

Reg. No. : 32522 of 29-05-2015

Website : itbaraipur.org

itbarnewsletter@gmail.com



INCOME TAX BAR ASSOCIATION RAIPUR (CG)

*Happy
New Year*

KWING
ERSITY
ESTD 1978

Newsletter

December - Edition 2017

NEWS LETTER COMMITTEE

Office Bearer 2017-18



CA VIJAY MALOO
President



CA SUNIL KUMAR AGRAWAL
Vice President - I



CA B SUBRAMANYAM
Vice President - II



CA YOGESH KU. PUROHIT
Secretary



CA RASIK CHAUHAN
Treasurer



ADV. AJAY PRAKASH GOENKA
Jont Secretary - I



CA PARIMAL JAIN
Jont Secretary - II



**CA SHASHIKANT
CHANDRAKAR**
Executive Member



**CA KISHORE HEMRAJ
BARADIA**
Executive Member



CA MAYUR JAIN
Executive Member



ADV. PRAVEEN SHARMA
Executive Member

Dear Members,

The chilly nights, foggy dawns and the cool wind are indicating that the winter with all its festivity and joyfulness has arrived.

Christmas, a festival full of merrymaking, gaiety and excitement is knocking our door. May the wonder of Christmas be with you forever.

Another year of success and happiness has passed. With every new year, comes greater challenges and obstacles in life. I wish you courage, hope and faith to overcome all the hurdles you face. May you have a great year and a wonderful time ahead. May warm, special memories brighten your new year. ! I wish you a Happy New Year and all the best for 2018 !

Friends, we celebrated our Income Tax Bar Association foundation day this month in a big way.

We tried to fulfill our social and charitable obligations by way of Distribution of sweaters , sports kit & study kit at various schools at slum area. We have also organised Free blood & heart checkup camp for bar members, felicitation of our senior members and a very educating lecture towards heart care, stress management and care of professional life by way of diet by **Dr. Chandan Shukla & Dr. Abhayarany R. Joglekar**. I convey my sincere thanks to all the members for their cooperation to make the programme successful.

Friend in the line of our commitment, we have organized seminar on this month for newly qualified CA, Advocates and RTP members on the subject of Professional opportunity and Guidance for success in practice. The new practicenor has got benefitted from the same.

I request the members to give their suggestions for the bar activities.

After the close of calendar year 2017, it is time for us to take some deep breath as the processional assignments during the coming period would be relatively less (except for filing of returns). A busy professional seldom gets leisure time and therefore, whatever leisure time is available, we have to make optimum use thereof. It is the best utilization of the free time which gives us strength and creates passion in us to handle the heavy work load in the professionally busy time to come.



With all the best wishes and warm regards,

Your Sincerely,
CA. Vijay Maloo
President



CA Sunil Agrawal

Editor IT BAR 2017-18
Cell : +91 94242 04285

Email : skasso_ca@yahoo.co.in

Respected Members ,

Welcome to the December 2017. In this edition we have discussed on latest court decisions on Income tax matters. We have also included recent CBDT directive on various important matters in income tax and GST updates in this issue to facilitate the readers to get relevant information at one place. Following this, an article which discusses on documents & records to be kept under GST has been included. Finally, High court decision on ICDS has been discussed. We hope members will find this issue useful & informative. And as always ,we welcome your feedback & suggestion and articles from members & seniors.

Expert Advisory Committee of IT Bar

Ready to resolve member queries related to Income Tax matter, post your queries to
itbarsolution@gmail.com

Suggestion & Grievance Committee

Member are requested to Suggestion & Grievance in mail id :
itbargrievance@gmail.com

NEWS LETTER COMMITTEE

CBDT'S REVISED MONETARY LIMIT

06. CBDT's revised monetary limit for filing departmental appeal applicable to pending appeals; SC rules [2017] 87 taxmann.com 288 (SC)

IT : Circular (Instruction) No. 3 of 2011 dated 9.2.2011 (issued as a measure for reducing litigation by revising monetary limits for filing of appeals by department before appellate authorities) would apply even to pending matters but subject to two caveats provided in *CIT Central-III v. Surya Herbal Ltd.* [2011] 14 taxmann.com 142 (SC)/[2011] 202 Taxman 462 (SC)/[2013] 350 ITR 300 (SC)/[2011] 243 CTR 327 (SC)

The propensity of Government Departments and public authorities to keep litigating through different tiers of judicial scrutiny is one of the reasons for docket explosion.

