th December, 2013 – Y. B. Chavan Auditorium – 8.30 a.m. to 6.00 p.m.

8.30 a.m. to 9.30 a.m. Breakfast, Fellowship & Registration

9.30 a.m. to 11.00 a.m. Inauguration

- Chief Guest – Yet to be confirmed

- Guest of Honour – Mr. Y. P. Trivedi, Sr. Advocate & Member of Parliament

11.00 a.m. to 11.30 a.m. Tea Break

11.30 a.m. to 1.30 p.m. **First Technical Session**

Subject : "Panel Discussion on Issues arising out of Transactions with Suspicious Dealers"

Panellists : a) Income Tax – Dr. K. Shivaram, Advocate, Mumbai

b) VAT – Mr. P. C. Joshi, Advocate, Mumbai

Moderator : CA. Pradip Kapasi, Mumbai

1.30 p.m. to 2.30 p.m. Lunch Break

2.30 p.m. to 4.00 p.m. **Second Technical Session**

Subject : "Levy of Service Tax on Supply of Tangible & Intangible Goods IPRs Transactions"

Chairman : Yet to be confirmed

Rapporteur : CA. Sunil Gabhawalla, Mumbai

Paper Writer: Mr. N. D. Saha, Advocate, Kolkata

4.00 p.m. to 4.30 p.m. Tea Break

4.30 p.m. to 6.00 p.m. **Third Technical Session**

Subject : "Panel Discussion on Issues arising out of Real Estate Transactions"

Panellists : a) Income Tax – Yet to be confirmed

b) VAT – Mr. Bharatji Agrawal, Sr. Advocate, Allahabad

c) General Law – Mr. K. K. Ramani, Advocate, Mumbai

Moderator : Dr. Anita Sumanth, Advocate, Chennai

Friday, 27th December, 2013 – Y. B. Chavan Auditorium – 8.30 a.m. to 4.00 p.m.

8.30 a.m. to 9.30 a.m. Breakfast & Fellowship

9.30 a.m. to 11.00 a.m. **Fourth Technical Session**

Subject : Issues under Capital Gains

- Share Transactions

- Sections 50, 54, 54EC & 54F

Chairman : Mr. S. R. Wadhwa, Advocate, New Delhi

Rapporteur : Mr. Ganesh Purohit, Sr. Advocate, Jabalpur

Paper Writer: Mr. Ajay Singh, Advocate, Mumbai

11.00 a.m. to 11.30 a.m. Tea Break

11.30 a.m. to 1.00 p.m. **Fifth Technical Session**

Subject : Important Controversial Issues relating to Determination of
Turnover Sales under the VAT and CST Acts

Chairman : Dr. Ashok Saraf, Sr. Advocate & Advocate General
(Arunachal Pradesh), Guwahati

Rapporteur : Mr. H. C. Bhatia, Advocate, New Delhi

Paper Writer: CA. K. Sankarnarayan, Kochi

1.00 p.m. to 2.00 p.m. Lunch Break

2.00 p.m. to 3.30 p.m. **Brains' Trust Session**

Co-ordinator: Mr. M. L. Patodi, Advocate, Kota

Trustees : Direct Taxes Mr. N. M. Ranka, Sr. Advocate, Jaipur

Indirect Taxes Mr. S. K. Poddar, Advocate, Ranchi

Service Tax Mr. P. S. Sarin, Advocate, Delhi

Mr. C. B. Thakar, Advocate, Mumbai

Mr. Vikram Nankani, Advocate, Mumbai

3.30 p.m. to 4.00 p.m. **Concluding Session**

4.00 p.m. High Tea

Delegates Fees: For Members : ₹ 3,500/- (Inclusive of Service Tax)
For Accompanying Spouse : ₹ 2,500/- (Inclusive of Service Tax)

Kindly issue DD / Cheque at par in favour of "All India Federation of Tax Practitioners" payable at Mumbai

NOTE: Members are requested to send their queries for Brains' Trust Session by e-mail at aiftp17nc@gmail.com or by post/courier at Federation's Office on or before 30th November, 2013

For further details, please contact:

Kishor Vanjara Chairman, Conf. Committee (O) 022-22023370 / 22041858 (M) 09820186480 E-mail : kvanjara51@gmail.com	Mitesh Kotecha Co-chairman, Conf. Committee (O) 022-22007018 (M) 09821034867 E-mail : mkotecha@live.in	Hitesh R. Shah Conf. Secretary, Conf. Committee (O) 022-22001436 (M) 9821166334 E-mail : hiteshshah@shr.co.in	J. D. Nankani Dy. President, AIFTP (O) 022-22841717 (M) 9769963242 E-mail : jagdish@nankanis.com
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Conference Secretariat

215, Rewa Chambers, 31, New Marine Lines, Mumbai – 400 020.

