



All India Chartered Accountants Society (AICAS)

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

Income Tax Expert Study Group Meeting 17

Day, Date and Time	Venue
13th Dec 2025, Saturday 8:30 AM to 5:30 PM	India International Centre, Annexe Building, Lecture Room I, 40, Max Mueller Marg, New Delhi



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For Google Map



Income Tax - Reconstitution of Partnership Firms, Deeming Fictions & Fair Valuation

EXPERTS LEADING DISCUSSION



Adv. Gaurav Jain Lextone Group Law Offices
CA. Ved Jain Past President ICAI
CA DC Garg Chairman - Direct Tax
CA Baldev Raj Vice Chairman - DT
CA. Ajay Kr. Agrawal Direct Tax Expert

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Cost incl. GST	Meeting 17 (Single Meeting)	Meeting 17-22 (Six Meetings)
AICAS Members	1,000/-	5,000/-
Chartered Accountants	2,000/-	10,000/-
Others	3,000/-	15,000/-

BHIMUPI



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PROGRAMME SCHEDULE

8:30 AM - 9:00 AM	Breakfast	
9:00 AM - 9:30 AM	Inaugural	
9:30 AM - 11:30 AM	Deeming Fictions & Fair Valuation <ul style="list-style-type: none"> Sections 50C, 50CA, 50D, 50B, 50AA, 43CA, 56(2)(x), 56(2)(viib), 28(via) & Rules 11U to UAE Section 55A and 142A [Reference to DVO] – Applicability in various circumstances. Understanding the provisions and Valuation issues and practical challenges Judicial precedents and Case Study 	 Adv. Gaurav Jain <small>Lextone Group Law Offices</small>
11:30 AM - 1:30 PM	Reconstitution of LLPs, Partnership Firms <ul style="list-style-type: none"> Understanding the provisions of Section 45(4) and Section 9B of Income Tax Act and their impact on Taxation of Reconstitution of LLPs, Partnership Firms, AOP & BOI. Introduction of Assets by a Partner in kind – Mode of Capital Contribution 	 CA. Ved Jain <small>Past President ICAI</small>
1:30 PM - 2:15 PM	Lunch	
2:15 PM - 4:30 PM	Case Study based Analysis and Taxability on Reconstitution of Partnership Firms <ul style="list-style-type: none"> Admission of New Partners and / or Reconstitution of Share of Profit in existing Partnership Firms Retirement of Partners Revaluation of Assets by the Partnership Firm Transfer of Assets by the Partnership Firm to its Partner(s) – Taxability in the hand of firm. Receipt of Capital Assets / Stock-in-Trade by a partner from the firm – Taxability in the hand of Partner Valuation Issues 	<div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;">  CA DC Garg <small>Chairman - Direct Tax</small> </div> <div style="text-align: center;">  CA Baldev Raj <small>Vice Chairman - DT</small> </div> <div style="text-align: center;">  CA. Ajay Kumar Agrawal <small>Direct Tax Expert</small> </div> </div>
4:30 PM - 5:30 PM	High Tea & Networking	