Circular (Instruction) No.3 of 2011 dated 9.2.2011 was issued as a measure for reducing litigation by revising monetary limits for filing of appeals by department before appellate authorities

A three Judge Bench of Supreme Court in titled *Surya Herbal Ltd.* case (supra) has passed following order:

"Liberty is given to the Department to move the High Court pointing out that the Circular dated 9th February, 2011, should not be applied *ipso facto*, particularly, when the matter has a cascading effect. There are cases under the Income Tax Act, 1961, in which a common principle may be involved in subsequent group of matters or large number of matters. In our view, in such cases if attention of the High Court is drawn, the High Court will not apply the circular *ipso facto*. For that purpose, liberty is granted to the Department to move the High Court in two weeks."

NEWS LETTER COMMITTEE

DELHI HC DECISION STRIKING DOWN CERTAIN ICDS PROVISIONS

Before the two significant decisions on macro-economic front which were taken by the present dispensation, viz., demonetization and GST, one major issue haunting the taxpayers and counsels alike was the adoption of Income Computation Disclosure Standards (ICDSs). However, in September, 2016 the applicability of ICDS was deferred by a year and was made applicable from the assessment year 2017-18 onwards.

As a prelude to the introduction of ICDS there were certain inter-actions and soliciting opinions from the stakeholders. ICDSs was implemented despite the plea of certain intellectual forums in addition to other stakeholders for dropping the same as it was controversial and contrary to settled judicial precedents.

It would be interesting to note that even before the [Notification No. 87 of 2016 dated 29.09.2016](#) was issued for deferring applicability of ICDSs from the Assessment Year 2017-18 onwards, it was observed by the Delhi High Court that the then President of the Institute of Chartered Accountants of India in his speech had accepted the ICDSs.

In *Chamber of Tax Consultants v. Union of India* [\[2017\] 87 taxmann.com 92 \(Delhi\)](#) the Court made threadbare analysis of each of the contentions in the writ against ICDSs and gave a treatise on the aspects of validation laws, scope and limit for delegated legislation, supremacy of the Parliament and binding nature of the judicial precedents arising from available court decisions.

This article narrates the course of events as observed by the Court before the introduction of ICDSs, viz., the preparatory part and how the introduction or implementation of the ICDS failed to satisfy the judicial tests before concluding that the notifications and circular of CBDT are *ultra vires* the Income-tax Act, 1961.

Amendment to section 145

The Finance (No.2) Act, 2014 amended section 145 empowering the Central Government to notify Income Computation Disclosures Standards (ICDSs) in the official gazette to be followed by any class of assessee or in respect of any class of income.

On 09.01.2015, the CBDT circulated by way of press release 12 ICDSs for comments by stakeholders by 08.02.2015. Subsequently, the CBDT vide [Notification No.32/2015 on 31.03.2015](#) notified 10 tax accounting standards to be followed by all the assessee following mercantile system of accounting for the purpose of computing income chargeable under the head 'Profits and gains of business or profession' and income from other sources from the assessment year 2016-17 onwards.

In the [Notification No.86 of 2016 dated 29.09.2016](#) the CBDT rescinded the Notification No.32/2015 dated 31.03.2015 and in Notification No.87 of 2016 dated 29.09.2016 notified the 10 ICDSs which were applicable from the assessment year 2017-18 onwards.

Thus, the ICDSs became applicable to all taxpayers except an individual or HUF who is not required to get his accounts audited under section [44AB](#) of the Act. The accounting standards notified earlier under section 145 were applicable for all assessee following mercantile system of accounting, whereas the ICDSs would apply to all assessee following mercantile system of accounting (except individuals and HUFs whose accounts were not liable for audit under section 44AB).

Thus, the scope and applicability of ICDSs are somewhat discriminatory and violative of Article [14](#) of the Constitution, i.e., it will not apply to individuals and HUFs unless their accounts are liable for audit under section 44AB.

