



Faridabad Income Tax Bar Association (Regd.)



Editorial Board
CA. VIPIN SHARMA
CS. KAPIL DUDEJA

e-NEWSLETTER

(August 2020 Edition)

From the desk of President



**Before you are a leader, success is all about growing 'yourself'.
When you become a leader, success is all about growing 'others'.
— Jack Welch**

Dear Professional Colleagues,

First and foremost, hope you and your family are healthy and safe during these uncertain and unprecedented times. Certainly, we are living through a difficult time but as the saying goes "This too shall pass".

I feel extremely honoured and humbled to write my first communication through this esteemed Newsletter as the President of the Faridabad Income Tax Bar Association (FITBAR). I would like to convey my sincere gratitude to all my colleagues of executive body, my predecessors & election officer for reposing their confidence and trust in me and unanimously electing me as the President of this august Bar.

It is my ardent desire to see our bar to achieve tremendous success and during my tenure all my efforts will be directed towards taking our Bar name to greater heights. We are fully committed to dedicate this year for Professional upliftment, development and upgrade our skill sets to meet the regulatory challenges.

In this month, all of my fellow countrymen will be celebrating the most coveted day for our country; the auspicious 74th Independence Day. The struggle of freedom was fought rigorously for so many decades, and generations sacrificed their lives and youth, some of them even spending their whole lives behind bars. Today, while penning my views down on this sacred occasion, I pay my respect, greetings and homage to all such patriots who laid their lives so that we can live independent in our country. Along with, I deem it as our core duty to take a solemn pledge of working whole-heartedly for the welfare of our Mother India and the welfare of its citizens.

To achieve our common goal of the overall development of our esteemed Bar I request all of you to provide us with your support. Your valuable suggestions and feedback will act as a guiding light to move one step closer to our goal. I am confident that together all of us can take our bar towards spectacular triumph. I look forward to your valuable suggestions and feedback. Feel free to interact with me at vipinksharma.ca@gmail.com

Wishing all of you a good health!
Jai Hind!

CA VIPIN SHARMA

HAPPY INDEPENDENCE DAY

Secretary's Message



Dear Professional Colleagues,

At the outset, I wish you Happy Independence Day and a joyful month of seasonal festive!

Through this newsletter, I express my sincere gratitude to President CA Vipin Sharma & all my colleagues of executive body for the confidence reposed upon me to serve as Secretary of the Faridabad Income Tax Bar Association.

It gives me a pleasure to share my thoughts through this first ever Newsletter of our Bar. I consider my new responsibility both as an opportunity and a challenge too. I wish that I will continue to enjoy your love and kind support and I hope that we can reach our collective goals together. It gives me a great satisfaction that your Bar is putting dedicated efforts to serve the members at large.

For Esteemed Members, the Bar has organised webinar on "RECENT IMPORTANT JUDGMENTS OF SUPREME COURT ON INCOME TAX" on 5th August deliberated by CA Nitin Kanwar & "TREE PLANTATION AND COVID-19 RAPID TESTING CAMP" on 08th August inaugurated by MLA of Faridabad constituency Sh. Narendra Gupta Ji. I would like to convey my sincere thanks to all the members of bar for making both these events the successful. As secretary of this esteemed bar, I assure every member that they will be provided with the best platform for professional and academic development.

Last but not the least, members of the Bar are requested to generously contribute articles on issue of relevance to the Members in Profession for Newsletter.

