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26th & 27th June 2026
3rd, 4th, 10th and 11th July 2026
(Fri & Sat) 2:00 PM to 9:00 PM

India International Centre
Multi-Purpose Hall, Kamladevi Complex
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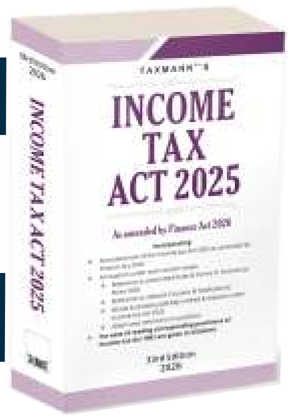
TAXMANN® THE LAWS OF INDIA

Taxmann's Income Tax Act 2025 Bare Act with Annotated Texts and References.



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Respected Esteemed Professional Colleague,

Greetings from the All India Chartered Accountants Society (AICAS), CFO World, and the Forum of India's Chartered Accountant Firms (FICAF)!

We are delighted to invite you to our upcoming Intensive Workshops on **Income Tax Act 2025 and Goods & Services Tax (GST)**, scheduled for June and July 2026, designed specifically for tax and finance professionals, these sessions present an excellent opportunity to update your technical knowledge, refine your practical skills, and stay ahead of the latest regulatory developments.

We look forward to welcoming you and your team for a highly enriching and interactive learning experience.

Warm regards,

TEAM AICAS, CFO World & FICAF

Key Benefits for Attendees

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Registration & Fees

Note: Below Fee Valid for Registration till 25th Jun 2026

Participant Category	9th Workshop on Direct Taxes (6 Days)	6th Workshop on GST (4 Days)	Combo GST + DT Workshop
AICAS Member	₹ 7,000 (₹ 5,932 + GST)	₹ 3,000 (₹ 2,542 + GST)	₹ 8,800 (Save ₹ 1,200)
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Others	₹ 10,000 (₹ 8,475 + GST)	₹ 5,000 (₹ 4,237 + GST)	₹ 11,800 (Save ₹ 3,200)

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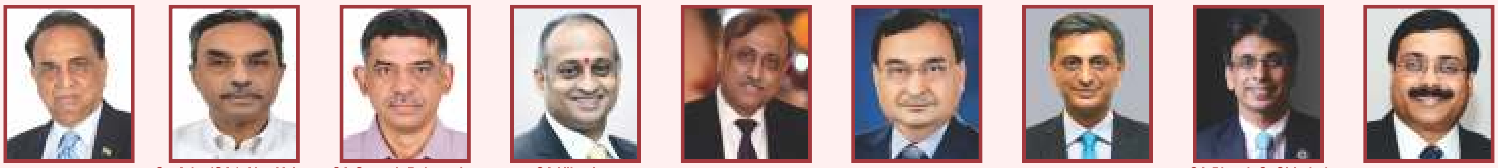
Our Speakers



Dr. (CA) Girish Ahuja | Sr. Adv. (CA.) Ajay Vohra | CA Ganesh Rajgopalan | CA Vijay Iyer | CA. Vinod Jain | CA. Sanjay Kr. Aggarwal | Adv. (CA.) Dhinal Shah | CA Piyush S. Chhajed | CA. Pramod Jain

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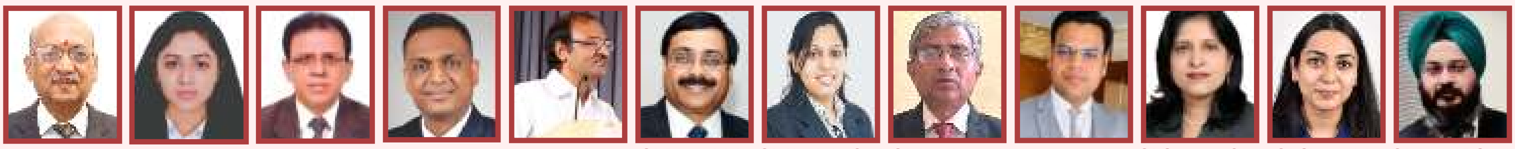
CA. Baldev Raj | Adv. (CA.) Pankaj Saraogi | CA. D C Garg | CA Rajat Jain | CA. Mohit Gupta | CA. Rishabh Agarwal | CA. Sulabh Gupta | CA. Angad P. Singh | CA Naveen Wadhwa

DIRECT TAXES COMMITTEE



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Day, Date and Time	Venue
26th & 27th June 2026 3rd, 4th, 10th & 11th July 2026 (Fri & Sat) – 2 PM to 9 PM	**India International Centre,** Multi-Purpose Hall, Kamla Devi Complex, Max Mueller Marg, New Delhi

PROGRAMME SCHEDULE

Day 1 – 26th June 2026, (Friday)

Registration & Lunch - (1:00 p.m. to 2:00 p.m)

