



Certificate Course

40 Hours of Intensive Learning
30 Technical Sessions - 6 Days

All India Chartered Accountants Society (AICAS)

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

Announces an Intensive

"8th Annual Workshop on Direct Taxes"

From concepts to expertise.....



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Day, Date and Time	Venue
June 2023 - 2 PM to 9 PM Friday: - 2nd, 16th & 30th Saturday: - 3rd, 17th & 24th	India International Centre, Annexe Building, Lecture Hall-II, 40, Max Mueller Marg, New Delhi


THE COMPREHENSIVE REFRESHER COURSE ON DIRECT TAXES

A Comprehensive Refresher Course / Workshop on Direct and International Taxes are being conducted spread over 6 days with the active participation of eminent speakers and professionals. The main thrust is to carry out an in depth study of the basic concepts, critical issues and their practical applications of the laws, rules and regulations, recent developments and case laws relating to direct taxes including tax planning.

Day 1 – 2nd June, 2023 (Friday)

Registration & Lunch - (1.30 p.m. to 2.00 p.m)

Inaugural Session (2.00 p.m. to 2.15 p.m)

Session No & Timing	Coverage in Session	Speaker
Session I 2.15 pm to 4:15 pm	INDIVIDUAL & HUF Overview and Critical Issues <ul style="list-style-type: none"> • Clubbing Provisions • Section 44AD, 44ADA & 44AE – Special Provision for computing profits & gains of business and profession on presumptive basis. • Creation of HUF, • Taxation of HUF, HUF Partition, Multiple HUF, Karta, Coparceners, tax on investment done by members out of HUF funds, gift by HUF to member of HUF, gift by member of HUF to HUF 	 <p>CA (Dr.) Girish Ahuja Former Professor – Shri Ram College of Commerce (SRCC) Advisor to Government of India Famous Author of more than 40 books on Direct Taxes</p>

For any queries please connect with

Ms. Priyanka Saini at 9718933838 / +91124 4786200 or email aicas.cfo@gmail.com



PROGRAMME SCHEDULE




Day 1 – 2nd June, 2023 (Friday) - Contd.

Session No & Timing	Coverage in Session	Speaker
Session II 4:15pm to 7:00pm	CRITICAL ISSUES IN ASSESSMENTS <ul style="list-style-type: none"> Section 68 and 69, 69A,69B,69C, 69D Understanding of Provisions, Extended meaning being considered by department- maintainability. Documents to be submitted during assessment. Recent developments & landmark judgments. Section 115 BBE special tax rate and penalty under section u/s 271AAC whether being applied as per law - Defenses available 	 <p>CA (Dr.) Rakesh Gupta Advocate Former Member-ITAT, Partner RRA Tax India</p>  <p>Shri M. Bala Ganesh Accountant Member, ITAT, New Delhi Session Chairman</p>
Tea with Snacks (7:00 pm - 7:30 pm)		
Session III 7:30pm to 9:00pm	PREVENTION OF MONEY LAUNDERING ACT, 2002 and <ul style="list-style-type: none"> Basic Concepts Important Recent Amendments Role and Impact on CA, CS,CMA Case laws BENAMI TRANSACTIONS (PROHIBITION) ACT, 1988 <ul style="list-style-type: none"> Provisions of Law Practical Aspects with Case Studies 	 <p>CA Vinod Jain Chairman, Inmacs</p>  <p>Adv. Akhilesh Partner, Inmacs Law Offices</p>

PROGRAMME SCHEDULE

Day 2 – 3rd June, 2023 (Saturday)



Lunch - (1.30 p.m. to 2.00 p.m.)

No & Time	Coverage in Session	Speaker
Special Session IV 2:00pm to 2:15pm	Special Key-Note Address and Interaction	 Adv. (CA) Ved Jain Past President, ICAI Ved Jain & Associates
Session V 2:15pm to 5:00pm	TAXATION OF PRIVATE TRUSTS <ul style="list-style-type: none"> • Understanding Tax provisions • Tool for succession, estate Planning • Tax planning • Risk management – creditors, personal guarantee, insolvency and deemed dividend. • Role of international trusts in international Corporate Structuring for residents and Non-residents • Planning wealth management of Non-Residents, • Impact on transfer pricing 	 CA (Dr.) Anup Shah Managing Partner Pravin P Shah & Co Authored Several Books Mumbai
Session VI 5:00pm to 6:30pm	BLACK MONEY ACT, 2015 <ul style="list-style-type: none"> • Provisions of Law • Importance of Disclosure of beneficial interest, foreign bank accounts, signatory rights, other assets etc. – including resident foreign citizens • Preparation & Presentation of case before authority – Special precautions for response to inquiries • Penalty & Prosecution for Non- Disclosure of foreign assets & income. • Appeal • Case Laws • Practical Aspects with Case Studies 	 CA (Dr.) Rakesh Gupta Advocate Former Member-ITAT, Partner RRA Tax India

Tea with Snacks (6:30 pm - 7:00 pm)

PROGRAMME SCHEDULE

Day 2 – 3rd June, 2023 (Saturday) - Contd.

