

## QUARTERLY REPORT

*from 18/07/2021 to 23/10/2021*

Room No.303/B-wing, Pratyaksha Kar Bhavan, Nr. Panjrapole, Ambawadi,  
Ahmedabad-380 015, Gujarat, India. **Email: [sec.agftc@gmail.com](mailto:sec.agftc@gmail.com)**

## HIGHLIGHTS OF FIRST QUARTER ACTIVITIES

**2** REPRESENTATION TO  
GST & IT AUTHORITIES

**2** SPIRITUAL WEBINARS

**10** EDUCATION WEBINARS

**5** SOCIAL RESPONSIBILITY  
PROGRAMS

**7** ARTICLES PUBLISHED

**2** PHYSICAL MOFUSSIL  
PROGRAMS

**1** MEETING WITH  
HON. PRINCIPAL CCIT  
GUJARAT

## QUARTER ACTIVITIES

MONTH	SR. NO.	DATE	PARTICULARS OF ACTIVITIES	SUBJECT	SPEAKERS/ CHIEF GUEST
JULY	1	24-07-2021	WEBINAR	DISSOLUTION & RECONSTITUTION OF FIRM: IMPACT OF SECTION 9B & 45(4) READ WITH SECTION 48 AND COVERING MAJOR CHANGES MADE THROUGH FINANCE ACT 2021.	CA ABHISHEK JAIN
JULY	2	31-07-2021	FIRST MOFUSSIL PROGRAM	INCOME TAX- RECENT AMENDMENT AND CONTROVERSIES IN TDS AND TCS PROVISIONS GST- RECENT DEVELOPMENTS AND CONTROVERSIES IN GST	CA DIVYANG SHAH CA PUNIT PRAJAPATI
AUG.	3	01-08-2021	WEBINAR	HEALING HEALER WITH 3 DOCTORS-VISIBLE, INVISIBLE AND SUPREME DOCTORS	CA FALGUNI BHATT
	4	08-08-2021	TREE PLANTATION	PLANT A TREE SAVE ENVIRONMENT, PLANT A TREE SO THAT NEXT GENERATION CAN GET AIR FREE	DR MEHUL ACHARYA
	5	10-08-2021	FELICITATION	FELICITATION AND CORDIAL MEET WITH SHRI RAVINDRA KUMAR PRINCIPAL CCIT OF GUJARAT	SHRI RAVINDRA KUMAR
	6	12-08-2021	WEBINAR	NEW PENALTY PROVISION INTERPLAY WITH OLD PROVISIONS	CA (DR) RAKESH GUPTA
	7	14-08-2021	SECOND MOFUSSIL PROGRAM	INCOME TAX- REVISED RE-ASSESSMENT PROCEDURES U/S 148 OF THE INCOME TAX ACT, 1961. GST- GST APPEAL PROVISIONS & POSSIBLE LITIGATION: WHAT THE FUTURE BEHOLDS?	ADV SAMIR SIDDHAPURIA CA SANJAY VASTUPAL
	8	15-08-2021	INDEPENDENCE DAY	FLAG HOISTING CEREMONY  DISTRIBUTION OF CHOCOLATES & NAMKEENS TO SCHOOL CHILDREN TREE PLANTATION PROGRAM	SHRI DUKHABANDHU RATH SHRI AVIJIT PANDA
	9	15-08-2021	WEBINAR	7 TRANSFORMATIONS THAT WILL CHANGE YOUR LIFE FOREVER	DR MOHIT GUPTA
	10	18-08-2021	REPRESENTATION	REPRESENTATION REGARDING GSTR-4 RETURN TO BE FURNISHED BY REGISTERED PERSON OPTING COMPOSITION-SMALL DEALERS	SHRI NIRMALA SITHARAMAN



## QUARTER ACTIVITIES

MONTH	SR. NO.	DATE	PARTICULARS OF ACTIVITIES	SUBJECT	SPEAKERS/ CHIEF GUEST
AUG.	11	27-08-2021	REPRESENTATION	REQUEST TO RESOLVE THE PROBLEMS / HARDSHIPS / TECHNICAL GLITCHES FACED BY THE TAXPAYERS FOR FILING OF VARIOUS COMPLIANCE UNDER THE INCOME TAX ACT, 1961 FOR A.Y.2021-22 IN RESPECT TO NEWLY LAUNCHED INCOME TAX PORTAL.	SHRI NIRMALA SITHARAMAN
	12	29-08-2021	VISIT TO OLD AGE HOME	ARRANGED VISIT TO OLD AGE HOME JIVAN DHARA VRUDHASHRAM, LAMBHA	SHRI ALKESH MASHRUWALA
SEP.	13	07-09-2021	WEBINAR	ROAD AHEAD FOR RODTEP AND MOOWR	ADV MANISH JAIN
	14	13-09-2021	WEBINAR	RECENT CHANGES IN TDS AND TCS PROVISIONS	CA CHAULA THAKKAR
	15	19-09-2021	ORPHANAGE HOME	DISTRIBUTION OF GRAINS, RICE, CHOCOLATES AND SUGAR FOR FOOD HABITAT OF CHILDREN	CA BAKUL I SHAH
	16	22-09-2021	WEBINAR	RECENT JUDICIAL UPDATES ON BUSINESS DEDUCTIONS UNDER SECTION 30 TO 37 OF INCOME TAX ACT	CA MEHUL THAKKAR
	17	29-09-2021	WEBINAR	REGISTRATION AND TAXATION OF CHARITABLE TRUSTS	ADV DHRUVEN SHAH
OCT.	18	02-10-2021	WEBINAR	TAXABILITY OF CRYPTO CURRENCIES IN GST	ADV SAMIR SIDDHAPURIA
	19	04-10-2021	SERVICE TO ARMED FORCES	DISTRIBUTION OF SANITIZERS AND FACE MASK TO THE CISF PERSONNEL	RAJESH
	20	05-10-2021	WEBINAR	HOW TO DEAL WITH INPUT TAX CREDIT UNDER GST	ADV BHARAT L SHETH
	21	06-10-2021	WEBINAR	TAXATION AND PLANNING OF WEALTH CREATION	CA SAMIR CHAUDHARY
	22	12-10-2021	WEBINAR	TAXATION ON STOCK MARKET TRANSACTIONS AND PSYCHOLOGICAL FRAMEWORK FOR TRADING IN STOCK MARKET	SUJAN S SHAH



## ARTICLE

SR. NO.	ARTICLE SUBJECT	CONTRIBUTOR
1	HINDU UNDIVIDED FAMILY-A FRESH PERSPECTIVE WITH IMPORTANT CASE LAWS	CA HARSH RATHI
2	TURNOVER IN RELATION TO GST ACT	ADV BHARAT SHETH
3	AUDACITIES OF IMPLEMENTATION OF REASSESSMENT PROCEDURE	ADV HIREN R VAKIL
4	INCOME TAX RATES FOR FY 2020-2021	ADV ASHUTOSH THAKKAR
5	LATEST GST UPDATES	CA CHAULA THAKKAR
6	DEMYSTIFYING INCOME FROM HOUSE PROPERTY	CA NISHA TEKWANI
7	THE INDUSTRIAL POLICY 2020	DHRUVIN D MEHTA

## AGFTC Activity Report Notes:

Program No.	1
Date	24/07/2021, SATURDAY
Location	ZOOM
Activity	WEBINAR
Subject	DISSOLUTION & RECONSTITUTION OF FIRM: IMPACT OF SECTION 9B & 45(4) READ WITH SECTION 48 AND COVERING MAJOR CHANGES MADE THROUGH FINANCE ACT 2021.
Speaker	CA ABHISHEK JAIN

Object of arranging this webinar is to get deep insights into the whole arrangement and calculation of taxable gain of a partner and in the hands of firm when dissolution and reconstitution of firms take place. Honorable speaker explained the aspects, intention of the government and workings of newly introduced sections in a lucid way.



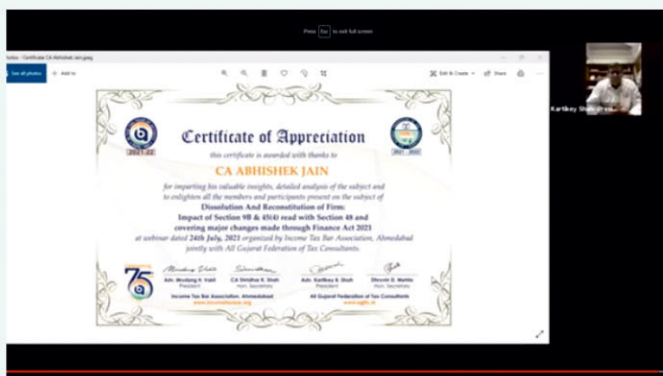
**Tax on receipt of money or capital asset by partner in connection with reconstitution of firm [Section 45(4)]**

The Finance Act, has substituted sub-section (4) and it is provided that where a partner receives during the previous year any capital asset or money or both from a firm in connection with the reconstitution then any profit and gains arising from such receipt of money by specified person shall be deemed to be the income of the specified entity under the head "Capital Gains" of the previous year in which such capital asset or money or both were received by the specified person.