Best Regards

Adv Shashi kant Singh

HAPPY INDEPENDENCE DAY

Executive Body (2020-21)



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CA VIJAY CHOUDHARY
(Executive Member)

ACTIVITIES FOR MEMBERS

कोविड जांच शिविर में 100 लोग ने कराया परीक्षण

जास, फरीदाबाद : फरीदाबाद इनकम टैक्स बार एसोसिएशन ने पौधारोपण कार्यक्रम और कोरोना रैपिड जांच शिविर का आयोजन किया गया। इस मौके पर मुख्य अतिथि के रूप में विधायक नरेंद्र गुप्ता और विशिष्ट अतिथि के रूप में पार्षद छत्तरपाल यादव व सुभाष आहुजा मौजूद रहे। विधायक गुप्ता ने जामुन और अर्जुन के पौधे रोपकर शिविर का शुभारंभ किया। शिविर में 100 लोगों ने अपना टेस्ट कराया। इस दौरान विधायक ने उपस्थित जनों से फरीदाबाद शहर को प्रदूषण मुक्त और स्वच्छ करने के लिए सहयोग मांगा। एसोसिएशन के प्रधान सीए विपिन शर्मा ने रोटरी क्लब ईस्ट के प्रधान वेद अदलखा को धन्यवाद दिया, जिनके सहयोग से कार्यक्रम आयोजित हुआ। मौके पर विपिन शर्मा, फरीदाबाद आइसीएआइ के प्रधान सीए अमित पुनियाणी, आरडब्ल्यूए के प्रधान बलवान शर्मा, शशिकंत, सीए तजेंद्र भारद्वाज, सीए संजय चंडक, जिलेंद्र चावला, भूपेंद्र यादव, सुधीर चौधरी, कनिका गुप्ता, हरेंद्र सीनी, जगदीश अरोड़ा, मुकुल केडिया, एडवोकेट विनोद शर्मा, पंकज रामपाल उपस्थित थे।



फरीदाबाद इनकम टैक्स बार एसोसिएशन द्वारा आयोजित पौधारोपण कार्यक्रम और कोरोना रैपिड जांच शिविर में मुख्य अतिथि विधायक नरेंद्र गुप्ता को समृद्धि विन्धु भेंट करते एसोसिएशन के प्रधान विपिन शर्मा, अमित पुनियाणी, शशिकंत, सीए तजेंद्र भारद्वाज • जयहरा



Is Ex –Factory Sales Interstate Supply or Intrastate Supply ?



CA VIJAY CHOUDHARY

The Goods and Services Tax (GST), implemented on July 1st, 2017, completed its three years of operation but still it's a ongoing process as its evident from the 40th GST Council Meeting , Which has made Various Amendments to the System and still there are few areas in which it requires more clarifications, among them one of is :

Charging of CGST ,SGST or IGST on Ex –factory sales ?

The charging of wrong tax on tax invoice will lead to certain unfavourable outcomes to supplier as listed below :-

- Charging of wrong tax i.e. CGST - SGST on the presumption that a particular transaction is Intra State whereas if it is Inter State supply invites penalty U/S 122 of CGST Act on issuing incorrect invoice and this so called penalty is not for the entire period , it is for each transaction involved.
- Moreover one has to discharge the correct tax amount of IGST again and will get the already paid amount in wrong head i.e. CGST & SGST vide refund mechanism .
- However interest on the so called new liability is not required to be Paid as per section 77 of CGST Act ,which is reproduced as below :

Section 77. Tax wrongfully collected and paid to Central Government or State Government

- (1) A registered person who has paid the CGST and SGST or, as the case may be, the CGST and the UTGST on a transaction considered by him to be an intra-State supply, but which is subsequently held to be an inter-State supply, shall be refunded the amount of taxes so paid in such manner and subject to such conditions as may be prescribed.

(2) A registered person who has paid integrated tax (IGST) on a transaction considered by him to be an inter-State supply, but which is subsequently held to be an intra-State supply, shall not be required to pay any interest on the amount of central tax and State tax or, as the case may be, the central tax and the Union territory tax payable.

The confusion of treating a Ex-Factory sales as Intra state supply arises due to the wordings of the section 10(1) (a) of the IGST Act ,which deals with the Place of supply provision in case of supply of goods.