No & Time	Coverage in Session	Speaker
Session VII 7.00 pm to 8:00 pm	TAX DEDUCTED AT SOURCE / TAX COLLECTED AT SOURCE <ul style="list-style-type: none"> • Critical issues in TDS provisions specifically u/s 194R, 194S, 194O, 194N and others • TDS Procedures, deposit and returns dates and compliances • Interest, Penalty and Prosecution • TDS Assessment and Refunds • Response to Notices • Revision of TDS Returns. • How to tackle old demands. • How to tackle unadjusted challans. • Revision/ Rectification of TDS deposited. • Tax Collection at Source – Special aspects • Section 206AA • Matching of expenses with TDS return-with reference to Tax Audit • TCS – 206C(IG) & 206C(1H) 	 <p>CA Deepak Bholusaria Partner, DAKSM & CO LLP</p>
Session VIII 8:00pm to 9:00pm	APPEALS <ul style="list-style-type: none"> • Appeals - Preparation of appeal to CIT (A) and ITAT and handling appellate proceedings. • Additional Evidence – Remand Report • Appeals-issues, case laws and practical aspects 	 <p>CA Somil Agarwal Advocate, Partner, RRA Tax India</p>



PROGRAMME SCHEDULE

Day 3 – 16th June, 2023 (Friday)
Lunch - (1.30 p.m. to 2.00 p.m.)

Session No & Timing	Coverage in Session	Speaker
Session IX 2:00pm to 3:00pm	TAXATION OF SHARE CAPITAL <ul style="list-style-type: none"> Recent changes in Angel Tax – implications & way forward – exception to Section 56(2)(viib) Implication of allotment of shares at premium and discount (lower than fair value) & multiple allotments at differential prices Implication of Buying & Selling of shares at other than fair value – Section 50CA & Section 56(2)(x) Taxation of Partly or Fully convertible debentures and Optionally/ mandatorily convertible debentures – impact of valuation terms Valuation of shares - issues 	 <p>CA Pramod Jain Partner, Lunawat & Co Member - Central Council, ICAI</p>
Session X 3:00pm to 4:00pm	TAXATION OF REAL ESTATE TRANSACTIONS - I <ul style="list-style-type: none"> Section 50C, 43CA, - Taxation of under-priced transfers Section 56(2)(x) – Taxation of Gifts Section 194IA & 195, - TDS provisions Section 2(47)(v) – Taxation on Possession under part-performance Section 54, 54F – Deductions & Limitations Taxation under the head income from House Property vis-a-vis under the head PGBP(Business) or under the head “other sources”- comparative Revenue Recognition – completed contract vs. percentage completion- ICDS implication Sale of Agriculture land. Drafting of Agreements – tax implications 	 <p>Adv (CA) Rohit Jain Partner, Vaish Associates</p>



PROGRAMME SCHEDULE

Day 3 – 16th June, 2023 (Friday) - Contd.

Session No & Timing	Coverage in Session	Speaker
Session XI 4:00pm to 5:00pm	TAXATION OF REAL ESTATE TRANSACTIONS – II <ul style="list-style-type: none"> • Taxation aspects of Collaboration Agreements-implication of possession, other important clauses, terms of power of attorney under collaboration agreement and taxation implications. • Taxation in the hands of Landowner in collaboration agreement • Taxation of registered Collaboration Agreements – Section 45(5A) – implications of non - registration • Taxation in the hands of buyer in case of transfer of flats booked, sold while under construction, at various stages of completion, before/after allotment.(in case of DDA, co-operative society and corporate) • Impact of Creation of transfer of Development rights with / without possession • Cancellation of transfer of Development Rights • Taxation in the hands of Real estate Developer & Builder. • TDS implication in case of Joint Development Agreement in absence of payment of consideration – Resident and Non-Resident. • Various Alternative Business Models and corporate structure for real estate transactions and tax planning • Case Studies 	 <p>Adv (CA) Rohit Jain Partner, Vaish Associates</p>
Tea with Snacks (5:00pm to 5:30pm)		
Session XII 5:30pm to 5:45pm	Special Key-Note Address and Interaction	 <p>CA Ram Mohan Johri, IAAS Deputy Comptroller and Auditor General (Dy. CAG) of India (Revenue)</p>


PROGRAMME SCHEDULE

Day 3 – 16th June, 2023 (Friday) - Contd.