Session No & Timing	Coverage in Session	Speaker
Session I 2:00pm to 2:30pm	**Inaugural Session, Special Key-Note Address and Interaction**	**Chief Guest** **Shri ....** ***Under Confirmation**
Session II 2:30pm to 4:30pm	**Overview of Key Changes in Income Tax Act 2025** • Significant changes in Structure of Act • Key Amendments in Provisions of Income Tax Law. • Basic Concepts, Definitions, Residential Status • Concept of Income including Deemed Income • Incomes which do not form part of Total Income • Implication of cross reference to 1961 Act in different provisions of 2025 Act	 **Dr. (CA) Girish Ahuja** **Advisor,** Government of India **Former Professor** Shri Ram College of Commerce (SRCC) **Famous Author of more than 40 books on Direct Taxes**

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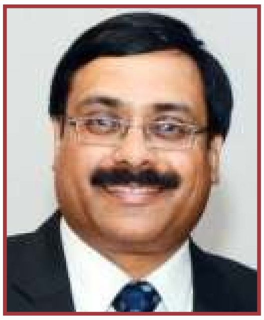
PROGRAMME SCHEDULE

Day 1 – 26th June 2026, (Friday) - Contd.

Session No & Timing	Coverage in Session	Speaker

Session III
4:30pm to 5:45pm
	Taxation of Private Trust – Domestic & International
	• Concept of Private Trust – Creation & Types
	• Taxation of Private Trust including structural alternatives impacting tax implications and advantages
	• Taxation Implication of Distribution or Determination of Beneficiary Share
	• Tax implications of Setting up of Business Trust Outside India, including
	    • Singapore / Mauritius / Other Jurisdictions
	    • Family Foundation in Dubai International Financial Centre (DIFC) / Abu-Dhabi Global Markets (ADGM)
		Session Chairman
		
		CA. Vinod Jain
		Chairman - INMACS Trustee Private Ltd
		Session Speaker
		
		CA. (Dr.) Avinash Gupta
		Founder - APT Global

Session IV 5:45pm to 6:15pm	**HUF (Hindu Undivided Family)** • Concept & Formation of HUF • Concept of Karta, Co-Parceners and Member • HUF Property & Sources of Income • Do's & Don'ts of HUF - Karta, Members, Exemption from 56(2)(x) • Taxation of HUF (Basic Exemption, Rates) • Taxability in hands of Co-Parceners and Member on receipt of Income & Asset Distribution • Deductions & Exemptions • Partition of HUF & Assessment Rules • Taxation Impact of Partition of HUF in case of Death of Karta	 **CA. Pramod Jain** Central Council Member, ICAI Senior Partner Lunawat & Co

High tea break (6:15 PM – 6:45 PM)

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PROGRAMME SCHEDULE

Day 1 – 26th June 2026, (Friday) - Contd.

Session No & Timing	Coverage in Session	Speaker
Session V 6:45 PM – 8:00 PM	**Partnership & LLP Taxation** • Introduction & withdrawal of moveable or immoveable assets by partners in LLP/firms (Tax Implications) • Restructuring of Partnership/LLP • realignment of profit-sharing ratio with or without variation in capital investment, right to surplus on distribution • Tax implications on reconstitution, joining partners, retirement, dissolution, – Section 67(10) & Section 8 (Erstwhile Section 45(4) and Section 9B) mirrored with GAAR including Case Studies • Conversion of Partnership/LLP to Company and vice versa	 **Dr. (CA.) Raj Kr. Agarwal** **Rakesh Raj & Associates** *Chartered Accountants* *Faridabad* *Renowned Author*
Session VI 8:00pm to 9:00pm	**Black Money Act** • Scope & Applicability of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015. • Undisclosed Foreign Income & Assets • Special disclosure required by expatriate employees and returning Indians • Records to be maintained by resident Indians and Non-resident Indians in respect of assets acquired outside India- even for period beyond limitation as section 280 (Erstwhile Section148) • Tax Rate & Penalty Provisions • Judicial Remedies for Explained but Undisclosed Foreign Assets • First Time Disclosure in Return & Explainability of Assets acquired while being Non-Resident • Assessment & Valuation Rules • Compliance Requirements & Reporting (incl. foreign assets) • Prosecution & Offences • Recent changes and relaxations in Black Money Law • Implications of FAQs published by CBDT	 **Dr.(CA)Adv. Rakesh Gupta** **Advocate** *Partner - RRA Tax India* **Former Member** **Income Tax Appellate Tribunal (ITAT)**

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PROGRAMME SCHEDULE

Day 2 – 27th June 2026, (Saturday)

Registration & Lunch - (1:00 p.m. to 2:00 p.m)