**Capital Gain will be derived by using this formula:**

$$A = B + C - D$$

A = Income chargeable to income-tax under this provision as income of the firm under the head capital gains;  
B = Value of money received by partner on the date of such receipt;  
C = Fair market value of the capital asset received by the partner on the date of such receipt; and  
D = Balance in the capital account (represented in any manner) of the partner in the books of accounts of the firm at the time of reconstitution.



Organised by  
**INCOME TAX BAR ASSOCIATION, AHMEDABAD** & **ALL GUJARAT FEDERATION OF TAX CONSULTANTS**

Jointly with  
Baroda Tax Bar Association • Bhavnagar Income Tax Bar Association  
The Tax Practitioners Association, Nadiad • Dahod District Tax Practitioners Association  
Tax Practitioners Association Panchmahal - Godhra  
Banaskantha District Tax Practitioner's Association • Tax Practitioners Association, Anand

**WEBINAR** Knowledge Partner: **TAXMANN**

**Dissolution And Reconstitution of Firm:  
Impact of Section 9B & 45(4) read with Section 48 and  
covering major changes made through Finance Act 2021**

**24 July, 2021 (Saturday) • 5.00 pm to 7.00 pm**

**ZOOM ID 880 9087 1067**

**SPEAKER**  
**CA ABHISHEK JAIN**

**Income Tax Bar Association, Ahmedabad**  
President **Adv. Mrudang H. Vakil**  
Hon. Secretary **CA Shridhar Shah**

**All Gujarat Federation of Tax Consultants**  
President **Adv. Kartikey B. Shah**

Office Bearers and Members of the Managing Committee



## AGFTC Activity Report Notes:

<b>Program No.</b>	2
<b>Date</b>	31/07/2021 , SATURDAY
<b>Subject</b>	INCOME TAX- RECENT AMENDMENT AND CONTROVERSIES IN TDS AND TCS PROVISIONS UNDER INCOME TAX ACT, 1961. GST- RECENT DEVELOPMENTS AND CONTROVERSIES IN GST
<b>Location</b>	RASOI BANQUET HALL, KALANALA, BHAVNAGAR.
<b>Activity</b>	FIRST MOFUSSIL PROGRAM
<b>Jointly with</b>	THE BHAVNAGAR INCOME TAX BAR ASSOCIATION THE BHAVNAGAR SALES TAX BAR ASSOCIATION
<b>Speaker</b>	CA PUNIT PRAJAPATI CA DIVYANG SHAH

AGFTC Team 2021-2022 kick started its journey of imparting knowledge physically from Saurashtra Zone. We heartily thanks Office bearers and managing committee members of both of our Mofussil associations for their well-planned arrangement of program which consists of delicious breakfast and lunch. AGFTC expresses sincere gratitude to Adv Bharat L Sheth, IPP of AGFTC, Adv Ramesh N. Trivedi VP(SZ), Adv Bharat J. Dave, Chairman Saurashtra Zone Committee and all the members of Saurashtra Zone Committee for their noteworthy contribution in arrangement of this program. AGFTC thanks with folded hands to all the participants around 200 who have attended and Honorable speakers who have enlightened all of us with their expert knowledge.

Organised by  
**ALL GUJARAT FEDERATION OF TAX CONSULTANTS**  
Jointly with  
**THE BHAVNAGAR INCOME TAX BAR ASSOCIATION**  
**THE BHAVNAGAR SALES TAX BAR ASSOCIATION**

**1<sup>st</sup> MOFUSSIL PROGRAMME**

**IT Subject : Recent amendment and controversies in TDS and TCS provisions under Income Tax Act, 1961**  
**GST Subject : Recent developments and controversies in GST**

**31 July 2021 - Sat. | 9.00 a.m. to 2.00 p.m.**

Venue: RASOI BANQUET HALL, Kalubha Road, Kalanala, Bhavnagar.

**SPEAKERS**  
**CA PUNIT PRAJAPATI**  
GST  
**CA DIVYANG SHAH**  
Income tax

**No Registration Charges**  
For Registration Contact - SHIVAM BHAVSAR - 94299 06707  
ANIL TEKWANI - 9427750631 - SAHIL SHAH - 9664820456

**All Gujarat Federation of Tax Consultants**  
President- Adv. Karishey B. Shah | Hon. Secretary- Dhruvin D. Mehta | VP (SZ)- Adv. Ramesh N. Trivedi  
**Bhavnagar Income Tax Bar Association**  
President- Prem Gopalani | Hon. Secretary- Anil Tekwani / Kaushik Jagad  
**Bhavnagar Sales Tax Bar Association**  
President- Deepak Jani | Hon. Secretary- Sahil Shah

**Mofussil Committee - AGFTC**  
Chairman - Adv. Pratul C Shah

**Saurashtra Zone Committee - AGFTC**  
Chairman - Adv. Bharat J. Dave  
Co-Chairman - Adv. Alpesh J. Lunagaria - Rajkot | CA Dhaval K. Shah - Jamnagar | Adv. Hemant H. Patel - Bhavnagar.  
and Members of the Managing Committees



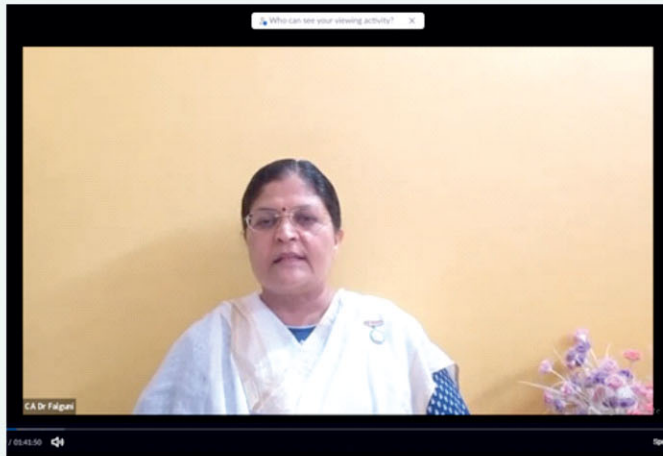




## AGFTC Activity Report Notes:

Program No.	3
Date	01/08/2021, SUNDAY
Subject	HEALING HEALER WITH 3 DOCTORS-VISIBLE, INVISIBLE AND SUPREME DOCTORS
Location	ZOOM
Activity	WEBINAR
Speaker	CA FALGUNI BHATT

Life of a professional is dependent on their wellness of mind, body and environment. We professionals dedicate ourselves to take care of our clients' business affairs and tax related queries. It is indeed an essential that we take care of our health and in a way providing consistency to daily affairs of our profession. AGFTC is always concerned about wellness of its members and hence we have arranged program on Embrace Inner Wellness & Beauty- "Healing Healer with 3 Doctors". In Life at last what matters is your Inner Journey and Spiritual Wisdom rather than Outer reach and amount of Money.



Organised by

**ALL GUJARAT FEDERATION OF TAX CONSULTANTS**

**INCOME TAX BAR ASSOCIATION, AHMEDABAD**

**Healing Healer  
with 3 Doctors**

Visible, Invisible and Supreme Doctors  
on 1st August 2021 at 4:30 PM to 6:00 PM

Speaker: **CA (DR.) FALGUNI BHATT**  
Chartered Accountant, International Healer

» EMBRACE INNER WELLNESS & BEAUTY  
» COME LETS START THE TRUE JOURNEY WITHIN

**ZOOM ID  
833 7860 7071**

**All Gujarat Federation of Tax Consultants**  
President **Adv. Kartikey B. Shah**  
Hon. Secretary **Dhruvin D. Mehta**

**Income Tax Bar Association, Ahmedabad**  
President **Adv. Mrudang H. Vakil**  
Hon. Secretary **CA Shridhar Shah**

Office Bearers and Members of the Managing Committee



## AGFTC Activity Report Notes:

<b>Program No.</b>	4
<b>Date</b>	08/08/2021 , SUNDAY
<b>Subject</b>	PLANT A TREE SAVE ENVIRONMENT, PLANT A TREE SO THAT NEXT GENERATION CAN GET AIR FOR FREE
<b>Location</b>	KENDRIYA VIDYALAYA SABARMATI, AHMEDABAD
<b>Jointly with</b>	SHAPES
<b>Activity</b>	TREE PLANTATION , SOCIAL RESPONSIBILITY PROGRAM
<b>Speaker</b>	DR MEHUL ACHARYA

Tree plantation alludes to planting trees at a spot. Tree plantation has many advantages on the earth and our wellbeing. We as whole inhale oxygen to live and trees are the main characteristic source of oxygen. Tree plantation guarantees that the supply of oxygen never ends. Planting trees can be an effective way to restore landscapes. With this noblest object in mind AGFTC through its Social Responsibility Committee jointly with Society for Health and Psychology Enabled Services (SHAPES) took an initiative to plant maximum trees in this activity year and starting with Kendriya Vidyalaya Sabarmati. AGFTC expresses its deepest gratitude to Chairman of Social Responsibility Committee Adv Ashutosh Thakkar, National Director of SHAPES Shri Chinmay Rath, Principal of Kendriya Vidyalaya Sabarmati Shri Avijit Panda and entire staff of Kendriya Vidyalaya Sabarmati School for their enthusiastic support for planting around 200 various trees specially Neem trees at open grounds of Kendriya Vidyalaya Sabarmati. We express deepest thanks to our Chief Guest of the Function Dr Mehul Acharya, Deputy Health officer-AMC, CA Bakul I Shah, Past President of AGFTC, Adv Hiren R Vakil, Sr. Vice President of AGFTC and CA Parth Doshi, Hon. Jt. Secretary of ITBA for their august presence.