Tel.: (O) 022-2200 6342 / 43 E-mail: aiftp17nc@gmail.com Website : www.aiftponline.org

Note: Members are requested to send all correspondence at the email ID; i.e., **aiftp17nc@gmail.com**

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Sea Green South Hotel , T: 66336535 • W: www.seagreensouth.com	-	4,790	5,135	5,480	-	-	-
Hotel Godwin , T: 22841226 • W: www.hotelgodwin.in Additional person : (Child above 5 year chargeable) Rs. 600/-	4,600	5,500	-	-	5,700	6,060	6,500
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We are also negotiating with the following Hotels which are nearby to Y. B. Chavan Auditorium:

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RISHIKESH NATIONAL TAX CONFERENCE

Organised by

ALL INDIA FEDERATION OF TAX PRACTITIONERS (NORTHERN ZONE)

On 15th, 16th & 17th NOVEMBER, 2013

at PARMARTH ASHRAM, NEAR SWARGASHRAM, RISHIKESH (UTTARAKHAND) - 249 304

Theme : ROLE OF SPIRITUALITY IN TAX PROFESSION

PROGRAMME

FRIDAY, 15th NOVEMBER, 2013

2.00 pm to 3.00 pm	Fellowship & Lunch	6.30 pm to 7.00 pm	Ganga Aarti by
3.00 pm to 4.00 pm	Registration		H. H. Swami Chidanand Saraswati Ji
4.00 pm to 6.00 pm	Sight Seeing	7.00 pm to 9.00 pm	Bhajan Sandhya
6.00 pm to 6.30 pm	Havan	9.00 pm onwards	Dinner

SATURDAY, 16th NOVEMBER 2013

8.30 am to 9.30 am	Breakfast & Registration
9.30 am to 11.30 am	Inaugural Session Inauguration by Hon'ble Mr. Justice A. K. Sikri , Judge, Supreme Court of India Presided by Hon'ble Mr. Justice B. S. Verma , Judge, Uttarakhand High Court Guest of Honour : Hon'ble Mr. Justice J. K. Ranka , Judge, Rajasthan High Court
11.30 am to 11.45 am	Tea break
11.45 am to 1.30 pm	First Technical Session Conflict under VAT & Service Tax on Works Contract Chief Guest Hon'ble Ms. Justice Reva Khetrpal Judge, Delhi High Court Chairman – Shri M. L. Patodi , Advocate, Kota Key Speaker – Shri Sujit Ghosh , CA, Delhi Upcoming Speaker – Mr. Ruchir Bhatia , Advocate, Delhi
1.30 pm to 2.30 pm	Lunch

2.30 pm to 4.15 pm

Second Technical Session
Undisclosed income under section 68 to 69D with reference to Penalty u/s. 271(1)(c)

Chief Guest – **Hon'ble Mr. Justice R. V. Easwar**, Judge, Delhi High Court
Chairman – **Shri N. M. Ranka**, Sr. Advocate, Jaipur
Key Speaker – **Shri Girish Ahuja**, CA, Delhi
Upcoming Speaker – **Mr. Yashu Goel**, CA, Delhi

4.15 pm to 5.00 pm

High Tea

5.00 pm to 6.30 pm

Spiritual Session

Blessings by **H. H. Swami Chidanand Saraswati Ji**
Chief Guest **Hon'ble Dr. Justice Arijit Pasayat**, Judge (Retd.), Supreme Court of India & Chairman – Authority on Advance Ruling
Chairman – **Shri P. S. Sarin**, Advocate, Delhi