The decision of the Delhi High Court could be summed up as follows:-*(i)* The Legislature which is supreme, vested the power to notify ICDS in the Central Government. Subsequently, the Central Government vested those powers in the CBDT for notifying the ICDS. It is like delegation and sub-

NEWS LETTER COMMITTEE

delegation of such powers and without amending the legal provisions to rhyme in harmony with such notifications made subsequently, the ICDSs were notified. (ii) Wherever the parent law, i.e., the Income-tax Act, 1961 is not amended in the light of ICDS, the Delhi High Court has struck down the ICDS as *ultra vires* the Act. However, where income-tax Act is amended to facilitate ICDSs applicability/adoption, the supremacy of the Parliament has been taken note of and those clauses have not been disturbed. For example, interest in respect of NBFCs, though recognized on 'time basis' in view of corresponding amendment to section 36(1)(vii) providing relief by claiming interest on NPAs as expenditure claim, the validity of ICDS was upheld. (iii) Wherever the ICDS side stepped the judicial precedents, such of those clauses of the ICDSs were held as *ultra vires* the Act and were struck down. (iv) It seems that ICDSs were drafted with the singular objective of collecting resources to the exchequer at earliest point of time besides ignoring the concept of prudence and binding judicial precedents. Collection of tax, though a sacred motive, cannot be a singular motive of any legislation and it has to pass the test of fairness and justifiability. The non-allowance of marked-to-market loss shows the concept of prudence being ignored in the whole scheme of ICDS. It is hoped that the fundamental accounting principles which have stood the test of time are not disturbed in pursuit of tax collection / administration. (v) If at all the executive and the Government resort to changing the legal provisions of the Income-tax Act, 1961 in future to accommodate / restore ICDS, it is hoped that the legal decisions would be allowed to prevail.



NEWS LETTER COMMITTEE

DOCUMENTS, ACCOUNTS & RECORDS IN GST

As per section 35(5) of the GST Act, 2017 read with rule 80(3) of the GST Rules, 2017, every registered taxable person aggregate turnover during a financial year exceeds two crore rupees shall get his accounts audited by a chartered accountant or a cost accountant and shall submit to the proper officer a copy of the audited statement of accounts, the reconciliation statement as required to be filed along with annual return under section 44(2) and such other documents in the form and manner as may be prescribed in this behalf.

Accordingly, every registered taxable person whose turnover during a financial year exceeds two crore rupees, should:

- (a) get his accounts audited,
- (b) get audit conducted by a chartered accountant or a cost accountant,
- (c) submit to the proper officer, a copy of:
 - (i) the audited statement of accounts,
 - (ii) the reconciliation statement under section 44(2),
 - (iii) other prescribed documents in prescribed form and manner.

An assessee is required to submit the required statements/reports in an electronic form. As per section 44(2) of the GST Act, 2017, every taxable person who is required to get his accounts audited under section 35(5) shall furnish, electronically, the annual return along with the audited copy of the annual accounts and a reconciliation statement, reconciling the value of supplies declared in the return furnished for the year with the audited annual financial statement and other prescribed particulars in FORM GSTR-9C electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.

This requirement is applicable only on those cases where assessee is also required to get his accounts audited under section 35(5).

Meaning of Chartered Accountant / Cost Accountant

As per section 2(23) of the GST Act, 2017 means a chartered accountant within the meaning of the *Chartered Accountants Act, 1949*. As per section 2(1) (b) of *Chartered Accountants Act, 1949*, 'chartered accountant' means a person who is a member of the Institute of Chartered Accountant of India (ICAI).

As per section 2(35) of the GST Act, 2017 means a cost accountant within the meaning of the *Cost and Works Accountants Act, 1959*. As per section 2(1)(b) of *Cost and Works Accountants Act, 1959*, 'cost accountant' means a person who is a member of the Institute of Cost and Works Accountants of India (ICAI).

Records to be maintained by owner or operator of godown / warehouse / transporters

Every person engaged in the business of transporting goods shall maintain records of goods transported, delivered and goods stored in transit by him and for each of his branches.

Every owner or operator of a warehouse or godown shall maintain books of accounts, with respect to the period for which particular goods remain in the warehouse, including the particulars relating to dispatch, movement, receipt, and disposal of such goods.

NEWS LETTER COMMITTEE

The goods shall be stored in such manner that they can be identified item wise and owner wise and shall facilitate any physical verification or inspection, if required at any time.

Records to be maintained by an Agent

As per rule 56(11) of the GST Rules, 2017, every agent referred to in clause (5) of section 2 shall maintain the following accounts:

- (a) particulars of authorization received by him from each principal to receive or supply goods or services on behalf of such principal separately;
- (b) particulars including description, value and quantity (wherever applicable) of goods or services received on behalf of every principal;
- (c) particulars including description, value and quantity (wherever applicable) of goods or services supplied on behalf of every principal;
- (d) details of accounts furnished to every principal; and
- (e) tax paid on receipts or on supply of goods or services effected on behalf of every principal.