Organised by  
ALL GUJARAT FEDERATION OF TAX CONSULTANTS  
&  
SOCIETY FOR HEALTH AND PSYCHOLOGY ENABLED SERVICES (SHAPES)

**TREE  
PLANTATION  
PROGRAM**  
8 AUG 2021

**PLANT A TREE SAVE ENVIRONMENT**  
Plant a tree so that Next Generation can get air for FREE

**Tree Plantation Address**  
**KENDRIYA VIDYALAYA SABARMATI**  
D'cabin Road, Near Railway Colony, Ahmedabad, Gujarat-380005.

We warmly invite members and their families of AGFTC & SHAPES to please come and plant a tree for better future of our kids.

**Chief Guest of The Function**  
**DR. MEHUL ACHARYA**  
Deputy Health Officer - AMC, Project Director-AIDS Control Society,  
Director of Blood Bank-Ahmedabad, Superintendent - Community Health Center, Chandkheda

**All Gujarat Federation of Tax Consultants**  
Adv. Kartikey B. Shah President  
Dhruvin D. Mehta Hon. Secretary

**Society for Health and Psychology Enabled Services (SHAPES)**  
Shri Chinmay Rath National Director & Head Public Relations

**Adv. Ashutosh Thakkar**  
Chairman of Social Responsibility Committee  
Office Bearers and Members of the Managing Committee





## AGFTC Activity Report Notes:

<b>Program No.</b>	5
<b>Date</b>	10/08/2021 , TUESDAY
<b>Subject</b>	FELICITATION AND CORDIAL MEET WITH SHRI RAVINDRA KUMAR PRINCIPAL CCIT OF GUJARAT
<b>Location</b>	AykarBhavan, Ashram Road, Ahmedabad

Team AGFTC led by Chairman of Representation Committee Adv Dhires T Shah, President Adv Kartikey B Shah and accompanied by CA Bakul I Shah, CA Vishves A Shah, Adv Ashutosh Thakkar, Co-Chairman's of Representation Committee, Sr. Vice President Adv Hiren R Vakil, Hon. Secretary Dhruvin D Mehta and Hon. Treasurer CA Shivam Bhavsar felicitated Principal CCIT of Gujarat with a book. We discussed many teething problems regarding Faceless and Technical Glitches of New Income Tax Portal with him which he agreed and assured us to represent with his higher authorities and in Ministry of Finance. We also felicitated Shri Samir Tekriwal, HQ of Principal CCIT of Gujarat with a book.





## AGFTC Activity Report Notes:

<b>Program No.</b>	6
<b>Date</b>	12/08/2021, THURSDAY
<b>Subject</b>	NEW PENALTY PROVISION INTERPLAY WITH OLD PROVISIONS
<b>Location</b>	ZOOM
<b>Activity</b>	WEBINAR
<b>Speaker</b>	CA(DR) RAKESH GUPTA

Penalties are levied for various defaults committed by the taxpayer. Some of the penalties are mandatory and a few are at the discretion of the tax authorities. We all believe that our clients should not be penalized through penalties or issuance of its notices. We need to take proper care and compliance to save our clients from penalty provisions. With that object in mind authority in the subject of Income Tax and Ex ITAT member CA (DR) Rakesh Gupta has been invited to deliver his speech on penalty provisions. He not only thoroughly explained the new provisions but also discussed the redundancy of old penalty provisions.



Organised by  
**INCOME TAX BAR ASSOCIATION, AHMEDABAD** & **ALL GUJARAT FEDERATION OF TAX CONSULTANTS**

Jointly with  
Baroda Tax Bar Association • Bhavnagar Income Tax Bar Association  
The Tax Practitioners Association, Nadiad • Dahod District Tax Practitioners Association  
Tax Practitioners Association Panchmahal - Godhra  
Banaskantha District Tax Practitioner's Association • Tax Practitioners Association, Anand

**WEBINAR** Knowledge Partner: **TAXMANN**

**New Penalty Provision Interplay with Old Provisions**

12 Aug, 2021 (Thursday) • 5.00 pm to 7.00 pm

**ZOOM ID 880 5602 0233**

**SPEAKER**  
**CA (Dr.) Rakesh Gupta**  
Ex. ITAT Member, New Delhi

**Income Tax Bar Association, Ahmedabad**  
President: Adv. Mrudang H. Vakil  
Hon. Secretary: CA Shridhar Shah

**All Gujarat Federation of Tax Consultants**  
President: Adv. Kartikey B. Shah  
Hon. Secretary: Dhruvin D. Mehta

Office Bearers and Members of the Managing Committee





## AGFTC Activity Report Notes:

<b>Program No.</b>	7
<b>Date</b>	14/08/2021 , SATURDAY
<b>Subject</b>	INCOME TAX- REVISED RE-ASSESSMENT PROCEDURES U/S 148 OF THE INCOME TAX ACT, 1961. GST- GST APPEAL PROVISIONS & POSSIBLE LITIGATION: WHAT THE FUTURE BEHOLDS?
<b>Location</b>	RASOI BANQUET HALL, KALANALA, BHAVNAGAR.
<b>Activity</b>	JALASHRAY RESORT, NADIAD
<b>Jointly with</b>	THE TAX PRACTITIONERS' ASSOCIATION, NADIAD
<b>Speaker</b>	ADV SAMIR SIDDHAPURIA CA SANJAY VASTUPAL

AGFTC Team 2021-2022 arranged its second mofussil program at Nadiad from Central Zone. We heartily thank Office bearers and managing committee members of Tax Practitioners' association, Nadiad for their well-planned arrangement of program which consists of delicious breakfast and lunch. AGFTC expresses sincere gratitude to Adv Praful C Shah, Chairman of Mofussil Committee, Other Co-Chairman's of Mofussil Committee, CA Ravi Shah, Jt. Secretary of AGFTC, Adv Dhruven V Shah, Past President of AGFTC, CA Vishves A Shah, VP(AZ), CA Maulik Patel, Co-opted Member of AGFTC, Bhupendra Thakkar, Committee Member of AGFTC and Adv Amit Soni, Co-opted Member of AGFTC for their noteworthy contribution in arrangement of this program. AGFTC thanks with folded hands to all the participants around 150 who have attended and Honorable speakers who have enlightened all of us with their expert knowledge.

Organised by

**ALL GUJARAT FEDERATION OF TAX CONSULTANTS**

Jointly with

**THE TAX PRACTITIONER'S ASSOCIATION, NADIAD**



### 2<sup>nd</sup> MOFUSSIL PROGRAMME

**GST Subject : GST appeal provisions & possible Litigation: what the future beholds?**

**IT Subject : Revised Re-assessment Procedures u/s 148 of the Income Tax Act, 1961**

14 AUG, 2021 - Sat. | 8.30 a.m. to 1.00 p.m.

Venue: JALASHRAY RESORT, Opp. New Collector Office,  
Nr. Yogi Nagar, Nadiad-387001.



#### SPEAKERS

**ADV. SAMIR SIDDHAPURIA**  
GST

**CA SANJAY VASTUPAL**  
Income tax



Registration Charges: **Rs. 400/- per person**

For Registration Contact : **SHIVAM BHAVSAR - 94299 06707**

**CA RAVI SHAH - 9825271171 • AMIT PANCHAL - 9825246146**

All Gujarat Federation of Tax Consultants

President- **Adv. Kartikey B. Shah**  
Hon. Secretary- **Dhruvin D. Mehta**

The Tax Practitioner's Association, Nadiad

President - **CA Ravi Shah**  
Hon. Secretary - **Amit Panchal**

**Mofussil Committee - AGFTC**

Chairman - Adv. Praful C Shah

and other Co-Chairmen & Members of the Managing Committee









## AGFTC Activity Report Notes:

<b>Program No.</b>	8
<b>Date</b>	15/08/2021 , SUNDAY
<b>Subject</b>	OUR FLAG DOES NOT FLY BECAUSE THE WIND MOVES IT; IT FLIES WITH THE LAST BREATH OF EACH SOLDIER WHO DIED PROTECTING IT. CHILDREN ARE THE GIFTS OF GOD; LET THEM FLY WITH THEIR THOUGHTS. HE WHO PLANTS A TREE, PLANTS HOPE.
<b>Location</b>	KENDRIYA VIDYALAYA SABARMATI , AHMEDABAD
<b>Chief Guest</b>	SHRI DUKHABANDHU RATH
<b>Guest of Honor</b>	SHRI AVIJIT PANDA
<b>Jointly with</b>	SHAPES
<b>Activity</b>	FLAG HOISTING CEREMONY , DISTRIBUTION OF CHOCOLATES & NAMKEENS TO SCHOOL CHILDREN , TREE PLANTATION PROGRAM, SOCIAL RESPONSIBILITY PROGRAM