Session No & Timing	Coverage in Session	Speaker
<p>Session XIII 5:45pm to 6:30pm</p>	<p>TAXATION OF CHARITABLE TRUSTS</p> <ul style="list-style-type: none"> • Meaning of Charitable Purpose in terms of section 2(15) and consequences of recent changes. • Form of recognized charitable entities their registration and comparison. • Registration of Trust u/s 12A & 80G • Cancellation of Registration and withdrawal of exemption including on conversion of public charitable trust into a company limited by shares. • Anonymous Donation • Recent changes in taxation of trust, treatment of corpus, revenue, borrowings • Section 10(23)(c) – major issues • Major Issues in filing Form 10B & Form 10BB • Filing of Form 10BD 	 <p>Dr. Ravi Gupta Advocate Former Professor – Shri Ram College of Commerce (SRCC) Famous Author of more than 40 books on Direct Taxes co-authored with Dr. Girish Ahuja Member – High Powered Direct Tax Simplification Committee, Government of India</p>
<p>Session XIV 6:30pm to 8:00pm</p>	<p>PARTNERSHIP FIRM & LIMITED LIABILITY PARTNERSHIP</p> <p>Restructuring of Partnership firm/LLP</p> <ul style="list-style-type: none"> • Introduction and withdrawal of Asset as partner • Tax implications in case of reconstitution, joining additional partners, retirement of partners, distribution of assets & money in case of dissolution/restructuring or change in Profit Sharing Ratio of firm – Section 45(4) & 9B and Case law & Case Studies • Basic understanding and Practical taxation Aspect <ul style="list-style-type: none"> • Conversion of Partnership/LLP into Company • Conversion of Company into LLP 	 <p>Dr. (CA) Raj Kumar Agarwal Partner Rakesh Raj & Associates, Chartered Accountants Author of</p> <ul style="list-style-type: none"> • Law Relating To Search & Seizure • Taxation of Real Estate Developers & Joint Development Arrangements • Law Relating to Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015

PROGRAMME SCHEDULE

Day 3 – 16th June, 2023 (Friday) - Contd.
Lunch - (1.30 p.m. to 2.00 p.m.)

Session No & Timing	Coverage in Session	Speaker
<p>Session XV 8:00pm to 9:00pm</p>	<p>ASSESSMENT & REASSESSMENT OF SEARCH CASES</p> <p>Assessment & Re-assessment</p> <ul style="list-style-type: none"> • Preparation and presentation – Evidence to be put on record • Technical issues in block assessments and Section 148 assessments • Assessment of Search Cases – Practical issues • Mandatory time limits for various actions under law • Evidences and Practical tips to explain source and age of assets found: <ul style="list-style-type: none"> • Cash • Jewellery • Property Documents. • Procedure for release of Seized asset • Stay of Demand 	 <p>CA Sanjay Agarwal Chairman Direct Tax Committee Member Central Council, ICAI</p> <p>Senior Partner Agarwal Sanjay & Associates</p>

PROGRAMME SCHEDULE

Day 4 – 17th June, 2023 (Saturday)
Lunch - (1.30 p.m. to 2.00 p.m.)

Session No & Timing	Coverage in Session	Speaker
Session XVI 2:00pm to 2:30pm	Special Session – Key Note address	 Shri G S Pannu President, Income Tax Appellate Tribunal (ITAT)
Session XVII 2:30pm to 3:45pm	INTERNATIONAL TAXATION – I <ul style="list-style-type: none"> Residential Status – Income tax and Role of DTAA provisions Expatriate Taxation - Special issues Tax issues on Cross Border Employment Remuneration and Benefits 	 Sh. Kamlesh Varshney IRS, Joint Secretary (TPL), Central Board of Direct Taxes (CBDT), Government of India
Session XVIII 3:45pm to 5:45pm	INTERNATIONAL TAXATION – II <ul style="list-style-type: none"> Concept of POEM Place of effective Management (POEM), Directorship, Shareholding, Delegation of Power, electronic and digital communication, Defacto – Dejure implications Taxability of business income of foreign entitles / independent services providers. Concept of Permanent Establishment including Subsidiary PE, Agency PE, Service PE (including suggested structuring of relationship between foreign & Indian Company from the viewpoint of Direct Taxes) Concept of GAAR & SAAR 	 CA Nitin Vaid Partner Price Waterhouse & Co.  CA Divjot Singh Oberoi Manager Price Waterhouse & Co

Tea with Snacks (5:45pm to 6:15pm)

PROGRAMME SCHEDULE

Day 4 – 17th June, 2023 (Saturday) - Contd.