Separate accounts in relation to works contracts

As per rule 35(14) of the GST Rules, 2017, every registered person executing works contract shall keep separate accounts for works contract showing –

- (a) the names and addresses of the persons on whose behalf the works contract is executed;
- (b) description, value and quantity (wherever applicable) of goods or services received for the execution of works contract;
- (c) description, value and quantity (wherever applicable) of goods or services utilized in the execution of works contract;
- (d) the details of payment received in respect of each works contract; and
- (e) the names and addresses of suppliers from whom he received goods or services.

Accounts and records by clearing & forwarding agent

As per rule 56(17) of the GST Rules, 2017, any person having custody over the goods in the capacity of a carrier or a clearing and forwarding agent for delivery or dispatch thereof to a recipient on behalf of any registered person shall maintain true and correct records in respect of such goods handled by him on behalf of such registered person and shall produce the details thereof as and when required by the proper officer.

Time limit for retention of books of account / other records

As per section 36(1) of the GST Act, 2017, every registered taxable person who is required to keep and maintain books of account or other records shall retain them until the expiry of seventy-two months (6 years) from the last date of filing of annual return for the year pertaining to such accounts and records.

Accordingly, every assessee shall retain the prescribed books of accounts and other prescribed records until the expiry of seventy-two months (6 years) from the last date (not the actual date of filing, based on strict interpretation) of filing of annual return for the year pertaining to such accounts and records.

It may be noted that annual return under section 44 of the GST Act, 2017 is required to be filed on or before 31st December following the end of financial year.

NEWS LETTER COMMITTEE

Where the taxable person has more than one place of business, as evidenced by the certificate of registration, in such cases, accounts and records should be retained for a period of 6 years in terms of section 36(1) for each such place of business.

According to proviso to section 36(1) of the GST Act, 2017, a taxable person, who is a party to an appeal or revision or any other proceeding before any appellate authority or tribunal or court, whether filed by him or by the department, shall retain the books of account and other records pertaining to the subject matter of such appeal or revision or proceeding for a period of one year after final disposal of such appeal or revision or proceeding, or for the period specified under sub-section (1), whichever is later.

Accordingly, where a taxable person-

- is a party to an appeal or revision or any other proceeding before any appellate authority or tribunal or court, and whether such appeal etc is filed by him or by the department, such taxable person shall retain the books of account and other records pertaining to the subject matter of such appeal or revision or proceeding for a period of one year after final disposal of such appeal or revision or proceeding, as the case may be, or for the period specified under sub-section (1), ie six years, whichever is later.



NEWS LETTER COMMITTEE

[GSTR-1 for the month of July 2017 has been opened again for filing](#)

FORM GSTR-1 (Outward supplies) for month of July 2017 has been re-opened again for filing on the GST portal those who missed to file earlier can file now.

[gst.gov.in]

[Extension of time limit for filing](#)

Various forms under GSTRM	Description	DUE DATE PRIOR TO THIS NOTIFICATION	EXTENDED
GST CMP-03	Form for intimation of details of stock held on the date preceding the date from which the option for composition levy is exercised.	31st October, 2017	30th November 2017
GST REG-26	Form for submitting application by a person who holds a provisional certificate of registration.	3 months from the appointed date	31st December 2017
GST ITC-01	Form to be filed by registered person after taking registration to the effect that he is eligible to avail the input tax credit	31st October, 2017	30th November 2017
GST REG-29	Form for submitting an application electronically for the cancellation of registration granted to every person registered under any of the existing laws.	31st October, 2017	31st December 2017
GST ITC-04 for the quarter July-September, 2017	Form for making the declaration in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the quarter July to September	25th October, 2017	31st December 2017
GSTR-4 for the quarter July-September, 2017	Return by composition dealer	18th October, 2017	24th December 2017
GSTR-5 for July, 2017	Return by a non-resident taxable person, under subsection (5) of section 39 of the CGST Act read with rule 63 of the Central Goods and Services Tax Rules, 2017	20th August, 2017 or 7 days from the last date of registration whichever is earlier	11th December 2017
GSTR-5A for July, 2017	Return by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient	20th August, 2017	15th December 2017
GSTR-6 for July, 2017	Form for filing return by an Input Service Distributor under subsection (4) of section 39 of the CGST Act read with rule 65 of the Central Goods and Services Tax Rules, 2017	13th August, 2017	31st December 2017
TRAN-1	Form for submitting the declaration of stock held on the appointed day under rule 120A and rule 117 of the CGST Rules	30th September, 2017	27th December 2017

[Order No. 05/2017- Central Tax dated 28th October, 2017

, Order No. 06/2017- Central Tax dated 28th October, 2017,
 Notification No. 53/2017- Central Tax dated 28th October, 2017,
 Notification No. 51/2017- Central Tax dated 28th October, 2017,
 Notification No. 59/2017- Central Tax dated 15th November 2017,
 Notification No. 60/2017- Central Tax dated 15th November 2017,
 Notification No. 61/2017- Central Tax dated 15th November 2017,
 Notification No. 62/2017- Central Tax dated 15th November 2017,
 Order No. 9/2017- GST dated 15th November, 2017,
 Order No. 10/2017- GST dated 15th November, 2017.