Session No & Timing	Coverage in Session	Speaker
Session VII 2:00 PM – 2:45 PM	**Tax Deducted at Source (TDS) and Tax Collected at Source (TCS) Provisions** • Section 393(1) – Payment to Resident [Table: Sl No. 1 – 8] - TDS in relation to Real estate transactions, purchase of goods, e commerce, what is covered in work and distinction from professional services, practical guidance re TDS on perquisite arising from business or profession, compensations of different kind, • Section 393(3) – Payment to any Person [Table: Sl No. 1 – 7] - Cash withdrawal from bank, Payment to partners, Online games, Crypto transactions etc. • Section 393(4), (5) – No Deduction at Source [Table: Sl. No. 1 – 12, 18 & 19] – Exclusions • Section 394 - TCS • Section 395(1), (5) - Certificates • TDS compliance: procedures, deposit & return dates, Interest, etc • TDS Assessment & Refunds • Response to Notices, Corrections (Revision) of TDS statements (Returns) • Old demands & un-utilised challans • Section 393(1) – Payment to Resident [Table: Sl No. 1 – 8] - TDS in relation to Real estate transactions, purchase of goods, e commerce, what is covered in work and distinction from professional services, practical guidance re TDS on perquisite arising from business or profession, compensations of different kind, • Section 393(3) – Payment to any Person [Table: Sl No. 1 – 7] - Cash withdrawal from bank, Payment to partners, Online games, Crypto transactions etc. • Section 393(4), (5) – No Deduction at Source [Table: Sl. No. 1 – 12, 18 & 19] – Exclusions • Section 394 - TCS • Section 395(1), (5) - Certificates including Lower TDS	 **Adv. (CA.) Pankaj Saraogi** **Renowned Author & Speaker** **Advocate** Sharkarpur, Delhi

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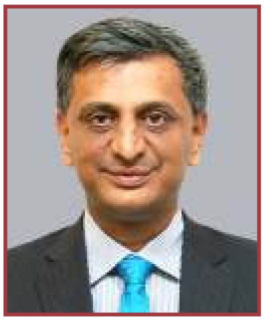
PROGRAMME SCHEDULE

Day 2 – 27th June 2026, (Saturday) - Contd.

Session No & Timing	Coverage in Session	Speaker
Session VII Contd. 2:00 PM – 2:45 PM **Tax Deducted at Source (TDS) and Tax Collected at Source (TCS) Provisions**	• TDS compliance: procedures, deposit & return dates, Interest, etc • TDS Assessment & Refunds • Response to Notices, Corrections (Revision) of TDS statements (Returns) • Old demands & un-utilised challans • Time Limitation in Revision of TDS statements (Returns) • New TDS cum return Forms to Deposit TDS and Change in Methodology • Default in TDS / TCS Compliances, Penalty & Prosecution, Compounding of Offences, Latest initiatives to decriminalise	 **Adv. (CA.) Pankaj Saraogi** **Renowned Author & Speaker** **Advocate** Sharkarpur, Delhi
Session VIII 2:45 PM – 3:45 PM	**Non-Resident Tax Deducted at Source (TDS) Provisions** • Section 393(2) – Payment to Non-Resident [Table: Sl No. 1 – 17] • Definition of Royalty , Fee for technical services- impact of treaty, latest position on cases like software, issues of make available etc • "May also be taxed" in treaties and impact on different type of income in different treaties • Impact of Tiger Global on and Government clarification/ commitment grandfathering • PE determination • Business connection • Analysis of Different Treaties with reference to Specific Case Studies / Landmark Judgements • Section 393(4) – No Deduction at Source [Table: Sl. No. 13 - 17] – Exclusions • Section 395 (2) – Certificates	 **Adv. (CA.) Dhinal Shah** **Former Central Council Member (CCM)** *The Institute of Chartered Accountants of India (ICAI)* **Founder** *Dhinal Shah Associates Ahmedabad*

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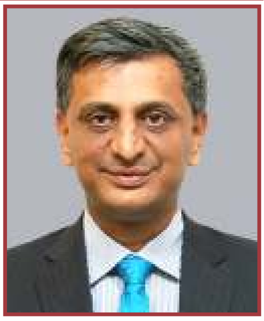
PROGRAMME SCHEDULE

Day 2 – 27th June 2026, (Saturday) - Contd.

Session No & Timing	Coverage in Session	Speaker
Session IX 3:45 PM – 5:00 PM	**Taxation of Not for Profit Organisations (NPO): Charitable Trust** • Registration & approval under ITA 2025, • Eligibility for Section 80G approval • Conditions for Exemption including challenges arising of rendering of services, • Special aspect of taxation of religious trust • Concept of Regular Income, Specified Income & Residual Income • Anonymous donations, • Corpus donations/ Deemed Corpus • Application of Income including payment made from corpus funds, accumulation and loans, • Accumulation and deemed accumulation, • Key changes & compliance requirements • Concept of Mutuality vis a vis Charitable Exemptions • Taxation of NPOs not registered with Tax department • Tax Implications on Withdrawal/ cancellation of registration, merger with other NPO's - Section 352 (Erstwhile Section 115TD) • Specified Violations	**Session Chairman**  **Adv. (CA.) Dhinal Shah** Former CCM – ICAI **Session Speaker**  **CA. Pawan Chhikara** Pawan Chhikara & Co., New Delhi
Session X 5:00 PM – 6:15 PM	**Capital Gain & Buy Back Taxation** • Capital Asset (Inclusions & Exclusions) • Transfer, STCG vs LTCG • Impact of transfer of capital assets to inventory or vice versa • Capital gain taxation of collaboration with builder, • taxation of TDRs transactions • Specified Assets - Section 76 (Erstwhile Section 50AA) • Computation & Tax Rates • Special Provisions, Set-off & Carry Forward • Buyback Taxation - Shareholder Taxation & Promoter Surcharge • Change in Section 85 (Erstwhile Section 54EC in 1961 Act) – Implication for Depreciable Asset • Capital Gain Exemptions in Section 82 – 89 (Erstwhile 54 Series)	 **CA. Baldev Raj** Founder Baldev Raj & Co. *Chartered Accountants*