Section 10(1) (a) IGST Act As reproduced below :

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

Analysis of the Section in relevance to Ex-Factory Sales

In case of Ex Factory sales goods are handed over to buyer at factory gate .So one can say that as risk and rewards are transferred to buyer at factory gate so sales is completed at seller end at his factory gate. And by virtue of section 10(1) (a) as mentioned above by using words placed in the section- *“ location of such goods at the time at which the movement of goods terminates for delivery to recipient”* as from suppliers point of view movement of goods terminates at his factory gate and place of supply is location of goods where movements terminates for delivery to recipient i.e. his factory gate .

So it can be said that in case of Ex-Factory sales transaction will always be **Intra state supply**.

But the above version of interpretation is not correct as law has to be read in unity and not in isolation. Before jumping on the last line as mentioned in above paragraph we have to apply meaning of first line-“ **Where the supply involves movement of goods, whether by supplier or recipient or by any other person**”. This line suggests that movement of goods can be by any person either by supplier or by buyer or any other person authorised by the buyer on his behalf. So it is nowhere necessary that in all cases seller of goods initiates movement of goods as it depends on sale contract itself whether buyer will arrange his shipment/transportation or seller will arrange the same depending upon case to case .When buyer arranges the shipment/transportation after receiving goods from seller at factory gate then its indicates that movement of goods had not terminated, moreover further extended to the destination of place of the buyer.

We are also required to understand other sections which are mentioned in definition chapter of CGST Act as mentioned below :-

Section 2(2) which defines “address of delivery” : As the address of the recipient of goods or services or both indicated on the tax invoice issued by a registered person for delivery of such goods or services or both;

Section 2(3) defines “address on record” : As the address of the recipient is available in the records of the supplier;

Section 2(93) defines “recipient” of supply of goods or services or both;

(a) where a consideration is payable for the supply of goods or services or both, the person who is liable to pay that consideration;

(b) where no consideration is payable for the supply of goods, the person to whom the goods are delivered or made available, or to whom possession or use of the goods is given or made available; and

(c) where no consideration is payable for the supply of a service, the person to whom the service is rendered, and any reference to a person to whom a supply is made shall be construed as a reference to the recipient of the supply and shall include an agent acting as such on behalf of the recipient in relation to the goods or services or both supplied;

Section 2(96) defines “removal” in relation to goods ,means-

(a) despatch of the goods for delivery by the supplier thereof or by any other person acting on behalf of such supplier; or

(b) collection of the goods by the recipient thereof or by any other person acting on behalf of such recipient;

So the collective reading of all these definitions suggest that in case of ex-factory sale, the delivery of goods done by the supplier or taken by the recipient would terminate at the registered place or address on record mentioned in the tax invoice. And if the destination of such goods is in another state as mentioned in tax invoice then transaction of such Ex-factory sales will become Inter state supply. **This view is also supported by recent AAR rulling of Telangana state in the case of M/S Penna Cement Industries Limited**

They concluded that, in terms of Sec. 10(1)(a), movement of goods in case of ex-factory inter-State sales does not conclude at factory gate but terminates at the place of destination where the goods finally are destined as per the billing address. Accordingly, it can be inferred that the place of supply in respect of goods where the supply involves movement of goods whether by the supplier or by the recipient or by any other person authorized by him has to be determined with reference to the location where the movement of goods ultimately terminated.

The CBIC has also addressed this issue and clarified it in one of its FAQ dated 15-12-2018. The relevant extracts of the same are as follows which relates to our ongoing discussion under place of supply para:

Q 6. What would be the place of supply wherein the supplier hands over the goods to recipient in his state and further movement is caused by the recipient?

Ans. The movement can be caused by supplier, recipient or any other person. Where the supply involves movement of goods, the place of supply shall be the location where the movement of goods terminates for delivery to the recipient.

Illustration: A person from Gujarat comes to Mumbai and purchases goods. He declared his Gujarat GSTIN, arranges transport himself and takes goods to Gujarat. The place of supply would be Gujarat in this case.

Conclusion:-

The GST is destination based consumption tax and in EX-factory supplies billing address mentioned in tax invoice is sufficient to describe the ultimate destination of goods. So forcing trade to treat Ex Factory sales as Intra State supply by origin states will break the ITC chain in B2B interstate transactions and will tantamount to cost to trade. The correct position of law is to treat the transaction of Ex-factory sales after paying due weightage to ultimate destination of goods as mentioned in tax invoice.