Independence Day is significant as it commemorates the valour and spirit of the freedom fighters who fought for the independence of the nation from British rule. The day is recognised as that of national pride and honour, with Prime Ministers hoisting the flag and addressing the country from the Red Fort every year. AGFTC patriotically love our nation India and always strive to enrich its professional excellence and skills of its members. Children of school gave a guard of honor to esteemed guests and then in the presence of all the sections Flag Hoisting and reciting a National Anthem ceremony have been performed. School Children performed their dance, singing and play performance on a theme based on the Independence of India. Teachers have also performed their roles. After the end of the performance AGFTC officials distributed Chocolates & Namkeens to School Children. Their Happiness was our satisfaction. At the end esteemed guests and teachers have planted Medicinal plants in one section of school. We express deepest thanks to our Chief Guest of the Function Shri Dukhabandhu Rath, MD-Gujarat Venture Finance Ltd., CA Bakul I Shah, Past President of AGFTC, Shri Avijit Panda, Principal, Kendriya Vidyalaya Sabarmati and Adv Jignesh Bhagat, Committee Member of AGFTC for their august presence.



Organised by

**ALL GUJARAT FEDERATION OF TAX CONSULTANTS**

**SOCIETY FOR HEALTH AND PSYCHOLOGY ENABLED SERVICES**





**FLAG HOISTING CEREMONY**  
Our flag does not fly because the wind moves it, it flies with the last breath of each soldier who died protecting it



**DISTRIBUTION OF CHOCOLATES & NAMKEENS TO SCHOOL CHILDREN**  
Children are the gifts of god, let them fly with their thoughts.



**TREE PLANTATION PROGRAM**  
HE WHO PLANTS A TREE, PLANTS HOPE

**15<sup>th</sup> AUGUST, 2021 • TIME : 8.30 AM**

**Venue**

**KENDRIYA VIDYALAYA SABARMATI**  
D'cabin Road, Near Railway Colony, Ahmedabad, Gujarat-380005.

**Chief Guest of The Function**

**SHRI DUKHABANDHU RATH**  
Managing Director : Gujarat Venture Finance Ltd., Govt. of Gujarat  
Ex-chief General Manager, State Bank of India  
Ex-senior Member, State Level Banker's Committee, Gujarat

**Guest of Honour of the Function**

**SHRI AVIJIT PANDA**  
Principal,  
Kendriya Vidyalaya, Sabarmati

**All Gujarat Federation of Tax Consultants**  
Adv. Kartikey B. Shah  
President  
Adv. Ashutosh Thakkar  
Chairman of Social Responsibility Committee  
Office Bearers and Members of the Managing Committee

**Society for Health and Psychology Enabled Services (SHAPES)**  
Shri Chinmay Rath  
National Director & Head Public Relations



## AGFTC Activity Report Notes:

Program No.	9
Date	15/08/2021 , SUNDAY
Subject	7 TRANSFORMATIONS THAT WILL CHANGE YOUR LIFE FOREVER
Location	ZOOM
Activity	WEBINAR
Speaker	DR MOHIT GUPTA

Transforming your life involves going beyond the way you live, co-creating a better life for yourself, and changing the way you live. You use them to change some of what is happening within you and in your life, to co-create what you truly desire, and to live differently. AGFTC firmly believe in growth of mental and physical well-being of its members. With that purpose in mind we have invited a renowned speaker Dr Mohit Gupta from New Delhi for taking benefits of his spiritual insights. Attendees of the webinar profusely enjoyed the teachings and felt gratitude towards the honorable speaker for his dedicated learning.



Organised by  
**ALL GUJARAT FEDERATION OF TAX CONSULTANTS** & **INCOME TAX BAR ASSOCIATION, AHMEDABAD**

**Sunday talk on  
7 Transformations that will  
change your life forever**

**on 15 August 2021  
at 4:30 PM to 6:00 PM**

**Speaker: Dr. Mohit Gupta**  
Professor of Cardiology, GB Pant Hospital, New Delhi & Rajyoga Expert




» **EMBRACE INNER WELLNESS & BEAUTY**  
» **COME LETS START THE TRUE JOURNEY WITHIN**

**ZOOM ID  
890 5577 6065**

**All Gujarat Federation of Tax Consultants**  
President **Adv. Kartikey B. Shah**  
Hon. Secretary **Dhruvin D. Mehta**  
Chairman of Social Responsibility Committee **Adv Ashutosh Thakkar**

**Income Tax Bar Association, Ahmedabad**  
President **Adv. Mrudang H. Vakil**  
Hon. Secretary **CA Shridhar Shah**

Office Bearers and Members of the Managing Committee





## AGFTC Activity Report Notes:

<b>Program No.</b>	10
<b>Date</b>	18/08/2021 , WEDNESDAY
<b>Subject</b>	REPRESENTATION REGARDING GSTR-4 RETURN TO BE FURNISHED BY REGISTERED PERSON OPTING COMPOSITION-SMALL DEALERS
<b>Represented To</b>	HONORABLE FINANCE MINISTER, MINISTRY OF FINANCE , HON. REVENUE SECRETARY, HON. CHAIRMAN CBDT

<b>Program No.</b>	11
<b>Date</b>	27/08/2021 , FRIDAY
<b>Subject</b>	REQUEST TO RESOLVE THE PROBLEMS/HARDSHIPS/ TECHNICAL GLITCHES FACED BY THE TAXPAYERS FOR FILING OF VARIOUS COMPLIANCE UNDER THE INCOME TAX ACT, 1961 FOR A.Y.2021-22 IN RESPECT TO NEWLY LAUNCHED INCOME TAX PORTAL.
<b>Represented To</b>	HONORABLE FINANCE MINISTER, MINISTRY OF FINANCE , HON. REVENUE SECRETARY, HON. CHAIRMAN CBDT, HON. PRINCIPAL CCIT, GUJARAT.
<b>Jointly with</b>	INCOME TAX BAR ASSOCIATION

<b>Program No.</b>	12
<b>Date</b>	29/08/2021 , SUNDAY
<b>Subject</b>	ARRANGED VISIT TO OLD AGE HOME
<b>Location</b>	JIVAN DHARA VRUDHASHRAM, LAMBHA
<b>Jointly with</b>	LIONS CLUB OF AHMEDABAD JODHPUR HILL, LIONS CLUB OF AHMEDABAD SOLA, ACT OF KINDNESS, NGO

AGFTC jointly with lions club of ahmedabad jodhpur hill, lions club of ahmedabad sola, act of kindness, ngo arranged visit to Jivan Dhara Vrudhashram at Lambha. It is said that in Life a human being needs support two times that is in Childhood and in Old age. This Old age home is unique as it keeps the old people for his or her life time and they also perform cremation procedure of them, another thing is that they give priority to keep those old people who have no relatives left to take care of them and they also keep old people's mentally retarded children. They take care of old peoples' mental and physical wellbeing with utmost love, care and humility. AGFTC express its deepest gratitude to Chairman of Social Responsibility Committee Adv Ashutosh Thakkar, Co-chairman of RRC Committee Adv Paras V Modi, Alkeshbhai Mashruvala, Trustee Jivandhara Vrudhashram and all the officials from Lions Club and Act of Kindness, NGO. We Thank with our folded hands to all our donors who have donated for the welfare of old people.



**ALL GUJARAT FEDERATION OF TAX CONSULTANTS**  
Jointly with  
**LIONS CLUB OF AHMEDABAD JODHPUR HILL**  
**LIONS CLUB OF AHMEDABAD SOLA**  
ACT OF KINDNESS, NGO

**ARRANGED VISIT TO  
JIVAN DHARA VRUDHASHRAM  
(OLD AGE HOME)**  
ભૂલો ભલે બીજુ બધુ, મા-બાપને ભૂલશો નહીં...

**29<sup>th</sup> August, 2021 - Sunday • Time: 10.00 am to 12.30 pm**  
Venue  
**JIVAN DHARA VRUDHASHRAM**  
Padhmavati Nagar, Indira Nagar, Part-2, Narol, Lambha, Ahmedabad-382005.

**Contact : Adv. Ashutosh Thakkar - 9824500479**  
**Note:** Members will have to come to old age home by their own transportation and to reach by 9.30 am on 29/08/2021 on Sunday.