Tea / Coffee with Snacks (6:15 PM – 6:45 PM)

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PROGRAMME SCHEDULE

Day 2 – 27th June 2026, (Saturday) - Contd.

Session No & Timing	Coverage in Session	Speaker
Session XI 6:45 PM – 8:00 PM	**Salaried Person Taxation** • Salary Income Components (Basic, Allowances, Perquisites) • Exemptions / Deductions (HRA, LTA, Standard Deduction, etc.) • Allowances – Children, Hostel • Taxable value of Perquisites – Motor Car, Meal, Rent Free Accommodation • Taxability & Disclosure of ESOP / RSUs / SARs at Grant, Vesting, Allotment & Sale • Secondment & Effective Employment of Expatriates in India • Computation of Salary Income (Gross to Net Salary) • Tax Regimes (Old vs New) & Slab Rates • Retirement Benefits (PF, Gratuity, Pension, Leave Encashment) • Foreign Tax Credit including new requirement of CA Certificate • Disclosure of Assets and linked Liabilities. • Disclosure of Foreign Assets, Signatory Details, Trusteeships, Beneficial Interests • Expatriate Taxation - Special Items	 **CA. Ashish Gupta** Partner KPMG
Session XII 8:00 PM – 9:00 PM	**Taxation of AOP & BOI** • Meaning of AOP (Association of Persons) • Meaning of BOI (Body of Individuals) • Taxation of AOP/BOI – Slab Rates & Applicability • Structuring of project specific joint ventures or lead firm Syndicate tendering- Tax implications • Share of Members vs Entity-Level Taxation	 **CA. D C Garg** Former Chairman Faridabad Branch of NIRC of ICAI

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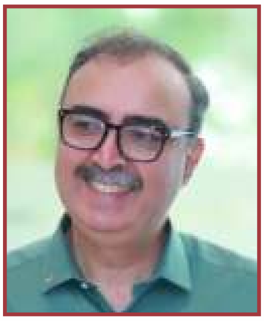
PROGRAMME SCHEDULE

Day 3 – 3rd July 2026, (Friday)

Registration & Lunch - (1:00 p.m. to 2:00 p.m)

Session No & Timing	Coverage in Session	Speaker
Session XIII 2:00 PM – 3:30 PM	**Assessment, Reassessment, Rectification & Revision of Orders** • Way to respond Notices / Summons under Section 246 (Erstwhile 131 in 1961 Act) • Responding to notices under section 252 (Erstwhile 133 in 1961 Act) including notices from investigation wing based on incriminating information available within department or arising out of third party search. • Notices / Assessment by JAO vs FAO, DIN • Assessment – Types (Scrutiny, Best Judgment, Summary) & Procedure • Time limits for completion of Assessment • Reassessment – Conditions, Income Escaping Assessment • Notice, Approval & Time limits for Reassessment • Rectification of Mistakes, Revision of Orders	 **CA. Ranjan Chopra** Khanna & Annadhanam  **Adv. Jaspal Singh Sethi** P S Law Group
Session XIV 3:30 PM – 5:15 PM	**Critical Issues in Assessments** • Cash credit, unexplained income/money, investment etc. unaccounted in books of accounts, unexplained expenditure, amount borrowed or repaid --Section 102, 103, 104, 105, 106 – Provisions, extended meanings, documents (Erstwhile Section 68, 69, 69A, 69B, 69C, 69D) • Section 195 special tax rate (Erstwhile Section 115BBE) on such income disclosed in return or identified by assessing officer • Recent developments & landmark judgments	 **Adv. Gaurav Jain** Lextone Group Law Offices

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PROGRAMME SCHEDULE

Day 3 – 3rd July 2026, (Friday) - Contd.