GST UPDATES

NEWS LETTER COMMITTEE

Dcit Vs. Ace Multi Axes Systems Ltd (supreme Court)

Date : December 5, 2017 (Date of pronouncement)

Date : December 7, 2017 (Date of publication)

S. 80-IB: The incentive meant for small scale industrial undertakings cannot be availed by undertakings which do not continue as small scale industrial undertakings during the relevant period. Each assessment year is a different assessment year. The fact that the object of legislature is to encourage industrial expansion does not mean that the incentive should remain applicable even where on account of industrial expansion, the small scale industrial undertakings ceases to be small scale industrial undertakings. The fact that in the initial year eligibility was satisfied is irrelevant.

CIT vs. Goodwill Theatres Pvt. Ltd. (Supreme Court)

Date : November 29, 2017 (Date of pronouncement)
--

Date : December 7, 2017 (Date of publication)

Taxability of mesne profits: High Court's approach of dismissing the Dept's appeal only because the Tribunal relied on Narang Overseas 111 ITD 1 (Mum) (SB) and the appeal against which had been dismissed for non-removal of defects is not correct. The High Court ought to decide the question on merits.

Daniel Merchants Private Limited Vs. ITO (Supreme Court)

Date : November 29, 2017 (Date of pronouncement)
--

Date : December 5, 2017 (Date of publication)

S. 68 Bogus share capital: Law laid down in Subhlakshmi Vanijya Pvt. Ltd vs. CIT 155 ITD 171 (Kol), Rajmandir Estates 386 ITR 162 (Cal) etc that the CIT is entitled to revise the assessment order u/s 263 on the ground that the AO did not make any proper inquiry while accepting the explanation of the assessee insofar as receipt of share application money is concerned cannot be interfered with.

The Commissioner of Income Tax had passed an order under Section 263 of the Income Tax Act, 1961 with the observations that the Assessing Officer did not make any proper inquiry while making the assessment and accepting the explanation of the assessee(s) insofar as receipt of share application money is concerned. On that basis the Commissioner of Income Tax had, after setting aside the order of the Assessing Officer, simply directed the Assessing Officer to carry thorough and detailed inquiry. It is this order which is upheld by the High Court. We see no reason to interfere with the order of the High Court.

NEWS LETTER COMMITTEE

01. [Nilesh Janardan Thakur vs. ITO \(ITAT Mumbai\)](#)

Taxability of Gifts u/s 56(2)(vi): A receipt cannot be taxed u/s 56(2)(vi) merely on conjecture or surmises. The AO has to prove beyond doubt that a particular receipt is taxable as income. Merely because the person who paid the amount does not initiate any action for recovery of money is not sufficient for making addition

The AO has observed in his assessment order that SPCL has not taken any action for recovery of the amount, even after lapse of three years from the date of payment. The AO further observed that though the assessee has procured various immovable properties in his personal name, the company has failed to initiate necessary proceedings to get the land procured in their name or return the money given to the assessee. No interest has been charged on money paid to the assessee. All these facts goes to prove undisputed fact that the transactions are not genuine, therefore, the AO opined that impugned amount is taxable under the provisions of section 56(2)(vi) of the Act. We do not find any merit in the findings of the A.O. for the reason that merely because the person, who paid the amount does not initiate any action for recovery of money should not be not a reason for making addition towards amount received as assessee's income. The AO has to prove beyond doubt a particular receipt is taxable in the given circumstances within the meaning of the said provision

02. [DCIT vs. Studio Athletic Health & Hospitality Pvt. Ltd \(ITAT Mumbai\)](#)

Undisclosed income found in search: Law on whether statement obtained u/s 132(4) admitting earning of undisclosed income, which is allegedly retracted, can be used for making assessment explained in the light of P.V. Kalyanasundaram 294 ITR 49 (SC), S. Kadar Khan 352 ITR 480 (SC) and CBDT's Circular