6.30 pm to 7.00 pm

Ganga Aarti Darshan

7.00 pm to 7.30 pm

Journey of AIFTP since 1976

7.30 pm to 9.00 pm

Hasya Kavi Sammelan

9.00 pm onwards

Dinner

SUNDAY, 17th NOVEMBER, 2013

6.30 am to 7.30 am

Holy Dip in Ganga – Kartik Snan with vedic mantra

8.30 am to 9.30 am

Breakfast

9.30 am to 11.45 am

Third Technical Session

VAT on Builders with particular reference with Collaberation Agreement

Chief Guest Hon'ble Mr. Justice Rajesh Bindal, Judge, Punjab & Haryana High Court
Chairman – Shri P. C. Joshi, Advocate, Mumbai
Key Speaker – Shri H. L. Madan, CA Delhi
Upcoming Speaker – Mr. Anuj Bansal, Advocate, Delhi

11.30 am to 11.45 am

Tea break

11.45 am to 1.30 pm

Brain Trust Session

Trustees :

Shri S. R. Wadhwa, Advocate, Delhi
Dr. M. V. K. Murthi, Advocate, Hyderabad
Shri H. C. Bhatia, Advocate, Delhi
Shri K. L. Goel, Advocate, Chandigarh

Shri Ashwin Shah, CA, Ahmedabad
Dr. Naveen Ratan, Advocate, Amritsar
Shri V. P. Gupta, Advocate, Delhi

1.30 pm onwards

Lunch

REGISTRATION :

Member of any Tax Professional Body	₹ 1,500/-
Spouse	₹ 1,000/-
Corporate	₹ 5,000/-
Others	₹ 3,000/-

Kindly issue DD/Cheque at par in favour of **"All India Federation of Tax Practitioners – North Zone"**

ACCOMMODATION :

Parmarth Niketan (at Venue)	₹ 1,500/- per Room on twin sharing
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S. K. International	₹ 2,000/- per Room only accommodation
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North Zone Office Bearers

N. K. Arora , Chairman M: 09837033171, 09760020000	V. P. Gupta , Chairman Edu. Comm. M: 09810052890	Vinod Dhingra , Vice Chairman M: 09810064296	Rakesh Agarwal , Secretary M: 0981118109
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Anniruddha Aggarwal, Treasurer, M: 09899485400

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Conference Committee

Advisory Committee		Conference Chairman		Co-ordinators	
P. S. Sarin , M: 09810100775	S. R. Wadhwa , M: 09810414433	R. K. Batra , M: 09810082677		H. L. Madan , M: 09312238908	Sanjay Sharma , M: 09810071545
Balram Sangal , M: 09811119749	H. C. Bhatia , M: 09810082677			Arun Kumar Jain , M: 09412061321	

Uttarakhand Co-ordinators

Bimal Garg, M: 09412050782; **B. S. Rawat**, M: 09897042510; **Jyoti Raj**, M: 09837042159
Rajnesh Singla, M: 09897236910; **Rakesh Varshnay**, M: 09412146931

INDIRECT TAXES

SALES TAX

P. C. Joshi, Advocate

1. Branch transfer

The Calcutta High Court considered the scope of Rule 12(5) of the CST (R&T) Rules, 1957 and Section 6A of the CST Act, 1956 and held that the rule providing for the declaration in Form F enabled the production of the declaration covering transactions during the period of one calendar month, however it nowhere provided that the declaration covering transactions for more than one month were not to be accepted.

Cipla Ltd v. Dy. Commissioner, Commercial Tax (2013) 62 S.T.A. 194

2. Entries to Schedule

a) Spring leaves

The Allahabad High Court held that spring leaves individually were not automobiles parts but when several of them were placed together with nut, bolt and socket it becomes auto part.

Commissioner, Commercial Tax v. Gitanjali Traders (2013) 23 STJ 283 (All).

b) Edible oil

The Punjab and Haryana High Court held that the cotton seeds oil was not edible oil by following the Supreme Court judgment in the case of *Bharat General and Textile Inds Ltd., (1989) 72 STC 354 (SC)*.

M/s. Harbilas Oil & General Mills v. State of Punjab & Anr. (2013) 46 PHT 20 (All).

c) Hearing aid

The West Bengal Taxation Tribunal held that the hearing aid was covered by entry 2 of Schedule A of the W.B. VAT Act, 2003 by treating it as an aid/ implement used by a handicapped person.