Session No & Timing	Coverage in Session	Speaker
Session XV 5:15 PM – 6:15 PM	**Appeals, DRC & DRP** • Preparation and presentation of appeal to CIT(A) in a faceless regime • Preparation and presentation of appeal to ITAT • Concept and Applicability of Dispute Resolution Committee (DRC) for small taxpayers • Dispute Resolution Panel (DRP) vs CIT(A) Route in respect of international taxation and Transfer pricing complex matters • Handling appellate proceedings • Additional Evidence & Remand Report • Issues, case laws and practical aspects	 **Adv. Vishal Kalra** Delhi High Court
Tea / Coffee with Snacks (6:15 PM – 6:45 PM)		
Session XVI 6:45 PM – 8:00 PM	**Practical Aspects of Search & Survey** • Preparing for survey and search • Evidentiary value of loose papers, rough calculations, excel sheets, WhatsApp messages, , account books, agreements, deeds, MOUs, cash receipts with or without signatures, diaries, records maintained by or for third parties, draft financial statements, other soft or hard records • Applicability of Bharatiya Sakshya Adhiniyam 2023 including section 63(4) in respect of electronic record (Erstwhile Indian evidence Act,1872 including section 65B) • Corporate Governance methodology and SOPs to manage the risk of invasive action • Constitutional safeguard regarding provision of evidence against oneself • Do and Don'ts for search or Survey Team and the Role Police team accompanying • Recording of statement – Do's and Don'ts • Surrender of income whether advantageous • Rights and duties of officers and persons searched	 **CA. Sanjay Kr. Aggarwal** CCM ICAI

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Day 3 – 3rd July 2026, (Friday) - Contd.

Session No & Timing	Coverage in Session	Speaker
Session XVI Contd. 6:45 PM – 8:00 PM **Practical Aspects of Search & Survey**	• Responding to notices under section 246/252 (Erstwhile 131/133 in 1961 Act) including notices from investigation wing arising out of search including third-party search. • Consequential search; Survey of related parties • CA being searched or questioned how to respond • Explaining source of cash, jewellery, property, financial transactions • Procedure for release of seized assets	 **CA. Sanjay Kr. Aggarwal** CCM ICAI
Session XVII 8:00pm to 9:00pm	**Survey and Search including Block Assessment** • Survey Search & seizure provisions, section 247 to Section 251 and 253 (erstwhile Section 132, 132A and 133A in 1961 Act) • Concept & scope of block Assessment section 292 to Section 301 (erstwhile Section 158B to 158BH in 1961 Act), • Computation of Undisclosed Income, • Assessment procedure & Timelines, • Special Audit in terms of Section 268(5) (Erstwhile Section 142(2A) in 1961 Act) • Special provision relating to interest and penalty in block assessment • Recent amendments under ITA 2025	 **Adv. (CA.) Rano Jain** Former Member ITAT

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PROGRAMME SCHEDULE

Day 4 – 4th July 2026, (Saturday)

Registration & Lunch - (1:00 p.m. to 2:00 p.m)

Session No & Timing	Coverage in Session	Speaker
Session XVIII 2:00pm to 3:45pm	**Technology, AI and Data Analytics in Tax Practice** • Various AI Tools being used by professionals • Specific AI tools including for Preparation of tax returns, Response to tax department, response to client queries, research on specific topics or matters under examination., identification of arguments and case laws on both side of the issues- need for deep professional review of AI solution under process. • Showcasing practical demo by select AI tool providers • Practical case studies and presentation on usage of AI by select Companies and Professionals • Latest Trends • Practical Application	 **CA. Sulabh Gupta** Partner RiskEvite  **CA. Angad P. Singh** Partner BICAPS APS & Associates
Session XIX 3:45pm to 4:15pm	**Workflow and tools firms should use to implement AI at the ground level.** Most firms are eager to implement AI but lack a clear method for integrating it into daily operations. This seminar goes beyond the hype to address the real question: where does AI fit into your workflow, and how can you adopt it without risking accuracy or client confidentiality? It provides a tangible, actionable roadmap for implementing AI at the ground level. The session also emphasises why using grounded, source-backed AI, rather than generic tools, is essential for legal and tax research. • Mapping AI to the functions where it delivers real value • Use of AI in research, client management, review, data updating and	 **CA Naveen Wadhwa** Vice President Taxmann

9TH WORKSHOP ON DIRECT TAXES

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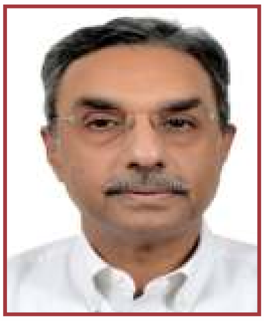
Day, Date and Time	Venue
26th & 27th June 2026 3rd, 4th, 10th & 11th July 2026 (Fri & Sat) – 2 PM to 9 PM	**India International Centre,** Multi-Purpose Hall, Kamla Devi Complex, Max Mueller Marg, New Delhi

PROGRAMME SCHEDULE

Day 4 – 4th July 2026, (Saturday) - Contd.