Refund of ITC on Account of Inverted Duty Structure – Restrictions Beyond Law

CA MUKUL KEDIA



Background

Section 54(3) of the CGST Act, 2017 provides for refund of accumulated Input Tax Credit ('ITC') on account of Inverted Duty Structure.

Inverted Duty Structure is a situation when the tax on inputs is higher than that on output leading to accumulation of ITC. So assessee is eligible to claim refund of unutilised ITC subject to legal provisions and restrictions.

Legal Provision

The right to claim is refund of accumulated ITC on account of Inverted Duty Structure is provided under **Section 54(3)** of the CGST Act, 2017 which reads as under:

Sec 54(3) "Subject to the provisions of sub-section (10), a **registered person may claim refund of any unutilised input tax credit at the end of any tax period:**

Provided that no refund of unutilised input tax credit shall be allowed in cases other than—

- (i) zero-rated supplies made without payment of tax;
- (ii) **where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies** (other than *nil* rated or fully exempt supplies), except supplies of goods or services or both as may be notified by the Government on the recommendations of the Council.

Provided further that no refund of unutilised input tax credit shall be allowed in cases where the goods exported out of India are subjected to export duty:

Provided also that no refund of input tax credit shall be allowed, if the supplier of goods or services or both avails of drawback in respect of central tax or claims refund of the integrated tax paid on such supplies."

Analysis

The above provision which has been **passed by Parliament** provides for refund to all the assessee who have purchased items where GST rate was higher and sold items where GST rate is lower. The difference in GST rate could be due to any reason, some of which are as under :-

1. Assessee is engaged in manufacturing of such items where tax rate on inputs is higher than the tax rate on output as per general notification.
2. In some cases benefit of lower GST rate is given to specified recipients. For example in terms of Notification 45/2017 CT(R) – tax rate on few products has been reduced from 18% to 5% when sold to public funded research institutes. In such cases assessee is purchasing input after paying GST @ 18% whereas selling in open market after charging GST @ 18% and to specified customers at 5% GST which is leading to accumulation of ITC.

Restrictions

(A) Restrictions imposed by Law

- By Sec 54(3)(ii), the Law has restricted refund under Inverted Duty Structure to only two cases:-
 1. In case of Zero rated supplies – it is eligible for refund under Sec 54(3)(i)
 2. In case of notified supplies – for example real estate sector where benefit of lower rate is given but no refund is allowed.

(B) Restrictions imposed by Rules

- Rule 89(5) of Central GST Rules has also put restriction on refund under Inverted Duty Structure. It restricts refund of ITC accumulated on account of input service and capital goods. There might be accumulation of ITC due to input services but the rule has put condition that refund ITC shall be restricted to input only and not to input services and capital goods.

- Any arbitrary condition of refund of ITC will lead to blockage of funds with Government and that too without any interest. In some sectors where job work component is significant, it is leading to continuous accumulation of ITC.
- Recently Gujrat High Court in case of **VKC Footsteps India Private Limited vs Union of India** has held that refund shall be allowed for input services also which shall bring respite to so many business houses.
- But Government shall come with amendment in Rule itself thereby allowing refund in such cases so that benefit of decision can be taken by majority at the time of initial stage itself rather than dragging the matter in Court.

of tax on output supplies. It is noteworthy that, the input and output being the same in such cases, though attracting different tax rates at different points in time, do not get covered under the provisions of clause (ii) of sub-section (3) of section 54 of the CGST Act. It is hereby clarified that refund of accumulated ITC under clause (ii) of sub-section (3) of section 54 of the CGST Act would not be applicable in cases where the input and the output supplies are the same”.