From the above, it is apparent that the Id. Commissioner of Income Tax (Appeals)'s reliance upon the so called retraction of the admission during search is not cogent. Similarly, the Id. Commissioner of Income Tax (Appeals) reliance upon the CBDT Circular of not obtaining confession is also out of place. It is clear that the registers were found which clearly detailed about undocumented surgeries performed by Dr. Ashok Chopra and unaccounted cash receipts. Based upon this Dr. Ashok Chopra has admitted offer of Rs.1.74 crores. Dr. Ashok Chopra had also accepted the working of this figure. As already noted there was never any retraction whatsoever by Dr. Ashok Chopra. The said admission of Dr. Ashok Chopra was also duly accepted and corroborated by Smt. Madhu Chopra, the director of the company. Under these circumstances, the Id. Commissioner of Income Tax (Appeals)'s contradictory acceptance that no incriminating documents were found, is not at all acceptable

03. [ITO vs. Shreedham Construction Pvt Ltd \(ITAT Mumbai\)](#)

S. 68 Bogus share capital: In the case of credit as share capital by corporate entity, whose existence is shown by its registration with Registrar of companies and its filing of tax returns, adverse conclusion is not justified merely because its directors are not produced personally before the AO by the assessee. The AO has to demonstrate with specific evidence that the assessee has in reality obtained accommodation entries by showing cash deposits linked to the investors

05. [Maharaj Garage & Company vs. CIT \(Bombay High Court\)](#)

S. 271(1)(c) Penalty: The requirement to obtain previous approval of the IAC is mandatory as it is to safeguard the interests of the assessee against arbitrary exercise of power by the AO. Non-compliance may vitiate the penalty order. However, the requirement in s. 274 that the assessee must be given a reasonable opportunity of being heard cannot be stretched to the extent of framing a specific charge or asking the assessee an explanation in respect of the quantum of penalty proposed to be imposed

The provision of Section 271(1)(c)(iii) of the Income Tax does not attract the rule of presumption of mens rea and it cannot be equated with the provision in the Criminal Statute. The penalty is for default in complying with the provision, i.e. of furnishing true and correct particulars of the income in the return. The penalty is imposable for breach of the civil obligation. It is only the reasonable opportunity of being heard in the matter, which is required to be provided to the assessee. The enquiry seems to be of summary in nature, which does not even call for issuance of show cause notice in respect of the quantum of penalty proposed to be imposed. While exercising the discretion in respect of the quantum of penalty, the explanation furnished by the assessee to mitigate the rigour of penalty has to be considered, having regard to the intention of the assessee, if any, to evade the tax, as one of the factors.



NEWS LETTER COMMITTEE

PAST & FUTURE EVENT

(1) Income Tax Bar Association* Jointly with Raipur Branch of CIRC of ICAI is organizing One day Seminar on 23rd December 2017. Venue - Vrindavan Hall Civil Lines Raipur C.G).

Topic and Speaker

1. Syed Fazil - Stress Management & Professional Attitude
2. CA Bhisma Ahluwalia - Eway Bill & Recent GST Issues & Updates
3. CA L.N Agrawal - Networking & Merger New Opportunities in Profession.

(2) *FOUNDATION DAY CELEBRATION* On * 11th December 17.

10.12.2017 Time 7 to 10 AM

- Lipid Profile & blood sugar Test of ITBA members (Free) at Recreation Hall, Central Revenue Building, Civil Lines, Raipur by Pathcare.

11.12.2017 -

(a) Heart check up camp (Free) of ITBA Members* (BP, ECG, ECO, Blood test & Doctor Consultancy) Time 11 to 5 pm by Balaji Hospital, Raipur at Recreation Hall, Central Revenue Building, Civil Lines, Raipur

(b) Felicitation of Senior Members .*

(c) Lecture on Topic***"AVOIDE BYPASS SUERGERY, PREVENTION OF HEART DISEASE & STRESS MANAGEMENT"* by Dr.Chandanshukla, Raipur (MS. DFMS) Heart care specialist CMO Saaol Heart Center Raipur & Bhilai.