**ALL GUJARAT FEDERATION OF TAX CONSULTANTS**  
Adv. Kartikey B. Shah President  
Adv. Ashutosh Thakkar Chairman of Social Responsibility Committee  
Dhruvin D. Mehta Hon. Secretary

**LIONS CLUB OF AHMEDABAD JODHPUR HILL**  
President - Lion Deepak Shah Hon. Secretary - Lion Hiren Chokshi

**LIONS CLUB OF AHMEDABAD SOLA**  
President - Lion Jitendra P. Gandhi Hon. Secretary - Lion Virendra R. Patel  
Director, Care for Senior Citizen - Lion Rupang Shah

**ACT OF KINDNESS, NGO**  
Trustee - Alkeshbhai Mashruwala

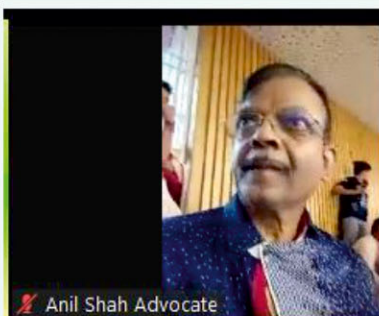
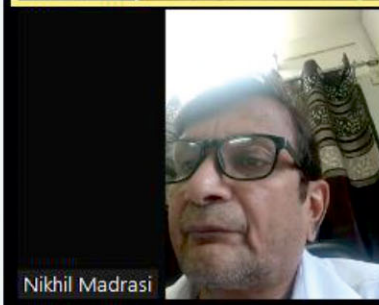




## AGFTC Activity Report Notes:

<b>Program No.</b>	13
<b>Date</b>	07/09/2021 , TUESDAY
<b>Subject</b>	ROAD AHEAD FOR RODTEP AND MOOWR
<b>Location</b>	ZOOM
<b>Activity</b>	WEBINAR
<b>Speaker</b>	Adv Manish Jain

Webinar on above subject arranged jointly with an intention to incorporate all the recent changes in relation to export and import procedures. AGFTC express deepest gratitude to Adv Dipesh Shakhwala, Committee member of AGFTC and SGCCI for their key contributions for the arrangement of the webinar. Adv Manish Jain has given an excellent speech and if any person is not belonging to this subject can easily understand the concept.



Organised by  
**ALL GUJARAT FEDERATION OF TAX CONSULTANTS**  
**THE SOUTHERN GUJARAT CHAMBER OF COMMERCE & INDUSTRY**  
**INCOME TAX BAR ASSOCIATION, AHMEDABAD**



Jointly with

Baroda Tax Bar Association • Bhavnagar Income Tax Bar Association  
The Tax Practitioners Association, Nadiad • Dahod District Tax Practitioners Association  
Tax Practitioners Association Panchmahal - Godhra  
Banaskantha District Tax Practitioner's Association • Tax Practitioners Association, Anand  
The Southern Gujarat Income Tax Bar Association

**Webinar on**

**Road Ahead for RoDTEP and MOOWR**

7th September, 2021 | 4.00 p.m.

Webinar ID: 879 7975 8362 • Passcode: 070921

**Speaker**

**Shri Manish Jain, Advocate**  
Jt. Partner, L & S Attorneys, Ahmedabad.

Registration link:  
<https://bit.ly/38GeOgY>

**All Gujarat Federation of Tax Consultants**

President - Adv. Kartikey B. Shah

Hon. Secretary - Dhruvin D. Mehta

**The Southern Gujarat Chamber of Commerce & Industry**

President - Aashishbhai Gujarati

Hon. Secretary - Dipakbhai Shethwala

**Income Tax Bar Association, Ahmedabad**

President - Adv. Mrudang H. Vakil

Hon. Secretary - CA Shridhar Shah



## AGFTC Activity Report Notes:

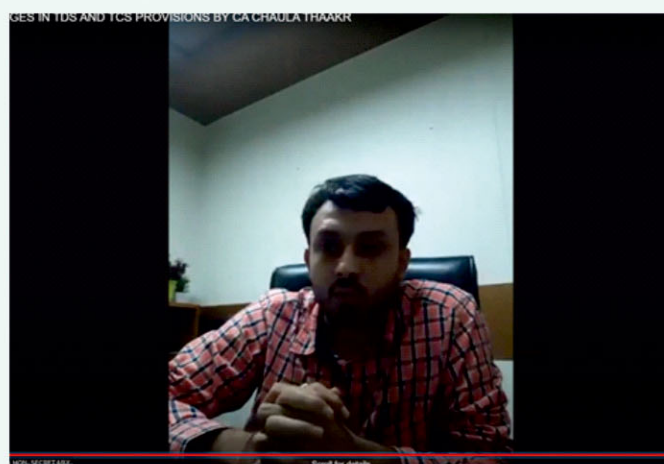
<b>Program No.</b>	14
<b>Date</b>	13/09/2021 , MONDAY
<b>Subject</b>	RECENT CHANGES IN TDS AND TCS PROVISIONS
<b>Location</b>	ZOOM
<b>Activity</b>	WEBINAR
<b>Speaker</b>	CA CHAULA THAKKAR

Team AGFTC 21-22 strongly believes in giving opportunity to young talents whether it is writing of article or conducting a webinar. CA Chaula Thakkar is a young practicing chartered accountant who practices in direct and indirect taxation. She has prepared an excellent presentation for the benefit of members of AGFTC and she delivered an excellent speech in a lucid way. AGFTC wished her a brilliant career in delivering her speech as an expert in coming times.

Following are the recent changes in TDS and TCS provisions

1. Amendment in Section 194 (Dividend other than the dividend as referred to in Section 115-O) – Exemption from TDS on payment of Dividend to business trust
2. Amendment in Section 194A – No TDS on payment of interest by an infrastructure debt fund
3. Amendment in Section 194-IB – Higher rate of TDS for non-filers of ITR
4. Section 194P – Deduction of tax in case of specified senior citizen
5. Section 206C(1H)-TCS Provisions On Sale Of Goods
6. Section 194Q- TDS On Purchase of Goods
7. Section 206AB- tax deducted at source at a higher rate for certain non-filers (specified person) of Income Tax Return.
8. Section 206CCA-tax deducted at source at a higher rate for certain non-filers (specified person) of Income Tax Return.

CA Chaula S. Thakkar



Organised by  
**ALL GUJARAT FEDERATION OF TAX CONSULTANTS  
INCOME TAX BAR ASSOCIATION, AHMEDABAD**

Jointly with  
Baroda Tax Bar Association • Bhavnagar Income Tax Bar Association  
The Tax Practitioners Association, Nadiad  
Dahod District Tax Practitioners Association • Tax Practitioners Association Panchmahal - Godhra  
Banaskantha District Tax Practitioner's Association • Tax Practitioners Association, Anand  
The Southern Gujarat Income Tax Bar Association

**WEBINAR on**  
**RECENT CHANGES IN TDS AND TCS PROVISIONS**  
13th September, 2021 - Monday | 4.00 pm to 6.00 pm

**SPEAKER**  
**CA Chaula Thakkar**  
Practising Chartered Accountant  
Zoom ID : 823 7627 6361

All Gujarat Federation of Tax Consultants  
President - Adv. Kartikey B. Shah Chairman of Direct Tax Committee - CA Bakul I. Shah  
Hon. Secretary - Dhruvin D. Mehta

Income Tax Bar Association, Ahmedabad  
President - Adv. Mrudang H. Vakil Hon. Secretary - CA Shridhar Shah

Office Bearers and Members of the Managing Committee

AGFTC 2021-22 agftc\_21 Agftc2122





## AGFTC Activity Report Notes:

<b>Program No.</b>	15
<b>Date</b>	19/09/2021 , SUNDAY
<b>Subject</b>	HEART CHARITY , LET'S CREATE A BETTER FUTURE FOR THE NEXT GENERATIONS
<b>Location</b>	MOTHER TERESA ORPHANAGE HOME, AHMEDABAD
<b>Chief Guest</b>	CA BAKUL I SHAH
<b>Guest of Honor</b>	ADV PARAS V MODI
<b>Jointly with</b>	SHAPES
<b>Activity</b>	DISTRIBUTION OF GRAINS, RICE , VEGETABLE OILS, CHOCOLATES AND SUGAR FOR THE DAILY FOOD HABITAT OF CHILDREN

The main objective of the orphanage is to create a positive loving environment in which the often abandoned and neglected children feel at home and cared for, as a basis for social and professional development. A significant effort is invested in re-socializing the children after they come in. With this noblest object in mind and creating awareness amongst our members to uplift their emotions for orphanage children we have arranged a tour to Mother Teresa Orphanage home. 15 Girls and 1 Boy are living their life in this orphanage home along with staff. Children were so delighted to have chocolates from our officials. AGFTC expresses deepest gratitude to CA Bakul I Shah, Chief Guest of the Function, Adv Paras V Modi, Guest of Honor, Adv Ashutosh Thakkar, Chairman of Social Responsibility Committee, Shri Indravadan Brambhatt, Co-Chairman of Mofussil Committee and Shri Chinmay Rath , National Director of SHAPES for their valuable presence and wholehearted contribution for this event.