The above circular has put one condition that refund will not be allowed where suppose Item X was purchased after paying GST at 18% on 25th September 2019. From 1st October 2019 Government has reduced GST Rate on item X to 5%. Subsequently on 5th October 2019, assessee sold Item X after charging GST @ 5%. The above example is case of inverted duty but by this circular Government has restricted refund of ITC in such cases.

(C) Restrictions imposed by Circular

- Circulars are meant to clarify position given in Law when there is some confusion. But in GST at times, circulars are used to tweak the law in favour of Government and same has happened in refund under Inverted Duty Structure also. By **Circular 135/5/2020** dated 31st March 2020, Government has inserted Para 3 which restricts Refund of accumulated ITC on account of reduction in GST Rate. The said Para states that

“3.1 It has been brought to the notice of the Board that some of the applicants are seeking refund of unutilized ITC on account of inverted duty structure where the inversion is due to change in the GST rate on the same goods. This can be explained through an illustration. An applicant trading in goods has purchased, say goods “X” attracting 18% GST. However, subsequently, the rate of GST on “X” has been reduced to, say 12%. It is being claimed that accumulation of ITC in such a case is also covered as accumulation on account of inverted duty structure and such applicants have sought refund of accumulated ITC under clause (ii) of sub-section (3) of section 54 of the CGST Act.”

The Department has gone one step ahead and in some cases refunds are being denied to traders also because of vague line in Para 3.2 which reads as under **“It is hereby clarified that refund of accumulated ITC under Sec 54(3)(ii) of the CGST Act would not be applicable in cases where the input and the output supplies are the same”**. By using this line of circular refunds are being denied to those assessee also who are purchasing goods after paying 18% GST and **selling to notified customers** after charging 5% GST which is against the spirit of circular itself. In those cases input and output are same but **GST rate on purchase and sale is different at the same time** due to benefit given by recipient based exemption notifications.

(D) Restrictions imposed by Portal

- There is case of **bunching of refund across financial years** where restriction has been imposed by GST Portal on claiming refund. Suppose assessee has purchased input in March 2020 and sold finished goods in April 2020, then he will have to file consolidated refund application for March 2020 – April 2020 because input and output are in different Financial Years. But this facility is not there on portal.

“3.2 It may be noted that refund of accumulated ITC in terms clause (ii) of sub-section (3) of section 54 of the CGST Act is available where the credit has accumulated on account of rate of tax on inputs being higher than the rate

In case of **Pitambar Books Pvt. Ltd v Union of India**, Delhi High Court has held that Government cannot put restriction on assessee to bunch refund across financial years and Para 2 of Circular 135/5/2020 discussed above

also clarified this stand that bunching of refund across financial years will be allowed.

However till date, there is no change done in GSTIN portal and it still allows assessee to file refund application for one Financial Year only at a time.

Conclusion

Government needs to simplify refund process and remove unnecessary hurdles in refund of accumulated ITC on account of Inverted Duty Structure. There is so much blockage of funds and unnecessary litigation where the assessee is not at default and he is buying and selling goods at GST rate specified by Government only. But assessee has to face so much litigations to receive back his own money lying with the Government.



HAPPY INDEPENDENCE DAY

Transparent Taxation - Honouring The Honest



CA MAHAVIR SINGH

Prime Minister Narendra Modi on August 13, 2020 launched a platform 'Transparent Taxation Honouring the Honest' via video conference. Faceless Assessment and Taxpayers Charter came into force with immediate effect while the facility of faceless appeal will be available for citizens across the country from 25th September i.e. Deen Dayal Upadhyay's birth anniversary.

The platform has major reforms like Faceless Assessment, Faceless Appeal and Taxpayers Charter. The platform will create awareness among the taxpayers and help them understand the tax reforms through timely professional assistance from the department. Any mode of assessment other than the faceless design shall become invalid. In the new system, the scope for wrong dealing, influence and harassment has now become zero. Needless litigation will also be reduced.

Three main features of the platform are faceless assessment, faceless appeal and tax payers' charter.

Taxpayer's Charter

The taxpayers charter is a historical document that contains the right of the taxpayer, it also contains obligations associated with these commitments.