C.C. Saha Ltd. & Anr. v. S.T.O. New Market Charge & Ors. (2013) 62 S.T.A. 189.

3. Goods returned

The Allahabad High Court held that the provisions of section 8A(bii) of the CST Act were applicable only in cases of completed sale transactions. In other words when the sale itself was not complete the condition of return of goods to be within a period of six months did not apply.

Bharat Electronics Ltd v. Commissioner of Trade Tax (2013) 46 PHT 16 (All).

4. Inter-State trade

In the case before the Central Sales Tax Appellate Authority, the buyer had placed an order with the Branch of the assessee outside the State. After receiving the information about the requirement of the buyer, the assessee dispatched the goods to branch which delivered the same to the respective buyers. The claim of the assessee to treat such transactions as that of branch transfer was rejected in view of the conceivable link between the sale and the movement of goods from one State to another. The transaction was held to be that of inter-State sale.

Hindustan Zinc Ltd v. State of Andhra Pradesh & Ors. (2013) 21 KTR 497 (CSTAA).

5. Input Tax Credit

The Madras High Court after considering the background, under which the VAT Scheme replaced the earlier sales tax laws and the object behind providing for input tax credit, held that the provision of section 19 of the Tamil Nadu VAT Act was neither procedural nor a machinery provision. It was a substantive provision containing the types of transactions eligible for input tax credit on fulfilment of the conditions stated therein. When the time frame for availing the ITC is expressly provided, that also have to be adhered to.

USA Agencies v. The Commercial Tax Officer, 2013-14 (19) TNCTJ P. 149.

6. Liability of purchaser of land & plant Machinery

Before the Supreme Court, Uttar Pradesh Finance Corporation had given loan to a borrower. On consistent default of repaying the loan, the said Finance Corporation took possession of land, building plant & machinery, etc. belonging to the borrower. Thereafter through public auction the land, building and plant machinery were sold. The agreement executed conveyed the ownership but one of the terms was that the purchaser will be responsible for all the statutory liabilities arising out of the said property. The Excise Dept., thereafter treated the purchaser as successor in interest and raised the demand of outstanding excise dues to be recovered from the defaulter under the provisions of section 11 of the Central Excise Act. The purchaser challenged the demand before the High Court which directed the assessee to pay the excise duty by relying on the judgment of the Supreme Court *Macson Marbles Pvt. Ltd v. Union of India 2003 (158) ELT 424 (SC)*.

The purchaser however challenged the judgment of the high court before the Supreme Court pointing out that it had not purchased the entire unit of the principal borrower nor was any transfer of ownership of business, as an ongoing concern. The Supreme Court held that the UPFC being a secured creditor had priority over the Central Excise, it also noted that the judgment relied on by the High Court was distinguished in the later case of *SICOM Ltd. JT 2009 (1) SC 87*. The Supreme Court after harmoniously reading both the judgments held that the buyer purchasing the entire unit was responsible for payment of outstanding Central Excise but the person who purchased only land, building and machinery was not so liable even after considering the terms of the agreement. Since the excise due arose out of the manufacturing activities of the defaulter and not

out of land, building, or the plant and machinery, the dues cannot be recovered from the purchaser.

M/s. Rana Girders Ltd v. Union of India & Ors. JT 2013 (11) SC 226.

7. Order

The Madras High Court followed the ratio of the Supreme Court Judgment in the case of *S. N. Mukerjee (AIR 1990 SC 1948)* and held that every order passed by an authority exercising judicial or quasi-judicial function, was required to be supported by reasons for its decision. In other words mere allegations, conjectures and surmises without any support of document or material, cannot be sustained.

Inbious Petroleum (P) Ltd. v. Commercial Tax Officer, Chennai & Anr. (2013) 23 STJ 359 (Mad).



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(W.e.f. 15th July, 2013)**

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as on 29-10-2013**

	Life Members				Total
	Associate	Individual	Association	Corporate	
Central	0	778	23	3	804
Eastern	3	1119	35	3	1160
Northern	0	916	17	0	933
Southern	1	859	13	5	878
Western	4	1668	33	15	1720
Total	8	5340	121	26	5495

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

Associate Editors of AIFTP Times : Mr. Kishor Vanjara & Mr. Deepak R. Shah

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