

All India Chartered Accountants Society (AICAS)

CFO World and Forum of India's Chartered Accountant Firms (FICAF)

Income Tax Expert Study Group

Meeting 16 - 12th July 2025

Income Tax Search Assessments / Re Assessments

8:30 AM to 1:30 PM

India International Centre
(Annexe - Lecture Room 1)

Brief Concept of Income Tax Expert Study Group: The Expert Income Tax Advisory Group has been constituted to provide a forum for in-depth study of provisions of Income Tax Act and Rules and all related case laws by Tax professionals with intent to enhance knowledge and expertise. It is expected that several leading tax experts will regularly participate in the deliberations. The meeting will take place in a completely participative mode. After the subject is introduced by one person, the entire group is expected to actively participate in the discussion on the topic/case study and related legal aspects to enable bringing out all issues.

The discussion will also focus on an on-going basis as to how to present your case especially in view of **mandatory e assessment**; the communication expertise with substance will become more important. **Now Face value will be replaced by presentation value with a mix of clarity and strategy.**

EXPERTS LEADING DISCUSSION



Adv. Ravi Gupta
Renowned Author (Ex-SRCC)



Adv. Salil CS Aggarwal
Renowned Income Tax Expert
Senior Advocate - Delhi HC

Law and case laws: It is important that all participants come with advance study of the relevant law and regulations in addition to the case laws based on their own study as well as identified issues relating thereto. **The original Income Tax Act Hard copy and soft copy of relevant case laws should be brought to enable in depth analysis.** The facility of soft sharing with all participants will be there at the meeting.



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8:30 AM to 9:00 AM	Tea with Snacks, Assembly & Informal Networking
9:00 AM to 9:10 AM	Inaugural Session
9:10 AM to 10.30 AM	An Overview of Changes in Legal Framework and procedures in recent years.
10:30 AM to 12:30 PM	<p>Clause by Clause Discussion (including Amendments in recent years)</p> <ul style="list-style-type: none"> Section 148. Income Escaping Assessment (Section 148/148A with special reference to Leading Judgements in Ashish Agrawal and Rajiv Bansal.) Section 153. Time Limit for Completion of Assessment, Re-assessment, and Re-Computation Section 153A. Assessment in case of search or requisition. Section 153C. Assessment of income of any other person. Section 153B. Time limit for completion of assessment under section 153A. 153D Prior approval necessary for assessment in case of search / requisition. Impact of search on the information/ documents seized pertaining to third parties. <p>Note: In this session, Participants are expected to raise issues / add inputs from their experience for enrichment of all. The experts shall lead, moderate, and respond.</p>
12:30 PM to 12:40 PM	Vote of Thanks & Concluding Remarks
12:45 PM to 1:30 PM	Networking Lunch



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Finance Professionals Group

Meeting 1 - 12th July 2025

Wealth Creation through
Capital Markets & Roadmap to IPO

1:00 PM to 5:00 PM

India International Centre
(Annexe - Lecture Room 1)

EXPERTS LEADING DISCUSSION



CA. Ashok Agarwal
Executive Chairman
Globe Capital



Dr. (CA.) N C Maheshwari
Program Director



Sh. Kunal Saraogi
Research Analyst, ace
Investor & commentator
on top Business Channels
@KunalSaraogiChannel 1.17M subscribers @ YT

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Brief Concept of Finance Professionals Group: Finance Professionals Group (FPG) is a group of finance professionals coming from diverse backgrounds and walks of life with prime objective of expanding the horizon and reach of each of its members. The mission of FPG is to help members increase their knowledge, acumen, business and earnings besides self-development and training. FPG also encourages its members to jointly work on transactions and create value that enables them to develop long term meaningful relations with quality finance professionals. Core Values of FPG include Excellence, Independence and Integrity which form the foundation on which members interact, conduct themselves and fulfil their goals.

Who should join FPG? Professionals in employment or entrepreneurship in the areas of finance domain namely Investment Banking, Private Equity, Fund Raising, Due Diligence, Valuations, Corporate Structuring, Business Strategy, Mergers & Acquisition, CFOs, AIFs, REITs, InVITs, Capital market intermediaries. It is ideal for CA, MBF (ICAI), MBA, & other Finance Professionals.

Finance Professionals Committee



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1:00 PM to 2:00 PM	Lunch
2:00 PM to 2:10 PM	Inaugural Session
2:10 PM to 3:30 PM	Wealth Creation through Capital Markets <ul style="list-style-type: none"> Capital Market – A Powerful Wealth creator Investment Options & Asset Allocation Sectors and Companies which will ride the next Bull Run
3:30 PM to 4:50 PM	Roadmap to IPO <ul style="list-style-type: none"> Check readiness of Company & Promoters Identification of Major Strengths of Company & Internal Sharpening of fundamentals To Create a Strong Narrative in favour of company and promoters Identification of Professional Strategist Strategic Pre-IPO Fund Raising Identification of Merchant Bankers, Legal and Financial Advisors Due Diligence and Structure of IPO
4:50 PM to 5:00 PM	Vote of Thanks & Concluding Remarks
5:00 PM to 5:30 PM	Tea with Snacks & Networking