A. Commitment to taxpayers by Income Tax Department

- To provide fair, courteous, and reasonable treatment
- Treat taxpayer as honest
- To provide mechanism for appeal and review
- To provide complete and accurate information
- To provide timely decisions
- To collect the correct amount of tax
- To respect privacy of taxpayers
- To maintain confidentiality
- To hold its authorities accountable
- To enable representative of choice
- To provide mechanism to lodge complaint

- To provide a fair & just system
- To publish service standards & report periodically
- To reduce cost of compliance

B. Expectation from taxpayers by Income Tax Department

- Be honest & compliant
- Be informed
- Keep accurate records
- Know what your representative does on your behalf
- Respond in time
- Pay in time

Faceless Appeals

A. Features

- Appeals to be randomly allotted to any officer in the country
- The identity of officers deciding appeal will remain unknown
- No need to visit the officer/office
- The appellate decision will be Team Based & reviewed

B. Exceptions:

- Serious frauds, Major Tax Evasion, Sensitive & Search matters
- International tax
- Black Money Act & Benami Property

Widening the Tax Base:

A. Deduction or collection of tax TDS or TCS on new transactions:

- TDS on Cash withdrawal above Rs. 1 crore (in case of Non-filers limit is Rs. 20 lakh)
- TCS on motor vehicle above Rs. 10 Lakh
- TCS on Foreign remittance under LRS above Rs. 7.5 lakh/overseas tour packages
- TDS on e-commerce suppliers & TCS on purchase of goods above Rs. 50 Lakh

B. Expansion of scope of Reporting of transactions:

- Cash deposit or withdrawal of Rs. 50 lakh or more in current account
- Cash Deposit of above Rs. 10 lakh or more in non current account
- Sale of foreign exchange above Rs. 10 lakh
- The reporting of transactions of mutual funds, credit card transactions, immovable property, etc. rationalized

- Optimising use of resources through functional specialisation
- Introducing the team-based assessment

B. Document Identification Number (DIN)

- Every communication of the department issued from 1st Oct 2019 mandatory to have computer-generated unique DIN

C. Compulsory Filing of return:

- Deposit above Rs.1 crore in current account or
- Expenditure of above Rs. 2 lakh on foreign travel &
- Electricity consumption above Rs. 1 lakh

C. Pre-filing of Income-Tax Returns

- ITR form now contains pre-filled details of certain incomes

D. Simplification of compliance norms for Start-ups

- Hassle-free assessment procedure, exemptions from Angel-tax, the constitution of dedicated start-up cell
- The threshold for launching prosecution increased
- System of a collegium of senior officers for sanction of prosecution introduced
- Norm for compounding relaxed

Proposed Measures for Widening of the tax base

A. Expansion of scope of Reporting of transactions (SFT):

- Payment of educational fee or donations above Rs. 1 lakh per annum
- Electricity consumption above Rs. 1 lakh per annum
- Domestic business class air travel or foreign travel
- Payment to hotels above Rs. 20,000
- Purchase of Jewellery, white goods, painting, marble, etc. above Rs. 1 lakh
- Deposit or credits in current account above Rs. 50 lakh
- Deposit or credits in non-current account above Rs. 25 lakh
- Payment of property tax above Rs. 20,000 per annum
- Life Insurance premium above Rs. 50,000
- Health insurance premium above Rs. 20,000
- Share transactions / D-MAT accounts/Bank lockers

B. Deduction/collection of tax at higher rates for non-filers of return

C. Compulsory filing of return by the person having bank transactions above Rs. 30 lakh, all professionals, businesses having turnover above Rs. 50 lakh, payment of rent above 40,000