Organised by

**ALL GUJARAT FEDERATION OF TAX CONSULTANTS**

&

**SOCIETY FOR HEALTH AND PSYCHOLOGY ENABLED SERVICES**



# HEART CHARITY

Let's create a better future for the next generations



**19<sup>th</sup> September, 2021 - Sunday • Time : 10.00 AM**

**Venue**

**MOTHER TERESA ORPHANAGE HOME**  
743, Bhimjipura, Nava Vadaj, Ahmedabad, Gujarat-380013.

**Chief Guest of The Function**

**SHRI VASUDEV CHANDULAL MODI**  
COMMISSIONER OF INCOME TAX (RETIRED)

**Guest of Honour of the Function**

**CA BAKUL I. SHAH**  
Practising Chartered Accountant  
Past President of All Gujarat Federation of Tax Consultants

**All Gujarat Federation of Tax Consultants**

Adv. Kartikey B. Shah    Dhruvin D. Mehta  
President                      Hon. Secretary

**Adv. Ashutosh Thakkar**  
Chairman of Social Responsibility Committee  
Office Bearers and Members of the Managing Committee

**Society for Health and Psychology Enabled Services (SHAPES)**

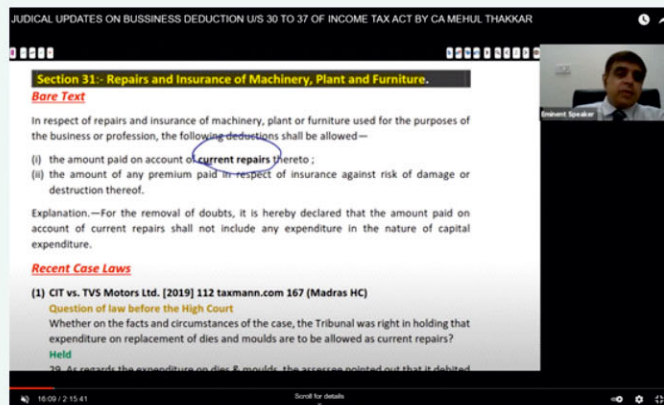
**Shri Chinmay Rath**  
National Director & Head Public Relations





## AGFTC Activity Report Notes:

Program No.	16
Date	22/09/2021 , WEDNESDAY
Subject	RECENT JUDICIAL UPDATES ON BUSINESS DEDUCTIONS UNDER SECTION 30 TO 37 OF INCOME TAX ACT
Location	ZOOM
Activity	WEBINAR
Speaker	CA MEHUL THAKKAR
Honorble speaker is considered as an authority in direct taxes. AGFTC members have listened his expert speech many times and gained worthwhile knowledge. AGFTC will always remain thankful to CA Mehul Thakkar. We wish him healthy and knowledge charitable life.	



Organised by  
**ALL GUJARAT FEDERATION OF TAX CONSULTANTS** & **INCOME TAX BAR ASSOCIATION, AHMEDABAD**

Jointly with  
Baroda Tax Bar Association • Bhavnagar Income Tax Bar Association  
The Tax Practitioners Association, Nadiad  
Dahod District Tax Practitioners Association • Tax Practitioners Association Panchmahal • Godhra  
Banaskantha District Tax Practitioner's Association • Tax Practitioners Association, Anand  
The Southern Gujarat Income Tax Bar Association

**WEBINAR on** Knowledge Partner : **TAXMANN®**  
**RECENT JUDICIAL UPDATES ON BUSINESS DEDUCTIONS UNDER SECTION 30 TO 37 OF INCOME TAX ACT**  
22nd September, 2021 - Wednesday | 4.00 pm to 6.00 pm

**SPEAKER**  
**CA MEHUL THAKKAR**  
Zoom ID : 857 1961 4367

**All Gujarat Federation of Tax Consultants**  
President - Adv. Kartikey B. Shah Chairman of Direct Tax Committee - CA Bakul I. Shah  
Hon. Secretary - Dhruvin D. Mehta

**Income Tax Bar Association, Ahmedabad**  
President - Adv. Mrudang H. Vakil Hon. Secretary - CA Shridhar Shah  
Office Bearers and Members of the Managing Committee

AGFTC 2021-22 agftc\_21 Agftc2122





## AGFTC Activity Report Notes:

<b>Program No.</b>	17
<b>Date</b>	29/09/2021 , WEDNESDAY
<b>Subject</b>	REGISTRATION AND TAXATION OF CHARITABLE TRUSTS
<b>Location</b>	ZOOM
<b>Activity</b>	WEBINAR
<b>Speaker</b>	ADV DHRUVEN SHAH

The purpose of a CHARITABLE TRUST is to accomplish a substantial social benefit for some portion of the public. The law favors charitable trusts by according them certain privileges, such as an advantageous tax status. With time importance of charitable trust in regards to its registration and taxation increased immensely due to manifold increase in charitable activities. If anyone wants to do regulate charitable activities, it is very important to create a trust and regularize it for saving from the mismanagement. Honorable speaker has been considered as an authority in charitable trust. He is also doing PHD in the same subject. Participants have enjoyed his excellent speech for the entire period. We wish him brilliant career in professional career.

ON OF CHARITABLE TRUSTS BY ADVOCATE DHRUVEN SHAH

### Why Trust & Society

- India Has long history of civil society based in concept of Daana (Donation) and Sewa (service) and has long established tradition of charitable engagements
- As per Bhagwat Geeta Shloka 18.6- Lord Krishna says 'Act of sacrifice, Charity & penance not to be given up, but should be performed. Indeed sacrifice, charity & penance purify even the great souls.
- Further, No matter how strong and self sufficient a government is but always needed help as well as collaboration from civilized society & charitable organizations to carry on work for upliftment of the society.
- Traditionally civilized society, as per their respective caste and customs performed the act of charity, but in unorganized manner, therefore to get these group organized various Trust and Societies Acts were enacted at National as well as State Level.



Organised by  
**ALL GUJARAT FEDERATION OF TAX CONSULTANTS** & **INCOME TAX BAR ASSOCIATION, AHMEDABAD**

Jointly with  
Baroda Tax Bar Association • Bhavnagar Income Tax Bar Association  
The Tax Practitioners Association, Nadiad  
Dahod District Tax Practitioners Association • Tax Practitioners Association Panchmahal - Godhra  
Banaskantha District Tax Practitioner's Association • Tax Practitioners Association, Anand  
The Southern Gujarat Income Tax Bar Association

Knowledge Partner : **TAXMANN**  
Tax & Corporate Law of INDIA

**WEBINAR on**  
**REGISTRATION AND TAXATION OF CHARITABLE TRUSTS**  
29th September, 2021 - Wednesday | 4.00 pm to 6.00 pm

**SPEAKER**  
**ADV. DHRUVEN SHAH**  
Zoom ID : 870 2388 9333

**All Gujarat Federation of Tax Consultants**  
President - Adv. Kartikey B. Shah Chairman of Allied Laws Committee - CA Dhinah A. Shah  
Hon. Secretary - Dhruvin D. Mehta

**Income Tax Bar Association, Ahmedabad**  
President - Adv. Mrudang H. Vakil Hon. Secretary - CA Shridhar K. Shah  
Office Bearers and Members of the Managing Committee

f AGFTC 2021-22 agftc\_21 Agftc2122





## AGFTC Activity Report Notes:

Program No.	18
Date	02/10/2021, SATURDAY
Subject	TAXABILITY OF CRYPTO CURRENCIES IN GST
Location	ZOOM
Activity	WEBINAR
Speaker	ADV SAMIR SIDDHPURIA

Honorable speaker is considered as an authority in indirect taxes. AGFTC members have listened his expert speech many times and gained worthwhile knowledge. AGFTC will always remain thankful to ADV SAMIR SIDDHPURIA. We wish him healthy and knowledge charitable life.

Organised by  
**ALL GUJARAT FEDERATION OF TAX CONSULTANTS** & **INCOME TAX BAR ASSOCIATION, AHMEDABAD**

Jointly with  
Baroda Tax Bar Association • Bhavnagar Income Tax Bar Association  
The Tax Practitioners Association, Nadiad  
Dahod District Tax Practitioners Association • Tax Practitioners Association Panchmahal - Godhra  
Banaskantha District Tax Practitioner's Association • Tax Practitioners Association, Anand  
The Southern Gujarat Income Tax Bar Association • The Bhavnagar Sales Tax Bar Association