Session No & Timing	Coverage in Session	Speaker
Session XIX 3:45pm to 4:15pm **Workflow and tools firms should use to implement AI at the ground level**	• management, reporting, communication, and drafting • Tools for data safety, document comparison, and handling the language of documents • Evaluating paid versus free versions, and what each tier realistically offers a professional firm • Why grounded AI for legal research is essential, and the risks of relying on generic, ungrounded tools.	 **CA Naveen Wadhwa** **Vice President** **Taxmann**
Session XX 4:15 PM – 5:15 PM	**Writ Petition – Is it an Alternative Remedy?** • Cases where Writ Petition can be filed to High Court • Writ vs Appeal – How to take the decision	 **Sr. Adv. (CA.) Ajay Vohra** **Senior Advocate** **Delhi High Court** Advisor, Vaish Associates
Session XXI 5:15 PM – 6:15 PM	**Penalty and Prosecution Provisions** • Imposition of penalty for underreporting and misreporting income section 439 (erstwhile Section 270A in 1961 Act) • Immunity provisions section 440(erstwhile Section 270AA in 1961 Act) • Penalties in respect of non-response to notice, cash transactions etc. Section 185 to 188, Section 450 to 453, 465, Section 470-471 (Erstwhile Section 269SS to 269SU, 269T, 271D to 271DB,271E, 272A in 1961 Act) • Rationalization of prosecution proceedings (Decriminalisation initiative)	 **CA Piyush S. Chhajed** **Chairman-**Direct Taxes Committee **& Central Council Member – ICAI** Partner **Chhajed & Doshi** *Chartered Accountants* **Mumbai**

Tea / Coffee with Snacks (6:15 PM – 6:45 PM)

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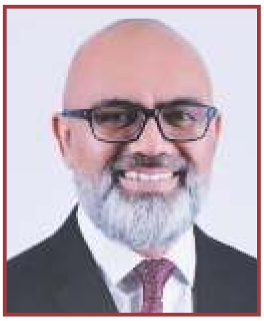
PROGRAMME SCHEDULE

Day 4 – 4th July 2026, (Saturday) - Contd.

Session No & Timing	Coverage in Session	Speaker
Session XXII 6:45 PM – 7:30 PM	**Minimum Alternative Tax (MAT), Alternative Minimum Tax (AMT)** • Non-MAT regime – transitional issues • Availability and Carry Forward of MAT / AMT Credit • How to Utilise existing MAT / AMT Credit • Effect on assessee in New Regime vs Old Regime • Impact of withdrawal of MAT regime on Units Exempt as per Start Up India / under Concessional Tax Regime Section 140, 142, (Erstwhile section 80IAC, 80IBA).	 **CA Rajat Jain** Partner **SS Kothari Mehta & Co LLP** *Chartered Accountants*
Session XXIII 7:30 PM – 9:00 PM	**Income Accrue or Deemed to Accrue or Arise in India** • Concept of Accrual or arise of income and Receipt of Income • Received vs Accrued Income • Income deemed to accrue or arise in India i.e. Sec 9 (Erstwhile Section 9 of 1961 Act) • Concept of Business Connection and Economic Presence in India • Exemption to purchase of goods for export, news agency, cinema shooting, display of diamonds, independent agent Income from Assets/Property situated in India • Salary for Services rendered in India • Interest, Royalty & FTS, concept of "make available" and "software" being protected by judicial pronouncements • Exceptions, Exclusions and DTAA Reliefs	 **CA. Gaurav Singhal** **Income deemed to accrue or arise in India**

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PROGRAMME SCHEDULE

Day 5 – 10th July 2026, (Friday)

Registration & Lunch - (1:00 p.m. to 2:00 p.m)

Session No & Timing	Coverage in Session	Speaker
Session XXIV 2:00pm to 3:15pm	**Corporate Restructuring** • Special Tax Exempted Restructuring • Merger / De Merger including international mergers • Share swap transactions tax implications • Taxability on Slump Sale of Business vis a vis piecemeal sale – suitability of alternative in different situations • Conversion of LLP into Company or vice versa • Conversion of partnership into Company or vice versa • Conversion of Proprietorship into Company	 **CA Manish Kapur** Partner M&A Tax KPMG India
Session XXV 3:15pm to 4:45pm	**International Taxation I – Transfer Pricing** • International & Specified Domestic Transactions • Arm's Length Price (ALP) — principle and rationale • Associated Enterprise (AE) • International Transaction — (broadened scope in ITA 2025) • Deemed International Transactions — indirect arrangements • Specified Domestic Transactions • Transfer Pricing Documentation & Methods – Form 48 (Erstwhile Form 3CEB) • Assessment & Adjustments in Transfer Pricing Cases	 **CA Vijay Iyer** Partner EY India
Session XXVI 4:45pm to 6:15pm	**International Taxation II – Transfer Pricing (Practical Case Studies)** • Practical case studies on Transfer Pricing • Intangibles • Advertising, Marketing & Promotions (AMP) Issue • Financial commitment in the nature of debt or corporate Guarantee or LC or letter of comfort for the benefit of JV or WOS or step down subsidiaries or holding Company/associate Companies being associate Enterprise • Intra Group Services • Advance Pricing Agreement (APA) & Safe Harbour Rules	 **Adv. Vishal Kalra** Delhi High Court

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26th & 27th June 2026 3rd, 4th, 10th & 11th July 2026 (Fri & Sat) – 2 PM to 9 PM	**India International Centre,** Multi-Purpose Hall, Kamla Devi Complex, Max Mueller Marg, New Delhi

PROGRAMME SCHEDULE

Day 5 – 10th July 2026, (Friday) - Contd.