Ease of compliance for taxpayers

A. Faceless E-assessment Scheme

The E-assessment Scheme, 2019 eliminates

- Interface between the Assessing Officer and the assessee

FITBAR COMMITTEES 2020-21

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		Adv Amit Jain	9873441449
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	Co Chairman	CA Kanika gupta	9891110304
	Member	CW Vandana Bansal	9891232140
		CA Priyanka Garg	9910543300
Community Services	Chairman	CA Sanjay Chandak	9811389830
	Co Chairman	CA Pardeep Mahapatra	9811420025
	Member	CA Vipin Mishra	9711998585
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	Co Chairman	CA Hariom Ahuja	9811316897
	Member	CA Arush Gupta	9953010191
		CA Suman Singh	9582557557
		CA Chandarsekhar	9818294696
Cultural	Chairman	CA N.K Arora	9312504210
	Co Chairman	CA Sudhir Chaudhary	9818865556
	Member	Adv. Ashok Verma	9582515707
		CA Tarun Gupta	98101115163
		CA B.D Goyal	9810734193
Sports	Chairman	Adv Sunil Kumar	9812076147
	Co Chairman	CA Amit Kaushal	8130010301
	Member	CA Ravinder Ratra	9811960160
		CA Yatin Kumar	9811706713
		Adv Lalit Sharma	9818456486
		CA Anil Kadiyan	9999829606
E- New Letter	Chairman	CS Kapil Dudeja	9911554710
	Co Chairman	CA Sanjay Kumar	9212455751
	Member	CA Mohit Kumar	7015351889
		Adv. Deepak Chauhan	9953601650
		CA Paras garg	8802909390

**Auditor****M/s Sulekh Chand Jain & Co.**

CA Sulekh Chand Jain 9811585579

Press & Media

Chairman Adv Sanjay Mangla 9811164270

Co Chairman CA Harish Ch. Mangla 9811266779

Member Adv. R.P.Goyal 9899389889

Adv. Dinkar Arora 9911915308

Adv. A.K.Chaudhary 9891397515

Public Relation Committee

Chairman CA B S Yadav 9810555715

Co Chairman CA Mohit Aggarwal 9560231827

Co Chairman CA Neeraj Goyal 9971364455

Member

CA Manoj Rungta 9811655292

Adv Rajesh Gupta 9811467844

CA Dinesh Bansal 9910411233

Advisory Committee

PP Adv. R.K. Ahuja 9811127576

PP Adv. A.S. Nagpal 9811041238

PP Adv. Rakesh Gupta 9810539468

PP Dr. Rakesh Gupta 9810420515

PP Dr. Raj Kumar Agrawal 9810002906

PP Adv. C.P. Chugh 9971124526

PP Adv. Ajay Kumar Bhatia 9810138979

PP CA Y .K Joneja 9811080242

PP CA S.S Khandelwal 9312249637

PP Adv.B.R. Bhalla 9810146080

PP CA Sanjay Chandak 9811389830

PP Adv. M.K Dudeja 9810410249

PP CA N.K Arora 9312504210

PP Adv.S.K. Mangla 9811164270

PP CA S.K. Wadhwa 9312215240

PP Adv. Sunil Mangla 9810297738

PP CA Gautam Goyal 9810217017

PP CA Sudhir Chaudhary 9818865556

PP CA Dinesh Agarwal 9811177484

PP ITP V P Sharma 9811548465

PP CA Tajender Bhardwaj 9811150383

IPP Adv Vijay Rajput 9818779347



Up-coming events of FITBAR

Independence Day Celebration: 15th August, 2020 at Income Tax Office, Faridabad.

Chief Guest :- Pr. CIT

Guest Of Honour :- CIT(Appeals)

Flag Hoisting :- 9.00 A.M

Webinar

21st August, 2020 on timing 4:00 PM to 6:00 PM on zoom

Guest Speaker: - CA Bimal Jain Ji

Topic :- Preparation and Filing of GSTR-9 & 9C with spill over effect 2017-18.

Webinar

26th August, 2020 on timing 4:00 PM to 6:00 PM on zoom

Guest Speaker: - CA Sanjay Aggarwal Ji

Topic :- Filing of Income Tax Appeals before CIT-A (Practical Approach)



Note: Weblink for joining the webinar shall be shared separately.