Knowledge Partner : **TAXMANN**  
Tax & Corporate Laws of INDIA

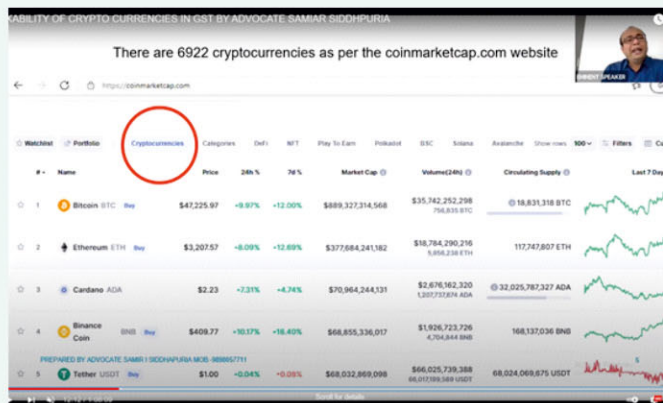
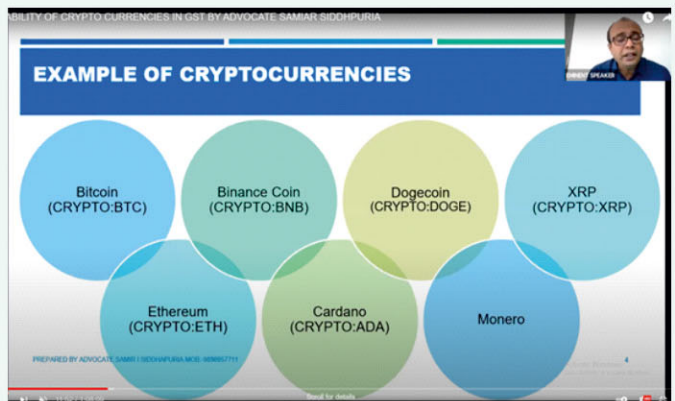
**WEBINAR on**  
**TAXABILITY OF CRYPTO CURRENCIES IN GST**  
2nd October, 2021 - Saturday | 10.00 am to 11.30 am

**SPEAKER**  
**Adv. Samir Siddhpuria**  
Zoom ID : 849 3514 0531

**All Gujarat Federation of Tax Consultants**  
President - Adv. Kartikey B. Shah Chairman of Indirect Tax Committee - Adv. Bharat L. Sheth  
Hon. Secretary - Dhruvin D. Mehta

**Income Tax Bar Association, Ahmedabad**  
President - Adv. Mrudang H. Vakil Hon. Secretary - CA Shridhar Shah  
Office Bearers and Members of the Managing Committee

AGFTC 2021-22 agftc\_21 Agftc2122





## AGFTC Activity Report Notes:

<b>Program No.</b>	19
<b>Date</b>	04/10/2021, MONDAY
<b>Subject</b>	SERVICE TO THE ARMED FORCES IS SERVICE TO THE NATION
<b>Location</b>	AHMEDABAD AIRPORT TERMINAL-3
<b>Activity</b>	DISTRIBUTION OF SANITIZERS AND FACE MASK TO THE CISF PERSONNEL
<b>Chief Guest</b>	RAJESH, SENIOR COMMANDANT, CISF
<b>Jointly with</b>	SHAPES

The primary role of the armed forces is to defend the territorial integrity of the nation state against external and internal threats. Strong and well-trained armed forces are deterrence to our potential adversaries. Armed forces live for the country and if necessity arises then they do die for the country. As an Indian citizen we also must do our bit for those who not only protect us from enemies but also live separately from their loved ones so that we can live happily with our families. With noblest object in mind AGFTC jointly with SHAPES initiated to donate sanitizers and mask to CISF personnel at Ahmedabad airport. AGFTC express its deepest gratitude to our chief guest Rajesh, CA Bakul I Shah, Past President of AGFTC, Adv Ashutosh Thakkar, Chairman of Social responsibility Committee and Shri Chinmay Rath, National Director of SHAPES for their wholehearted contribution.






Organised by  
**ALL GUJARAT FEDERATION OF TAX CONSULTANTS**  
SOCIETY FOR HEALTH AND PSYCHOLOGY ENABLED SERVICES

**SERVICE TO THE ARMED FORCES  
IS SERVICE TO THE NATION**

Distribution of Sanitizers  
and Face Mask to the  
CISF Personnel

**4<sup>th</sup> October, 2021 - Monday • Time: 11.00 AM**

Venue  
**AHMEDABAD AIRPORT TERMINAL-3**  
Ahmedabad

**Chief Guest of The Function**  
**RAJESH**  
SENIOR COMMANDANT & CHIEF SECURITY OFFICER, AIRPORT  
ISF, UNION MINISTRY OF HOME AFFAIRS

**All Gujarat Federation of Tax Consultants**  
Adv. Kartikey B. Shah  
President  
Adv. Ashutosh Thakkar  
Chairman of Social Responsibility Committee  
Office Bearers and Members of the Managing Committee

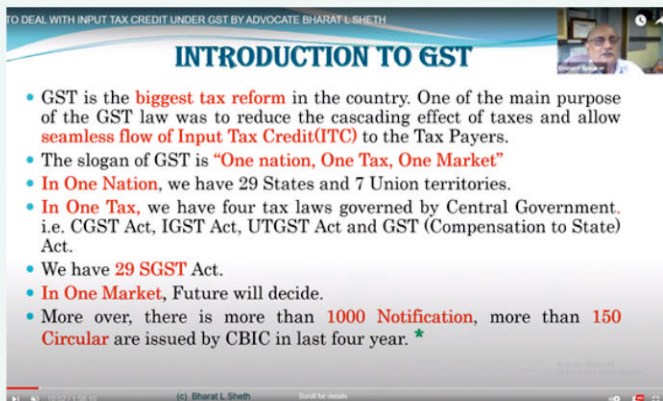
**Society for Health and Psychology  
Enabled Services (SHAPES)**  
Shri Chinmay Rath  
National Director &  
Head Public Relations



## AGFTC Activity Report Notes:

Program No.	20
Date	05/10/2021, TUESDAY
Subject	HOW TO DEAL WITH INPUT TAX CREDIT UNDER GST
Location	ZOOM
Activity	WEBINAR
Speaker	ADV BHARAT L SHETH

Honorable speaker is Immediate Past President of AGFTC and authority in Indirect Tax. He has authored many books in his lifetime. He is currently Chairman of Indirect tax committee of AGFTC for the year 21-22. He has delivered an excellent speech on the above subject in a lucid way. His way of delivering his knowledge is like a classroom teaching.



Organised by  
**ALL GUJARAT FEDERATION OF TAX CONSULTANTS** & **INCOME TAX BAR ASSOCIATION, AHMEDABAD**

Jointly with  
Baroda Tax Bar Association • Bhavnagar Income Tax Bar Association  
The Tax Practitioners Association, Nadiad  
Dahod District Tax Practitioners Association • Tax Practitioners Association Panchmahal - Godhra  
Banaskantha District Tax Practitioner's Association • Tax Practitioners Association, Anand  
The Southern Gujarat Income Tax Bar Association • The Bhavnagar Sales Tax Bar Association

**WEBINAR on** Knowledge Partner : **TAXMANN**  
**HOW TO DEAL WITH INPUT TAX CREDIT UNDER GST**

5th October, 2021 - Tuesday | 4.30 pm to 6.30 pm

**SPEAKER**  
**Adv. Bharat L Sheth**  
Zoom ID : 842 3612 8306

**All Gujarat Federation of Tax Consultants**  
President - Adv. Kartikey B. Shah Chairman of Indirect Tax Committee - Adv. Bharat L. Sheth  
Hon. Secretary - Dhruvin D. Mehta

**Income Tax Bar Association, Ahmedabad**  
President - Adv. Mrudang H. Vakil Hon. Secretary - CA Shridhar Shah  
Office Bearers and Members of the Managing Committee

AGFTC 2021-22 agftc\_21 Agftc2122





## AGFTC Activity Report Notes:

<b>Program No.</b>	21
<b>Date</b>	06/10/2021, WEDNESDAY
<b>Subject</b>	TAXATION AND PLANNING OF WEALTH CREATION
<b>Location</b>	ZOOM
<b>Activity</b>	WEBINAR
<b>Speaker</b>	CA SAMIR CHAUDHARY

Honorable speaker is a successful young Chartered Accountant practicing in taxation, finance and investment. He has given an excellent speech and explained all the possible instruments of investments thoroughly and explained pros and cons of it. He also explained taxation aspects of investments in a very detailed way. He poured his heart to make each participant understand the essentials of the subject.



Organised by

**ALL GUJARAT FEDERATION OF TAX CONSULTANTS** & **INCOME TAX BAR ASSOCIATION, AHMEDABAD**

Jointly with

Baroda Tax Bar Association • Bhavnagar Income Tax Bar Association  
The Tax Practitioners Association, Nadiad  
Dahod District Tax Practitioners Association • Tax Practitioners Association Panchmahal - Godhra  
Banaskantha District Tax Practitioner's Association • Tax Practitioners Association, Anand  
The Southern Gujarat Income Tax Bar Association • The Bhavnagar Sales Tax Bar Association

**WEBINAR on** **TAXATION AND PLANNING OF WEALTH CREATION**

6th October, 2021 - Wednesday | 4.00 pm to 6.00 pm

Knowledge Partner: **TAXMANN**  
Tax & Corporate Library of RCUA

**SPEAKER**  
**CA Samir Chaudhary**  
Zoom ID : 821 9745 1291

**All Gujarat Federation of Tax Consultants**  
President - Adv. Kartikey B. Shah Chairman of Allied Laws Committee - CA Dhinal A. Shah  
Hon. Secretary - Dhruvin D. Mehta

**Income Tax Bar Association, Ahmedabad**  
President - Adv. Mrudang H. Vakil Hon. Secretary - CA Shridhar Shah

Office Bearers and Members of the Managing Committee

f AGFTC 2021-22 agftc\_21 Agftc2122



## AGFTC Activity Report Notes:

Program No.	22
Date	12/10/2021 , TUESDAY
Subject	TAXATION ON STOCK MARKET TRANSACTIONS AND PSYCHOLOGICAL FRAMEWORK FOR TRADING IN STOCK MARKET
Location	ZOOM
Activity	WEBINAR
Speaker	SUJAN S. SHAH

Honorable speaker is a certified analyst by SEBI. He is expert in analyzing stocks and financials of it. He has an expert knowledge in technical of stock market transactions and learning to keep psychological balance for trading in stock market transactions. He has explained with honesty and integrity to all the participants the essentials of the subject and answered their queries.