Session No & Timing	Coverage in Session	Speaker
Session XXVI 4:45pm to 6:15pm **International Taxation II – Transfer Pricing (Practical Case Studies)**	• **Discussion on** -Transfer pricing provisions and litigation around the same - is it really worth for Indian economy by adding material value or realisation of revenue or can we have some alternative rule based simpler system designed in India to ensure least tax litigation for international investors in India attracting larger investment, more manufacturing and employment in India.	 **Adv. Vishal Kalra** Delhi High Court
	High tea break (6:15pm to 6:45pm)	

Session XXVII
6:45pm to 8:00pm
	International Taxation – III: DTAA
	• **Treaty Framework & Key Articles**
	  ◦ Tax Residence & Tiebreaker Rules
	  ◦ Interpretation issues in DTAA including "may be taxed in the other state"
	  ◦ Permanent Establishment (PE)
	  ◦ Concept of Virtual PE in Digital Economy
	  ◦ Certain special advantageous or negative features of specific DTAA to be kept in view
	  ◦ How different tax or other domestic legislations are indirectly impacting the impact of DTAA
	  ◦ Whether MFN concept can benefit India being impacted by favourable treaties between European countries and also US especially for entities beneficially owned by resident individuals from these countries.
	• **DTAA vs. Domestic Law: Which Prevails?**
	  ◦ Principle — DTAA overrides domestic law to the extent beneficial
	  ◦ Countries with no DTAA: domestic law applies in full
	  ◦ Most-Favoured-Nation (MFN) clause — interpretation & CBDT position
	  ◦ Treaty over-ride by domestic statute — GAAR & specific provisions
	  ◦ Limitation of Benefits (LOB) clauses in treaties
		
		CA. Nitin Vaid
		Partner
		PwC India

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PROGRAMME SCHEDULE

Day 5 – 10th July 2026, (Friday) - Contd.

Session No & Timing	Coverage in Session	Speaker
Session XXVIII 8:00pm to 9:00pm	**Taxation of InvITs and REITs** • Pass-through Structures • Dividend vs Interest vs Capital Gain Component • TDS obligations, and • NRI investor considerations • Special advantages to investors from Singapore arising from DTAA and domestic tax laws • **International Corporate Structures**	 **CA. Vinod Jain** Chairman INMACS Global

Day 6 – 11th July 2026, (Saturday)

Registration & Lunch - (1:00 p.m. to 2:00 p.m)

Session No & Timing	Coverage in Session	Speaker

Session XXIX
2:00pm to 3:30pm
	International Taxation – IV: Anti-Avoidance Provisions
	• **General Anti-Avoidance Rule — GAAR**
	  • Meaning of 'impermissible avoidance arrangement'
	  • Lack of commercial substance
	  • Consequences of GAAR
	  • Approving Panel — composition, reference procedure, timelines
	  • GAAR vs. SAAR — when GAAR applies over specific anti-avoidance rules
	  • GAAR override of DTAA benefits
	  • Practical case studies — dividend routing, loan back structures, share buybacks
	  • Does India really need GAAR
	• **Place of Effective Management (POEM)**
	  • Foreign company taxable as Indian resident if POEM is in India
	  • CBDT POEM Guidelines — 2017 Circular (applicable under ITA 2025)
	  • 'Active business outside India' test — key exemption
		
		CA Ganesh Rajgopalan
		Partner
		A P Rajgopalan & Company
		Mumbai

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PROGRAMME SCHEDULE

Day 6 – 11th July 2026, (Saturday) - Contd.

Session No & Timing	Coverage in Session	Speaker
Session XXIX 2:00pm to 3:30pm **International Taxation – IV: Anti-Avoidance Provisions**	• Board of directors' meeting location — primary indicator • Key management and commercial decisions — location analysis • POEM vs. DTAA tiebreaker — complementary applicability • Practical implications — holding companies, regional HQs, treasury entities • Tax consequences if POEM found in India — global income taxable • **Specific Anti-Avoidance Rules (SAARs)** • Avoidance through dividend stripping • Avoidance through transactions not at arm's length • Special measures for transactions with notified jurisdictions	 **CA Ganesh Rajgopalan** Partner A P Rajgopalan & Company Mumbai
Session XXX 3:30pm to 4:15pm	**International Taxation – V: MLI** • Multi-lateral Instruments (MLI) – current scenario & way forward in the light of new geopolitical disorder and falling WTO and GATs • Concept of Most Favoured Nation and impact of MLI • Status of agreements signed by India and list of countries currently under MLI framework with or without exceptions • How to read & interpret MLI • Case Studies	 **CA. Amit Rana** Partner PwC India
Session XXXI 4:15 PM – 5:00 PM	**International Taxation – VI: BEPS 2.0** • Importance of OECD and impact of its commentary on interpretation of DTAA and local legislation • Base Erosion Profit Shifting (BEPS) 2.0, Globe Rules & Pillar 2 Approach • Case Studies	 **CA. Jitendra Jain** Partner PwC India

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Day 6 – 11th July 2026, (Saturday) - Contd.