Session No & Timing	Coverage in Session	Speaker
Session XIX 6:15pm to 7:30pm	INTERNATIONAL TAXATION – III <ul style="list-style-type: none"> • Position of MLI in current scenario – way forward • Status of agreements signed by India • How to read & interpret MLI and DTAA for different types of transaction. • Importance & Implication of OECD • BEPS -2.0, Globe Rules & Pillar 2 Approach • Case Studies 	 <p>CA Jitendra Jain Price Waterhouse & Co. LLP Associate Partner</p>
Session XX 7:30pm to 9:00pm	ASSESSMENT, REASSESSMENT, ALTERNATIVE / OPTION AGAINST ORDERS - APPEAL, RECTIFICATION, REVISION, PENALTY, OTHERS <ul style="list-style-type: none"> • Investigation <ul style="list-style-type: none"> • Investigation/Enquiry/Assessment/ Re-assessment based on information collected by various Government agencies (AIR, Surveillance, Insight Portal, Suspicious Transactions reporting with FIU, Information received from international jurisdictions) – Case Studies • Assessment & Re-assessment <ul style="list-style-type: none"> • Preparation and presentation before Faceless Assessing Officer (NFAC) • Stay of Demand • Re-Assessment – New Procedures & implications • Revision & Rectification <ul style="list-style-type: none"> • Rectification • Review, Revision & Recall of Orders 	 <p>CA Baldev Raj Baldev Raj & Co</p>  <p>CA. Aastha Jain Vinod Kumar & Associates</p>

PROGRAMME SCHEDULE

Day 5 – 24th June, 2023 (Saturday)
Lunch - (1.30 p.m. to 2.00 p.m.)

Session No & Timing	Coverage in Session	Speaker
Session XXI 2:00pm to 4:30pm	INTERNATIONAL TAXATION – IV <ul style="list-style-type: none"> • Section 4, 5 read with section 9 - Conceptual understanding • Concept of Business connection • Concept of Royalty, Fee for Technical Services (FTS) and distinction between Royalty and FTS - Landmark Supreme Court judgment impact on royalty transactions. • Concept of Significant Economic Presence (SEP) for import of goods – Section 9 • Significant Underlying Asset • Equalization Levy. • Withholding Tax u/s 195, Role of TRC and Form 10F • Case Studies 	 <p>CA Ganesh Rajgopalan Partner, A P Rajgopalan & Co. Mumbai</p>
Session XXII 4:30pm to 6:00pm	INTERNATIONAL TAXATION – V <ul style="list-style-type: none"> • How to get certainty in tax through APA, BAR rulings, MAP etc • Representation before DRP • How to leverage voluntary reporting on tax matters following GRI 207, ESG rating agencies tax reporting and risk mitigation assessments 	 <p>CA Vijay Iyer Partner, Ernst & Young</p>

Tea with Snacks (6:00pm -6:30pm)

PROGRAMME SCHEDULE

Day 5 – 24th June, 2023 (Saturday) - Contd.

Session No & Timing	Coverage in Session	Speaker
Session XXIII 6:30pm to 7:30pm	Nuances of Penalties under Income Tax Act <ul style="list-style-type: none"> Section 270A and 270AA. Section 271AAD Section 275 	Session Chairman  CA Anil Kumar Chopra Chairman Direct Taxes Committee PHD Chamber of C & I Senior Partner Dewan P.N. Chopra & Co.
Session XXIV 7:30pm to 9:00pm	INTERNATIONAL TAXATION – VI <ul style="list-style-type: none"> Concept of Transfer Pricing – Domestic & International TP Audit and Assessments, Database and documentation (T.P. Study) Planning and structuring to manage issues. Case Laws & Recent Trends Case Studies 	 Adv. Vishal Kalra Senior Advisor- Deloitte

PROGRAMME SCHEDULE

Day 6 – 30th June, 2023 (Friday)

Lunch - (1.30 p.m. to 2.00 p.m.)