Organised by  
**ALL GUJARAT FEDERATION OF TAX CONSULTANTS** & **INCOME TAX BAR ASSOCIATION, AHMEDABAD**

Jointly with  
Baroda Tax Bar Association • Bhavnagar Income Tax Bar Association  
The Tax Practitioners Association, Nadiad  
Dahod District Tax Practitioners Association • Tax Practitioners Association Panchmahal • Godhra  
Banaskantha District Tax Practitioner's Association • Tax Practitioners Association, Anand  
The Southern Gujarat Income Tax Bar Association • The Bhavnagar Sales Tax Bar Association

Knowledge Partner : **TAXMANN**

**WEBINAR on**  
**TAXATION ON STOCK MARKET TRANSACTIONS AND PSYCHOLOGICAL FRAMEWORK FOR TRADING IN STOCK MARKET**  
12th October , 2021 - TUESDAY | 4.00 pm to 6.00 pm

**SPEAKER**  
**Mr. SUJAN S. SHAH**  
Zoom ID : 875 1074 2166

**All Gujarat Federation of Tax Consultants**  
President - Adv. Kartikey B. Shah Chairman of Allied Laws Committee - CA Dhinal A. Shah  
Hon. Secretary - Dhruvin D. Mehta

**Income Tax Bar Association, Ahmedabad**  
President - Adv. Mrudang H. Vakil Hon. Secretary - CA Shridhar Shah  
Office Bearers and Members of the Managing Committee

AGFTC 2021-22 agftc\_21 Agftc2122





# *Glimpses of*

## **29TH ANNUAL GENERAL MEETING OF AGFTC**

(17/07/2021)





# Glimpses of

## 1st MANAGING COMMITTEE MEETING OF AGFTC 2021-2022

(24/07/2021)





## GENERAL CIRCULARS

**ALL GUJARAT FEDERATION OF TAX CONSULTANTS**  
We brings special offer for the Members & Their Family Members in association with Thyrocare as a part of Celebration of 30<sup>th</sup> Activity Year.

"It is health that is real wealth and not pieces of gold and silver"  
- Mahatma Gandhi

**TEST-1**  
**Covid Antibody GT Profile**

**Antibodies Included**  
» G-Covid Antibody IgG  
» T-Covid Antibody Total

**Rs. 550/-**  
Per Person

**Special Offer for Members\***

**TEST-2 AAROGRAM Health Package (64 tests)** **Rs. 1150/-** Per Person

<ul style="list-style-type: none"> <li><b>Cardiac Risk Markers (5)</b> Lipoprotein - A Apolipoprotein - B C - Reactive Protein (hs-CRP) Apo B / Apo A1 Ratio</li> <li><b>Complete Hemogram (24)</b> HbA1c Average Blood Glucose (ABG)</li> <li><b>Iron Deficiency Profile (3)</b> Total Iron Binding Capacity (TIBC)</li> </ul>	<ul style="list-style-type: none"> <li><b>% Transferrin Saturation Iron</b></li> <li><b>Kidney Profile (5)</b> Calcium Uric Acid Bun / Scr creatinine Ratio Creatinine - Serum Blood Urea Nitrogen (BUN)</li> <li><b>Lipid Profile* (8)</b> LDL Cholesterol - Direct LDL / HDL Ratio VLDL Cholesterol TC / HDL Cholesterol Ratio Non-HDL Cholesterol</li> </ul>	<ul style="list-style-type: none"> <li>Total Cholesterol HDL Cholesterol - Direct Triglycerides</li> <li><b>Liver Profile (11)</b> Protein - Total Serum Albumin / Globulin Ratio Aspartate Aminotransferase (SGOT) Bilirubin (Indirect) Albumin - Serum Alkaline Phosphatase Bilirubin - Direct Alanine Transaminase (SGPT)</li> </ul>	<ul style="list-style-type: none"> <li>Serum Globulin Bilirubin - Total Gamma Glutamyl Transferase (GGT)</li> <li><b>Thyroid Profile (3)</b> Thyroid Stimulating Hormone (TSH) Total Thyroxine (T4) Total Triiodothyronine (T3)</li> <li><b>Vitamin Profile (2)</b> 25-OH Vitamin D (Total) Vitamin B-12</li> <li><b>Testosterone</b></li> </ul>
---	---	---	--

\* Blood Sample needs to be collected after 10-12 hours of fasting. Water allowed. #Offer valid till 31st Aug, 2021

**AHMEDABAD : Thyrocare Service Provider**  
Mr. Vaibhav Mehta - (M) +91 94296 29159 / (O) 079 2662 0463  
207, 2nd Floor, Ganesh Plaza, Opp. Swaminarayan Avenue,  
Nr. Anjali Char Rasta, Vasna, Ahmedabad - 380007.

**BARODA : Thyrocare collection Center**  
Jigarbhai - (M) +91 9913042559  
Sandeepbhai - (M) +91 9227590237  
4, Ramway Plaza, Kharivav Road, Dandiya Bazar, Vadodra-390001

**SURAT : Aarogya Care Hospital,**  
Thyrocare Blood Collection Centre  
Dr Ravi Desai - (M) +91 9898306598  
205, City Centre Building, Yogi Chowk, Varachha, Surat

**MEHSANA : Neeti Diagnostics**  
Pruthviraj Chaudhari - (M) +91 9427684666  
111, Dharti Manan Plaza, Jail Road, Mehsana-384002  
Note : Service Available in Patan, Palanpur, Unjha,  
Visanagar, Radhanpur, Bhabhar, Tharad, Disa

**All Gujarat Federation of Tax Consultants**  
President - Adv. Kartikey B. Shah    Hon. Secretary - Dhruvin D. Mehta  
Chairman of Social Responsibility Committee - Adv. Ashutosh Thakkar  
& Members of the Managing Committee

**ALL GUJARAT FEDERATION OF TAX CONSULTANTS**

**LEARNING PAGES**

AGFTC invites its members to contribute their knowledge skills to enhance the professional literacy of the community. Come and join us in this Pious Yajna of imparting education for strengthening skills of our professional sisters and brothers.

**Important Points**

1. Member can contribute any educational material in the areas of Income Tax, GST and allied laws. It must not exceed limit of Two Pages.
2. Members should have to send their knowledge material in Microsoft word format on sec.agftc@gmail.com
3. Members are also requested to send their latest and clearly visible photo and their full name and place along with their knowledge material.
4. Knowledge material will be published under the banner of AGFTC from all mediums of broadcasting of AGFTC.
5. AGFTC reserves the right to add, alter, modify or drop the contents of the material for the betterment if it requires.
6. Only MEMBERS OF AGFTC can contribute the material.

**ADV. KARTIKEY B. SHAH**  
President

**ADV. HIREN R. VAKIL**  
Senior Vice President

**DHRUVIN D. MEHTA**  
Hon. Secretary

**ADV. BHARAT L. SHETH**  
Immediate Past President

& Members of Managing Committee

f AGFTC 2021-22    agftc\_21    Agftc2122

**ALL GUJARAT FEDERATION OF TAX CONSULTANTS**

**ANALYSIS OF IMPORTANT SECTIONS IN INCOME TAX & GST**

**BARE ACT STUDY - SHOWCASE YOUR VIDEO - OPPORTUNITY TO CONTRIBUTE ON SOCIAL MEDIA - EXPRESS YOUR KNOWLEDGE AND SKILL.**

AGFTC invites its members to contribute their knowledge skills in form of short vide on any important sections of Income Tax or GST

**Important Points**

1. Member can contribute their 20 to 25 Minutes video on section Analysis to President Adv. Kartikey B. Shah on his whatsapp number 8980678777
2. AGFTC will publish this video under its banner showcasing Name and Place of Contributing member.
3. Pattern of Video suggests to first give a proper explanation of basic section, information any important explanation of any rules, notification, circular, instruction etc. and at last quote any important Judicial decisions in regards to that section.
4. AGFTC reserves the right to do appropriate modification for the better presentation of video.
5. Only MEMBERS OF AGFTC can contribute the material.

**ADV. KARTIKEY B. SHAH**  
President

**ADV. HIREN R. VAKIL**  
Senior Vice President

**ADV. BHARAT L. SHETH**  
Immediate Past President

& Members of Managing Committee



**QUARTERLY  
REPORT**  
*from 18/07/2021 to 23/10/2021*

# Thank you

**LONG LIVE AGFTC  
LONG LIVE COMMUNITY OF  
TAX PROFESSIONALS**