Session No & Timing	Coverage in Session	Speaker
Session XXXII 5:00 PM – 5:30 PM	**Tiger Global Judgement** • Characterisation of income: Capital Gains vs Business Income • Taxability of gains on sale of shares by foreign investor • Determination of investment intent (trading vs investment test) • Applicability of Capital Gains provisions • Treatment of unlisted share transactions in India • Taxation principles for non-resident investment structures	 **CA. Rishabh Agarwal** **Partner** **Global Transfer Pricing Network (GTPN), Dubai** UAE
Session XXXIII 5:30 PM – 6:15 PM	**Insolvency & Bankruptcy Code – Tax Impact** • Carry forward and Availability of Losses for Set off • Taxability on Writeback of Liability or transfer to capital reserve Section 26 and 38 (Erstwhile Section 28 and 41) • Allowability on write-off / impairment of assets. • Tax demand and its status of recoverability. • Income tax proceedings during IBC: Reassessment, appeals, recovery etc • Personal responsibility and liability of Principal Officer/ Directors in admitted IBC cases • Judicial Pronouncements • Critical Issues & Case Studies • **Cross Border Insolvency & Group Insolvency.** • Emerging Trends & Critical Issues	 **Adv. Ravi Sharma** **Consultant** **PwC**  **CA. Mohit Gupta** **Partner** **PNAM & Co LLP**

High tea break (6:15pm to 6:45pm)

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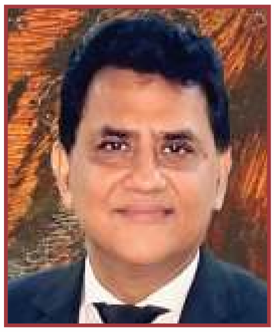
Day 6 – 11th July 2026, (Saturday) - Contd.

Session No & Timing	Coverage in Session	Speaker
Session XXXIV 6:45pm to 7:30pm	**Presumptive Taxation** • Applicability of Section 58 (Erstwhile Section 44AD, 44ADA, 44AE) • Audit Applicability and Consequences of Lower Income Declaration • Maintenance of Books of Account and Compliance Requirements • Accumulated Reserves vs Declared Presumptive Income • Additional Disclosures for Assessee opting for Presumptive Taxation • Important Judicial Pronouncement • Critical Issues & Case Studies	 **Dr. (Adv.) Ravi Gupta** Renowned Author & Former Professor SRCC

Session XXXV
7:30pm to 8:30pm
	Prevention of Money Laundering Act & Benami Transactions Prohibition Act
	• **PMLA 2002:**
	  • Basic Framework and Key Concepts
	  • Proceeds of Crime, Attachment and Enforcement
	  • Recent Developments and Important Case Laws
	  • Role and Compliance Responsibilities of Professionals
	• **Benami Transactions (Prohibition) Act, 1988:**
	  • Meaning of Benami Transaction and Exceptions
	  • Accommodation Entries, Shell Entities and Layered Transactions
	  • Benami Issues in Real Estate, Loans and Shareholding
	  • Practical Challenges, Case Studies and Judicial Trends
	  • Interplay of PBPT with Income-tax Act and PMLA
		
		Adv. (CA.) Ajay Wadhwa
		President
		Delhi ITAT
		Bar Association

8:30pm to 9:00pm	**Valedictory Session – Key Note Address**	

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Points	Life Membership		Annual Membership	
1.Who can apply	**Individual – CA**	**Firm of CA or Corporate**	**Individual – CA**	**Firm of CA or Corporate**
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3. Membership Fees	₹ 25,000/- + GST (Mandatory One Time)	₹ 2,50,000/- + GST (Mandatory One Time)	₹ 5,000/- + GST (Annual)	₹ 50,000/- + GST (Annual)
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5. Validity	Life Time	Life Time	12 Months	12 Months
6. E-Newsletter Included	Yes	Yes (All CA Partners, Directors & Employees)	Yes	Yes (All CA Partners, Directors & Employees)
7. Entitled to discounted enrolment fees for events and RRC	Yes	Yes (All CA Partners, Directors & Employees)	Yes	Yes (All CA Partners, Directors & Employees)
8. Access to 'members only' events	Yes	Yes (All CA Partners, Directors & Employees)	Yes	Yes (All CA Partners, Directors & Employees)
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