Session No & Timing	Coverage in Session	Speaker
Session XXV 2:00pm to 3:15pm	Corporate Restructuring – Taxation Issues	 <p>CA Ajay Vohra Advocate Managing Partner, Vaish Associates</p>
Session XXVI 3:15pm to 4:15pm	INTERNATIONAL TAXATION - VII <ul style="list-style-type: none"> Foreign Tax credit – major issues and practical solutions 	 <p>CA Gaurav Singhal Co-Founder Heads Up Consulting</p>
Session XXVII 4:15pm to 5:30pm	INSOLVENCY & BANKRUPTUCY LAW <ul style="list-style-type: none"> Taxation of IBC Cases Implications in the hands of Directors, Shareholders , & company in case of Insolvency proceedings 	 <p>Mr. Ravi Sharma Advocate</p>

Tea with Snacks (5:30pm -600pm)



PROGRAMME SCHEDULE

Day 6 – 30th June, 2023 (Friday) Contd.

Session No & Timing	Coverage in Session	Speaker
<p>Session XXVIII 6:00pm to 7:30pm</p>	<p>PRACTICAL UNDERSTANDING OF SEARCH & SURVEY</p> <ul style="list-style-type: none"> • How the organization and people at different levels need to respond for survey and Search • Recording of statement – Do's and Don'ts • Surrender of Income – Advisability, Implications, Retraction and Consequences • Rights and duties of the Officers and of the person searched and the role of lawyer/ CA during search • Consequential Search • Search/Survey of related parties & consultants • Can a CA be searched /surveyed and precautions, consequential assessment issues and solutions? – Suggested SOPs and Dos and Do Nots • Evidences and Documents to explain source and age of assets found during search: • Cash • Jewellery/ Bullion (purchased, gifted and inherited) • Property Documents. • Procedure for release of Seized asset • What are the implications of Prohibitory order 	<div data-bbox="1198 479 1394 712"> </div> <p data-bbox="1118 728 1476 813">Sh. Anurag Sharma IRS, Director – Investigation (DIT), Commissioner, Income Tax (APA)</p> <div data-bbox="1198 875 1394 1108"> </div> <p data-bbox="1157 1124 1436 1205">Ms. Sonia Nain IRS, DDIT – Investigation, Income tax Department</p> <div data-bbox="1198 1272 1394 1505"> </div> <p data-bbox="1134 1520 1461 1601">Sh. Arun Sehrawat IRS, DDIT – Investigation, Income tax Department</p> <div data-bbox="1198 1641 1394 1874"> </div> <p data-bbox="1198 1890 1398 1944">CA Vinod Jain Chairman, Inmacs</p>

PROGRAMME SCHEDULE

Day 6 – 30th June, 2023 (Friday) Contd.

Session No & Timing	Coverage in Session	Speaker
<p>Session XXIX 7:30pm to 8:30pm</p>	<p>WRIT PETITION – Is it a Alternative Remedy?</p> <ul style="list-style-type: none"> Cases where you can file a Writ petition to High Court 	 <p>Sh. Kishore Kumar Sharma Senior Advocate Supreme Court and Delhi High Court</p>
<p>Session XXX 8:30pm to 9:00pm</p>	<p>Valedictory Session</p>	 <p>Shri Ravi Agrawal IRS, Director General of Income Tax, Investigation, and Principal CCIT – Delhi Region</p>

PROGRAMME SCHEDULE

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With Best Regards,
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Proposed Fee	Basic	GST	Total
Per Delegate	6,356	1,144	7,500
More than 5 Delegates from Single Orgn (Per Delegate)	5,720	1,030	6,750

*Alternative Attendee / Replacement Permitted without additional costs.

Lunch at 1:30 PM
High Tea at 5:30 PM

Please confirm your kind participation by filling Google Form Link given below. Please also send Fee on following bank details and update info in Google Form

Click Here to Register

FOR "ONLINE PAYMENT / DIRECT DEPOSIT CHEQUE"

NAME: ALL INDIA CHARTERED ACCOUNTANTS SOCIETY
BANK: CANARA BANK, NEHRU PLACE BRANCH
A/C NUMBER: 0390101082618
IFSC CODE: CNRB0000390

IMPORTANT NOTES: -

- The Schedule given is tentative and may undergo changes as may be required.
- The Speakers are under finalisation and schedule with speakers will be shared shortly.
- The registration is available only for first 100 participants on first come first serve basis.
- Sponsorship Opportunity:** In case you are looking to join us as a Knowledge Partner, Media Partner or Sponsor, please connect with CA Vaibhav Jain on 9711310004

For any queries please connect with

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