(d) "CARE OF PROFESSIONAL LIFE BY WAY OF DIET"* by Dr Abhayarany R. Joglekar, Professor food and nutrition, Chhatisgarh Govt. D.B.P. Girls collage, Raipur

12.12.17 Distribution of sweater, sports kit & study kit at various schools at slum area.*

Time-10.00 AM at Govt School PT RSU Campus *Time 2:00 PM* Govt school, Kabir Nagar Housing Board Colony

(3) One day seminar with Raipur branch of CIRC of ICAI On *16th December 2017 Saturday* at Branch Premises Mahaveer Gaushala

1. *D R Wadhvani* Joint Director CSIDC Facilities available from Government & Industrial Police Chhatisgarh 2.30 to 4.00 pm
2. *CA Praful Pendse* Various Restrictions on receipt & payment of Cash Transactions
- 3 *CA.SC.MAHESHWARI* Tax Planning through HUF
4. *CA Neeraj Baid* Analysis of Section 147 of the Income Tax Act

(4) Seminar on Saturday *2nd Dec 2017* on topics of :-

(a): *Business Opportunity for newly qualified CA, Advocate and RTP members.*

Speaker :- *CA Sanjay Khare, Raipur*

(b) Subject :- *Guidance to new CA, Advocate and RTP members for success in practice.*

Speaker :- *CA B. Subramanyam, Raipur* at : ICAI Bhawan, Mahavir Gaushala, K K Road Raipur

NEWS LETTER COMMITTEE



NEWS LETTER COMMITTEE



आयकर बार एसोसिएशन ने मनाया स्थापना दिवस



रायपुर। आयकर बार एसोसिएशन, रायपुर ने अपने 46 वे स्थापना दिवस के अवसर पर लगातार बहुत सारे मानव सेवा एवं सदस्यों के हितों हेतु कार्य किया। आयकर बार एसोसिएशन के अध्यक्ष सी ए विजय मालू ने बताया कि सबसे पहले 10 दिसंबर को आयकर बार के सदस्यों के ब्लड टेस्ट हेतु कैम्प लगाया गया, जिसमें ब्लड शुगर एवं लिपिड प्रोफाइल का टेस्ट किया गया। 11 दिसंबर को प्रातः 11 से 5 बजे तक बालाजी हॉस्पिटल के द्वारा रिक्तेशन हॉल, आयकर भवन में हार्ट चेकअप कैम्प लगाया गया, जिसमें आयकर बार के सदस्यों का बी पी, शुगर, इंसुलिन, इको आदि के जांच के पश्चात डॉक्टर्स परामर्श प्रदान किया गया। जिसमें मुख्यतः कार्डियोलॉजिस्ट डॉ टी डी माखीजा एवं एम डी डॉ धनेंद्र साहू, बालाजी हॉस्पिटल ने अपनी सेवाएं दी। आयकर बार के प्रायः सदस्य फिट तंदुरुस्त पाए गए, कुछ को आगे जांच कराने टीएमटी कराने आदि की सलाह दी गई।

आयकर बार एसोसिएशन ने बनाया अपना स्थापना दिवस



रायपुर। आयकर बार एसोसिएशन, रायपुर ने अपने 46 वे स्थापना दिवस के अवसर पर लगातार बहुत सारे मानव सेवा एवं सदस्यों के हितों हेतु कार्य किया। आयकर बार एसोसिएशन के अध्यक्ष सी ए विजय मालू ने बताया कि सबसे पहले 10 दिसंबर को आयकर बार के सदस्यों के ब्लड टेस्ट हेतु कैम्प लगाया गया, जिसमें ब्लड शुगर एवं लिपिड प्रोफाइल का टेस्ट किया गया। 11 दिसंबर को प्रातः 11 से 5 बजे तक बालाजी हॉस्पिटल के द्वारा रिक्तेशन हॉल, आयकर भवन में हार्ट चेकअप कैम्प लगाया गया, जिसमें आयकर बार के सदस्यों का बी पी, शुगर, इंसुलिन, इको आदि के जांच के पश्चात डॉक्टर्स परामर्श प्रदान किया गया। जिसमें मुख्यतः कार्डियोलॉजिस्ट डॉ टी डी माखीजा एवं एम डी डॉ धनेंद्र साहू, बालाजी हॉस्पिटल ने अपनी सेवाएं दी। आयकर बार के प्रायः सदस्य फिट तंदुरुस्त पाए गए, कुछ को आगे जांच कराने उच्च करने आदि की सलाह दी गई। (विर्स.)

आयकर बार एसोसिएशन ने मनाया स्थापना दिवस



रायपुर, 13 दिसम्बर (विर्स.)। आयकर बार एसोसिएशन, रायपुर ने अपने 46 वे स्थापना दिवस के अवसर पर लगातार बहुत सारे मानव सेवा एवं सदस्यों के हितों हेतु कार्य किया। आयकर बार एसोसिएशन के अध्यक्ष सी ए विजय मालू ने बताया कि सबसे पहले 10 दिसंबर को आयकर बार के सदस्यों के ब्लड टेस्ट हेतु कैम्प लगाया गया, जिसमें ब्लड शुगर एवं लिपिड प्रोफाइल का टेस्ट किया गया। 11 दिसंबर को प्रातः 11 से 5 बजे तक बालाजी हॉस्पिटल के द्वारा रिक्तेशन हॉल, आयकर भवन में हार्ट चेकअप कैम्प लगाया गया, जिसमें आयकर बार के सदस्यों का बी पी, शुगर, इंसुलिन, इको आदि के जांच के पश्चात डॉक्टर्स परामर्श प्रदान किया गया। जिसमें मुख्यतः कार्डियोलॉजिस्ट डॉ टी डी माखीजा एवं एम डी डॉ धनेंद्र साहू, बालाजी हॉस्पिटल ने अपनी सेवाएं दी। आयकर बार के प्रायः सदस्य फिट तंदुरुस्त पाए गए, कुछ को आगे जांच कराने उच्च करने आदि की सलाह दी गई। (विर्स.)



आयकर बार का स्थापना दिवस बच्चों को बांटे स्टेटर, स्टीडी और स्पोर्ट्स किट

नवभारत रिपोर्टर। रायपुर। 512 सीए एवं एडवोकेट सदस्य हैं, हार्टकेयर एम्बरुडर डॉ. चंदन शुक्ला ने हार्ट का ध्यान कैसे रखा जाए, स्ट्रेस को कैसे कम किया जाए विषय पर विमलुह जानकारी दी, उन्होंने बताया लिनमल प्रोडक्ट, से कोलेस्ट्रॉल बढ़ता है, तेल, ची, मैग के अधिक सेवन एवं धूम्रपान से बचाव करने चाहिए है, डॉ. अमरा आर. श्रीमलेकर ने बताया कि थोड़ा को अपने खाने में प्रोटीन, विटामिन, मिनरल्स एवं फाइबर/हाइड्रेट सभी बरकरार हर समय खाने में लेना चाहिए, एसोसिएशन के सदस्यों के लिए ब्लड शुगर, लिपिड प्रोफाइल टेस्ट कैम्प भी आयोजित किया गया। रिक्तेशन हॉल में आयकर बार में हार्ट चेकअप कैम्प, बीपी, शुगर, एसीडी, इको आदि जांच का चिकित्सकीय परामर्श प्रदान किया गया, इस अवसर पर कार्डियोलॉजिस्ट डॉ. टी.डी. माखीजा, एमडी डॉ. धनेंद्र साहू बालाजी अस्पताल ने अपनी सेवाएं दी।

फाउंडेशन डे पर लगाया हेल्थ कैंप, स्कूली बच्चों को गिफ्ट की बुक और स्पोर्ट्स किट

रायपुर। इनकम टैक्स बार एसोसिएशन ने बुधवार को अपना 46वां फाउंडेशन डे सेलिब्रेट किया। इस मौक पर एसोसिएशन ने सोशल वर्क के तहत हार्ट चेकअप कैंप, हार्ट केयर, जरूरतमंदों को कंबल और स्वेटर बांटे। एसोसिएशन के अध्यक्ष सीए विजय मालू ने बताया कि एसोसिएशन के मेंबर्स के ब्लड टेस्ट के लिए कैंप लगाया गया। इस मेडिकल हेल्थ चेकअप में कार्डियोलॉजिस्ट डॉ. टीडी माखीजा और एमडी डॉ. धनेंद्र साहू ने सेवाएं दी। कार्यक्रम में स्कूली बच्चों को बुक्स, स्कूल बैग्स और खेलकूद के सामान गिफ्ट किए गए। कार्यक्रम में



सीए बी. सुब्रमण्यम, सीए परिमल प्रदीप वर्मा, सीए धवल शाह, सीए जैन, एडवोकेट प्रवीण शर्मा, सीए शशिकांत चंद्राकर, सीए मयूर जैन, एडवोकेट अजय गोयनका, एडवोकेट विवोर कुमार, सीए जयेश बोधरा, सीए विकास गोलछा, सीए राहुल भरतिया सहित अन्य मौजूद थे।



Happy Republic Day!

INCOME TAX BAR ASSOCIATION, RAIPUR

Central Revenue Building, Civil Lines, Raipur 492001 (CG)

Mail Id : itbarraipur@gmail.com, itbarraipur@yahoo.in

* Visit us : itbarraipur.org

